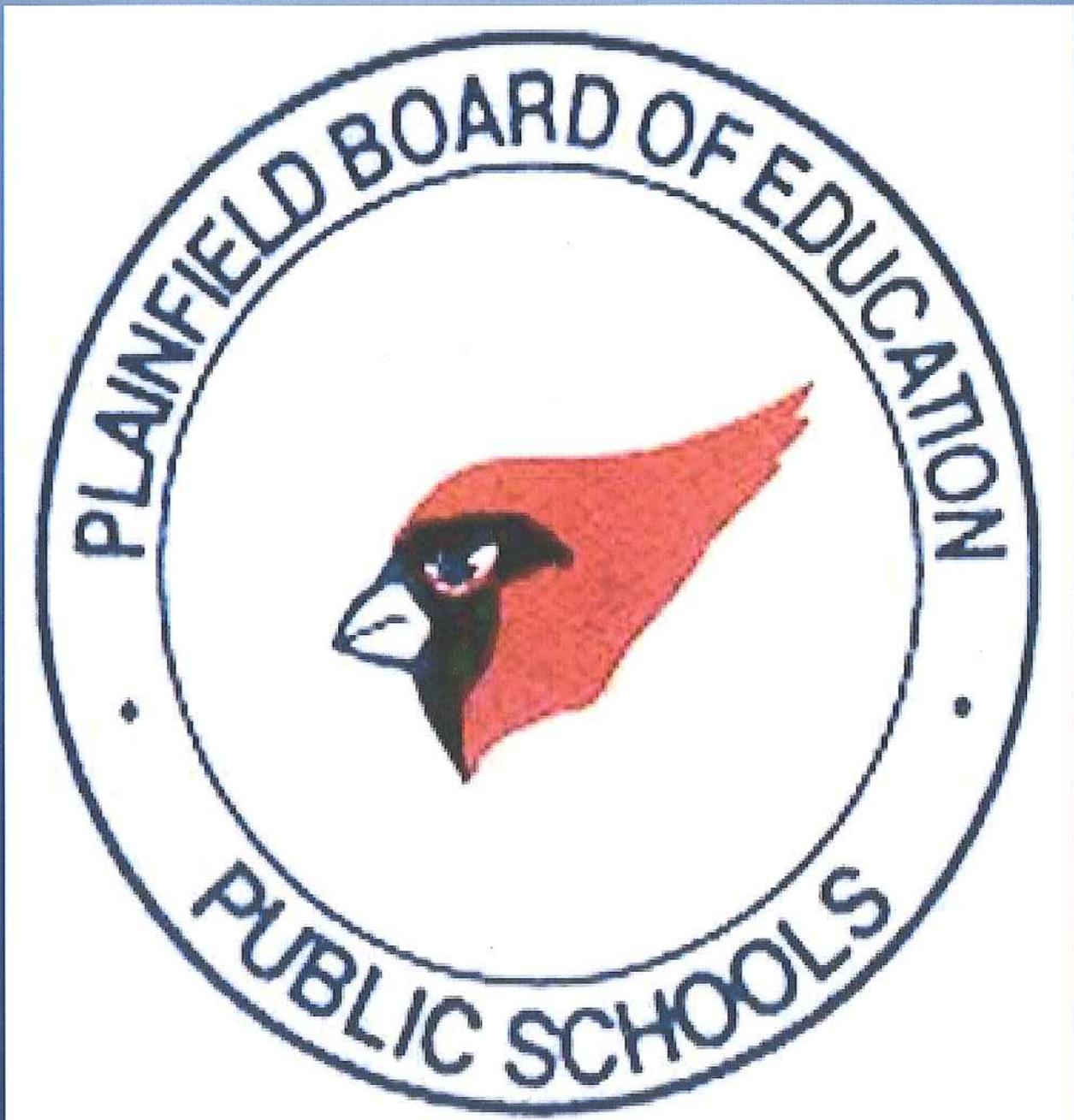


**PLAINFIELD BOARD OF EDUCATION  
COMPREHENSIVE  
ANNUAL FINANCIAL REPORT**

ANNUAL AUDIT FOR THE YEAR ENDING JUNE 30, 2013



**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT  
of the  
PLAINFIELD BOARD OF EDUCATION  
Plainfield, New Jersey  
For The Fiscal Year Ended June 30, 2013**

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

**PLAINFIELD BOARD OF EDUCATION  
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## **INTRODUCTORY SECTION**



# Public Schools of Plainfield New Jersey

**OFFICE OF THE BOARD OF EDUCATION**  
1200 Myrtle Avenue  
Plainfield, NJ 07063  
(908) 731-4344 \* Fax (908) 731-4345

November 19, 2013

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, 2013 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 2012-2013 fiscal year with an average daily enrollment of 6,786 students, which is 326 students above the previous year's 2011-2012 enrollment.

Changes in student enrollment in the District over the last ten years were as follows:

<b><u>Fiscal Year</u></b>	<b><u>Average Daily Enrollment</u></b>	<b><u>Percent Change</u></b>
2012-13	6,786	5.00
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)

## **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.

Lastly, 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, 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, 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**

#### **English/Language Arts**

##### **Grades K-5**

The Literacy Program at the elementary level is based in the Common Core State Standards and state assessments. This year is the first year implementation of a newly-adopted district curriculum. The curriculum is aligned to the New Jersey Model Curriculum, and addresses all components of a balanced literacy approach to English/Language Arts instruction, including Reading, Writing, Listening, Speaking, Viewing, and the use of Technology to inform instruction. Foci for this year include: ongoing training for new district curriculum, piloting three reading series for textbook adoption, creating an English/Language Arts leadership team to turnkey professional development at all schools, and continue best practices in literacy strategies such as Reader's Workshop, Writer's Workshop, Guided Reading, Message Time Plus, and Supplemental instruction.

##### **Grades 6-8**

The Literacy Program at the middle school level is based in the Common Core State Standards and state assessments. This year is the first year implementation of a newly-adopted district curriculum. The curriculum is aligned to the New Jersey Model Curriculum, and addresses all components of a balanced literacy approach to English/Language Arts instruction. Foci for this year include: ongoing training for new district curriculum, creating an English/Language Arts leadership team to turnkey professional development at all schools, teaching Reading through non-fiction texts, and creating classroom libraries. In addition, best

practices in Writing instruction and the use of supplemental teachers to assist Tier II students will continue.

### **Grades 9-12**

The Literacy Program at the high school level is based in the Common Core State Standards and is designed to prepare students for graduation, college and career readiness, and pass the HSPA. This year is the first year implementation of a newly-adopted district curriculum. The curriculum is aligned to the New Jersey Model Curriculum, and addressed all components of a balanced literacy approach to English/Language Arts instruction. Plainfield High School, Barack Obama Academy, and PAAAS students are required to complete a minimum of four English courses for graduation. Students are offered honors and/or Advanced Placement courses. English/Language Arts courses are taught in an eighty-minute instructional block to develop rigor and relevance in course content. English-language learners receive ESL courses as English credit towards graduation. In addition to English in all grade levels, several electives are offered to enrich the students' high school experience. Courses include HSPA English and AHSA Literacy.

## **Mathematics**

### **Grades K-5**

The Mathematics Program at the elementary level is based in the Common Core State Standards and state assessments. This year is the first year implementation of a newly-adopted district curriculum, textbook, and technology resources that align to the CCSS. The goal of the program is to build conceptual understanding while developing number proficiency and fluency. In Kindergarten, standards-based instruction will be taught via developmentally appropriate practices in a centers-based classroom environment. In grades 1-5, the model of instruction will be whole-group, guided practice, cooperative learning, and center-based to provide tiered instructional support. Foci for the year include: ongoing training for new district curriculum, creating a Mathematics leadership team to turnkey professional development at all schools, and developing common assessments at all grade levels.

### **Grades 6-8**

The Mathematics Program at the middle school level is based in the Common Core State Standards and state assessments. This year is the first year implementation of a newly-adopted district curriculum. The goal of the program is to build conceptual understanding while developing number proficiency and fluency, and prepare students for higher-level Mathematics. Accelerated Math will be taught in grades 6-7 and Algebra in grade 8 for students that are academically ready. Foci for the year include: ongoing training for the new district curriculum, pilot programs for textbook adoption, creating a Mathematics leadership team to turnkey professional development, and engage teachers in lesson study to deepen their understanding of engaging mathematical practices in the middle grades.

### **Grades 9-12**

The Mathematics Program at the high school level is based in the Common Core State Standards and state assessments. This year is the first year implementation of a newly-adopted district curriculum. Plainfield High School, Barack Obama Academy, and PAAAS offer a variety of courses to satisfy the state graduation requirements in Mathematics. These courses include Algebra I, Geometry, and Algebra II. Additional courses include Pre-Calculus, Probability, Statistics and Data Analysis, and AP Calculus. Foci for the year include: ongoing

training for the new district curriculum, pilot programs for textbook adoption, and engaging teachers in lesson study to deepen their understanding of engaging mathematical practices in all classrooms.

### **Science**

The district's Science program provides a variety of inquiry-based experiences that foster conceptual understanding. Science lessons and laboratory experiments were designed around the 5-E Instructional Model (Engage, Explore, Explain, Evaluate, Extend) which helps students develop a deeper understanding of scientific concepts.

#### **Grades K-5**

The Science Program at the elementary level is based in the New Jersey Core Curriculum Content Standards and state assessments. A newly revised district curriculum infuses hands-on instruction, technology, and the Next Generation Science Standards to teach science concepts and make real world connections.

#### **Grades 6-8**

The Science Program at the middle school level is based in the New Jersey Core Curriculum Content Standards and state assessments. A newly revised district curriculum infuses hands-on instruction, technology, and the Next Generation Science Standards to teach science concepts and make real-world connections. A STEM Academy has been developed at the middle school level to enhance instruction in the Sciences, and create more collaborative learning environments.

#### **Grades 9-12**

The Science program at the high school level is based in the New Jersey Core Curriculum Content Standards, the Model Curriculum, and state assessments. At the high school level, students take three years of science to fulfill graduation requirements. Courses include Biology, Chemistry and Physical Science. The comprehensive Biology program is updated with an emphasis on meeting standards and exceeding expectations. It will inspire students to interact with the most relevant biology content, and fully prepare them to pass the state exam. The high school Chemistry program utilizes differentiated instructional strategies to accommodate the learning needs of all students at all levels while facilitating their understanding of chemistry concepts. The Chemistry program includes integrated math supports, laboratories and demonstration lessons, and technology resources. In addition, Plainfield High School has created an Allied Health Academy, in partnership with JFK, to allow students to accelerate their learning in the field of Science, prepare them for immediate careers, and graduate high school with college credits and coursework.

### **Social Studies**

The Social Studies program across the district is aligned to the New Jersey Core Curriculum Content Standards as well as the Common Core State Standards in English Language Arts. The program infuses multicultural experiences that cross content areas and provide a better understanding of core concepts. The newly revised district curriculum includes a richer scope and sequence, and technology resources at all grade-levels. At the elementary level, students are exposed to the people, places, and events that have impacted history. At the middle school level, students are taught the concepts of geography, history, economics, government,

citizenship and current events. In the eighth grade, a program focused on American History begins.

At the high school level, the Social Studies program is aligned to the New Jersey Core Curriculum Content Standards and the CCSS in ELA. All students are required to have three years of coursework in Social Studies for graduation. Courses include US History I and II, World History, Economics, and American Government. Elective courses offered include African-American History, the Latino Perspective, Sociology, Anthropology, and Women's Studies.

### **Bilingual Education/ESL/World Languages**

The Plainfield Public Schools has implemented a Dual Language program district-wide. This year, the district is utilizing a two-way immersion and a one-way developmental model in grades K-5 across all schools. 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 evidenced by mastery in the New Jersey Core Curriculum Content Standards and the Common Core State Standards in English/Language Arts and Mathematics, while simultaneously acquiring a second language.

The goals of the Bilingual Education program are:

- to promote biliteracy (read and write at grade level or above in English and the native language)
- to set and maintain high expectations for all students, ensuring a rich and demanding curriculum with appropriate assistance and support

ESL and World Languages are components of our district language development programs. The ESL program utilizes certified staff to push into and support English language learners in all classroom instruction a minimum of one period per day. The ESL program provides support to students in our Bilingual program as well as students that do not receive native language instruction but are entitled to ESL services in the General Education program.

The World Language Program is based on the New Jersey Core Curriculum Content Standards and Model Curriculum, and aligned to the Five Cs of Foreign Language Education: Communication, Culture, Connections, Comparisons, and Community. In the elementary Schools, the district offers Spanish instruction. In the middle and high schools, the district offers Spanish and French. At the high schools, a minimum of ten credits in World Languages must be earned for graduation requirements. World Languages Levels 1-4, as well as Advanced Placement, is offered at high school. In addition, a special track that offers Spanish for native language speakers has been implemented to meet the needs of our growing student population.

#### **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.

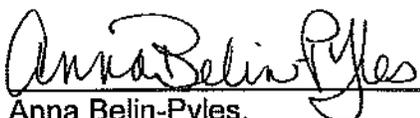
## **9) OTHER INFORMATION**

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



**PLAINFIELD BOARD OF EDUCATION  
Plainfield, New Jersey**

**ROSTER OF OFFICIALS  
AT JUNE 30, 2013**

<b><u>NAME</u></b>	<b><u>TERM EXPIRATION</u></b>
Mrs. Wilma G. Campbell	2013
Mrs. Jackie Coley	2015
Mr. Alex O. Edache	2014
Ms. Keisha Edwards	2015
Ms. Mahogany Hendricks	2015
Mrs. Renata A. Hernandez	2013
Mr. Dorien Hutt	2014
Mr. Frederick D. Moore, Sr.	2013
Ms. Jamellah Surgeon	2014

**Other Officials**

Mrs. Anna Belin-Pyles, Superintendent of Schools

Mr. Gary. L. Ottmann, School Business Administrator

Ms. Margaret Morales, Assistant Superintendent of Educational Services

**PLAINFIELD BOARD OF EDUCATION  
CONSULTANTS AND ADVISORS**

**AUDIT FIRM**

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

**BOARD ATTORNEY**

Pickett & Craig  
80 Main Street, Ste., 430  
West Orange, New Jersey 07052

**OFFICIAL DEPOSITORY**

PNC Bank  
202 Park Avenue  
P.O. Box 632  
Plainfield, New Jersey 07061-0632

**FINANCIAL SECTION**



# LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS  
REGISTERED MUNICIPAL ACCOUNTANTS

DIETER P. LERCH, CPA, RMA, PSA  
GARY J. VINCI, CPA, RMA, PSA  
GARY W. HIGGINS, CPA, RMA, PSA  
JEFFREY C. BLISS, CPA, RMA, PSA  
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EDWARD N. KERE, CPA  
LORI T. MANUKIAN, CPA, PSA  
MARK SACO, CPA

## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Plainfield Board of Education, as of and for the fiscal year ended June 30, 2013 and the related notes to the financial statements, which collectively comprise the Board of Education's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## *Opinions*

In our opinion, the financial statements referred to 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, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## *Other Matters*

### *Required Supplementary Information*

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

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Plainfield Board of Education's basic financial statements. The introductory section, combining fund financial statements, financial schedules, statistical section, schedule of expenditures of federal awards as required by U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid, are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Plainfield Board of Education.

The combining fund financial statements, schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements, schedules of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

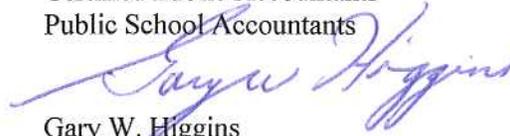
The introductory section, financial schedules and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with Government Auditing Standards, we have also issued our report dated November 11, 2013 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Plainfield Board of Education's internal control over financial reporting and compliance.



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



Gary W. Higgins  
Public School Accountant  
PSA Number CS00814

Fair Lawn, New Jersey  
November 11, 2013

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**PLAINFIELD BOARD OF EDUCATION  
PLAINFIELD, NEW JERSEY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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, 2013. 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 (2012-2013) and the prior year (2011-2012) is required to be presented in the MD&A.

**Financial Highlights**

Key financial highlights for 2013 are as follows

- In total, net position increased \$9,865,944. Net position of governmental activities increased \$9,561,525, which represents a 19% increase over the June 30, 2012 net position. Net position of the business-type activities, which represents the food service operation, increased \$304,419 or 40% from the June 30, 2012 net position.
- General Revenues accounted for \$135,584,316 or 72% of all revenues. Program specific revenues in the form of charges for services and operating grants and contributions accounted for \$53,306,033 or 28% of total revenues of \$188,890,349.
- The School District had \$179,024,405 in expenses: only \$53,306,033 of these expenses was offset by program specific charges for services, grants or contributions. General revenues (primarily unrestricted state aid and property taxes) of \$135,584,316 were adequate to provide for these programs.

**Using the Basic Financial Statements**

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the Plainfield Board of Education as a financial whole, or as an entire reporting entity.

The Statement of Net Position and Statement of Activities provide information about the activities of the entire School District, presenting both an aggregate view of the School District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the School district's most significant funds. The District considers all of its governmental funds and its sole enterprise fund to be major funds. For the Plainfield Board of Education, the general fund is the most significant fund.

**PLAINFIELD BOARD OF EDUCATION  
PLAINFIELD, NEW JERSEY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**Reporting the School District as a Whole**

**Statement of Net Position and the Statement of Activities**

While this report contains the large number of funds used by the School District to provide programs and activities, the view of the School district as a whole looks at all financial transactions-and ask the question, "How did we do financially during fiscal year ended June 30, 2013?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets, liabilities and deferred outflows/inflows of resources using the accrual basis of accounting similar to the accounting system used by most private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash was received or paid.

These two statements report the School District's net position and changes in net position. This change in net position is important because it tells the reader that, for the school district as a whole, the financial position of the School district has improved or diminished. The causes of this change may be the result of many factors, some financial and some not. Non-financial factors include the School District's property tax base, current laws in New Jersey restricting revenue growth and limits on reserves, facility condition, required educational programs and other factors.

In the Statement of Net Position and the Statement of Activities, the School District is divided into two distinct kinds of activities:

- **Governmental Activities-** All of the School District's programs and services are reported here including instruction, student and instruction related services, general and school administration services, operation and maintenance of plant facilities, pupil transportation, and business/central services.
- **Business-Type Activities -** This service is provided on a charge for goods or services basis to recover all the expenses of the goods or services provided. The Food Service enterprise fund is reported as a business type activity.

**Reporting the School District's Most Significant Funds**

**Fund Financial Statements**

Fund financial reports provide detailed information about the School District's funds. The School District uses many funds to account for a multitude of financial transactions. The School District's governmental funds are the general, special revenue, capital projects, and debt service funds. 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 Position and the Statement of Activities and the governmental funds are reconciled in the financial statements.

**PLAINFIELD BOARD OF EDUCATION  
PLAINFIELD, NEW JERSEY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**Enterprise Fund**

The enterprise fund uses the same basis of accounting as business-type activities; therefore, these statements are essentially the same.

**The School District as a Whole**

The Statement of Net Position provides the perspective of the District as a whole. Table A-1 provides a summary of the District's net position as of June 30, 2013 and 2012.

Table A-1  
Statement of Net Position  
as of June 30, 2013 and 2012

	Governmental		Business-Type		Total	
	<u>Activities</u>		<u>Activities</u>			
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
<b>Assets</b>						
Current and Other Assets	\$ 29,024,192	\$ 20,849,247	\$ 729,669	\$ 676,982	\$ 29,753,861	\$ 21,526,229
Capital Assets, Net	<u>80,222,930</u>	<u>76,665,071</u>	<u>334,029</u>	<u>386,718</u>	<u>80,556,959</u>	<u>77,051,789</u>
<b>Total Assets</b>	<u>109,247,122</u>	<u>97,514,318</u>	<u>1,063,698</u>	<u>1,063,700</u>	<u>110,310,820</u>	<u>98,578,018</u>
<b>Deferred Outflows of Resources</b>						
Deferred Charge on Refunding of Debt	<u>381,818</u>	<u>431,603</u>	-	-	<u>381,818</u>	<u>431,603</u>
<b>Total Deferred Outflows of Resources</b>	<u>381,818</u>	<u>431,603</u>	-	-	<u>381,818</u>	<u>431,603</u>
<b>Liabilities:</b>						
Other Liabilities	21,501,279	18,281,942		303,980	21,501,279	18,585,922
Long-Term Liabilities	<u>28,150,512</u>	<u>29,248,355</u>	-	-	<u>28,150,512</u>	<u>29,248,355</u>
<b>Total Liabilities</b>	<u>49,651,791</u>	<u>47,530,297</u>	-	<u>303,980</u>	<u>49,651,791</u>	<u>47,834,277</u>
<b>Deferred Inflows of Resources</b>						
Deferred Commodities Revenue	<u>-</u>	<u>-</u>	<u>2,802</u>	<u>3,243</u>	<u>2,802</u>	<u>3,243</u>
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>2,802</u>	<u>3,243</u>	<u>2,802</u>	<u>3,243</u>
<b>Net Position:</b>						
<b>Net Investment in</b>						
Capital Assets	55,330,337	50,490,447	334,029	386,718	55,664,366	50,877,165
Restricted	13,000,001	9,000,001			13,000,001	9,000,001
Unrestricted	<u>(8,353,189)</u>	<u>(9,074,824)</u>	<u>726,867</u>	<u>369,759</u>	<u>(7,626,322)</u>	<u>(8,705,065)</u>
<b>Total Net Position</b>	<u>\$ 59,977,149</u>	<u>\$ 50,415,624</u>	<u>\$ 1,060,896</u>	<u>\$ 756,477</u>	<u>\$ 61,038,045</u>	<u>\$ 51,172,101</u>

**PLAINFIELD BOARD OF EDUCATION  
PLAINFIELD, NEW JERSEY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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

Table A-2 shows changes in net position for the fiscal year ended June 30, 2013 and 2012.

**Table A-2  
Change in Net Position  
For the Fiscal Years Ended June 30, 2013 and 2012**

	Governmental Activities		Business-Type Activities		Total	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
<b>Revenues</b>						
<b>Program Revenues</b>						
Charges for Services	\$ 385,724	\$ 249,530	\$ 730,343	\$ 903,658	\$ 1,116,067	\$ 1,153,188
Operating Grants and Contributions	48,564,602	44,872,173	3,473,231	3,148,049	52,037,833	48,020,222
Capital Grants and Contributions	152,133	4,071			152,133	4,071
<b>General Revenues</b>						
Property Taxes	23,499,064	23,303,119			23,499,064	23,303,119
Grants and Entitlements	110,515,623	111,432,653			110,515,623	111,432,653
Other	1,569,262	1,153,363	367	721	1,569,629	1,154,084
<b>Total Revenues</b>	<u>184,686,408</u>	<u>181,014,909</u>	<u>4,203,941</u>	<u>4,052,428</u>	<u>188,890,349</u>	<u>185,067,337</u>
<b>Program Expenses</b>						
<b>Instruction</b>						
Regular	64,621,087	61,525,658			64,621,087	61,525,658
Special Education	20,330,808	19,789,429			20,330,808	19,789,429
Other Instruction	12,389,316	11,197,692			12,389,316	11,197,692
School Sponsored Activities and Athletics	1,367,860	1,236,007			1,367,860	1,236,007
<b>Support Services</b>						
Student and Instruction Related Services	39,322,742	36,805,603			39,322,742	36,805,603
General Administration Services	1,924,443	2,306,648			1,924,443	2,306,648
School Administration Services	5,964,024	5,912,138			5,964,024	5,912,138
Plant Operations and Maintenance	18,480,246	18,490,594			18,480,246	18,490,594
Pupil Transportation	4,908,860	5,168,120			4,908,860	5,168,120
Business/Central Services	4,692,737	4,822,803			4,692,737	4,822,803
Interest on Long-Term Debt	1,122,760	1,182,567			1,122,760	1,182,567
Food Service	-	-	3,899,522	3,999,694	3,899,522	3,999,694
<b>Total Expenses</b>	<u>175,124,883</u>	<u>168,437,259</u>	<u>3,899,522</u>	<u>3,999,694</u>	<u>179,024,405</u>	<u>172,436,953</u>
<b>Change in Net Position</b>	9,561,525	12,577,650	304,419	52,734	9,865,944	12,630,384
<b>Beginning of Year, Net Position</b>	<u>50,415,624</u>	<u>37,837,974</u>	<u>756,477</u>	<u>703,743</u>	<u>51,172,101</u>	<u>38,541,717</u>
<b>End of Year, Net Position</b>	<u>\$ 59,977,149</u>	<u>\$ 50,415,624</u>	<u>\$ 1,060,896</u>	<u>\$ 756,477</u>	<u>\$ 61,038,045</u>	<u>\$ 51,172,101</u>

**PLAINFIELD BOARD OF EDUCATION  
PLAINFIELD, NEW JERSEY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**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**

	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
<b>Program Expenses</b>				
Instruction				
Regular	64,621,087	61,525,658	\$ 57,033,517	\$ 55,378,373
Special Education	20,330,808	19,789,429	11,105,184	11,874,028
Other Instruction	12,389,316	11,197,692	9,168,496	8,457,382
School Sponsored Activities and Athletics	1,367,860	1,236,007	1,207,601	1,114,709
Support Services				
Student and Instruction Related Services	39,322,742	36,805,603	15,629,350	13,148,501
General Administration Services	1,924,443	2,306,648	1,924,443	2,306,648
School Administration Services	5,964,024	5,912,138	5,296,178	5,349,424
Plant Operations and Maintenance	18,480,246	18,490,594	15,228,208	15,660,029
Pupil Transportation	4,908,860	5,168,120	3,613,950	4,017,021
Business/Central Services	4,692,737	4,822,803	4,692,737	4,822,803
Interest on Long-Term Debt	1,122,760	1,182,567	1,122,760	1,182,567
<b>Total Governmental Activities</b>	<u>\$ 175,124,883</u>	<u>\$ 168,437,259</u>	<u>\$ 126,022,424</u>	<u>\$ 123,311,485</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, 2013**

**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 \$184,686,408 and \$181,014,909 for the years ended June 30, 2013 and 2012, respectively. Property taxes made up 13% of revenues for governmental activities for the Plainfield Board of Education for fiscal years 2013 and 2012. Federal, State, and local grants accounted for another 86% of revenue for the years ended June 30, 2013 and 2012.

**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 \$304,419.
- Charges for services represent \$730,343 or 17% 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 \$3,473,231 or 83% 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 \$184,686,408 and \$181,020,400 and expenditures of \$180,045,625 and \$168,874,187 for the fiscal year ended June 30, 2013 and 2012, 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, 2013**

**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, 2013 and 2012:

**Table A-4  
Summary of Governmental Fund Revenues  
For the Fiscal Years Ended June 30, 2013 and 2012**

	<u>Year Ended June 30</u>		Increase/ (Decrease)	Percentage Change
	<u>2013</u>	<u>2012</u>		
<b>Revenues</b>				
Local Sources	\$ 25,578,175	\$ 24,807,469	\$ 770,706	3.1%
State Sources	152,507,834	146,422,476	6,085,358	4.2%
Federal Sources	<u>6,600,399</u>	<u>9,790,455</u>	<u>(3,190,056)</u>	-32.6%
<b>Total Revenues</b>	<u>\$ 184,686,408</u>	<u>\$ 181,020,400</u>	<u>\$ 3,666,008</u>	2.0%

The following schedule presents a summary of governmental funds expenditures for the fiscal years ended June 30, 2013 and 2012:

**Table A-5  
Summary of Governmental Fund Expenditures  
For the Fiscal Years Ended June 30, 2013 and 2012**

	<u>Year Ended June 30</u>		Increase/ (Decrease)	Percentage Change
	<u>2013</u>	<u>2012</u>		
<b>Expenditures</b>				
Instruction	\$ 97,359,944	\$ 91,904,327	\$ 5,455,617	5.9%
Support Services	74,469,048	72,388,291	2,080,757	2.9%
Capital Outlay	5,748,255	2,118,269	3,629,986	171.4%
Debt Service	<u>2,468,378</u>	<u>2,463,300</u>	<u>5,078</u>	0.2%
<b>Total Expenditures</b>	<u>\$ 180,045,625</u>	<u>\$ 168,874,187</u>	<u>\$ 11,171,438</u>	6.6%

**PLAINFIELD BOARD OF EDUCATION  
PLAINFIELD, NEW JERSEY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**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, 2013 and 2012, the School District had invested in land, construction in progress, land improvements, buildings and building improvements and machinery and equipment for governmental activities as reflected on Table A-6:

**Table A-6  
Capital Assets  
as of June 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
Land	\$ 1,776,334	\$ 1,776,334
Construction in Progress	9,774,784	6,973,096
Land Improvements	3,918,260	3,918,260
Building and Building Improvements	88,612,719	87,138,371
Machinery and Equipment	<u>7,059,443</u>	<u>5,598,724</u>
	111,141,540	105,404,785
Less: Accumulated Depreciation	<u>(30,918,610)</u>	<u>(28,739,714)</u>
Capital Assets, Net	<u>\$ 80,222,930</u>	<u>\$ 76,665,071</u>

Overall, capital assets increased \$3,557,859 from fiscal year 2012 to fiscal year 2013. 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, 2013**

**Debt Administration**

At June 30, 2013 and 2012, the School District had \$31,424,901 and \$32,806,875 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, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
Bonds Payable, Net	\$ 25,169,267	\$ 26,399,570
Intergovernmental Loans	105,144	206,657
Compensated Absences	2,261,130	1,994,264
Deferred Pension Obligation	614,971	647,864
Claims Payable	452,739	896,186
Accrued Liability for Insurance Claims	<u>2,821,650</u>	<u>2,662,334</u>
Total	<u>\$ 31,424,901</u>	<u>\$ 32,806,875</u>

At June 30, 2013, the School District's remaining legal debt margin was \$87,725,345. 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 \$3.4 million of fund balance in the 2013/2014 budget. The District must continue to look at alternatives to the reliance on the utilization of prior year fund balance for future budgets.

**Contacting the School District's Financial Management**

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

**BASIC FINANCIAL STATEMENTS**

**PLAINFIELD BOARD OF EDUCATION  
STATEMENT OF NET POSITION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 21,796,454	\$ 247,336	\$ 22,043,790
Cash held by Trustee	284,056		284,056
Receivables, net	6,123,443	258,420	6,381,863
Other Accounts Receivable	833,224	172,964	1,006,188
Internal Balances	(13,065)	13,065	-
Due from Other Funds	80		80
Inventory		37,884	37,884
Capital Assets, net			
Not Being Depreciated	11,551,118		11,551,118
Being Depreciated	<u>68,671,812</u>	<u>334,029</u>	<u>69,005,841</u>
Total Assets	<u>109,247,122</u>	<u>1,063,698</u>	<u>110,310,820</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Charge on Refunding of Debt	<u>381,818</u>	-	<u>381,818</u>
Total Deferred Outflows of Resources	<u>381,818</u>	-	<u>381,818</u>
<b>LIABILITIES</b>			
Payable to State Government	222,166		222,166
Claims Payable	4,232,470		4,232,470
Accounts Payable	3,630,071	-	3,630,071
Accrued Salaries and Wages	6,890,675		6,890,675
Accrued Interest Payable	465,653		465,653
Unearned Revenue	6,060,244		6,060,244
Noncurrent Liabilities			
Due Within One Year	1,519,587		1,519,587
Due Beyond One Year	<u>26,630,925</u>	-	<u>26,630,925</u>
Total Liabilities	<u>49,651,791</u>	-	<u>49,651,791</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Commodities Revenue	<u>-</u>	<u>2,802</u>	<u>2,802</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>2,802</u>	<u>2,802</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	55,330,337	334,029	55,664,366
Restricted			
Plant Maintenance	3,000,000		3,000,000
Capital Projects	10,000,000		10,000,000
Debt Service	1		1
Unrestricted	<u>(8,353,189)</u>	<u>726,867</u>	<u>(7,626,322)</u>
Total Net Position	<u>\$ 59,977,149</u>	<u>\$ 1,060,896</u>	<u>\$ 61,038,045</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, 2013

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Expenses	Governmental Activities	Business-Type Activities	Total
Governmental Activities							
Instruction							
Regular	\$ 64,621,087	\$ 7,201,846		\$ 64,621,087	\$ (57,033,517)	\$	\$ (57,033,517)
Special Education	20,330,808	9,225,624		20,330,808	(11,105,184)		(11,105,184)
Other Instruction	12,389,316	3,220,820		12,389,316	(9,168,496)		(9,168,496)
School Sponsored Activities and Athletics	1,367,860	160,259		1,367,860	(1,207,601)		(1,207,601)
Support Services							
Student and Instruction Related Svcs.	39,322,742	23,693,392		39,322,742	(15,629,350)		(15,629,350)
General Administration Services	1,924,443			1,924,443	(1,924,443)		(1,924,443)
School Administration Services	5,964,024	667,846		5,964,024	(5,296,178)		(5,296,178)
Plant Operations and Maintenance	18,480,246	3,099,905	\$ 152,133	18,480,246	(15,228,208)		(15,228,208)
Pupil Transportation	4,908,860	1,294,910		4,908,860	(3,613,950)		(3,613,950)
Business/Central Services	4,692,737			4,692,737	(4,692,737)		(4,692,737)
Interest on Long-Term Debt	1,122,760			1,122,760	(1,122,760)		(1,122,760)
Total Governmental Activities	175,124,883	48,564,602	152,133	175,124,883	(126,022,424)	-	(126,022,424)
Business-Type Activities							
Food Service	3,899,522	3,473,231		3,899,522		\$ 304,052	304,052
Total Business-Type Activities	3,899,522	3,473,231		3,899,522		304,052	304,052
Total Primary Government	\$179,024,405	\$ 52,037,833	\$ 152,133	\$179,024,405	(126,022,424)	304,052	(125,718,372)

PLAINFIELD BOARD OF EDUCATION  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Net (Expense) Revenue and Changes in Net Position		
	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	1,213,269		1,213,269
Restricted State Aid for Debt Service Purposes	1,157,036		1,157,036
Federal and State Aid - Unrestricted	109,358,587		109,358,587
Interest Earnings	22,828	\$ 367	23,195
Miscellaneous Income	1,546,434		1,546,434
Total General Revenues and Special Items	135,583,949	367	135,584,316
Change in Net Position	9,561,525	304,419	9,865,944
Net Position, Beginning of Year, (Restated)	50,415,624	756,477	51,172,101
Net Position, End of Year	\$ 59,977,149	\$ 1,060,896	\$ 61,038,045

**FUND FINANCIAL STATEMENTS**

PLAINFIELD BOARD OF EDUCATION  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2013

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 21,446,411	\$ 322,367	\$ 27,675	\$ 1	\$ 21,796,454
Cash Held by Trustee	284,056				284,056
Receivables From Other Governments	761,777	1,944,666	3,417,000		6,123,443
Other Receivables	773,671	59,553			833,224
Due from Other Funds	<u>711,963</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>711,963</u>
Total Assets	<u>\$ 23,977,878</u>	<u>\$ 2,326,586</u>	<u>\$ 3,444,675</u>	<u>\$ 1</u>	<u>\$ 29,749,140</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 3,120,908	\$ 509,163			\$ 3,630,071
Accrued Salaries and Wages	6,634,795	255,880			6,890,675
Due to Other Funds	13,065		\$ 711,883		724,948
Claims Payable	958,081				958,081
Unearned Revenue	-	3,327,452	2,732,792		6,060,244
Payable to State Government	<u>-</u>	<u>222,166</u>	<u>-</u>	<u>-</u>	<u>222,166</u>
Total Liabilities	<u>10,726,849</u>	<u>4,314,661</u>	<u>3,444,675</u>	<u>-</u>	<u>18,486,185</u>
<b>Fund Balances</b>					
<b>Restricted</b>					
Excess Surplus	2,961,311				2,961,311
Excess Surplus - Designated for Subsequent Year's Expenditures	1,045,534				1,045,534
Capital Reserve	10,000,000				10,000,000
Maintenance Reserve	3,000,000				3,000,000
Special Revenue Fund		(1,988,075)			(1,988,075)
Debt Service Fund				1	1
Committed					
Year End Encumbrances	3,293,683				3,293,683
Assigned					
Designated for Subsequent Year's Expenditures	2,388,909				2,388,909
Unassigned	<u>(9,438,408)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,438,408)</u>
Total Fund Balances	<u>13,251,029</u>	<u>(1,988,075)</u>	<u>-</u>	<u>1</u>	<u>11,262,955</u>
Total Liabilities and Fund Balances	<u>\$ 23,977,878</u>	<u>\$ 2,326,586</u>	<u>\$ 3,444,675</u>	<u>\$ 1</u>	

Amounts reported for *governmental activities* in the statement of net position (A-1) are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$111,141,540 and the accumulated depreciation is \$30,918,610.	80,222,930
Amounts resulting from the refunding of debt are reported as deferred outflows of resources on the statement of net position and amortized over the life of the debt.	381,818
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds (Note 2).	<u>(31,890,554)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 59,977,149</u>

**PLAINFIELD BOARD OF EDUCATION  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>					
Local Sources					
Property Taxes	\$ 22,285,795			\$ 1,213,269	\$ 23,499,064
Tuition	385,724				385,724
Interest	22,828				22,828
Miscellaneous	1,546,434	\$ 124,125	-	-	1,670,559
Total - Local Sources	<u>24,240,781</u>	<u>124,125</u>	<u>-</u>	<u>1,213,269</u>	<u>25,578,175</u>
State Sources	130,384,433	20,814,232	\$ 152,133	1,157,036	152,507,834
Federal Sources	351,788	6,248,611	-	-	6,600,399
Total Revenues	<u>154,977,002</u>	<u>27,186,968</u>	<u>152,133</u>	<u>2,370,305</u>	<u>184,686,408</u>
<b>EXPENDITURES</b>					
Current					
Instruction					
Regular Instruction	63,312,738	412,124			63,724,862
Special Education Instruction	18,345,408	1,769,271			20,114,679
Other Instruction	10,861,084	1,312,181			12,173,265
School Sponsored Activities and Cocurricular Instruction	1,347,138				1,347,138
Support Services					
Student and Instruction Related Services	16,416,693	22,574,301			38,990,994
School Administration Services	5,847,373				5,847,373
General Administration Services	1,914,694				1,914,694
Business / Central Services	4,609,500				4,609,500
Plant Operations and Maintenance	18,252,663				18,252,663
Pupil Transportation	4,853,824				4,853,824
Debt Service					
Principal	32,893			1,231,513	1,264,406
Interest and Other Charges	65,180			1,138,792	1,203,972
Capital Outlay	5,567,861	28,261	152,133	-	5,748,255
Total Expenditures	<u>151,427,049</u>	<u>26,096,138</u>	<u>152,133</u>	<u>2,370,305</u>	<u>180,045,625</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,549,953</u>	<u>1,090,830</u>	<u>-</u>	<u>-</u>	<u>4,640,783</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In - SBB and Preschool	1,716,136				1,716,136
Transfer Out - Special Revenue Fund - Preschool	(554,092)				(554,092)
Transfer In - Special Revenue Fund - Preschool		554,092			554,092
Transfer Out - SBB and Preschool	-	(1,716,136)	-	-	(1,716,136)
Total Other Financing Sources and Uses	<u>1,162,044</u>	<u>(1,162,044)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	4,711,997	(71,214)	-	-	4,640,783
Fund Balance (Deficit), Beginning of Year	<u>8,539,032</u>	<u>(1,916,861)</u>	<u>-</u>	<u>1</u>	<u>6,622,172</u>
Fund Balance (Deficit), End of Year	<u>\$ 13,251,029</u>	<u>\$ (1,988,075)</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 11,262,955</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, 2013**

**Total net change in fund balances - governmental funds (Exhibit B-2)** \$ 4,640,783

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

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

Capital Outlay	\$ 5,748,255	
Depreciation Expense	<u>(2,188,971)</u>	
		3,559,284

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

Loss on Disposal of Capital Assets		(1,425)
------------------------------------	--	---------

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

Principal Repayments		
Serial Bonds	1,130,000	
Deferred Pension Liability	32,893	
Loans	<u>101,513</u>	
		1,264,406

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

Decrease in Accrued Interest	30,694	
Amortization of Original Issue Premium	100,303	
Amortization of Deferred Amount on Refunding	(49,785)	
Increase in Compensated Absences	<u>(266,866)</u>	
		(185,654)

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	(159,316)	
Claims Payable	<u>443,447</u>	
		<u>284,131</u>

**Change in net position of governmental activities** **\$ 9,561,525**

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

**PLAINFIELD BOARD OF EDUCATION  
 PROPRIETARY FUND  
 STATEMENT OF NET POSITION  
 JUNE 30, 2013**

	<b>Business-Type            Activities            Enterprise Fund  <u>Food Services</u></b>
<b>ASSETS</b>	
Current Assets	
Cash and Cash Equivalents	\$ 247,336
Intergovernmental Receivable	
State	3,901
Federal	254,519
Due from Other Funds	13,065
Other Accounts Receivables	172,964
Inventory	<u>37,884</u>
Total Current Assets	<u>729,669</u>
Capital Assets	
Equipment	1,057,616
Less: Accumulated Depreciation	<u>(723,587)</u>
Total Capital Assets	<u>334,029</u>
Total Assets	<u>1,063,698</u>
<b>LIABILITIES</b>	
Deferred Inflows of Resources	
Deferred Commodities Revenue	<u>2,802</u>
Total Deferred Inflows of Resources	<u>2,802</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	334,029
Unrestricted	<u>726,867</u>
Total Net Position	<u>\$ 1,060,896</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 POSITION  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<b>Business-Type Activities Enterprise Fund <u>Food Services</u></b>
<b>OPERATING REVENUES</b>	
Charges for Services	
Daily Sales-Reimbursable Programs	\$ 192,181
Daily Sales-Non-Reimbursable Programs	537,503
Miscellaneous Revenues	<u>659</u>
Total Operating Revenues	<u>730,343</u>
<b>OPERATING EXPENSES</b>	
Cost of Sales	1,673,881
Salaries and Benefits	1,248,507
Supplies and Materials	203,651
Purchased Services	127,562
Insurance	51,511
Summer Program Costs	149,471
Depreciation	52,689
Management Company Fee and Allowance	355,449
Miscellaneous Expenditures	<u>36,801</u>
Total Operating Expenses	<u>3,899,522</u>
Operating Loss	<u>(3,169,179)</u>
<b>NONOPERATING REVENUES</b>	
State Sources	
School Lunch Program	49,067
Federal Sources	
National School Breakfast Program	466,602
National School Lunch Program	2,630,655
Fresh Fruit & Vegetable Program	120,929
Snack Program	56,507
Summer Food Program	149,471
Interest Revenue	<u>367</u>
Total Nonoperating Revenues	<u>3,473,598</u>
Change in Net Position	304,419
Net Position, Beginning of Year	<u>756,477</u>
Net Position, End of Year	<u>\$ 1,060,896</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, 2013**

	<b>Business-Type Activities Enterprise Fund <u>Food Services</u></b>
<b>Cash Flows from Operating Activities</b>	
Cash Received from Customers	\$ 775,178
Cash Payments for Salaries and Benefits	(1,248,507)
Cash Payments to Suppliers for Goods and Services	<u>(2,708,303)</u>
Net Cash Used by Operating Activities	<u>(3,181,632)</u>
<b>Cash Flows from Noncapital Financing Activities</b>	
Cash Received from State and Federal Subsidy Reimbursements	<u>3,234,686</u>
Net Cash Provided by Noncapital Financing Activities	<u>3,234,686</u>
<b>Cash Flows from Investing Activities</b>	
Interest on Investments	<u>367</u>
Net Cash Provided by Investing Activities	<u>367</u>
Net Increase in Cash and Cash Equivalents	53,421
Cash and Cash Equivalents, Beginning of Year	<u>193,915</u>
Cash and Cash Equivalents, End of Year	<u>\$ 247,336</u>
<b>Reconciliation of Operating Loss to Net Cash Used for Operating Activities</b>	
Operating Loss	<u>\$ (3,169,179)</u>
Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities	
Depreciation	52,689
USDA Commodities	204,651
Change in Assets and Liabilities	
(Increase)/Decrease in Other Accounts Receivable	57,900
(Increase)/Decrease in Due from Other Funds	(13,065)
Increase/(Decrease) in Accounts Payable	(303,980)
(Increase)/Decrease in Inventory	<u>(10,648)</u>
Total Adjustments	<u>(12,453)</u>
Net Cash Used by Operating Activities	<u>\$ (3,181,632)</u>
Non-Cash Financing Activities	
National School Lunch Program (Food Distribution)	<u>\$ 204,210</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 POSITION  
JUNE 30, 2013**

	<u>Unemployment Compensation Insurance Fund</u>	<u>Agency Fund</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 506,560	\$ 848,258
Intergovernmental Receivable	2,398	
Due from Other Funds	<u>72,451</u>	<u>-</u>
 Total Assets	 <u>\$ 581,409</u>	 <u>\$ 848,258</u>
<b>LIABILITIES</b>		
Payroll Deductions and Withholdings		\$ 703,093
Due to Student Groups		72,634
Due to Other Funds		72,531
Intergovernmental Payable	<u>\$ 22,918</u>	<u>-</u>
 Total Liabilities	 <u>22,918</u>	 <u>\$ 848,258</u>
<b>NET POSITION</b>		
Reserved For Claims	<u>\$ 558,491</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 POSITION  
FOR THE YEAR ENDED JUNE 30, 2013**

	<b>Unemployment Compensation <u>Insurance Fund</u></b>
<b>ADDITIONS</b>	
Interest on Deposits	\$ 2,892
Board Contribution	100,000
Employee Contributions	<u>194,422</u>
Total Additions	<u>297,314</u>
<b>DEDUCTIONS</b>	
Unemployment Claims	<u>397,220</u>
Total Deductions	<u>397,220</u>
Change in Net Position	(99,906)
Net Position, Beginning of Year	<u>658,397</u>
Net Position, End of Year	<u><u>\$ 558,491</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS**

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

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

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

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

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

**B. New Accounting Standards**

During fiscal year 2013, the District adopted the following GASB statements:

- GASB 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. The objective of this statement is to incorporate into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements.
- GASB 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. The objective of this Statement is to improve financial reporting by standardizing the presentation of deferred outflows of resources and deferred inflows of resources and their effect on a government's net position. It alleviates uncertainty about reporting those financial statement elements by providing guidance where none previously existed.
- GASB 65, *Items Previously Reported as Assets and Liabilities*, although not required to be implemented until next year, the District elected to apply the statement to the current year financial statements. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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

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

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

- GASB 66, *Technical Corrections – 2012, an Amendment of GASB Statements 10 and 62*, will be effective beginning with the year ending June 30, 2014. The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, Fund Balance Reporting and Governmental Fund Type Definitions and No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.
- GASB 67, *Financial Reporting for Pension Plans, an Amendment of GASB 25*, will be effective beginning with the year ending June 30, 2014. The objective of this Statement is to improve financial reporting by state and local governmental pension plans. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. This Statement replaces the requirements of Statements No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans* and No. 50, *Pension Disclosures*, as they relate to pension plans that are administered through trusts or equivalent arrangements that meet certain criteria. The District does not expect this Statement to impact its financial statements.
- GASB 68, *Accounting and Financial Reporting for Pensions*, will be effective beginning with the year ending June 30, 2015. The objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria. The District does not expect this Statement to impact its financial statements.

**C. Basis of Presentation - 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.

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

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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

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

**District-Wide Financial Statements**

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

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

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

**Fund Financial Statements**

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

The District reports the following major governmental funds:

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

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

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

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

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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

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

**Fund Financial Statements (continued)**

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

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

Additionally, the government reports the following fund 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.

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".

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

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

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

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

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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

**D. Measurement Focus and Basis of Accounting (Continued)**

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

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.

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.

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

**1. *Cash, Cash Equivalents and Investments***

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

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

**2. *Receivables***

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

**3. *Inventories***

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

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

**PLAINFIELD BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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

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

**4. Capital Assets**

Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the district-wide financial statements. Capital assets are defined by the Board as assets with an initial, individual cost of \$2,000 and an estimated useful life in excess of two years. The District was able to estimate the historical cost for the initial reporting of these capital assets through back trending. As the District constructs or acquires additional capital assets each period, they are capitalized and reported at historical cost. Donated capital assets are recorded at 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.

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

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

**5. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The government only has one item that qualifies for reporting in this category. It is the deferred charge on refunding of debt which results from the loss on a debt refunding reported in the district-wide statement of net position. A deferred charge on debt refunding of debt results from the loss on the transaction when the debt's reacquisition price is greater than the carrying value of the refunded debt. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future periods and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has one type of item which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, one item, *U.S.D.A commodities*, is reported only in the enterprise funds balance sheet for unused commodity inventory at year end. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

**6. *Compensated Absences***

It is the District's policy to permit employees to accumulate (with certain restrictions) earned but unused vacation and sick leave benefits. A long-term liability of accumulated vacation and sick leave and salary related payments has been recorded in the governmental activities in the district-wide financial statements, representing the Board's commitment to fund such costs from future operations. Proprietary Funds accrue accumulated vacation, 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.

**7. *Long-Term Obligations***

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

**8. *Net Position/Fund Balance***

**District-Wide Statements**

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

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

PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

**Governmental Fund Statements**

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

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

*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, 2012 audited excess surplus that was appropriated in the 2013/2014 original budget certified for taxes.

*Reserved Excess Surplus* – This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2013 audited excess surplus that is required to be appropriated in the 2014/2015 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.

*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 2013/2014 District budget certified for taxes.

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

**9. Reclassifications**

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

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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

**F. Revenues and Expenditures/Expenses**

***1. Program Revenues***

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

***2. Property Taxes***

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

***3. Tuition Revenues and Expenditures***

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

Tuition Expenditures - Tuition charges for the fiscal years 2011-2012 and 2012-2013 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been certified by the State Department of Education.

***4. Proprietary Funds, Operating and Non-Operating Revenues and Expenses***

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

**PLAINFIELD BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**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 position**

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the district-wide statement of net position. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$31,890,554 difference are as follows:

Bonds payable	\$(24,400,000)
Add: Issuance premium (to be amortized as interest expense)	(769,267)
Accrued interest payable	(465,653)
Loans payable	(105,144)
Accrued liability for insurance claims	(2,821,650)
Compensated absences	(2,261,130)
Deferred Pension Obligations	(614,971)
Claims payable	<u>(452,739)</u>
 Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	 <u>\$(31,890,554)</u>

**NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information**

In accordance with the requirements of the New Jersey Department of Education (“the Department”), the District annually prepares its operating budget for the forthcoming year. The budget, except for the general fund and special revenue fund, which is more fully explained below and in the notes to the required supplementary information, is prepared in accordance with accounting principles generally accepted in the United States of America and serves as a formal plan for expenditures and the proposed means for financing them. Capital lease transactions are accounted for on the GAAP basis.

The annual budget is adopted in the spring of the preceding year for the general, special revenue and debt service funds. The District is not required to adopt an annual budget for the capital projects fund. The budget is submitted to the county superintendent for review and approval prior to adoption. Prior to the 2012/2013 budget year, the annual budget was required to be voted upon at the annual school election held on the third Tuesday in April. On January 17, 2012, Chapter 202 of the Laws of P.L. 2011 was approved which established procedures for moving the date of a school district’s annual school election from April to the general election in November. Under the new law, districts that have their school board members elected in November no longer have to submit their budgets that meet levy cap requirements for voter approval beginning with the 2012/2013 budget year. Only a school board decision to exceed the tax levy cap would require voter approval for the additional amount on the November ballot. On February 6, 2012, the City Council of the City of Plainfield adopted a resolution to move its annual election to the date of the general elections in accordance with the law; therefore voter approval of the annual budget is not required.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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

**A. Budgetary Information (Continued)**

Budget adoptions and amendments are recorded in the District's board minutes. The budget is amended by the Board of Trustees as needed throughout the year. The budget for revenues, other resources, other uses, and fund balances is prepared by fund source and amount. The budget for expenditures is prepared by fund, program, function, object and amount. The legal level of budgetary control is established at the line item account within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6:20-2A.2(m)1. The Board approved several budget transfers during 2012/2013. During 2012/2013 the Board increased the original budget by \$11,396,901. The increase was funded by additional grant awards and the reappropriation of prior year general fund encumbrances.

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

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

**B. Deficit Fund Equity**

The District has an unassigned (deficit) fund balance of \$9,438,408 in the General Fund and \$1,988,075 in the Special Revenue Fund as of June 30, 2013 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 2012/2013 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 deficits does not alone indicate that the District is facing financial difficulties; however, unless the State of New Jersey budgets the delayed payments in future years, the District may also report fund balance deficits in the future.

**PLAINFIELD BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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

**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.

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, 2013 is as follows:

Balance, July 1, 2012	\$ 6,000,000
Increased by:	
Deposits Approved by Board Resolution	<u>4,000,000</u>
Balance, June 30, 2013	<u>\$ 10,000,000</u>

The June 30, 2013 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, 2013 is \$4,006,845. Of this amount, \$1,045,534 was designated and appropriated in the 2013/2014 original budget certified for taxes and the remaining amount of \$2,961,311 will be appropriated in the 2014/2015 original budget certified for taxes.

**PLAINFIELD BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 4 DETAILED NOTES ON ALL FUNDS**

**A. Cash Deposits and Investments**

**Cash Deposits**

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

Bank balances for interest bearing accounts are insured up to \$250,000 in the aggregate by the FDIC for each bank. Under the Dodd-Frank Wall Street Reform and Consumer Protection Act, temporary unlimited deposit insurance coverage was provided for non-interest bearing accounts from December 31, 2010 through December 31, 2012. SIPC replaces cash claims up to a maximum of \$250,000 for each failed brokerage firm. At June 30, 2013, the book value of the Board's deposits were \$23,682,664 and bank and brokerage firm balances of the Board's deposits amounted to \$27,930,761. The Board's deposits which are displayed on the various fund balance sheets as "cash and cash equivalents" are categorized as:

**Depository Account**

Insured	\$ 27,646,705
Uninsured and Uncollateralized	<u>284,056</u>
	<u>\$ 27,930,761</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, 2013 the Board's bank balance of \$284,056 was exposed to custodial credit risk as follows:

**Depository Account**

Uninsured and Uncollateralized	<u>\$ 284,056</u>
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**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, 2013, the Board had no outstanding investments.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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

**B. Receivables**

Receivables as of June 30, 2013 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	\$ 761,777	\$ 1,944,666	\$ 3,417,000	\$ 258,420	\$ 6,381,863
Accounts	<u>773,671</u>	<u>59,553</u>	<u>-</u>	<u>172,964</u>	<u>1,006,188</u>
Gross Receivables	1,535,448	2,004,219	3,417,000	431,384	7,388,051
Less: Allowance for Uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Total Receivables	<u>\$ 1,535,448</u>	<u>\$ 2,004,219</u>	<u>\$ 3,417,000</u>	<u>\$ 431,384</u>	<u>\$ 7,388,051</u>

**C. Unearned Revenue**

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of unearned revenue reported in the governmental funds were as follows:

	<u>Total</u>
Special Revenue Fund	
Unencumbered grant draw downs	\$ 2,496,277
Grant draw downs reserved for encumbrances	831,175
Capital Projects Fund	
Unrealized School Facility Grants	<u>2,732,792</u>
Total Deferred Revenue for Governmental Funds	<u>\$ 6,060,244</u>

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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

**D. Capital Assets**

Capital asset activity for the fiscal year ended June 30, 2013 was as follows:

	Beginning			Ending
	<u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>
<b>Governmental Activities:</b>				
Capital assets, not being depreciated				
Land	\$ 1,776,334			\$ 1,776,334
Construction in Progress	<u>6,973,096</u>	\$ 2,801,688	-	<u>9,774,784</u>
Total capital assets not being depreciated	<u>8,749,430</u>	<u>2,801,688</u>	-	<u>11,551,118</u>
Capital assets, being depreciated				
Land Improvements	3,918,260			3,918,260
Buildings and Building Improvements	87,138,371	1,474,348		88,612,719
Machinery and Equipment	<u>5,598,724</u>	<u>1,472,219</u>	\$ (11,500)	<u>7,059,443</u>
Total capital assets, being depreciated	<u>96,655,355</u>	<u>2,946,567</u>	(11,500)	<u>99,590,422</u>
Less accumulated depreciation for:				
Land Improvements	(2,962,900)	(149,053)		(3,111,953)
Buildings and Building Improvements	(22,540,296)	(1,624,744)		(24,165,040)
Machinery and Equipment	<u>(3,236,518)</u>	<u>(415,174)</u>	10,075	<u>(3,641,617)</u>
Total accumulated depreciation	<u>(28,739,714)</u>	<u>(2,188,971)</u>	10,075	<u>(30,918,610)</u>
Total capital assets, being depreciated, net	<u>67,915,641</u>	<u>757,596</u>	(1,425)	<u>68,671,812</u>
Government activities capital assets, net	<u>\$ 76,665,071</u>	<u>\$ 3,559,284</u>	\$ (1,425)	<u>\$ 80,222,930</u>

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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

**D. Capital Assets (Continued)**

	Beginning <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	Ending <u>Balance</u>
<b>Business-Type Activities:</b>				
Capital assets, being depreciated:				
Machinery and Equipment	\$ 1,057,616	-	-	\$ 1,057,616
Total capital assets being depreciated	<u>1,057,616</u>	<u>-</u>	<u>-</u>	<u>1,057,616</u>
Less accumulated depreciation for:				
Machinery and Equipment	<u>(670,898)</u>	\$ (52,689)	-	<u>(723,587)</u>
Total accumulated depreciation	<u>(670,898)</u>	<u>(52,689)</u>	<u>-</u>	<u>(723,587)</u>
Total capital assets, being depreciated, net	<u>386,718</u>	<u>(52,689)</u>	<u>-</u>	<u>334,029</u>
Business-type activities capital assets, net	<u>\$ 386,718</u>	<u>\$ (52,689)</u>	<u>\$ -</u>	<u>\$ 334,029</u>

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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

**D. Capital Assets (Continued)**

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

**Governmental Activities:**

Instruction	
Regular	\$ 903,126
Special Education	219,081
Other Instruction	216,873
School Sponsored CoCurricular	<u>20,826</u>
 Total Instruction	 <u>1,359,906</u>

Support Services	
Student and Instruction Related Services	329,338
General Administration	9,928
School Administration	118,543
Operations and Maintenance of Plant	231,517
Transportation	55,563
Central Services	<u>84,176</u>
 Total Support Services	 <u>829,065</u>

Total Depreciation Expense - Governmental Activities	<u>\$ 2,188,971</u>
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**Business-Type Activities:**

Food Service Fund	<u>\$ 52,689</u>
 Total Depreciation Expense-Business-Type Activities	 <u>\$ 52,689</u>

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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

**D. Capital Assets (Continued)**

**Construction and Other Significant Commitments**

The District has the following active construction/significant commitment projects as of June 30, 2013:

<u>Project</u>	<u>Spent-to-Date</u>	<u>Remaining Commitment</u>
New Storage Building at Hub Stine Field	\$ 123,225	\$ 106,397
Window and Exterior Door Replacement at High School	1,118,673	104,202
Roof Replacement at Barlow School	250,610	47,590
Repairs and Resurfacing of Tennis Courts at Stine Field	99,677	76,773
Science Laboratory Renovations at High School	378,670	466,330
Science Laboratory Replacement Casework at Plainfield High School	435,677	719,342
Ceiling and Lighting Replacements at Various Schools		1,247,847
Woodland Elementary Roof Project		350,614
Acquisition of School Buses		100,359
		<u>\$ 3,219,454</u>

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

The composition of interfund balances as of June 30, 2013, 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	80
Food Service Fund	General Fund	13,065
Unemployment Compensation Insurance Fund	Agency Fund	72,451
		<u>\$ 797,479</u>

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

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

**PLAINFIELD BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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

**E. Interfund Receivables, Payables, and Transfers (Continued)**

**Interfund transfers**

	<u>Transfer In:</u>	
	<u>General</u>	<u>Total</u>
<u>Transfer Out:</u>		
Special Revenue Fund	\$ 1,162,044	\$ 1,162,044
 Total transfers out	 \$ 1,162,044	 \$ 1,162,044

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

**F. Long-Term Debt**

**General Obligation Bonds**

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

Bonds payable at June 30, 2013 is comprised of the following issue:

\$27,940,000, 2009 Refunding Bonds, due in annual installments of \$1,155,000 to \$2,340,000 through August 1, 2026, interest at 3.00 % to 5.00%	<u>\$24,400,000</u>
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**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 and other capital assets.

Loans payable at June 30, 2013 are comprised of the following:

**Small Project Loan**

\$1,147,500, 1993 Loan due in a Semi-annual installment of \$85,013 through July 15, 2013, interest at 5.288%	\$85,013
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**PLAINFIELD BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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

**F. Long-Term Debt (Continued)**

**Intergovernmental Loan Payable (Continued)**

**Facility Program Loan**

\$382,000, 1993 Loan due in a Semi-annual installment of \$20,131 through July 13, 2013, interest at 1.50%	<u>\$ 20,131</u>
Grand Total	<u>\$105,144</u>

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>	
2014	\$ 1,155,000	\$ 1,100,242	\$ 105,144	\$ 2,399	\$ 2,362,785
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	1,515,000	886,831			2,401,831
2019-2023	8,825,000	3,185,406			12,010,406
2024-2027	<u>8,725,000</u>	<u>870,323</u>	<u>-</u>	<u>-</u>	<u>9,595,323</u>
	<u>\$ 24,400,000</u>	<u>\$ 9,064,535</u>	<u>\$ 105,144</u>	<u>\$ 2,399</u>	<u>\$ 33,572,078</u>

**Statutory Borrowing Power**

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2013 was as follows:

4% of Equalized Valuation Basis (Municipal)	\$ 112,230,489
Less: Net Debt	<u>24,505,144</u>
	<u>\$ 87,725,345</u>

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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

**F. Long-Term Debt (Continued)**

**Changes in Long-Term Liabilities**

Long-term liability activity for the fiscal year ended June 30, 2013, was as follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>	Due Within <u>One Year</u>
<b>Governmental Activities:</b>					
Bonds Payable	\$ 25,530,000		\$ 1,130,000	\$ 24,400,000	\$ 1,155,000
Add: Unamortized Premium	869,570	-	100,303	769,267	-
Bonds Payable Net	<u>26,399,570</u>	<u>-</u>	<u>1,230,303</u>	<u>25,169,267</u>	<u>1,155,000</u>
Intergovernmental Loans	206,657		101,513	105,144	105,144
Claims Payable-Workers Comp. Plan	896,186		443,447	452,739	
Accrued Liability for Insurance Claims					
Workers Compensation Plan	2,662,334	159,316		2,821,650	
Deferred Pension Obligation	647,864		32,893	614,971	33,330
Compensated Absences	<u>1,994,264</u>	<u>266,866</u>	<u>-</u>	<u>2,261,130</u>	<u>226,113</u>
Governmental Activity Long-Term Liabilities	<u>\$ 32,806,875</u>	<u>\$ 426,182</u>	<u>\$ 1,808,156</u>	<u>\$ 31,424,901</u>	<u>\$ 1,519,587</u>

For the governmental activities, the liabilities for compensated absences, claims and judgements, deferred pension obligations, etc.) are generally liquidated by the general fund.

**NOTE 5 OTHER INFORMATION**

**A. Risk Management**

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

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 5 OTHER INFORMATION (Continued)**

**A. Risk Management (Continued)**

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, 2013, 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 \$4,232,470 reported at June 30, 2013 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, 2013 and 2012 are as follows:

**Governmental Activities:**

	<u>Fiscal Year Ended</u>	
	<u>June 30, 2013</u>	<u>June 30, 2012</u>
Unpaid Claims, Beginning of Year	\$ 4,254,320	\$ 4,185,563
Incurred Claims (IBNR's)	857,126	1,111,710
Claim Payments	<u>(878,976)</u>	<u>(1,042,953)</u>
Unpaid Claims, End of Year	<u>\$ 4,232,470</u>	<u>\$ 4,254,320</u>

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.

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

<u>Fiscal Year Ended June 30,</u>	<u>District Contributions</u>	<u>Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2013	\$ 100,000	\$ 194,422	\$ 397,220	\$ 558,491
2012		163,668	646,929	658,397
2011	547,024	185,374	938,987	1,134,596

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 5 OTHER INFORMATION (Continued)**

**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, 2013, 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, 2013, the District has not estimated its arbitrage earnings due to the IRS, if any.

**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.

**Defined Contribution Retirement Program (DCRP)** – established under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2008 to provide coverage to elected and certain appointed officials, effective July 1, 2007. Membership is mandatory for such individuals with vesting occurring after one (1) year of membership.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 5 OTHER INFORMATION (Continued)**

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

**Other Pension Funds**

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

The cost of living increase for PERS and TPAF, are funded directly by each of the respective systems 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](http://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.

**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.

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

- For new members of TPAF and PERS hired on or after June 28, 2011 (Tier 5 members), the years of creditable service needed for early retirement benefits increased from 25 to 30 years and the early retirement age increased from 55 to 65.
- The eligibility age to qualify for a service retirement in the TPAF and PERS increased from age 62 to 65 for Tier 5 members.
- It increased the TPAF and PERS active member rates from 5.5 percent of annual compensation to 6.5 percent plus an additional 1 percent phased-in over 7 years for members hired or reappointed on or after June 28, 2011. 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 takes place in July of each subsequent fiscal year.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 5 OTHER INFORMATION (Continued)**

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

**Significant Legislation (Continued)**

- The payment of automatic cost-of-living adjustment (COLA) additional increases to current and future retirees and beneficiaries was suspended. COLA increases may be reactivated at a future date as permitted by this law.
- It changed the method for amortizing the pension system's unfunded accrued liability (from a level percent of pay method to a level dollar of pay method).

**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.

**Funding Status and Funding Progress**

As of July 1, 2011, the most recent actuarial valuation date, the aggregate funded ratio for all the State administered retirement systems including TPAF and PERS, is 67.5 percent with an unfunded actuarial accrued liability of \$41.7 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded systems is 60.8 percent and \$30.1 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS and Police and Firemen's Retirement System ("PFRS") is 77.5 percent and \$11.6 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, 2011 actuarial valuation, the projected unit credit was used as the actuarial cost method, and the five year average of market value was used as the asset valuation method for the retirement systems. The actuarial assumptions included (a) a revised investment rate of return for all retirement systems from 8.25 percent to 7.95 percent and (b) revised projected salary increases of 4.52 percent for the PERS and 3.90 percent for TPAF.

**PLAINFIELD BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 5 OTHER INFORMATION (Continued)**

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

**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, 6.5% for TPAF and 5.50% for DCRP of the employee's annual compensation.

**Annual Pension Costs (APC)**

Per the requirements of GASB Statement No. 27 for the year ended June 30, 2013 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, 2013, 2012 and 2011 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>	<u>DCRP</u>
2013	\$ 1,813,406	\$ 3,122,068	\$ 40,379
2012	1,964,644	1,468,460	
2011	1,870,462	155,086	

The State contributed \$3,122,068 and \$1,468,460 during 2012/2013 and 2011/2012, respectively for normal cost pension, accrued liability and the NCGI premium. For fiscal year 2010/2011, the State did not contribute to the TPAF for normal cost and accrued liability; however, the State contributed \$155,086 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 \$4,172,735 during the year ended June 30, 2013 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.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 5 OTHER INFORMATION (Continued)**

**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.

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 566 state and local participating employers and contributing entities for Fiscal Year 2012.

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](http://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 FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**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, 2011, the most recent actuarial valuation date, the State had a \$48.9 billion unfunded actuarial accrued liability for other post-employment benefits (OPEB) which is made up to \$18.0 billion for state active and retired members and \$30.9 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, 2011, actuarial valuation, the projected unit credit was used as the actuarial cost method. The actuarial assumptions included an assumed investment rate of return of 4.50 percent.

**Post-Retirement Medical Benefits Contributions**

P.L. 1987, c. 384 and P.L. 1990, c.6 required the Teachers' Pension and Annuity Fund (TPAF) and Public Employees' Retirement System (PERS), respectively to fund post-retirement medical benefits for those State employees and education employees who retire after accumulating 25 years of credited service or on a disability retirement. As of June 30, 2012, there were 97,661, retirees receiving post-retirement medical benefits and the State contributed \$958.9 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 \$146.6 million toward Chapter 126 benefits for 16,618 eligible retired members in Fiscal Year 2012.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOTE 5 OTHER INFORMATION (Continued)**

**E. 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, 2013, 2012 and 2011 were \$3,530,271, \$2,951,987 and \$3,294,401, 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.

**NOTE 6 RESTATEMENT**

On July 1, 2012, the Plainfield Board of Education implemented GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position" and GASB Statement No. 65, "Items Previously Reported in Assets and Liabilities". The Plainfield Board of Education has determined that the effect of implementing these accounting changes on the financial statements previously reported as of and for the year ended June 30, 2012 was to eliminate in the District-wide statement of net position the deferred charge related to debt issuance costs in the amount of \$174,922 with a corresponding reduction in the net investment in capital assets component of net position. The result of this restatement is to reduce total net position of Governmental Activities at June 30, 2012 from \$50,590,546 as originally reported to \$50,415,624 as adjusted for the effects of the change in accounting principle.

**BUDGETARY COMPARISON SCHEDULES**

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
<b>REVENUES</b>					
<b>Local Sources</b>					
Property Taxes	\$ 22,285,795		\$ 22,285,795	\$ 22,285,795	
Tuition	175,000		175,000	385,724	\$ 210,724
Interest	-		-	22,828	22,828
Miscellaneous	-		-	1,546,434	1,546,434
<b>Total Local Sources</b>	<b>22,460,795</b>	<b>-</b>	<b>22,460,795</b>	<b>24,240,781</b>	<b>1,779,986</b>
<b>State Sources</b>					
Equalization Aid	98,343,450	-	98,343,450	98,343,450	
Security Aid	3,079,366	-	3,079,366	3,079,366	
Special Education Aid	4,712,302	-	4,712,302	4,712,302	
Transportation Aid	1,263,235	-	1,263,235	1,263,235	
Extraordinary Aid	525,390	-	525,390	1,067,074	541,684
Education Adequacy Aid	11,009,173	-	11,009,173	11,009,173	
Nonpublic Transportation Aid				34,070	34,070
On-behalf TPAF - NCGI Premium (Non-Budget)				156,053	156,053
On-behalf TPAF - Normal Cost (Non-Budget)				2,966,015	2,966,015
On-behalf TPAF - Post-Retirement Medical (Non-Budget)				3,530,271	3,530,271
On-behalf TPAF Social Security Payments (Non-Budget)				4,172,735	4,172,735
<b>Total State Sources</b>	<b>118,932,916</b>	<b>-</b>	<b>118,932,916</b>	<b>130,333,744</b>	<b>11,400,828</b>
<b>Federal Sources</b>					
Education Jobs Fund	-	-	-	113,026	113,026
Medicaid Reimbursement	200,000	-	200,000	238,762	38,762
<b>Total Federal Sources</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>	<b>351,788</b>	<b>151,788</b>
<b>Total Revenues</b>	<b>141,593,711</b>	<b>-</b>	<b>141,593,711</b>	<b>154,926,313</b>	<b>13,332,602</b>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Instruction - Regular Programs</b>					
<b>Salaries of Teachers</b>					
Preschool/Kindergarten	1,355,659	\$ 818,875	2,174,534	2,163,195	11,339
Grades 1-5	10,951,916	1,149,857	12,101,773	12,039,917	61,856
Grades 6-8	7,352,523	(181,061)	7,171,462	7,101,050	70,412
Grades 9-12	7,794,392	(349,496)	7,444,896	7,440,072	4,824
<b>Regular Programs - Home Instruction</b>					
Salaries of Teachers	140,000	12,502	152,502	152,460	42
Other Salaries for Instruction	64,260	(32,500)	31,760	22,876	8,884
Purchased Professional/Educational Services	-	-	-	-	-
<b>Regular Programs - Undistributed Instruction</b>					
Salaries of Teachers	-	1,548	1,548	1,547	1
Other Salaries for Instruction	1,095,880	(376,615)	719,265	680,616	38,649
Purchased Professional/Educational Services	27,055	50,004	77,059	63,195	13,864
Purchased Technical Services	51,130	(49,352)	1,778	1,715	63
Other Purchased Services	335,650	134,489	470,139	460,457	9,682
General Supplies	1,038,923	652,825	1,691,748	1,639,311	52,437
Textbooks	334,190	71,594	405,784	389,000	16,784
Miscellaneous Expenditures	76,500	(6,766)	69,734	61,263	8,471
<b>Total Regular Programs</b>	<b>30,618,078</b>	<b>1,895,904</b>	<b>32,513,982</b>	<b>32,216,674</b>	<b>297,308</b>

Continued

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES (Continued)</b>					
Special Education					
Cognitive Impaired - Mild					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive Impaired - Mild	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers	\$ 1,790,987	\$ (183,283)	\$ 1,607,704	\$ 1,586,950	\$ 20,754
Other Salaries for Instruction	707,340	(144,308)	563,032	548,897	14,135
Purchased Professional/Educational Services	-	-	-	-	-
Other Purchased Services	1,000	(1,816)	84	84	-
General Supplies	11,500	(9,738)	1,762	1,762	-
Textbooks	1,000	-	1,000	1,000	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	2,512,727	(339,145)	2,173,582	2,138,693	34,889
Auditory Impairments					
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Behavioral Disabilities					
Salaries of Teachers	433,654	96,505	530,159	530,158	1
Other Salaries for Instruction	111,447	105,554	217,001	215,770	1,231
Purchased Professional-Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	5,000	(5,000)	-	-	-
Textbooks	1,000	-	1,000	1,000	-
Total	551,101	197,059	748,160	746,928	1,232
Multiple Disabilities					
Salaries of Teachers	365,510	45,512	411,022	411,022	-
Other Salaries for Instruction	361,044	34,820	395,864	395,796	68
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	2,500	(2,500)	-	-	-
Textbooks	-	-	-	-	-
Purchasing Professional Educational Services	-	-	-	-	-
Total Multiple Disabilities	729,054	77,832	806,886	806,818	68
Resource Room/Resource Center					
Salaries of Teachers	2,188,278	317,482	2,505,760	2,432,781	72,979
Other Salaries for Instruction	291,045	61,568	352,613	331,806	20,807
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	11,000	3,893	14,893	13,871	1,022
Textbooks	1,000	-	1,000	999	1
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	2,491,323	382,943	2,874,266	2,779,457	94,809
Visually Impaired					
Other Salaries for Instruction	22,259	(1,425)	20,834	2,010	18,824
Total Visually Impaired	22,259	(1,425)	20,834	2,010	18,824
Preschool Disabilities - Full - Time					
Salaries of Teachers	384,552	(6,556)	377,996	377,996	-
Other Salaries for Instruction	102,988	(3,141)	99,847	84,242	15,605
General Supplies	-	-	-	-	-
Total Preschool Disabilities - Full-Time	487,540	(9,697)	477,843	462,238	15,605

Continued

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES (Continued)</b>					
<b>Autism</b>					
Salaries of Teachers	\$ 129,791	\$ 60,573	\$ 190,364	\$ 190,363	\$ 1
Other Salaries for Instruction	98,590	(25,445)	73,145	73,012	133
Total Autism	228,381	35,128	263,509	263,375	134
Total Special Education	7,022,385	342,695	7,365,080	7,199,519	165,561
<b>Basic Skills/Remedial</b>					
Salaries of Teachers	285,000	(11,900)	273,100	265,350	7,750
Total Basic Skills/Remedial	285,000	(11,900)	273,100	265,350	7,750
<b>Bilingual Education</b>					
Salaries of Teachers	7,381,760	(802,665)	6,579,095	6,447,067	132,028
Other Salaries for Instruction	89,036	125,364	214,400	210,315	4,085
Purchased Professional/Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	1,500	(1,500)	-	-	-
General Supplies	47,500	(9,589)	37,911	34,244	3,667
Textbooks	4,000	-	4,000	4,000	-
Other Objects	-	-	-	-	-
Total Bilingual Education	7,523,796	(688,390)	6,835,406	6,695,626	139,780
<b>School Sponsored Co-Curricular Activities</b>					
Salaries	40,500	47,351	87,851	86,314	1,537
Other Purchased Services	17,000	(2,000)	15,000	15,000	-
General Supplies	-	-	-	-	-
Other Objects	-	-	-	-	-
Total School Sponsored Co-Curricular Activities	57,500	45,351	102,851	101,314	1,537
<b>School Sponsored Athletics</b>					
Salaries	663,948	(66,223)	597,725	596,315	1,410
Purchased Services	80,750	(5,277)	75,473	74,497	976
General Supplies	171,272	69,139	240,411	240,359	52
Other Objects	14,500	(12,000)	2,500	2,485	15
Total School Sponsored Athletics	930,470	(14,361)	916,109	913,656	2,453
<b>Other Instructional Programs - Instruction</b>					
Salaries	-	-	-	-	-
Other Purchased Services	9,151	(9,151)	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Other Instructional Programs - Instruction	9,151	(9,151)	-	-	-
<b>Before/After School Program</b>					
Salaries	21,500	(5,632)	15,868	3,531	12,337
Other Purchased Services	-	1,000	1,000	1,000	-
Total Before/After School Program	21,500	(4,632)	16,868	4,531	12,337
Total Instruction	46,467,880	1,555,516	48,023,396	47,396,670	626,726
<b>Undistributed Expenditures</b>					
<b>Instruction</b>					
Tuition to Other LEAs w/ State - Special	2,813,607	563,121	3,376,728	3,249,332	127,396
Tuition to CVSD - Regular	786,000	(34,782)	751,218	715,400	35,818
Tuition to CVSD - Special	-	-	-	-	-
Tuition to CSSD & Reg. Day Schools	769,230	(620,265)	148,965	148,958	7
Tuition to Priv. Sch. for the Disabled - State	3,899,127	(89,736)	3,809,391	3,769,657	39,734
Tuition to Priv. Sch. Disabled - Out State	-	-	-	-	-
Tuition - State Facilities	486,036	-	486,036	486,036	-
Tuition - Other	206,331	(48,999)	157,332	155,485	1,847
Total Undistributed Expenditures - Instruction	8,960,331	(230,661)	8,729,670	8,524,868	204,802

Continued

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES (Continued)</b>					
<b>Attendance and Social Work</b>					
Salaries	\$ 125,521	\$ 8,618	\$ 134,139	\$ 134,126	\$ 13
Salaries of Family Support Teams	719,879	103,163	823,042	821,471	1,571
Salaries of Drop-Out Prevention Officer/Coordinators	-	50,133	50,133	50,103	30
Salaries of Community School Coordinators	478,941	(223,000)	255,941	255,848	93
Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services	1,500	(1,500)	-	-	-
Supplies and Materials	8,697	2,000	10,697	6,160	4,537
Other Objects	1,000	2,596	3,596	3,596	-
<b>Total Attendance and Social Work</b>	<b>1,335,538</b>	<b>(57,990)</b>	<b>1,277,548</b>	<b>1,271,304</b>	<b>6,244</b>
<b>Health Services</b>					
Salaries	1,306,914	(129,859)	1,177,055	1,175,391	1,664
Salaries of Social Service Coordinators	1,111,313	(20,592)	1,090,721	1,073,037	17,684
Purchased Professional & Technical Services	155,364	318	155,682	152,752	2,930
Other Purchased Services	1,050	-	1,050	580	470
Supplies and Materials	11,450	15,893	27,343	22,914	4,429
Other Objects	204	-	204	-	204
<b>Total Health Services</b>	<b>2,586,295</b>	<b>(134,240)</b>	<b>2,452,055</b>	<b>2,424,674</b>	<b>27,381</b>
<b>Other Support Serv. Students - Related Serv.</b>					
Salaries	489,354	(64,299)	425,055	424,991	64
Purchased Professional/Educational Services	-	-	-	-	-
Supplies and Materials	4,000	-	4,000	622	3,378
Other Objects	2,050	-	2,050	-	2,050
<b>Total Other Supp.Serv. Student - Related Serv.</b>	<b>495,404</b>	<b>(64,299)</b>	<b>431,105</b>	<b>425,613</b>	<b>5,492</b>
<b>Guidance</b>					
Salaries of Other Professional Staff	1,180,588	64,696	1,245,284	1,244,821	463
Salaries of Secretarial and Clerical	229,681	25,870	255,551	255,500	51
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Professional and Tech. Svc.	115,932	(51,000)	64,932	61,412	3,520
Other Purchased Services	1,300	(215)	1,085	85	1,000
Supplies and Materials	46,609	(11,000)	35,609	2,223	33,386
Other Objects	-	-	-	-	-
<b>Total Guidance</b>	<b>1,574,110</b>	<b>28,351</b>	<b>1,602,461</b>	<b>1,564,041</b>	<b>38,420</b>
<b>Child Study Teams</b>					
Salaries of Other Professional Staff	1,738,418	18,365	1,756,783	1,756,688	95
Salaries of Secretarial & Clerical Assistants	238,786	5,020	243,806	242,528	1,278
Other Purchased Professional and Tech. Svc.	325,682	381,500	707,182	595,235	111,947
Miscellaneous Purchased Services	23,700	-	23,700	10,057	13,643
Supplies and Materials	20,612	4,000	24,612	22,848	1,764
Other Objects	1,000	-	1,000	60	940
<b>Total Child Study Teams</b>	<b>2,348,198</b>	<b>408,885</b>	<b>2,757,083</b>	<b>2,627,416</b>	<b>129,667</b>
<b>Improvement of Instruction Services</b>					
Salaries of Supervisors of Instruction	-	336,099	336,099	336,048	51
Salaries of Other Professional Staff	899,011	1,185,928	2,084,939	2,071,226	13,713
Salaries of Secretarial & Clerical Assist.	521,964	(93,953)	428,011	427,767	244
Other Salaries	48,200	(48,200)	-	-	-
Purchased Professional/Educational Services	70,299	(44,689)	25,610	24,102	1,508
Other Purchased Professional and Tech. Svc.	10,000	(2,100)	7,900	7,598	302
Other Purchased Services	77,711	(3,401)	74,310	53,436	20,874
Supplies and Materials	64,344	(2,570)	61,774	50,053	11,721
Other Objects	13,694	-	13,694	8,847	4,847
<b>Total Improvement of Instruction Services</b>	<b>1,705,223</b>	<b>1,327,114</b>	<b>3,032,337</b>	<b>2,979,077</b>	<b>53,260</b>

Continued

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES (Continued)</b>					
Undistributed Expenditures (Continued)					
Educational Media/School Library					
Salaries	\$ 747,902	\$ 137,794	\$ 885,696	\$ 816,346	\$ 69,350
Salaries of Technology Coordinators	82,103	4,226	86,329	86,329	-
Purchased Professional/Educational Services	-	-	-	-	-
Purchased Professional and Technical Services	16,600	(30,730)	3,870	3,270	600
Other Purchased Services	11,000	(5,544)	5,456	5,218	238
Supplies and Materials	43,400	(11,268)	32,132	29,635	2,497
Other Objects	9,000	-	9,000	8,378	622
Total Educational Media/School Library	908,005	114,478	1,022,483	949,176	73,307
Instructional Staff Training Services					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	102,484	(18,182)	84,302	83,622	680
Purchased Professional/Educational Services	41,197	173	41,370	34,069	7,301
Other Purchased Professional and Technical Services	-	7,916	7,916	7,915	1
Other Purchased Services	5,000	(1,900)	3,100	2,695	405
Supplies & Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Instructional Staff Training Services	148,681	(11,993)	136,688	128,301	8,387
Support Services General Administration					
Salaries	334,967	(6,878)	328,089	325,425	2,664
Audit Fees	65,000	(3,500)	61,500	57,000	4,500
Legal Services	460,000	98,800	558,800	553,091	5,709
Other Purchased Professional Services	12,800	-	12,800	9,051	3,749
Purchased Technical Services	30,000	(20,000)	10,000	7,983	2,017
Communications/Telephone	516,575	(81,400)	435,175	427,235	7,940
BOE Other Purchased Services	35,000	(10,000)	25,000	14,719	10,281
Other Purchased Services	63,922	(9,487)	54,435	44,640	9,795
General Supplies	88,487	(20,000)	68,487	54,344	14,143
Judgements Against the School District	106,000	198,200	304,200	229,468	74,732
Miscellaneous Expenditures	68,444	3,500	71,944	64,515	7,429
BOE Membership Dues and Fees	-	-	-	-	-
Total Support Services General Administration	1,781,195	149,235	1,930,430	1,787,471	142,959
Support Services School Administration					
Salaries of Principals/Asst. Principals	3,096,655	(222,242)	2,874,413	2,844,718	29,695
Salaries of Secretarial and Clerical Assistants	978,878	57,226	1,036,104	1,031,353	4,751
Salaries of Other Professional Staff	57,253	(47,616)	9,637	9,401	236
Other Salaries	2,500	(2,500)	-	-	-
Purchased Professional and Technical Services	2,825	495	3,320	2,212	1,108
Other Purchased Services	59,841	(5,778)	54,063	52,735	1,328
Supplies and Materials	80,805	31,681	112,486	107,123	5,363
Other Objects	9,022	(196)	8,826	8,708	118
Total Support Services School Administration	4,287,779	(188,930)	4,098,849	4,056,250	42,599
Central Services					
Salaries	1,842,743	(2,906)	1,839,837	1,836,240	3,597
Purchased Technical Services	87,249	3,499	90,748	86,872	3,876
Miscellaneous Purchased Services	164,023	3,126	167,149	152,586	14,563
Supplies and Materials	51,760	3,200	54,960	48,085	6,875
Other Objects	6,318	-	6,318	2,200	4,118
Total Central Services	2,152,093	6,919	2,159,012	2,125,983	33,029
Admin. Info. Technology					
Salaries	925,190	(2,354)	922,836	922,786	50
Purchased Technical Services	118,086	(31,884)	86,202	86,201	1
Other Purchased Services	241,912	6,870	248,782	248,694	88
Supplies and Materials	89,445	57,773	147,218	147,218	-
Total Admin. Info. Technology	1,374,633	30,405	1,405,038	1,404,899	139

Continued

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES (Continued)</b>					
Required Maintenance for School Facilities					
Salaries	\$ 792,816	\$ (111,787)	\$ 681,029	\$ 680,088	\$ 941
Cleaning, Repair and Maintenance Service	1,461,665	360,631	2,322,296	2,297,621	24,675
Supplies and Materials	348,235	-	348,235	346,249	1,986
<b>Total Required Maintenance for School Facilities</b>	<b>2,602,716</b>	<b>748,844</b>	<b>3,351,560</b>	<b>3,323,958</b>	<b>27,602</b>
Custodial Services					
Salaries	4,804,837	(13,195)	4,791,642	4,787,553	4,089
Salaries of Non-Instructional Aides	207,759	26,595	234,354	234,348	6
Purchased Professional and Technical Services	604,161	(63,419)	540,742	537,656	3,086
Cleaning, Repair and Maintenance Services	466,480	489,493	955,973	907,032	48,941
Rental of Land, Bldgs & Other than Lease Purchase	4,000	-	4,000	3,905	95
Other Purchased Property Services	225,000	5,500	230,500	230,407	93
Insurance	640,500	59,100	699,600	698,547	1,053
Miscellaneous Purchased Services	3,280	-	3,280	670	2,610
General Supplies	500,000	298,870	799,770	754,577	45,193
Energy (Electricity)	1,063,771	170,916	1,234,687	1,234,678	9
Energy (Natural Gas)	1,302,538	(486,497)	816,041	807,344	8,697
Energy (Oil)	-	-	-	-	-
Other Objects	6,834	9,928	16,762	16,755	7
<b>Total Custodial Services</b>	<b>9,830,060</b>	<b>497,291</b>	<b>10,327,351</b>	<b>10,213,472</b>	<b>113,879</b>
Care and Upkeep of Grounds					
Salaries	276,072	2,099	278,171	278,171	-
<b>Total Care and Upkeep of Grounds</b>	<b>276,072</b>	<b>2,099</b>	<b>278,171</b>	<b>278,171</b>	<b>-</b>
Security					
Salaries	1,432,657	213,985	1,646,642	1,608,287	38,355
Purchased Professional and Technical Services	1,500	(1,500)	-	-	-
General Supplies	500	3,456	3,956	3,956	-
<b>Total Security</b>	<b>1,434,657</b>	<b>215,941</b>	<b>1,650,598</b>	<b>1,612,243</b>	<b>38,355</b>
Undistributed Expenditures (Continued)					
Student Transportation Services					
Salaries of Non-Instructional Aides	-	-	-	-	-
Salaries for Pupil Trans.(Bet. Home & School)-Reg	1,053,695	225,993	1,279,688	1,273,197	6,491
Salaries for Pupil Trans.(Bet. Home & School)-Sp.Ed.	511,397	36,898	548,295	547,984	311
Salaries for Pupil Trans.(Other than Bet. Home&Sch)	-	-	-	-	-
Salaries for Pupil Trans (Bet. Home & Sch)-Non-Pub.	-	-	-	-	-
Management Fee - FSC & CTSA Trans. Program	46,920	(10,000)	36,920	33,033	3,887
Cleaning Repair & Maint. Services	159,000	21,000	180,000	179,531	469
Contracted Services (Bet. Home and Sch.)-Vendors	159,876	(136,500)	23,376	20,148	3,228
Contracted Services (Other Than Between Home and School) - Vendors	241,848	37,360	279,208	260,429	18,779
Contracted Services (Sp. Ed. Students)-Vendors	801,000	(105,000)	696,000	688,833	7,167
Contracted Serv.(Reg. Students)-FSCs & CTSA	169,376	(56,000)	113,376	99,563	13,813
Contracted Services (Spl. Ed. Students)-FSCs & CTSA	719,000	(19,000)	700,000	683,002	16,998
Contracted Services - Aid in Lieu Pymts-NonPub Sch	160,000	(15,500)	144,500	137,020	7,480
Miscellaneous Purchased Services-Transportation	8,248	-	8,248	2,270	5,978
Supplies and Materials	-	-	-	-	-
Transportation Supplies	245,867	29,800	275,667	270,832	4,835
Other Objects	7,514	200	7,714	7,694	20
<b>Total Student Transportation Services</b>	<b>4,283,741</b>	<b>9,251</b>	<b>4,292,992</b>	<b>4,203,536</b>	<b>89,456</b>
Other Support Services					
Salaries	-	-	-	-	-
Purchased Professional Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Miscellaneous Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
<b>Total Other Support Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unallocated Benefits- Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security Contributions	1,750,958	193,389	1,944,347	1,751,324	193,023
Other Retirement Contributions - Regular	2,078,917	(165,700)	1,913,217	1,913,152	65
Unemployment Compensation	631,987	(531,000)	100,987	100,000	987
Workers Compensation	1,000,000	348,000	1,348,000	1,327,471	20,529
Health Benefits	19,743,800	(2,779,979)	16,963,821	16,408,650	555,171
Tuition Reimbursement	200,000	-	200,000	192,181	7,819
Other Retirement Contributions - DCRP	-	50,700	50,700	40,379	10,321
<b>Total Unallocated Benefits</b>	<b>25,405,662</b>	<b>(2,884,590)</b>	<b>22,521,072</b>	<b>21,733,157</b>	<b>787,915</b>

Continued

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES (Continued)</b>					
On-behalf TPAF NCGI Pension (Non-Budget)				\$ 156,053	\$ (156,053)
On-behalf TPAF Normal Cost (Non-Budget)				2,966,015	(2,966,015)
On-behalf TPAF Post-Retirement Medical (Non-Budget)				3,530,271	(3,530,271)
On-behalf TPAF Social Security Payments (Non-Budget)				4,172,735	(4,172,735)
<b>Total Undistributed Expenditures</b>	<b>\$ 73,490,393</b>	<b>\$ (33,890)</b>	<b>\$ 73,456,503</b>	<b>82,458,684</b>	<b>(9,002,181)</b>
<b>Total Current Expenditures</b>	<b>119,958,273</b>	<b>1,521,626</b>	<b>121,479,899</b>	<b>129,855,354</b>	<b>(8,375,455)</b>
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
Regular Program - Instruction					
Preschool/Kindergarten	14,950	(14,950)	-	-	-
Grades 1-5	45,675	(37,779)	7,896	7,896	-
Grades 6-8	44,000	(42,000)	2,000	-	2,000
Grades 9-12	48,000	(19,131)	28,869	27,282	1,587
Undistributed Expenditures					
Bilingual	-	-	-	-	-
School Sponsored Athletics	-	-	-	-	-
Learning and/or Language Disabilities	-	-	-	-	-
Support Serv. - Students - Special	-	-	-	-	-
Support Serv. - Instructional Staff	-	-	-	-	-
General Administration	-	12,000	12,000	-	12,000
School Administration	-	74,192	74,192	74,192	-
Admin. Infn. Tech.	-	4,350	4,350	4,350	-
Custodial Services	52,500	1,153,997	1,206,497	475,035	731,462
Operation and Maint. of Plant Services	8,500	(8,500)	-	-	-
School Buses - Regular	179,000	339,546	518,546	43,015	475,531
Unstat. Expendit. - Other Support Services	18,000	1,182,317	1,200,317	1,195,518	4,799
<b>Total Equipment</b>	<b>410,625</b>	<b>2,644,042</b>	<b>3,054,667</b>	<b>1,827,288</b>	<b>1,227,379</b>
<b>Facilities Acquisition and Construction Services</b>					
Other Purchased Services	778,766	349,760	1,128,526	563,358	565,168
Construction Services	7,600,000	630,660	8,230,660	2,973,701	5,256,959
Lease Purchase Agreement - Principal	-	-	-	-	-
<b>Total Facilities Acquis. and Const. Services</b>	<b>8,378,766</b>	<b>980,420</b>	<b>9,359,186</b>	<b>3,537,059</b>	<b>5,822,127</b>
<b>Total Capital Outlay</b>	<b>8,789,391</b>	<b>3,624,462</b>	<b>12,413,853</b>	<b>5,364,347</b>	<b>7,049,506</b>
<b>Special Schools</b>					
Summer School - Instruction	-	167,576	167,576	163,420	4,156
Summer School - Support Services	-	2,501	2,501	2,440	61
<b>Total Special Schools</b>	<b>-</b>	<b>170,077</b>	<b>170,077</b>	<b>165,860</b>	<b>4,217</b>
Transfer to Charter Schools	16,745,045	(634,015)	16,111,030	16,041,488	69,542
Local Contribution - Transfer to Special Revenue	-	-	-	-	-
General Fund Contribution to Whole School Reform	-	-	-	-	-
<b>Total General Fund</b>	<b>145,492,709</b>	<b>(4,682,150)</b>	<b>150,174,859</b>	<b>151,427,049</b>	<b>(1,252,190)</b>
Excess (Deficiency) of Revenues Over/(Under) Expenditures	(3,898,998)	(4,682,150)	(8,581,148)	3,499,264	12,080,412
<b>Other Financing Sources (Uses)</b>					
Transfer In - General Fund - School-Based Budgets	68,358,862	1,777,000	70,135,862	68,626,045	(1,509,817)
Transfer In - Special Revenue - School-Based Budgets					
Fund	1,250,000	509,000	1,759,000	1,716,136	(42,864)
Transfer Out - Special Revenue Fund - Preschool Program	(554,092)	-	(554,092)	(554,092)	-
Transfer Out - Contribution to School-Based Budgets	(68,358,862)	(2,286,000)	(70,644,862)	(68,626,045)	2,018,817
<b>Total Other Financing Sources (Uses)</b>	<b>695,908</b>	<b>-</b>	<b>695,908</b>	<b>1,162,044</b>	<b>466,136</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Sources (Uses)	(3,203,090)	(4,682,150)	(7,885,240)	4,661,308	12,546,548
Fund Balance, Beginning of Year	21,392,682	-	21,392,682	21,392,682	-
<b>Fund Balance, End of Year</b>	<b>\$ 18,189,592</b>	<b>\$ (4,682,150)</b>	<b>\$ 13,507,442</b>	<b>\$ 26,053,990</b>	<b>\$ 12,546,548</b>

PLAINFIELD BOARD OF EDUCATION  
 GENERAL FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
<b>Reconciliation</b>					
Restricted Fund Balance					
Excess Surplus				\$ 2,961,311	
Excess Surplus Designated for Subsequent Year's Expenditures				1,045,534	
Capital Reserve				10,000,000	
Maintenance Reserve				3,000,000	
Committed Fund Balance					
Year End Encumbrances				3,293,683	
Assigned Fund Balance					
Designated for Subsequent Year's Expenditures				2,388,909	
Unassigned				<u>3,364,553</u>	
				26,053,990	
<b>Reconciliation to Governmental Fund Statements (GAAP)</b>					
Less: State Aid Payment Not Recognized on GAAP Basis				(11,735,887)	
Less: Extraordinary Aid Payment Not Recognized on GAAP Basis				<u>(1,067,074)</u>	
Fund Balance Per Governmental Funds (GAAP)				<u>\$ 13,251,029</u>	

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Original Budget	Total	Budget Transfer	Total	Final Budget	Actual	Total
	Operating Fund	General Fund	Operating Fund	General Fund	Operating Fund	Resource Fund	General Fund
<b>REVENUES</b>							
Local Sources							
Property Taxes	\$ 22,285,795	\$ 22,285,795	-	-	\$ 22,285,795	\$	\$ 22,285,795
Tuition	175,000	175,000	-	-	175,000	-	383,724
Interest	-	-	-	-	-	-	22,154
Miscellaneous	-	-	-	-	1,546,634	-	1,546,634
<b>Total Local Sources</b>	<b>22,460,795</b>	<b>22,460,795</b>	<b>22,460,795</b>	<b>22,460,795</b>	<b>22,460,795</b>	<b>-</b>	<b>22,340,783</b>
State Sources							
Equalization Aid	98,343,450	98,343,450	-	-	98,343,450	-	98,343,450
Society Aid	3,079,366	3,079,366	-	-	3,079,366	-	2,079,366
Categorical Special Education Aid	4,712,302	4,712,302	-	-	4,712,302	-	4,712,302
Transportation Aid	1,263,235	1,263,235	-	-	1,263,235	-	1,263,235
Extracurricular Aid	525,390	525,390	-	-	525,390	-	1,067,074
Education Alternatives Aid	11,009,173	11,009,173	-	-	11,009,173	-	11,009,173
Operating Alternative Aid	-	-	-	-	-	-	34,070
On-Behalf TPAF - PPO Premium (Non-Budget)	-	-	-	-	-	-	156,053
On-Behalf TPAF - Normal Cost (Non-Budget)	-	-	-	-	-	-	2,966,015
On-Behalf TPAF - Post-Retirement Medical (Non-Budget)	-	-	-	-	-	-	3,530,271
On-Behalf TPAF Social Security Payments (Non-Budget)	-	-	-	-	-	-	4,172,795
<b>Total State Sources</b>	<b>118,922,916</b>	<b>118,922,916</b>	<b>118,922,916</b>	<b>118,922,916</b>	<b>118,922,916</b>	<b>-</b>	<b>130,333,784</b>
Federal Sources							
Education Job Fund	200,000	200,000	-	-	200,000	-	112,024
Medicaid Reimbursement	200,000	200,000	-	-	200,000	-	238,762
<b>Total Federal Sources</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>-</b>	<b>350,786</b>
Total Revenues	22,860,795	22,860,795	22,860,795	22,860,795	22,860,795	-	154,976,312
<b>EXPENDITURES</b>							
Current Expenditures							
Instruction - Regular Programs							
Salaries of Teachers	\$ 1,355,659	\$ 1,355,659	\$ 818,875	\$ 818,875	\$ 2,174,534	\$	\$ 2,163,195
Grants 1-5	10,456,016	10,456,016	178,444	1,419,837	668,444	11,439,379	11,371,848
Grants 6-12	71,577,528	71,577,528	1,945	(183,061)	196,945	6,974,517	196,885
Regular Programs - Home Instruction	220,000	72,743,992	246,083	(319,496)	465,083	6,979,813	465,049
Salaries of Teachers	140,000	140,000	12,502	12,502	142,502	-	152,160
Other Salaries for Instruction	64,260	64,260	(32,500)	(32,500)	31,760	-	22,876
Purchased Professional/Educational Services							
Regular Programs - Unallocated Instruction							
Salaries of Teachers	1,695,896	1,695,896	1,548	1,548	1,548	1,348	1,547
Other Salaries for Instruction	10,000	10,000	(494,276)	(494,276)	(17,661)	601,684	562,976
Salaries of Support Personnel	10,000	10,000	30,004	30,004	77,099	719,265	686,616
Purchased Professional/Educational Services	41,130	41,130	(41,062)	(41,062)	68	77,099	63,195
Other Purchased Services	325,650	325,650	134,489	134,489	66	4,178	1,715
General Supplies	12,914	1,026,009	(5,000)	652,825	7,914	1,683,834	1,683,834
Textbooks	334,190	334,190	71,594	71,594	-	405,784	389,600
Miscellaneous Expenditures	76,800	76,800	(6,760)	(6,760)	-	68,234	389,600
<b>Total Regular Programs</b>	<b>11,682,004</b>	<b>21,449,274</b>	<b>473,651</b>	<b>1,422,283</b>	<b>1,641,925</b>	<b>30,872,987</b>	<b>32,216,674</b>

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Original Budget		Budget Transfer		Total General Fund		Final Budget		Actual		Total General Fund
	Operating Fund	Blended Resource Fund	Operating Fund	Blended Resource Fund	Operating Fund	Blended Resource Fund	Operating Fund	Blended Resource Fund	Operating Fund	Blended Resource Fund	
<b>EXPENDITURES</b>											
<b>CURRENT EXPENDITURES</b>											
Coaching Impaired - Mid	-	-	-	-	-	-	-	-	-	-	-
Salaries of Teachers	-	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cognitive Impaired - Mid</b>											
Learning and/or Language Disabilities											
Salaries of Teachers	\$ 1,790,987	\$ 1,790,987									
Other Salaries for Instruction	707,340	707,340									
Purchased Professional-Educational Services	-	-									
Other Purchased Services	-	-									
General Supplies	1,900	1,900									
Textbooks	11,000	11,000									
Other Objects	1,000	1,000									
<b>Total Learning and/or Language Disabilities</b>	<b>2,512,227</b>	<b>2,512,227</b>									
Auditory Impairments											
Other Salaries for Instruction	-	-									
Purchased Professional-Educational Services	-	-									
General Supplies	-	-									
Other Objects	-	-									
<b>Total</b>											
Behavioral Disabilities											
Salaries of Teachers	433,634	433,634									
Other Salaries for Instruction	111,447	111,447									
Purchased Professional-Educational Services	-	-									
Other Purchased Services	-	-									
General Supplies	5,000	5,000									
Textbooks	1,000	1,000									
Other Objects	551,101	551,101									
<b>Total</b>	<b>1,099,182</b>	<b>1,099,182</b>									
Multiple Disabilities											
Salaries of Teachers	365,510	365,510									
Other Salaries for Instruction	361,044	361,044									
Purchased Professional-Educational Services	-	-									
Other Purchased Services	-	-									
General Supplies	2,500	2,500									
Textbooks	-	-									
Other Objects	-	-									
<b>Total</b>	<b>729,054</b>	<b>729,054</b>									
Resource Room/Resource Center											
Salaries of Teachers	2,188,278	2,188,278									
Other Salaries for Instruction	291,645	291,645									
Purchased Professional-Educational Services	-	-									
Other Purchased Services	-	-									
General Supplies	11,000	11,000									
Textbooks	1,000	1,000									
Other Objects	-	-									
<b>Total</b>	<b>2,491,923</b>	<b>2,491,923</b>									
Visually Impaired											
Other Salaries for Instruction	22,239	22,239									
Purchased Professional-Educational Services	-	-									
Other Purchased Services	-	-									
General Supplies	-	-									
Textbooks	-	-									
Other Objects	-	-									
<b>Total</b>	<b>22,239</b>	<b>22,239</b>									
Preschool Disabilities - Full - Time											
Salaries of Teachers	384,352	384,352									
Other Salaries for Instruction	102,988	102,988									
Purchased Professional-Educational Services	-	-									
Other Purchased Services	-	-									
General Supplies	-	-									
Textbooks	-	-									
Other Objects	-	-									
<b>Total</b>	<b>487,340</b>	<b>487,340</b>									
Autism											
Salaries of Teachers	129,791	129,791									
Other Salaries for Instruction	98,590	98,590									
Purchased Professional-Educational Services	-	-									
Other Purchased Services	-	-									
General Supplies	-	-									
Textbooks	-	-									
Other Objects	-	-									
<b>Total</b>	<b>228,381</b>	<b>228,381</b>									
<b>Total Special Education</b>	<b>7,022,385</b>	<b>7,022,385</b>									

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Original Budget		Budget Transfer		Final Budget		Actual		Total General Fund
	Operating Fund	Blended Resource Fund	Operating Fund	Blended Resource Fund	Operating Fund	Blended Resource Fund	Operating Fund	Blended Resource Fund	
<b>EXPENDITURES</b>									
<b>CURRENT EXPENDITURES (Continued)</b>									
Basic Skills Remedial	\$ 285,000	\$ 285,000	\$ (11,900)	\$ (11,900)	\$ 273,100	\$ 273,100	\$ 265,356	\$ 265,359	\$ 265,359
Purchased Professional/Educational Services									
Total Basic Skills Remedial									
Bilingual Education									
Salaries of Teachers	7,381,760	7,381,760							6,447,067
Salaries of Instruction	87,036	87,036							210,215
Purchased Professional/Educational Services									
Purchased Professional Services									
Purchased Technical Services									
Other Purchased Services	1,509	1,509							34,244
General Supplies	47,509	47,509							4,000
Textbooks	4,000	4,000							
Other Objects									
Total Bilingual Education	1,532,796	1,532,796							6,695,636
School Sponsored Co-Curricular Activities									
Salaries	40,500	40,500	47,351	47,351	87,851	87,851	86,314	86,314	86,314
Other Purchased Services	17,000	17,000							15,000
General Supplies									
Other Objects									
Total School Sponsored Co-Curricular Activities	40,500	40,500	47,351	47,351	87,851	87,851	86,314	86,314	101,314
School Sponsored Athletics									
Salaries	663,948	663,948	(46,231)	(46,231)	617,717	617,717	598,315	598,315	598,315
Purchased Services	72,000	72,000							74,497
Supplies and Materials	166,272	166,272	74,139	74,139	240,411	240,411	240,339	240,339	240,339
Other Objects	14,500	14,500	(12,000)	(12,000)	2,500	2,500	2,485	2,485	2,485
Total School Sponsored Athletics	916,720	916,720	(3,094)	(3,094)	913,626	913,626	907,178	907,178	913,626
Other Instructional Programs - Instruction									
Salaries	9,151	9,151							
Other Purchased Services									
Supplies and Materials									
Other Objects									
Total Other Instructional Programs	9,151	9,151							
Retiree/After School Program									
Salaries	21,500	21,500							15,868
Other Purchased Services									1,000
Other									
Total Retiree/After School Program	21,500	21,500							16,868
Total Instruction	2,410,824	2,410,824	552,682	552,682	2,863,506	2,863,506	2,852,967	2,852,967	44,461,703
Undistributed Expenditures - Instruction									
Tuition to Other LEAs within the State-Special	2,813,607	2,813,607	585,121	585,121	3,398,728	3,398,728	3,289,332	3,289,332	3,289,332
Tuition to County Voc. School District-regular	786,000	786,000	(34,782)	(34,782)	751,218	751,218	715,400	715,400	715,400
Tuition to County Voc. School District-Special									
Tuition to CSSD & Reg. Day Schools	769,230	769,230	(620,265)	(620,265)	148,965	148,965	148,958	148,958	148,958
Tuition to Priv. Sch. For the Disabled w/ State	3,899,127	3,899,127	(89,736)	(89,736)	3,809,391	3,809,391	3,709,657	3,709,657	3,709,657
Tuition to Private Sch. Disabled & Other LEAs									
Spl. Dis. State	486,076	486,076			486,076	486,076	486,076	486,076	486,076
Tuition - State Facilities	206,331	206,331	(48,999)	(48,999)	157,332	157,332	155,285	155,285	155,285
Tuition - Other									
Total Undistributed Expenditures - Instruction	8,960,331	8,960,331	(320,661)	(320,661)	8,739,670	8,739,670	8,524,868	8,524,868	8,524,868

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Total General Fund	Resource Fund	Operating Fund	Total General Fund	Resource Fund	Operating Fund	Total General Fund	Resource Fund	Operating Fund	Total General Fund	Resource Fund
<b>EXPENDITURES</b>												
<b>CURRENT EXPENDITURES (Continued)</b>												
Attendance and Social Work	\$ 125,521	\$ 125,521	\$ -	\$ 8,618	\$ 134,139	\$ -	\$ 134,139	\$ 134,139	\$ -	\$ 134,139	\$ -	\$ -
Salaries	132,149	991,739	107,329	(6,166)	103,163	699,059	82,002	1,073,037	697,496	821,271	1,073,037	697,496
Salaries of Family Support Teams	-	-	-	(22,000)	50,133	50,133	50,133	50,133	50,133	50,133	50,133	50,133
Salaries of Family Liaisons/Content Parent Inv Svc	478,941	478,941	-	-	255,941	-	255,941	255,941	-	255,941	-	-
Salaries of Community School Coordinators	-	-	-	-	(1,500)	-	(1,500)	(1,500)	-	(1,500)	-	-
Purchased Professional and Technical Services	8,697	1,500	1,500	2,000	10,697	3,596	15,697	15,697	3,596	15,697	3,596	3,596
Other Purchased Services	-	1,000	1,000	-	2,906	-	3,906	3,906	-	3,906	-	-
Supplies and Materials	-	1,000	1,000	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Attendance and Social Work	741,208	594,230	1,335,338	(216,548)	1,577,930	752,748	1,777,930	1,777,930	752,748	1,777,930	752,748	752,748
Health Services	75,000	1,231,014	1,306,014	(74,000)	(129,899)	1,176,055	1,176,055	1,176,055	1,176,055	1,176,055	1,176,055	1,176,055
Salaries	151,344	1,111,313	1,262,657	(9,377)	1,101,936	1,092,559	1,092,559	1,092,559	1,092,559	1,092,559	1,092,559	1,092,559
Salaries of Social Service Coordinators	1,050	11,450	12,500	3,500	15,000	23,000	27,500	27,500	23,000	27,500	23,000	23,000
Salaries of Guidance and Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	202	204	204	-	-	-	204	204	-	204	-	-
Total Health Services	231,618	2,334,627	2,582,295	(71,427)	(62,899)	1,601,181	2,442,055	2,442,055	1,601,181	2,442,055	1,601,181	1,601,181
Other Support Services - Related Services	489,354	489,354	489,354	(64,299)	(64,299)	425,055	425,055	425,055	425,055	425,055	425,055	425,055
Salaries	4,000	4,000	4,000	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Supplies and Materials	2,050	2,050	2,050	-	-	2,050	2,050	2,050	2,050	2,050	2,050	2,050
Other Objects	483,304	483,304	483,304	(64,299)	(64,299)	422,005	422,005	422,005	422,005	422,005	422,005	422,005
Total Other Support Services - Related Services	110,801	1,080,787	1,180,588	(64,299)	(64,299)	425,055	425,055	425,055	425,055	425,055	425,055	425,055
Guidance	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Secretarial and Clerical	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Professional and Tech. Svc.	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Guidance	285,542	1,305,786	1,571,110	(62,000)	26,231	1,249,110	1,249,110	1,249,110	1,249,110	1,249,110	1,249,110	1,249,110
Child Study Teams	1,738,418	1,738,418	1,738,418	18,545	18,545	1,756,963	1,756,963	1,756,963	1,756,963	1,756,963	1,756,963	1,756,963
Salaries of Social and Clinical Assistants	235,786	235,786	235,786	5,000	5,000	240,786	240,786	240,786	240,786	240,786	240,786	240,786
Other Purchased Prof. and Tech. Services	335,682	335,682	335,682	381,500	381,500	717,182	717,182	717,182	717,182	717,182	717,182	717,182
Miscellaneous Purchased Services	21,700	21,700	21,700	-	-	21,700	21,700	21,700	21,700	21,700	21,700	21,700
Supplies and Materials	20,612	20,612	20,612	4,000	4,000	24,612	24,612	24,612	24,612	24,612	24,612	24,612
Other Objects	1,000	1,000	1,000	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total Child Study Teams	2,348,198	2,348,198	2,348,198	408,885	408,885	2,757,083	2,757,083	2,757,083	2,757,083	2,757,083	2,757,083	2,757,083
Improvement of Instruction Services	899,011	899,011	899,011	(22,337)	336,099	336,099	336,099	336,099	336,099	336,099	336,099	336,099
Salaries of Supervisors of Instruction	416,786	195,178	521,964	1,588	1,209,265	1,626,853	1,626,853	1,626,853	1,626,853	1,626,853	1,626,853	1,626,853
Salaries of Other Professional Staff	48,200	48,200	48,200	(48,200)	(48,200)	-	-	-	-	-	-	-
Salaries of Secretarial & Clerical Assist.	41,669	28,650	70,319	(37,000)	(7,889)	62,430	62,430	62,430	62,430	62,430	62,430	62,430
Purchased Professional - Educational Services	71,711	10,000	81,711	(6,401)	(2,100)	75,310	75,310	75,310	75,310	75,310	75,310	75,310
Other Purchased Prof. & Tech. Services	61,344	4,000	65,344	-	(2,570)	62,774	62,774	62,774	62,774	62,774	62,774	62,774
Supplies and Materials	13,694	-	13,694	-	-	13,694	13,694	13,694	13,694	13,694	13,694	13,694
Other Objects	1,571,395	147,828	1,719,223	(110,350)	1,437,464	1,608,914	1,608,914	1,608,914	1,608,914	1,608,914	1,608,914	1,608,914
Total Improvement of Instruction Services	1,571,395	147,828	1,719,223	(110,350)	1,437,464	1,608,914	1,608,914	1,608,914	1,608,914	1,608,914	1,608,914	1,608,914

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
COMPARING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

EXPENDITURES CURRENT EXPENDITURES (Continued)	Original Budget		Budget Transfer		Total General Fund		Operating Fund		Final Budget		Actual		Total General Fund	
	Operating Fund	Resource Fund	Operating Fund	Resource Fund	Operating Fund	Resource Fund	Operating Fund	Resource Fund	Operating Fund	Resource Fund	Operating Fund	Resource Fund	Operating Fund	Resource Fund
Educational Media/School Library														
Salaries	\$ 747,902	\$ 747,902	\$ -	\$ -	\$ 137,794	\$ 137,794	\$ 885,696	\$ -	\$ 885,696	\$ -	\$ -	\$ 816,346	\$ -	\$ 816,346
Salaries of Technicians/ Coordinators	82,103	82,103	-	-	4,226	4,226	86,329	-	86,329	-	-	86,329	-	86,329
Purchased Professional - Educational Services	14,600	14,600	-	-	(10,730)	(10,730)	3,870	-	3,870	-	-	3,870	-	3,870
Other Purchased Services	11,000	11,000	-	-	(5,444)	(5,444)	5,556	-	5,556	-	-	5,218	-	5,218
Supplies and Materials	42,400	42,400	-	-	(11,288)	(11,288)	31,112	-	31,112	-	-	29,633	-	29,633
Other Objects	3,600	3,600	-	-	-	-	9,000	-	9,000	-	-	8,378	-	8,378
Total Educational Media/School Library	908,005	908,005	-	-	114,478	114,478	1,022,483	-	1,022,483	-	-	989,176	-	989,176
Institutional Staff Training Services														
Salaries of Supervisors of Instruction	104,484	104,484	\$ (18,182)	\$ -	(18,182)	-	84,302	\$ -	84,302	\$ -	\$ -	83,622	\$ -	83,622
Salaries of Other Professional Staff	41,197	41,197	(799)	972	173	173	41,370	972	41,370	972	972	34,069	972	34,069
Purchased Professional - Educational Services	5,000	5,000	-	-	7,916	7,916	3,100	-	3,100	-	-	2,695	-	2,695
Other Purchased Professional and Technical Services	-	-	-	-	(1,900)	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Instructional Staff Training Services	145,681	145,681	(18,981)	6,948	(11,993)	6,948	124,700	11,988	136,688	11,988	11,988	116,764	11,988	128,752
Support Services - General Administration														
Salaries	334,967	334,967	(6,878)	-	(6,878)	-	328,089	-	328,089	-	-	325,425	-	325,425
Audit Fees	65,000	65,000	(5,900)	-	(5,900)	-	61,500	-	61,500	-	-	57,000	-	57,000
Cellular Services	460,000	460,000	98,800	-	98,800	-	558,800	-	558,800	-	-	553,091	-	553,091
Communications/Telephone	30,000	30,000	(20,000)	-	(20,000)	-	10,000	-	10,000	-	-	9,031	-	9,031
Computations/Telephone	516,575	516,575	(81,400)	-	(81,400)	-	435,175	-	435,175	-	-	427,235	-	427,235
BOE Other Purchased Services	35,000	35,000	(10,000)	-	(10,000)	-	25,000	-	25,000	-	-	24,719	-	24,719
Miscellaneous Purchased Services	65,922	65,922	(9,487)	-	(9,487)	-	54,435	-	54,435	-	-	44,640	-	44,640
General Supplies	88,487	88,487	(20,000)	-	(20,000)	-	68,487	-	68,487	-	-	54,344	-	54,344
Judgments Against the School District	100,000	100,000	198,200	-	198,200	-	304,200	-	304,200	-	-	229,468	-	229,468
Business Expenses	68,444	68,444	3,500	-	3,500	-	71,944	-	71,944	-	-	64,515	-	64,515
BOE Membership Fees and Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Support Services - General Administration	1,781,195	1,781,195	(49,233)	-	(49,233)	-	1,930,430	-	1,930,430	-	-	1,787,471	-	1,787,471
Support Services/School Administration														
Solutions of Principals/Asst. Principals	116,034	116,034	2,435	(224,677)	(224,677)	(224,677)	118,469	2,755,944	2,874,413	118,447	2,776,271	2,844,718	118,447	2,844,718
Salaries of Secret and Clerical Assistants	83,156	83,156	61,097	(3,871)	57,226	57,226	144,235	891,851	1,036,104	144,172	887,180	1,051,353	144,172	1,051,353
Salaries of Other Professional Staff	2,500	2,500	(2,500)	-	(2,500)	-	-	9,637	9,637	-	9,401	9,401	-	9,401
Other Purchased Professional and Technical Services	12,016	12,016	47,623	495	495	495	8,411	3,320	3,320	8,174	4,112	2,712	8,174	4,112
Supplies and Materials	18,160	18,160	62,654	(3,988)	58,666	58,666	15,072	97,642	112,486	14,630	92,493	107,223	14,630	107,223
Other Objects	1,022	1,022	8,000	(1,965)	6,035	6,035	3,022	7,804	8,826	925	7,782	8,308	925	8,308
Total Support Services/School Administration	231,888	231,888	4,094,391	(243,279)	(243,279)	(243,279)	287,227	3,811,612	4,098,849	287,227	3,769,940	4,095,226	287,227	4,095,226
Central Services														
Salaries	1,842,793	1,842,793	(2,906)	-	(2,906)	-	1,839,887	-	1,839,887	-	-	1,836,240	-	1,836,240
Purchased Technical Services	87,249	87,249	3,499	-	3,499	-	90,748	-	90,748	-	-	86,872	-	86,872
Miscellaneous Purchased Services	164,023	164,023	3,126	-	3,126	-	167,149	-	167,149	-	-	152,586	-	152,586
Supplies and Materials	51,760	51,760	3,200	-	3,200	-	54,960	-	54,960	-	-	48,085	-	48,085
Miscellaneous Expenditures	6,318	6,318	-	-	-	-	6,318	-	6,318	-	-	2,200	-	2,200
Total Central Services	2,152,093	2,152,093	6,919	-	6,919	-	2,159,012	-	2,159,012	-	-	2,123,983	-	2,123,983
Admin. Infr. Technology														
Salaries	924,190	924,190	(2,354)	-	(2,354)	-	922,836	-	922,836	-	-	922,786	-	922,786
Purchased Technical Services	114,686	114,686	(31,884)	-	(31,884)	-	86,202	-	86,202	-	-	86,201	-	86,201
Other Purchased Services	241,912	241,912	6,870	-	6,870	-	248,782	-	248,782	-	-	248,694	-	248,694
Supplies and Materials	89,445	89,445	57,773	-	57,773	-	346,218	-	346,218	-	-	147,218	-	147,218
Total Admin. Infr. Technology	1,370,633	1,370,633	30,414	-	30,414	-	1,405,038	-	1,405,038	-	-	1,404,899	-	1,404,899
Required Maintenance for School Facilities														
Salaries	780,816	780,816	(111,787)	-	(111,787)	-	681,079	-	681,079	-	-	680,038	-	680,038
Contractor Services	1,461,665	1,461,665	860,631	-	860,631	-	2,322,296	-	2,322,296	-	-	2,322,296	-	2,322,296
Supplies and Materials	348,235	348,235	-	-	-	-	348,235	-	348,235	-	-	346,249	-	346,249
Total Required Maintenance for School Facilities	2,692,716	2,692,716	748,844	-	748,844	-	3,551,560	-	3,551,560	-	-	3,533,633	-	3,533,633

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget		Budget Transfer		Final Budget		Total General Fund	Actual Resource Fund	Total General Fund
	Operating Fund	Revised Resource Fund	Operating Fund	Revised Resource Fund	Operating Fund	Revised Resource Fund			
<b>EXPENDITURES</b>									
<b>CURRENT EXPENDITURES (Continued)</b>									
Counselor Services	\$ 4,804,837	\$ -	\$ (13,195)	\$ -	\$ 4,791,642	\$ -	\$ 4,791,642	\$ -	\$ 4,787,553
Salaries	207,759	207,759	26,693	26,693	234,452	234,452	234,452	234,452	234,456
Salaries of Non-Instructional Aides	604,161	604,161	604,161	604,161	540,742	540,742	540,742	540,742	557,656
Purchased Professional and Technical Services	466,480	466,480	466,480	466,480	955,973	955,973	955,973	955,973	907,032
Chemical, Repair and Maintenance	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	3,905
Rent of Land & Bldg. Oth. Thin Lease Pmt. Aml	225,000	225,000	5,300	5,300	230,300	230,300	230,300	230,300	230,407
Other Purchased Property Services	640,000	640,000	59,100	59,100	699,100	699,100	699,100	699,100	698,547
Miscellaneous Purchased Services	3,386	3,386	3,386	3,386	3,386	3,386	3,386	3,386	3,386
Materials	509,900	509,900	298,570	298,570	798,470	798,470	798,470	798,470	798,470
General Supplies	1,063,771	1,063,771	1,703,916	1,703,916	2,767,687	2,767,687	2,767,687	2,767,687	2,767,687
Energy (Electricity)	1,302,538	1,302,538	(486,497)	(486,497)	816,041	816,041	816,041	816,041	1,234,678
Energy (Gasoline)	6,824	6,824	9,228	9,228	16,052	16,052	16,052	16,052	16,755
Other Objects	9,830,080	9,830,080	(607,221)	(607,221)	10,327,351	10,327,351	10,327,351	10,327,351	10,213,472
Total Current Services	276,072	276,072	2,899	2,899	278,971	278,971	278,971	278,971	278,171
Care and Upkeep of Grounds	276,072	276,072	2,899	2,899	278,971	278,971	278,971	278,971	278,171
Salaries	135,000	1,297,657	178,700	35,285	313,700	1,332,942	1,346,642	1,294,975	1,008,287
Salaries of Non-Instructional Aides	1,300	1,300	(1,300)	1,300	1,300	1,300	1,300	1,300	1,300
General Supplies	268	268	3,456	3,456	3,724	3,724	3,724	3,724	3,984
Total Security	1,365,008	1,299,225	177,200	38,741	313,700	1,336,988	1,650,588	1,298,975	1,612,243
Student Transportation Services	1,653,695	1,653,695	225,995	225,995	1,279,688	1,279,688	1,279,688	1,279,688	1,279,197
Salaries for Plant Trans (Bt. Home & School) Rent	511,397	511,397	36,898	36,898	548,295	548,295	548,295	547,984	547,984
Salaries for Plant Trans (Bt. Home & School) Sch Ed	46,920	46,920	(10,000)	21,000	36,920	36,920	36,920	36,920	33,032
Salaries for Plant Trans (Bt. Home & School) Sch Ed	159,000	159,000	21,000	21,000	180,000	180,000	180,000	179,531	179,531
Salaries for Plant Trans (Bt. Home & School) Sch Ed	159,876	159,876	(136,300)	(136,300)	23,576	23,576	23,576	20,148	20,148
Management fee - ESC & CTEA Trans. Program	125,723	125,723	57,000	57,000	182,723	182,723	182,723	182,723	200,429
Contracted Services (Bt. Home and Sch.) Vendors	801,000	801,000	(103,000)	695,000	695,000	695,000	695,000	688,833	688,833
Contracted Services (Sch. Home & Sch.) Vendors	801,000	801,000	(103,000)	695,000	695,000	695,000	695,000	688,833	688,833
Contracted Services (Sch. Home & Sch.) Vendors	719,000	719,000	(19,000)	700,000	700,000	700,000	700,000	693,565	693,565
Contracted Services (Sch. Home & Sch.) Vendors	160,000	160,000	(15,000)	145,000	145,000	145,000	145,000	137,030	137,030
Contracted Services - Add in Loan Pmt NonPub Sch	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248	2,270
Miscellaneous Purchased Services-Transportation	245,867	245,867	39,800	29,800	275,667	275,667	275,667	275,667	270,832
Supplies and Materials	23,14	23,14	300	300	273,14	273,14	273,14	273,14	269,264
Transportation Supplies	5,102,816	116,116	28,891	(19,640)	4,192,507	4,192,507	4,192,507	4,192,507	4,192,507
Other Support Services	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858
Salaries	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858
Purchased Professional Services	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858
Purchased Technical Services	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858
Miscellaneous Purchased Services	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858
Supplies and Materials	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858
Maintenance Expenditures	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858
Total Other Support Services	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858	1,750,858
Unfunded Benefits - Employee Benefits	955,558	955,558	(6,200)	202,499	949,358	949,358	949,358	949,358	1,751,324
Group Insurance	2,078,917	2,078,917	(165,700)	1,913,217	1,913,217	1,913,217	1,913,217	1,913,217	1,913,217
Social Security	631,987	631,987	(51,000)	1,009,987	1,009,987	1,009,987	1,009,987	1,009,987	1,009,987
Other Retirement Contributions - PERS	5,928,000	5,928,000	(2,283,684)	(946,493)	3,644,316	3,644,316	3,644,316	3,644,316	3,644,316
Unemployment Compensation	13,918,800	13,918,800	(2,283,684)	(946,493)	13,322,306	13,322,306	13,322,306	13,322,306	13,322,306
Health Benefits	206,800	206,800	50,700	50,700	257,500	257,500	257,500	257,500	257,500
Tuition Reimbursement	206,800	206,800	50,700	50,700	257,500	257,500	257,500	257,500	257,500
Other Employee Benefits	19,791,462	19,791,462	(2,283,684)	(946,493)	18,507,778	18,507,778	18,507,778	18,507,778	18,507,778
Total Unfunded Benefits	25,596,881	25,596,881	(2,283,684)	(946,493)	24,313,197	24,313,197	24,313,197	24,313,197	24,313,197
On-behalf TP&F Pension System Payments - MCGI	2,966,015	2,966,015	2,966,015	2,966,015	2,966,015	2,966,015	2,966,015	2,966,015	2,966,015
On-behalf TP&F Pension System Payments (Non-Budget)	3,430,271	3,430,271	3,430,271	3,430,271	3,430,271	3,430,271	3,430,271	3,430,271	3,430,271
On-behalf TP&F Post-Retirement Medical (Non-Budget)	4,172,733	4,172,733	4,172,733	4,172,733	4,172,733	4,172,733	4,172,733	4,172,733	4,172,733
On-behalf TP&F Social Security Payments (Non-Budget)	25,596,881	25,596,881	25,596,881	25,596,881	25,596,881	25,596,881	25,596,881	25,596,881	25,596,881
Total Unfunded Expenditures	50,456,237	50,456,237	69,456,237	69,456,237	50,456,237	50,456,237	50,456,237	50,456,237	50,456,237
Total Current Expenditures	10,213,472	10,213,472	10,213,472	10,213,472	10,213,472	10,213,472	10,213,472	10,213,472	10,213,472

PLAINTIFF BOARD OF EDUCATION  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Original Budgeted Operating Fund	Total General Fund	Operating Fund	Budgeted Resource Fund	Total General Fund	Operating Fund	Final Budgeted Resource Fund	Total General Fund	Operating Fund	Actual Resource Fund	Total General Fund
<b>CAPITAL OUTLAY</b>											
Equipment											
Reseller Programs - Inclusion	\$ 14,950	\$ 14,950	-	\$ (14,950)	\$ (14,950)	-	7,896	7,896	\$ 7,896	\$ 7,896	7,896
Preschool/Inclusion	45,675	45,675	-	(37,779)	(37,779)	-	2,000	2,000	-	-	-
Grades 1-5	44,000	44,000	-	(42,000)	(42,000)	-	28,869	28,869	-	-	-
Grades 6-8	48,000	48,000	-	(19,131)	(19,131)	-	-	-	-	-	-
Unplanned Expenditures	-	-	-	-	-	-	-	-	-	-	-
School Bussing	-	-	-	-	-	-	-	-	-	-	-
School Bussing - Athletics - Inclusion	-	-	-	-	-	-	-	-	-	-	-
Learning and/or Language Disabilities	-	-	-	-	-	-	-	-	-	-	-
Support Serv. - Students - Special	-	-	-	-	-	-	-	-	-	-	-
Support Serv. - Inequal Staff	-	-	-	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-	-	-
Custodial Services	-	-	12,000	-	12,000	12,000	-	-	-	-	-
Union Services	-	-	74,192	-	74,192	74,192	-	-	-	-	-
Union Services - Inclusion	53,500	53,500	4,350	-	4,350	4,350	-	-	-	-	-
Union Services - Inclusion	4,500	4,500	1,159,997	-	1,159,997	1,159,997	-	-	-	-	-
Union Services - Inclusion	4,500	4,500	336,546	-	336,546	336,546	-	-	-	-	-
School Buses - Regular	179,000	179,000	1,182,317	-	1,182,317	1,182,317	-	-	-	-	-
Union Services - Admin Inlt Tech	18,000	18,000	-	-	-	-	-	-	-	-	-
Total Equipment	228,000	228,000	2,577,502	(113,860)	2,644,952	2,577,502	38,765	3,054,667	1,792,116	33,176	1,877,288
Facilities Acquisition and Construction Services											
Administrative Support Services	776,766	776,766	349,760	-	349,760	349,760	-	-	-	-	-
Construction Services	7,600,009	7,600,009	430,680	-	430,680	430,680	-	-	-	-	-
Lease Purchase Agreement - Principal	-	-	-	-	-	-	-	-	-	-	-
Total Facilities Acquis. and Const. Services	8,376,775	8,376,775	780,440	-	780,440	780,440	-	-	-	-	-
Total Capital Outlay	8,604,775	8,604,775	3,357,942	(113,860)	3,624,462	3,357,942	38,765	3,741,853	5,329,169	53,176	5,364,347
Special Schools											
Summer School - Inclusion	-	-	-	167,576	167,576	167,576	-	-	-	-	-
Summer School - Support Services	-	-	-	2,501	2,501	2,501	-	-	-	-	-
Total Special Schools	-	-	-	170,077	170,077	170,077	-	-	-	-	-
Transfer to Charter Schools											
Local Contribution - Transfer to Special Revenue	16,745,045	16,745,045	(934,015)	-	(934,015)	16,111,030	-	16,111,030	16,041,483	-	16,041,483
General Fund Contribution to Public School Admin	-	-	-	-	-	-	-	-	-	-	-
Total General Fund	75,883,847	69,608,862	145,492,709	2,396,150	2,396,150	79,279,997	71,893,862	150,174,859	81,084,868	70,342,181	151,427,049
Excess (Deficiency) of Revenues Over (Under) Expenditures	65,709,864	(69,608,862)	(2,396,150)	(2,396,000)	(4,682,150)	(6,313,714)	(7,899,862)	(8,381,143)	73,841,445	(70,342,181)	3,499,264
Other Financing Sources (Uses)											
Transfer to - WSS General Fund	64,338,862	64,338,862	-	1,777,000	1,777,000	70,133,862	70,133,862	70,133,862	68,626,045	68,626,045	68,626,045
Transfer to - WSS Special Revenue	1,250,000	1,250,000	-	595,000	595,000	1,759,000	1,759,000	1,759,000	1,716,136	1,716,136	1,716,136
Transfer to - Special Revenue Bond Proceed Program	(554,092)	(554,092)	(2,286,000)	-	(2,286,000)	(554,092)	(554,092)	(554,092)	(554,092)	(554,092)	(554,092)
Transfer to - Contribution to School Bond Budgets	(68,538,862)	(68,538,862)	-	-	-	(70,844,862)	(70,844,862)	(70,844,862)	(68,626,045)	(68,626,045)	(68,626,045)
Total Other Financing Sources (Uses)	(68,912,952)	(69,608,862)	(2,286,000)	2,286,000	(4,682,150)	(7,188,954)	(7,899,862)	(8,381,143)	(68,180,137)	(70,342,181)	(70,342,181)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources	(3,203,090)	-	(4,682,150)	-	(4,682,150)	(7,843,240)	-	(7,843,240)	4,661,308	-	4,661,308
Fund Balance, Beginning of Year	21,392,682	21,392,682	-	-	-	21,392,682	-	21,392,682	21,392,682	-	21,392,682
Fund Balance, End of Year	18,189,592	18,189,592	(4,682,150)	-	(4,682,150)	13,507,432	-	13,507,432	26,053,990	-	26,053,990

**PLAINFIELD BOARD OF EDUCATION  
BUDGETARY COMPARISON SCHEDULE  
EDUCATION JOBS FUND PROGRAM  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>REVENUES</b>					
Federal Sources					
Education Jobs Fund	\$ -	\$ 113,026	\$ 113,026	\$ 113,026	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>113,026</u>	<u>113,026</u>	<u>113,026</u>	<u>-</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
Regular Programs - Instruction					
Grades 9-12					
Salaries	-	55,090	55,090	55,090	-
<b>Total Regular Programs Expenditures</b>	<u>-</u>	<u>55,090</u>	<u>55,090</u>	<u>55,090</u>	<u>-</u>
Unallocated Benefits					
Health Benefits	-	57,936	57,936	57,936	-
<b>Total Undistributed Expenditures</b>	<u>-</u>	<u>57,936</u>	<u>57,936</u>	<u>57,936</u>	<u>-</u>
<b>Total Expenditures</b>	<u>-</u>	<u>113,026</u>	<u>113,026</u>	<u>113,026</u>	<u>-</u>
<b>Excess of Revenues Over Expenditures</b>	<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, 2013**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>REVENUES</b>					
Intergovernmental					
State	\$ 20,731,211	\$ 2,023,823	\$ 22,755,034	\$ 20,949,324	\$ (1,805,710)
Federal	4,209,783	5,083,314	9,293,097	6,801,714	(2,491,383)
Local Sources					
Miscellaneous	554,092	(392,386)	161,706	124,125	(37,581)
Total Revenues	<u>25,495,086</u>	<u>6,714,751</u>	<u>32,209,837</u>	<u>27,875,163</u>	<u>(4,334,674)</u>
<b>EXPENDITURES</b>					
<b>Instruction</b>					
Salaries of Teachers	1,393,551	(888,474)	505,077	452,968	52,109
Other Salaries for Instruction	83,566	82,790	166,356	156,418	9,938
Other Salaries		167,854	167,854	136,150	31,704
Purchased Professional/Educational Services		410,258	410,258	339,523	70,735
Purchased Professional & Technical Services		-	-	-	-
Tuition	1,655,849	557,103	2,212,952	1,208,769	1,004,183
Other Purchased Services	3,376	65,125	68,501	61,484	7,017
General Supplies	130,979	1,133,623	1,264,602	1,054,694	209,908
Textbooks	30,807	651	31,458	16,028	15,430
Other Objects	2,400	8,250	10,650	9,772	878
Total Instruction	<u>3,300,528</u>	<u>1,537,180</u>	<u>4,837,708</u>	<u>3,435,806</u>	<u>1,401,902</u>
<b>Support Services</b>					
Salaries of Teachers		416,003	416,003	147,710	268,293
Salaries of Supervisors of Instruction	138,669	-	138,669	136,489	2,180
Salaries of Principals/Asst Principals/Directors	134,274	141,258	275,532	230,616	44,916
Salaries of Other Professional Staff	767,596	1,039,046	1,806,642	1,802,785	3,857
Salaries of Secretarial and Clerical Asst.	241,966	53,914	295,880	283,617	12,263
Other Salaries for Instruction		5,425	5,425	2,593	2,832
Other Salaries	115,050	450,125	565,175	558,635	6,540
Salaries of Community	135,642	-	135,642	96,358	39,284
Salaries of Master Teachers	477,700	-	477,700	414,062	63,638
Personal Services - Employee Benefits	601,569	290,000	891,569	881,681	9,888
Other Purchased Professional/Educational Services	50,000	500	50,500	16,054	34,446
Purchased Professional/Educational Services	17,928,119	1,317,791	19,245,910	17,569,820	1,676,090
Purchased Professional & Technical Services		-	-	-	-
Other Purchased Professional Services	15,000	65,905	80,905	69,924	10,981
Contracted Services - Transportation	4,600	5,215	9,815	5,296	4,519
Rentals	22,000	1,746	23,746	21,201	2,545
Travel	11,000	34,512	45,512	24,248	21,264
Other Purchased Services		451,322	451,322	311,127	140,195
Supplies and Materials	851,831	123,568	975,399	669,738	305,661
Other Objects	3,634	14,448	18,082	15,275	2,807
Total Support Services	<u>21,498,650</u>	<u>4,410,778</u>	<u>25,909,428</u>	<u>23,257,229</u>	<u>2,652,199</u>
<b>Facilities Acquisition and Construction</b>					
Instructional Equipment		10,000	10,000	10,000	-
Noninstructional Equipment	-	10,084	10,084	10,084	-
Total Facilities Acq. & Construction	<u>-</u>	<u>20,084</u>	<u>20,084</u>	<u>20,084</u>	<u>-</u>
Transfer to Charter Schools	-	-	-	-	-
Total Expenditures	<u>24,799,178</u>	<u>5,968,042</u>	<u>30,767,220</u>	<u>26,713,119</u>	<u>4,054,101</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	<u>695,908</u>	<u>746,709</u>	<u>1,442,617</u>	<u>1,162,044</u>	<u>(280,573)</u>
<b>Other Financing Sources (Uses)</b>					
Transfer from General Fund	554,092	-	554,092	554,092	-
Transfer Out - Contribution to School-Based Budgets	(1,250,000)	(746,709)	(1,996,709)	(1,716,136)	280,573
Total Other Financing Sources (Uses)	<u>(695,908)</u>	<u>(746,709)</u>	<u>(1,442,617)</u>	<u>(1,162,044)</u>	<u>280,573</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, 2013**

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
<b>Sources/inflows of resources</b>		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedules (Exhibits C-1, C-2)	\$ 154,926,313	\$ 27,875,163
Difference - budget to GAAP:		
State Aid payments recognized for GAAP statements, not recognized for budgetary purposes (2011-2012)	12,853,650	1,916,861
State Aid payments recognized for budgetary purposes, not recognized for GAAP purposes (2012-2013)	(12,802,961)	(1,988,075)
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Encumbrances, June 30, 2013		(831,175)
Encumbrances, June 30, 2012	-	214,194
	<hr/>	<hr/>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 154,977,002</u>	<u>\$ 27,186,968</u>
<b>Uses/outflows of resources</b>		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedules ( Exhibit C-1, C-2)	\$ 151,427,049	\$ 26,713,119
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, 2013		(831,175)
Encumbrances, June 30, 2012	-	214,194
	<hr/>	<hr/>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 151,427,049</u>	<u>\$ 26,096,138</u>

**SCHOOL LEVEL SCHEDULES**

**(General Fund)**

**PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
COMBINING BALANCE SHEET  
AS OF JUNE 30, 2013**

	<u>Operating Fund</u>	<u>Blended Resource Fund</u>	<u>Total General Fund</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 14,895,760	\$ 6,550,651	\$ 21,446,411
Cash held by Trustee	284,056		284,056
Due from Other Funds	711,963		711,963
Receivables			
Intergovernmental	761,777		761,777
Other	773,671	-	773,671
	<u>17,427,227</u>	<u>6,550,651</u>	<u>23,977,878</u>
Total Assets	<u>\$ 17,427,227</u>	<u>\$ 6,550,651</u>	<u>\$ 23,977,878</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts Payable	\$ 2,374,086	\$ 746,822	\$ 3,120,908
Accrued Salaries and Wages	830,966	5,803,829	6,634,795
Due to Other Funds	13,065		13,065
Claims Payable	958,081	-	958,081
	<u>4,176,198</u>	<u>6,550,651</u>	<u>10,726,849</u>
Total Liabilities	<u>4,176,198</u>	<u>6,550,651</u>	<u>10,726,849</u>
<b>Fund Balances</b>			
<b>Restricted</b>			
Excess Surplus	2,961,311		2,961,311
Excess Surplus - Designated for Subsequent Years' Expenditures	1,045,534		1,045,534
Capital Reserve	10,000,000		10,000,000
Maintenance Reserve	3,000,000		3,000,000
<b>Committed</b>			
Year End Encumbrances	3,293,683		3,293,683
<b>Assigned</b>			
Designated for Subsequent Years' Expenditures	2,388,909		2,388,909
Unassigned	(9,438,408)	-	(9,438,408)
	<u>13,251,029</u>	<u>-</u>	<u>13,251,029</u>
Total Fund Balances	<u>13,251,029</u>	<u>-</u>	<u>13,251,029</u>
	<u>\$ 17,427,227</u>	<u>\$ 6,550,651</u>	<u>\$ 23,977,878</u>
Total Liabilities and Fund Balances	<u>\$ 17,427,227</u>	<u>\$ 6,550,651</u>	<u>\$ 23,977,878</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Districtwide

<b>Resources</b>	<b>Resource Amount</b>	<b>% of Total Resources</b>	<b>Total Expenditures % of Total Resources</b>	<b>Total/Surplus Carryover % of Total Resources</b>
General Fund Contribution	\$ 70,135,862		\$ 68,626,045	\$ 1,509,817
General Fund Reserve for Encumbrance at June 30, 2012	-		-	-
	<u>70,135,862</u>		<u>68,626,045</u>	<u>1,509,817</u>
Combined General Fund Contribution	<u>70,135,862</u>	97.55%	<u>68,626,045</u>	<u>1,509,817</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	1,729,000		1,686,995	42,005
	<u>1,729,000</u>	2.40%	<u>1,686,995</u>	<u>42,005</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	30,000		29,141	859
	<u>30,000</u>	0.04%	<u>29,141</u>	<u>859</u>
Restricted Federal Resources Total	<u>1,759,000</u>	2.45%	<u>1,716,136</u>	<u>42,864</u>
Totals	<u>\$ 71,894,862</u>	<u>100.00%</u>	<u>\$ 70,342,181</u>	<u>\$ 1,552,681</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

Barlow School

<b>Resources</b>	<b>Resource Amount</b>	<b>% of Total Resources</b>	<b>Total Expenditures % of Total Resources</b>	<b>Total/Surplus Carryover % of Total Resources</b>
General Fund Contribution	\$ 3,150,932		\$ 3,082,150	\$ 68,782
General Fund Reserve for Encumbrance at June 30, 2012	-		-	-
	<u>3,150,932</u>		<u>3,082,150</u>	<u>68,782</u>
Combined General Fund Contribution	<u>3,150,932</u>	95.83%	<u>3,082,150</u>	<u>68,782</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	134,000		131,075	2,925
	<u>134,000</u>	4.08%	<u>131,075</u>	<u>2,925</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	3,000		2,935	65
	<u>3,000</u>	0.09%	<u>2,935</u>	<u>65</u>
Restricted Federal Resources Total	<u>137,000</u>	4.17%	<u>134,009</u>	<u>2,991</u>
Totals	<u>\$ 3,287,932</u>	<u>100.00%</u>	<u>\$ 3,216,159</u>	<u>\$ 71,773</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Cedarbrook School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 5,419,493		\$ 5,247,922	\$ 171,571
General Fund Reserve for Encumbrance at June 30, 2012	-		-	-
	<u>5,419,493</u>		<u>5,247,922</u>	<u>171,571</u>
Combined General Fund Contribution	<u>5,419,493</u>	96.87%	<u>5,247,922</u>	<u>171,571</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	172,000		166,555	5,445
	<u>172,000</u>	3.07%	<u>166,555</u>	<u>5,445</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	3,000		2,905	95
	<u>3,000</u>	0.05%	<u>2,905</u>	<u>95</u>
Restricted Federal Resources Total	<u>175,000</u>	3.13%	<u>169,460</u>	<u>5,540</u>
Totals	<u>\$ 5,594,493</u>	<u>100.00%</u>	<u>\$ 5,417,382</u>	<u>\$ 177,111</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Clinton School

<b>Resources</b>	<b><u>Resource Amount</u></b>	<b><u>% of Total Resources</u></b>	<b><u>Total Expenditures % of Total Resources</u></b>	<b><u>Total/Surplus Carryover % of Total Resources</u></b>
General Fund Contribution	\$ 4,254,964		\$ 4,144,495	\$ 110,469
General Fund Reserve for Encumbrance at June 30, 2012	-		-	-
	<u>4,254,964</u>		<u>4,144,495</u>	<u>110,469</u>
Combined General Fund Contribution	<u>4,254,964</u>	97.19%	<u>4,144,495</u>	<u>110,469</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	<u>120,000</u>		<u>116,885</u>	<u>3,115</u>
	<u>120,000</u>	2.74%	<u>116,885</u>	<u>3,115</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	<u>3,000</u>		<u>2,922</u>	<u>78</u>
	<u>3,000</u>	0.07%	<u>2,922</u>	<u>78</u>
Restricted Federal Resources Total	<u>123,000</u>	2.81%	<u>119,807</u>	<u>3,193</u>
Totals	<u>\$ 4,377,964</u>	<u>100.00%</u>	<u>\$ 4,264,302</u>	<u>\$ 113,662</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Frederic W. Cook School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 3,406,524		\$ 3,312,232	\$ 94,292
General Fund Reserve for Encumbrance at June 30, 2012	-		-	-
	<u>3,406,524</u>		<u>3,312,232</u>	<u>94,292</u>
Combined General Fund Contribution	<u>3,406,524</u>	97.85%	<u>3,312,232</u>	<u>94,292</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	72,000		70,007	1,993
	<u>72,000</u>	2.07%	<u>70,007</u>	<u>1,993</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	3,000		2,917	83
	<u>3,000</u>	0.09%	<u>2,917</u>	<u>83</u>
Restricted Federal Resources Total	<u>75,000</u>	2.15%	<u>72,924</u>	<u>2,076</u>
Totals	<u>\$ 3,481,524</u>	100.00%	<u>\$ 3,385,156</u>	<u>\$ 96,368</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

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	\$ 4,136,247		\$ 4,113,254	\$ 22,993
General Fund Reserve for Encumbrance at June 30, 2012	-		-	-
	<u>4,136,247</u>		<u>4,113,254</u>	<u>22,993</u>
Combined General Fund Contribution	<u>4,136,247</u>	95.74%	<u>4,113,254</u>	<u>22,993</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	181,000		179,994	1,006
	<u>181,000</u>	4.19%	<u>179,994</u>	<u>1,006</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	3,000		2,983	17
	<u>3,000</u>	0.07%	<u>2,983</u>	<u>17</u>
Restricted Federal Resources Total	<u>184,000</u>	4.26%	<u>182,977</u>	<u>1,023</u>
Totals	<u>\$ 4,320,247</u>	<u>100.00%</u>	<u>\$ 4,296,231</u>	<u>\$ 24,016</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

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	\$ 4,401,151		\$ 4,343,709	\$ 57,442
General Fund Reserve for Encumbrance at June 30, 2012	-		-	-
	<u>4,401,151</u>		<u>4,343,709</u>	<u>57,442</u>
Combined General Fund Contribution	<u>4,401,151</u>	95.32%	<u>4,343,709</u>	<u>57,442</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	<u>213,000</u>		<u>210,220</u>	<u>2,780</u>
	<u>213,000</u>	4.61%	<u>210,220</u>	<u>2,780</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	<u>3,000</u>		<u>2,961</u>	<u>39</u>
	<u>3,000</u>	0.06%	<u>2,961</u>	<u>39</u>
Restricted Federal Resources Total	<u>216,000</u>	<u>4.68%</u>	<u>213,181</u>	<u>2,819</u>
Totals	<u>\$ 4,617,151</u>	<u>100.00%</u>	<u>\$ 4,556,890</u>	<u>\$ 60,261</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Jefferson School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 4,237,854		\$ 4,175,485	\$ 62,369
General Fund Reserve for Encumbrance at June 30, 2012	-		-	-
	<u>4,237,854</u>		<u>4,175,485</u>	<u>62,369</u>
Combined General Fund Contribution	<u>4,237,854</u>	96.32%	<u>4,175,485</u>	<u>62,369</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	159,000		156,660	2,340
	<u>159,000</u>	3.61%	<u>156,660</u>	<u>2,340</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	3,000		2,956	44
	<u>3,000</u>	0.07%	<u>2,956</u>	<u>44</u>
Restricted Federal Resources Total	<u>162,000</u>	3.68%	<u>159,616</u>	<u>2,384</u>
Totals	<u>\$ 4,399,854</u>	<u>100.00%</u>	<u>\$ 4,335,101</u>	<u>\$ 64,753</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Chas H. Stillman School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 2,670,425		\$ 2,475,258	\$ 195,167
General Fund Reserve for Encumbrance at June 30, 2012	-		-	-
	<u>2,670,425</u>		<u>2,475,258</u>	<u>195,167</u>
Combined General Fund Contribution	<u>2,670,425</u>	95.60%	<u>2,475,258</u>	<u>195,167</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	<u>120,000</u>		<u>111,230</u>	<u>8,770</u>
	<u>120,000</u>	4.30%	<u>111,230</u>	<u>8,770</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	<u>3,000</u>		<u>2,781</u>	<u>219</u>
	<u>3,000</u>	0.11%	<u>2,781</u>	<u>219</u>
Restricted Federal Resources Total	<u>123,000</u>	4.40%	<u>114,011</u>	<u>8,989</u>
Totals	<u>\$ 2,793,425</u>	<u>100.00%</u>	<u>\$ 2,589,269</u>	<u>\$ 204,156</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Washington School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 5,511,497		\$ 5,423,987	\$ 87,510
General Fund Reserve for Encumbrance at June 30, 2012	-		-	-
	<u>5,511,497</u>		<u>5,423,987</u>	<u>87,510</u>
Combined General Fund Contribution	<u>5,511,497</u>	96.08%	<u>5,423,987</u>	<u>87,510</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	222,000		218,475	3,525
	<u>222,000</u>	3.87%	<u>218,475</u>	<u>3,525</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	3,000		2,952	48
	<u>3,000</u>	0.05%	<u>2,952</u>	<u>48</u>
Restricted Federal Resources Total	<u>225,000</u>	3.92%	<u>221,427</u>	<u>3,573</u>
Totals	<u>\$ 5,736,497</u>	<u>100.00%</u>	<u>\$ 5,645,414</u>	<u>\$ 91,083</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Woodland School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 2,677,887		\$ 2,525,895	\$ 151,992
General Fund Reserve for Encumbrance at June 30, 2012	-		-	-
	<u>2,677,887</u>		<u>2,525,895</u>	<u>151,992</u>
Combined General Fund Contribution	<u>2,677,887</u>	96.92%	<u>2,525,895</u>	<u>151,992</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	<u>82,000</u>		<u>77,346</u>	<u>4,654</u>
	<u>82,000</u>	2.97%	<u>77,346</u>	<u>4,654</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	<u>3,000</u>		<u>2,830</u>	<u>170</u>
	<u>3,000</u>	0.11%	<u>2,830</u>	<u>170</u>
Restricted Federal Resources Total	<u>85,000</u>	3.08%	<u>80,176</u>	<u>4,824</u>
Totals	<u>\$ 2,762,887</u>	<u>100.00%</u>	<u>\$ 2,606,071</u>	<u>\$ 156,816</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Hubbard School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 4,757,166		\$ 4,635,674	\$ 121,492
General Fund Reserve for Encumbrance at June 30, 2012	-		-	-
	<u>4,757,166</u>		<u>4,635,674</u>	<u>121,492</u>
Combined General Fund Contribution	<u>4,757,166</u>	97.34%	<u>4,635,674</u>	<u>121,492</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	130,000		126,680	3,320
	<u>130,000</u>	2.66%	<u>126,680</u>	<u>3,320</u>
Restricted Federal Resources Total	<u>130,000</u>	<u>2.66%</u>	<u>126,680</u>	<u>3,320</u>
Totals	<u>\$ 4,887,166</u>	<u>100.00%</u>	<u>\$ 4,762,354</u>	<u>\$ 124,812</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

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	\$ 4,754,129		\$ 4,672,417	\$ 81,712
General Fund Reserve for Encumbrance at June 30, 2012	-		-	-
	<u>4,754,129</u>		<u>4,672,417</u>	<u>81,712</u>
Combined General Fund Contribution	<u>4,754,129</u>	97.46%	<u>4,672,417</u>	<u>81,712</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	124,000		121,869	2,131
	<u>124,000</u>	2.54%	<u>121,869</u>	<u>2,131</u>
Restricted Federal Resources Total	<u>124,000</u>	2.54%	<u>121,869</u>	<u>2,131</u>
Totals	<u>\$ 4,878,129</u>	<u>100.00%</u>	<u>\$ 4,794,286</u>	<u>\$ 83,843</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Plainfield High School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 15,990,325		\$ 15,773,084	\$ 217,241
General Fund Reserve for Encumbrance at June 30, 2012	-		-	-
	<u>15,990,325</u>		<u>15,773,084</u>	<u>217,241</u>
Combined General Fund Contribution	<u>15,990,325</u>	100.00%	<u>15,773,084</u>	<u>217,241</u>
Totals	<u>\$ 15,990,325</u>	<u>100.00%</u>	<u>\$ 15,773,084</u>	<u>\$ 217,241</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

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	\$ 1,305,973		\$ 1,300,682	\$ 5,291
General Fund Reserve for Encumbrance at June 30, 2012	-		-	-
	<u>1,305,973</u>		<u>1,300,682</u>	<u>5,291</u>
Combined General Fund Contribution	<u>1,305,973</u>	100.00%	<u>1,300,682</u>	<u>5,291</u>
Totals	<u>\$ 1,305,973</u>	<u>100.00%</u>	<u>\$ 1,300,682</u>	<u>\$ 5,291</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

Plainfield Academy for the Arts and Advanced Science

<b>Resources</b>	<b><u>Resource Amount</u></b>	<b><u>% of Total Resources</u></b>	<b><u>Total Expenditures % of Total Resources</u></b>	<b><u>Total/Surplus Carryover % of Total Resources</u></b>
General Fund Contribution	\$ 3,461,295		\$ 3,399,800	\$ 61,495
General Fund Reserve for Incumbrance at June 30, 2012	-		-	-
	<u>3,461,295</u>		<u>3,399,800</u>	<u>61,495</u>
Combined General Fund Contribution	<u>3,461,295</u>	100.00%	<u>3,399,800</u>	<u>61,495</u>
Totals	<u>\$ 3,461,295</u>	<u>100.00%</u>	<u>\$ 3,399,800</u>	<u>\$ 61,495</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Districtwide</u></b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 1,355,659	\$ 818,875	\$ 2,174,534	\$ 2,163,195	\$ 11,339
Grades 1 - 5	10,456,916	976,413	11,433,329	11,371,848	61,481
Grades 6 - 8	7,157,523	(183,006)	6,974,517	6,904,165	70,352
Grades 9 - 12	7,574,392	(594,579)	6,979,813	6,975,023	4,790
Total	<u>26,544,490</u>	<u>1,017,703</u>	<u>27,562,193</u>	<u>27,414,231</u>	<u>147,962</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	1,095,880	(494,276)	601,604	562,976	38,628
Purchase Professional Educational Services	27,055	50,004	77,059	63,195	13,864
Purchased Technical Services	10,000	(8,290)	1,710	1,710	-
Other Purchased Services	335,650	134,489	470,139	460,457	9,682
General Supplies	1,026,009	657,825	1,683,834	1,639,311	44,523
Textbooks	334,190	71,594	405,784	389,000	16,784
Other Objects	76,500	(6,766)	69,734	61,263	8,471
Total	<u>2,905,284</u>	<u>404,580</u>	<u>3,309,864</u>	<u>3,177,912</u>	<u>131,952</u>
Total Regular Programs - Instruction	<u>29,449,774</u>	<u>1,422,283</u>	<u>30,872,057</u>	<u>30,592,143</u>	<u>279,914</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers	1,790,987	(183,283)	1,607,704	1,586,950	20,754
Other Salaries for Instruction	707,340	(144,308)	563,032	548,897	14,135
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	1,900	(1,816)	84	84	-
General Supplies	11,500	(9,738)	1,762	1,762	-
Textbooks	1,000	-	1,000	1,000	-
Other Objects	-	-	-	-	-
Total	<u>2,512,727</u>	<u>(339,145)</u>	<u>2,173,582</u>	<u>2,138,693</u>	<u>34,889</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, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Districtwide</u></b>					
<b>Behavioral Disabilities</b>					
Salaries of Teachers	\$ 433,654	\$ 96,505	\$ 530,159	\$ 530,158	\$ 1
Other Salaries for Instruction	111,447	105,554	217,001	215,770	1,231
Purchased Professional-Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	5,000	(5,000)	-	-	-
Textbooks	1,000	-	1,000	1,000	-
<b>Total</b>	<b>551,101</b>	<b>197,059</b>	<b>748,160</b>	<b>746,928</b>	<b>1,232</b>
<b>Multiple Disabilities</b>					
Salary of Teachers	365,510	45,512	411,022	411,022	-
Other Salary for Instructors	361,044	34,820	395,864	395,796	68
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	2,500	(2,500)	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total</b>	<b>729,054</b>	<b>77,832</b>	<b>806,886</b>	<b>806,818</b>	<b>68</b>
<b>Resource Room</b>					
Salaries of Teachers	2,188,278	317,482	2,505,760	2,432,781	72,979
Other Salaries for Instruction	291,045	61,568	352,613	331,806	20,807
Purchase Professional Education Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	11,000	3,893	14,893	13,871	1,022
Textbooks	1,000	-	1,000	999	1
Other Objects	-	-	-	-	-
<b>Total</b>	<b>2,491,323</b>	<b>382,943</b>	<b>2,874,266</b>	<b>2,779,457</b>	<b>94,809</b>
<b>Visual Impairments</b>					
Other Salaries for Instruction	22,259	(1,425)	20,834	2,010	18,824
<b>Total</b>	<b>22,259</b>	<b>(1,425)</b>	<b>20,834</b>	<b>2,010</b>	<b>18,824</b>
<b>Autism</b>					
Salaries of Teachers	129,791	60,573	190,364	190,363	1
Other Salaries for Instruction	98,590	(25,445)	73,145	73,012	133
<b>Total</b>	<b>228,381</b>	<b>35,128</b>	<b>263,509</b>	<b>263,375</b>	<b>134</b>
<b>Preschool Disabilities - Part-Time</b>					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Preschool Disabilities - Full-Time</b>					
Salaries of Teachers	384,552	(58,153)	326,399	326,399	-
Other Salaries for Instruction	102,988	(3,141)	99,847	84,242	15,605
<b>Total</b>	<b>487,540</b>	<b>(61,294)</b>	<b>426,246</b>	<b>410,641</b>	<b>15,605</b>
<b>Total Special Education - Instruction</b>	<b>7,022,385</b>	<b>291,098</b>	<b>7,313,483</b>	<b>7,147,922</b>	<b>165,561</b>
<b>Basic Skills/Remedial - Instructions</b>					
Salaries of Teachers	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Districtwide</b>					
<b>Bilingual Education</b>					
Salaries of Teachers	\$ 7,381,760	\$ (802,665)	\$ 6,579,095	\$ 6,447,067	\$ 132,028
Other Salary for Instructors	89,036	125,364	214,400	210,315	4,085
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	1,500	(1,500)	-	-	-
General Supplies	47,500	(9,589)	37,911	34,244	3,667
Textbooks	4,000	-	4,000	4,000	-
Other Objects	-	-	-	-	-
<b>Total</b>	<b>7,523,796</b>	<b>(688,390)</b>	<b>6,835,406</b>	<b>6,695,626</b>	<b>139,780</b>
<b>School Sponsored Cocurricular Activities</b>					
Salaries	-	-	-	-	-
Purchased Services	17,000	(2,000)	15,000	15,000	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total</b>	<b>17,000</b>	<b>(2,000)</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>
<b>School Sponsored Athletics - Instruction</b>					
Salaries	-	-	-	-	-
Purchased Services	8,750	(1,377)	7,373	6,481	892
Supplies and Materials	5,000	(5,000)	-	-	-
Other Objects	-	-	-	-	-
<b>Total</b>	<b>13,750</b>	<b>(6,377)</b>	<b>7,373</b>	<b>6,481</b>	<b>892</b>
<b>Other Instructional Programs</b>					
Salaries	-	-	-	-	-
Purchased Services	9,151	(9,151)	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total</b>	<b>9,151</b>	<b>(9,151)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Before/After School Programs</b>					
Salaries	21,500	(5,632)	15,868	3,531	12,337
Other Purchased Services	-	1,000	1,000	1,000	-
<b>Total</b>	<b>21,500</b>	<b>(4,632)</b>	<b>16,868</b>	<b>4,531</b>	<b>12,337</b>
<b>Total Instruction</b>	<b>44,057,356</b>	<b>1,002,831</b>	<b>45,060,187</b>	<b>44,461,703</b>	<b>598,484</b>
<b>Attendance and Social Work</b>					
Salaries	591,730	107,329	699,059	697,496	1,563
Salaries of Drop-Out Prevention Officer/Coordinators	-	50,133	50,133	50,103	30
Salaries of Community/School Coordinators	-	-	-	-	-
Purchased Professional and Technical Services	1,500	(1,500)	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies and Materials	1,000	2,596	3,596	3,596	-
Other Objects	-	-	-	-	-
<b>Total</b>	<b>594,230</b>	<b>158,558</b>	<b>752,788</b>	<b>751,195</b>	<b>1,593</b>
<b>Health Services</b>					
Salaries	1,231,914	(55,859)	1,176,055	1,174,656	1,399
Salaries of Social Service Coordinators	1,111,313	(20,592)	1,090,721	1,073,037	17,684
Purchased Professional and Technical Services	-	1,255	1,255	933	322
Other Purchased Services	-	-	-	-	-
Supplies and Materials	11,450	12,393	23,843	22,360	1,483
Other Objects	-	-	-	-	-
<b>Total</b>	<b>2,354,677</b>	<b>(62,803)</b>	<b>2,291,874</b>	<b>2,270,986</b>	<b>20,888</b>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Districtwide</u></b>					
<b>Guidance</b>					
Salaries of Other Professional Staff	\$ 1,069,787	\$ 64,696	\$ 1,134,483	\$ 1,134,216	\$ 267
Salaries of Secretarial and Clerical	229,681	25,870	255,551	255,500	51
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	1,300	(215)	1,085	85	1,000
Supplies and Materials	5,000	-	5,000	2,223	2,777
Other Objects	-	-	-	-	-
<b>Total</b>	<b>1,305,768</b>	<b>90,351</b>	<b>1,396,119</b>	<b>1,392,024</b>	<b>4,095</b>
<b>Improvement of Instructional Services</b>					
Salaries Supervisors of Instruction	-	336,099	336,099	336,048	51
Salaries of Other Professional Staff	-	1,209,265	1,209,265	1,196,151	13,114
Salaries of Secretarial & Clerical Assist.	105,178	(95,541)	9,637	9,401	236
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	28,650	(7,689)	20,961	19,453	1,508
Other Purch. Prof & Tech. Services	10,000	(2,100)	7,900	7,598	302
Other Purchased Services	-	-	-	-	-
Supplies and Materials	4,000	(2,570)	1,430	1,281	149
Other Objects	-	-	-	-	-
<b>Total</b>	<b>147,828</b>	<b>1,437,464</b>	<b>1,585,292</b>	<b>1,569,932</b>	<b>15,360</b>
<b>Educational Media/School Library</b>					
Salaries	747,902	137,794	885,696	816,346	69,350
Salaries of Technology Coordinators	82,103	4,226	86,329	86,329	-
Purchased Professional - Educational Services	-	-	-	-	-
Purchased Professional and Technical Services	14,600	(10,730)	3,870	3,270	600
Other Purchased Services	11,000	(5,544)	5,456	5,218	238
Supplies and Materials	43,400	(11,268)	32,132	29,635	2,497
Other Objects	9,000	-	9,000	8,378	622
<b>Total</b>	<b>908,005</b>	<b>114,478</b>	<b>1,022,483</b>	<b>949,176</b>	<b>73,307</b>
<b>Instructional Staff Training Services</b>					
Purchased Professional Educational Services	-	972	972	927	45
Other Purchased Professional and Technical Services	-	7,916	7,916	7,915	1
Other Purchased Services	5,000	(1,900)	3,100	2,695	405
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total</b>	<b>5,000</b>	<b>6,988</b>	<b>11,988</b>	<b>11,537</b>	<b>451</b>
<b>Support Service - School Administration</b>					
Salaries of Principals/Assistant Principals	2,980,621	(224,677)	2,755,944	2,726,271	29,673
Salaries of Sec't and Clerical Assistants	895,722	(3,871)	891,851	887,180	4,671
Salaries of Other Professional Staff	57,253	(47,616)	9,637	9,401	236
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	2,825	495	3,320	2,212	1,108
Other Purchased Services	47,825	(2,183)	45,642	44,561	1,081
Supplies and Materials	62,645	34,769	97,414	92,493	4,921
Other Objects	8,000	(196)	7,804	7,783	21
<b>Total</b>	<b>4,054,891</b>	<b>(243,279)</b>	<b>3,811,612</b>	<b>3,769,901</b>	<b>41,711</b>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Districtwide</u>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	\$ 1,297,657	\$ 35,285	\$ 1,332,942	\$ 1,294,975	\$ 37,967
General Supplies	500	3,456	3,956	3,956	-
<b>Total</b>	<u>1,298,157</u>	<u>38,741</u>	<u>1,336,898</u>	<u>1,298,931</u>	<u>37,967</u>
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	116,125	(19,640)	96,485	81,529	14,956
<b>Total</b>	<u>116,125</u>	<u>(19,640)</u>	<u>96,485</u>	<u>81,529</u>	<u>14,956</u>
Unallocated Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security	795,400	202,589	997,989	813,742	184,247
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	13,818,800	(496,495)	13,322,305	12,770,487	551,818
<b>Total</b>	<u>14,614,200</u>	<u>(293,906)</u>	<u>14,320,294</u>	<u>13,584,229</u>	<u>736,065</u>
<b>Total Undistributed Expenditures</b>	<u>25,398,881</u>	<u>1,226,952</u>	<u>26,625,833</u>	<u>25,679,440</u>	<u>946,393</u>
<b>Total School Based Budget Current Expense</b>	<u>69,456,237</u>	<u>2,229,783</u>	<u>71,686,020</u>	<u>70,141,143</u>	<u>1,544,877</u>
Capital Outlay					
Equipment					
Preschool/Kindergarten	14,950	(14,950)	-	-	-
Equipment Grades 1 -5	45,675	(37,779)	7,896	7,896	-
Equipment Grades 6-8	44,000	(42,000)	2,000	-	2,000
Equipment Grades 9-12	48,000	(19,131)	28,869	27,282	1,587
School-Sponsored and Other Instructional Programs	-	-	-	-	-
Learning and/or Language Disabilities	-	-	-	-	-
Basic Skills	-	-	-	-	-
Bilingual	-	-	-	-	-
Resource Room	-	-	-	-	-
Support Staff - Instructional	-	-	-	-	-
Undistributed Expenditures - School Administration	-	-	-	-	-
Undistributed Expenditures - Support Services - Students - Regular	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
<b>Total Capital Outlay</b>	<u>152,625</u>	<u>(113,860)</u>	<u>38,765</u>	<u>35,178</u>	<u>3,587</u>
SPECIAL SCHOOLS					
Summer School - Instruction	-	167,576	167,576	163,420	4,156
Summer School - Support Services	-	2,501	2,501	2,440	61
<b>Total Special Schools</b>	<u>-</u>	<u>170,077</u>	<u>170,077</u>	<u>165,860</u>	<u>4,217</u>
<b>TOTAL SCHOOL BASED EXPENDITURES</b>	<u>\$ 69,608,862</u>	<u>\$ 2,286,000</u>	<u>\$ 71,894,862</u>	<u>\$ 70,342,181</u>	<u>\$ 1,552,681</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Barlow School</b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 114,790	\$ 143,026	\$ 257,816	\$ 257,815	\$ 1
Grades 1 - 5	927,839	(226,336)	701,503	693,142	8,361
Grades 6 - 8	149,049	(149,049)	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,191,678</u>	<u>(232,359)</u>	<u>959,319</u>	<u>950,957</u>	<u>8,362</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	94,518	(74,883)	19,635	15,879	3,756
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	5,000	(167)	4,833	4,832	1
General Supplies	90,000	26,987	116,987	113,742	3,245
Textbooks	5,000	1,750	6,750	6,750	-
Other Objects	1,000	-	1,000	1,000	-
Total	<u>195,518</u>	<u>(46,313)</u>	<u>149,205</u>	<u>142,203</u>	<u>7,002</u>
Total Regular Programs - Instruction	<u>1,387,196</u>	<u>(278,672)</u>	<u>1,108,524</u>	<u>1,093,160</u>	<u>15,364</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					
Salaries of Teachers	59,476	586	60,062	60,062	-
Other Salaries for Instruction	26,960	266	27,226	27,226	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>86,436</u>	<u>852</u>	<u>87,288</u>	<u>87,288</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, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Barlow School</u></b>					
<b>Behavioral Disabilities</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
<b>Multiple Disabilities</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
<b>Resource Room</b>					
Salaries of Teachers	\$ 62,013	\$ 2,486	\$ 64,499	\$ 64,499	\$ -
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	62,013	2,486	64,499	64,499	-
<b>Autism</b>					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
<b>Preschool Disabilities - Part-Time</b>					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
<b>Preschool Disabilities - Full-Time</b>					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Total Special Education - Instruction	148,449	3,338	151,787	151,787	-
<b>Basic Skills/Remedial - Instructions</b>					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Barlow School</u></b>					
Bilingual Education					
Salaries of Teachers	\$ 630,500	\$ 84,173	714,673	\$ 714,673	\$ -
Other Salaries for Instruction	22,259	7,920	30,179	30,179	-
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>652,759</u>	<u>92,093</u>	<u>744,852</u>	<u>744,852</u>	<u>-</u>
School Sponsored Coextrricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>2,188,404</u>	<u>(183,241)</u>	<u>2,005,163</u>	<u>1,989,799</u>	<u>15,364</u>
Attendance and Social Work					
Salaries	43,946	2,779	46,725	46,725	-
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>43,946</u>	<u>2,779</u>	<u>46,725</u>	<u>46,725</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Barlow School</u></b>					
<b>Health Services</b>					
Salaries	\$ 88,305	\$ (57,312)	30,993	\$ 30,993	
Salaries of Social Service Coordinators	91,096	898	91,994	91,994	
Purchased Professional and Technical Services		-			
Other Purchased Services					
Supplies and Materials	1,000	(572)	428	427	\$ 1
Other Objects	-	-	-	-	-
<b>Total</b>	<u>180,401</u>	<u>(56,986)</u>	<u>123,415</u>	<u>123,414</u>	<u>1</u>
<b>Guidance</b>					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Improvement of Instructional Services</b>					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff		138,248	138,248	138,206	42
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services		-			
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>138,248</u>	<u>138,248</u>	<u>138,206</u>	<u>42</u>
<b>Educational Media/School Library</b>					
Salaries	37,949	2,490	40,439	40,439	-
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	5,000	-	5,000	5,000	-
<b>Total</b>	<u>42,949</u>	<u>2,490</u>	<u>45,439</u>	<u>45,439</u>	<u>-</u>
<b>Instructional Staff Training Services</b>					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	2,000	(2,000)	-	-	-
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Barlow School</u>					
Support Service - School Administration					
Salaries of Principals/Assistant Principals	\$ 145,324	\$ 1,999	147,323	\$ 147,269	\$ 54
Salaries of Sec't and Clerical Assistants	48,433	431	48,864	48,863	1
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	1,725	495	2,220	2,212	8
Other Purchased Services					-
Supplies and Materials					-
Other Objects	5,000	(196)	4,804	4,803	1
Total	<u>200,482</u>	<u>2,729</u>	<u>203,211</u>	<u>203,147</u>	<u>64</u>
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries					-
General Supplies	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	6,000	(2,655)	3,345	3,245	100
Total	<u>6,000</u>	<u>(2,655)</u>	<u>3,345</u>	<u>3,245</u>	<u>100</u>
Unallocated Employee Benefits					
Group Insurance					
Social Security	43,100	20,700	63,800	59,573	4,227
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	586,000	72,586	658,586	606,611	51,975
Total	<u>629,100</u>	<u>93,286</u>	<u>722,386</u>	<u>666,184</u>	<u>56,202</u>
Total Undistributed Expenditures	<u>1,104,878</u>	<u>177,891</u>	<u>1,282,769</u>	<u>1,226,360</u>	<u>56,409</u>
Total School Based Budget Current Expense	<u>3,293,282</u>	<u>(5,350)</u>	<u>3,287,932</u>	<u>3,216,159</u>	<u>71,773</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Barlow School</u></b>					
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	\$ 2,000	\$ (2,000)	\$ -		
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>2,000</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SPECIAL SCHOOLS</b>					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Barlow School	<u>\$ 3,295,282</u>	<u>\$ (7,350)</u>	<u>\$ 3,287,932</u>	<u>\$ 3,216,159</u>	<u>\$ 71,773</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Cedarbrook School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 141,971	\$ 108,706	\$ 250,677	\$ 248,519	\$ 2,158
Grades 1 - 5	1,624,092	(37,474)	1,586,618	1,580,825	5,793
Grades 6 - 8	624,826	84,924	709,750	687,656	22,094
Grades 9 - 12	-	-	-	-	-
Total	<u>2,390,889</u>	<u>156,156</u>	<u>2,547,045</u>	<u>2,517,000</u>	<u>30,045</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	94,518	(92,644)	1,874	1,827	47
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	5,000	(230)	4,770	3,878	892
General Supplies	92,549	22,684	115,233	114,832	401
Textbooks	30,000	(1,775)	28,225	28,124	101
Other Objects	20,000	(10,041)	9,959	9,959	-
Total	<u>242,067</u>	<u>(82,006)</u>	<u>160,061</u>	<u>158,620</u>	<u>1,441</u>
Total Regular Programs - Instruction	<u>2,632,956</u>	<u>74,150</u>	<u>2,707,106</u>	<u>2,675,620</u>	<u>31,486</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	22,411	(22,411)	-	-	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>22,411</u>	<u>(22,411)</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, 2013

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Cedarbrook School</u></b>					
<b>Behavioral Disabilities</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
<b>Multiple Disabilities</b>					
Salaries of Teachers	\$ 228,220	\$ 94,652	322,872	\$ 322,872	\$ -
Other Salaries for Instruction	150,469	9,226	159,695	159,695	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>378,689</u>	<u>103,878</u>	<u>482,567</u>	<u>482,567</u>	<u>-</u>
<b>Resource Room</b>					
Salaries of Teachers	258,342	(25,113)	233,229	213,610	19,619
Other Salaries for Instruction		51,928	51,928	39,975	11,953
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>258,342</u>	<u>26,815</u>	<u>285,157</u>	<u>253,585</u>	<u>31,572</u>
<b>Autism</b>					
Other Salaries for Instruction	-	17,217	17,217	17,217	-
Total	-	<u>17,217</u>	<u>17,217</u>	<u>17,217</u>	<u>-</u>
<b>Preschool Disabilities - Part-Time</b>					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
<b>Preschool Disabilities - Full-Time</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
Total Special Education - Instruction	<u>659,442</u>	<u>125,499</u>	<u>784,941</u>	<u>753,369</u>	<u>31,572</u>
<b>Basic Skills/Remedial - Instructions</b>					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Cedarbrook School</u>					
Bilingual Education					
Salaries of Teachers	\$ 271,735	\$ (31,773)	239,962	\$ 219,437	\$ 20,525
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>271,735</u>	<u>(31,773)</u>	<u>239,962</u>	<u>219,437</u>	<u>20,525</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services	15,000		15,000	15,000	-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</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	9,151	(9,151)	-		-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>9,151</u>	<u>(9,151)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries	-	5,140	5,140	-	5,140
Other Purchased Services	-	1,000	1,000	1,000	-
Total	<u>-</u>	<u>6,140</u>	<u>6,140</u>	<u>1,000</u>	<u>5,140</u>
<b>Total Instruction</b>	<u>3,588,284</u>	<u>164,865</u>	<u>3,753,149</u>	<u>3,664,426</u>	<u>88,723</u>
Attendance and Social Work					
Salaries	45,469	3,233	48,702	48,701	1
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>45,469</u>	<u>3,233</u>	<u>48,702</u>	<u>48,701</u>	<u>1</u>
Health Services					
Salaries	87,798	986	88,784	88,763	21
Salaries of Social Service Coordinators	48,200	(18,218)	29,982	29,078	904
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>135,998</u>	<u>(17,232)</u>	<u>118,766</u>	<u>117,841</u>	<u>925</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Cedarbrook School</u>					
<b>Guidance</b>					
Salaries of Other Professional Staff	\$ 90,183	\$ 889	91,072	\$ 91,071	\$ 1
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>90,183</u>	<u>889</u>	<u>91,072</u>	<u>91,071</u>	<u>1</u>
<b>Improvement of Instructional Services</b>					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff		121,364	121,364	117,807	3,557
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services		1,946	1,946	1,194	752
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>123,310</u>	<u>123,310</u>	<u>119,001</u>	<u>4,309</u>
<b>Educational Media/School Library</b>					
Salaries	48,200	17,910	66,110	66,109	1
Salaries of Technology Coordinators					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services		5,218	5,218	5,218	
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>48,200</u>	<u>23,128</u>	<u>71,328</u>	<u>71,327</u>	<u>1</u>
<b>Instructional Staff Training Services</b>					
Purchased Professional Educational Services		-			-
Other Purchased Professional and Technical Services		-			-
Other Purchased Services		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Support Service - School Administration</b>					
Salaries of Principals/Assistant Principals	256,547	1,633	258,180	258,180	-
Salaries of Sec't and Clerical Assistants	56,593	558	57,151	57,151	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					-
Other Purchased Services	23,825	(21,179)	2,646	2,379	267
Supplies and Materials		8,628	8,628	8,628	-
Other Objects	-	-	-	-	-
<b>Total</b>	<u>336,965</u>	<u>(10,360)</u>	<u>326,605</u>	<u>326,338</u>	<u>267</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Cedarbrook School</u></b>					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	51,194	\$ 633	51,827	\$ 51,823	\$ 4
General Supplies	-	-	-	-	-
Total	51,194	633	51,827	51,823	4
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors					
	\$ 20,000	(2,240)	17,760	17,760	-
Total	20,000	(2,240)	17,760	17,760	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	63,100	20,482	83,582	61,409	22,173
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	915,100	(6,708)	908,392	847,685	60,707
Total	978,200	13,774	991,974	909,094	82,880
Total Undistributed Expenditures					
	1,706,209	135,135	1,841,344	1,752,956	88,388
Total School Based Budget Current Expense					
	5,294,493	300,000	5,594,493	5,417,382	177,111
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional		-			-
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
<b>SPECIAL SCHOOLS</b>					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Cedarbrook School	\$ 5,294,493	\$ 300,000	\$ 5,594,493	\$ 5,417,382	\$ 177,111

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Clinton School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 243,653	\$ (88,670)	\$ 154,983	\$ 154,982	\$ 1
Grades 1 - 5	839,269	217,196	1,056,465	1,056,465	-
Grades 6 - 8	468,265	5,549	473,814	473,780	34
Grades 9 - 12	-	-	-	-	-
Total	<u>1,551,187</u>	<u>134,075</u>	<u>1,685,262</u>	<u>1,685,227</u>	<u>35</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	83,388	(66,866)	16,522	8,498	8,024
Purchase Professional Educational Services	9,055	(8,115)	940	940	-
Purchased Technical Services					
Other Purchased Services	17,000	5,411	22,411	21,874	537
General Supplies	35,000	17,875	52,875	52,635	240
Textbooks	15,000	(11,869)	3,131	3,131	-
Other Objects	5,000	1,954	6,954	6,954	-
Total	<u>164,443</u>	<u>(61,610)</u>	<u>102,833</u>	<u>94,032</u>	<u>8,801</u>
Total Regular Programs - Instruction	<u>1,715,630</u>	<u>72,465</u>	<u>1,788,095</u>	<u>1,779,259</u>	<u>8,836</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction	22,259	(22,259)	-	-	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies		-			-
Textbooks					-
Other Objects	-	-	-	-	-
Total	<u>22,259</u>	<u>(22,259)</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, 2013

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Clinton School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction	26,960	(26,960)	-		
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	26,960	(26,960)	-	-	-
Resource Room					
Salaries of Teachers	\$ 56,431	556	56,987	\$ 56,987	
Other Salaries for Instruction	22,411	\$ 28,716	51,127	45,510	\$ 5,617
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	78,842	29,272	108,114	102,497	5,617
Autism					
Other Salaries for Instruction	22,259	(20,385)	1,874	1,827	47
Total	22,259	(20,385)	1,874	1,827	47
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
Preschool Disabilities - Full-Time					
Salaries of Teachers	384,552	(58,153)	326,399	326,399	-
Other Salaries for Instruction	76,129	(23,899)	52,230	36,848	15,382
Total	460,681	(82,052)	378,629	363,247	15,382
Total Special Education - Instruction	611,001	(122,384)	488,617	467,571	21,046
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, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Clinton School</u>					
Bilingual Education					
Salaries of Teachers	\$ 378,869	\$ 7,412	386,281	\$ 386,230	\$ 51
Other Salaries for Instruction		43,204	43,204	43,204	
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>378,869</u>	<u>50,616</u>	<u>429,485</u>	<u>429,434</u>	<u>51</u>
School Sponsored Co-curricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services	2,000	(1,500)	500	481	19
Supplies and Materials					
Other Objects					
Total	<u>2,000</u>	<u>(1,500)</u>	<u>500</u>	<u>481</u>	<u>19</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	15,500	(9,272)	6,228	2,292	3,936
Other Purchased Services					
Total	<u>15,500</u>	<u>(9,272)</u>	<u>6,228</u>	<u>2,292</u>	<u>3,936</u>
Total Instruction	<u>2,723,000</u>	<u>(10,075)</u>	<u>2,712,925</u>	<u>2,679,037</u>	<u>33,888</u>
Attendance and Social Work					
Salaries	47,063	5,909	52,972	51,417	1,555
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>47,063</u>	<u>5,909</u>	<u>52,972</u>	<u>51,417</u>	<u>1,555</u>
Health Services					
Salaries	88,813	875	89,688	89,688	-
Salaries of Social Service Coordinators	88,813	10,003	98,816	98,816	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>177,626</u>	<u>10,878</u>	<u>188,504</u>	<u>188,504</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Clinton School</u>					
Guidance					
Salaries of Other Professional Staff		-			-
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff		216,117	216,117	216,116	1
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	\$ 4,650	\$ (4,650)	-		
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	4,650	211,467	216,117	216,116	1
Educational Media/School Library					
Salaries	40,740	(4,873)	35,867	15,407	\$ 20,460
Salaries of Technology Coordinators		-			
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,900	(234)	2,666	2,666	-
Other Objects	-	-	-	-	-
Total	43,640	(5,107)	38,533	18,073	20,460
Instructional Staff Training Services					
Purchased Professional Educational Services		972	972	927	45
Other Purchased Professional and Technical Services					
Other Purchased Services		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	972	972	927	45
Support Service - School Administration					
Salaries of Principals/Assistant Principals	140,976	200	141,176	141,173	3
Salaries of Sec't and Clerical Assistants	59,917	591	60,508	60,508	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services		-			-
Supplies and Materials	8,345	(118)	8,227	8,227	-
Other Objects	-	-	-	-	-
Total	209,238	673	209,911	209,908	3

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Clinton School</u>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ 51,447	\$ 4,931	56,378	\$ 56,269	\$ 109
General Supplies	-	-	-	-	-
Total	51,447	4,931	56,378	56,269	109
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	5,000	1,000	6,000	6,000	-
Total	5,000	1,000	6,000	6,000	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	53,100	38,666	91,766	83,955	7,811
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	858,500	(62,510)	795,990	746,200	49,790
Total	911,600	(23,844)	887,756	830,155	57,601
Total Undistributed Expenditures	1,450,264	206,879	1,657,143	1,577,369	79,774
Total School Based Budget Current Expense	4,173,264	196,804	4,370,068	4,256,406	113,662
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	5,000	2,896	7,896	7,896	-
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	2,896	7,896	7,896	-
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services					
Total Special Schools	-	-	-	-	-
Total Clinton School	\$ 4,178,264	\$ 199,700	\$ 4,377,964	\$ 4,264,302	\$ 113,662

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Frederic W. Cook School</b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 149,049	\$ 58,944	\$ 207,993	\$ 202,943	\$ 5,050
Grades 1 - 5	962,405	213,486	1,175,891	1,174,131	1,760
Grades 6 - 8	436,497	(181,944)	254,553	254,553	-
Grades 9 - 12	-	-	-	-	-
<b>Total</b>	<b>1,547,951</b>	<b>90,486</b>	<b>1,638,437</b>	<b>1,631,627</b>	<b>6,810</b>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	95,024	(77,417)	17,607	11,439	6,168
Purchase Professional Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	9,000	4,929	13,929	13,883	46
General Supplies	57,525	26,551	84,076	84,037	39
Textbooks	5,000	-	5,000	5,000	-
Other Objects	3,000	(822)	2,178	1,882	296
<b>Total</b>	<b>169,549</b>	<b>(46,759)</b>	<b>122,790</b>	<b>116,241</b>	<b>6,549</b>
<b>Total Regular Programs - Instruction</b>	<b>1,717,500</b>	<b>43,727</b>	<b>1,761,227</b>	<b>1,747,868</b>	<b>13,359</b>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total</b>	<b>65,464</b>	<b>(65,464)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Visually Impairments					
Other Salaries for Instruction					
<b>Total</b>	<b>22,259</b>	<b>(1,425)</b>	<b>20,834</b>	<b>2,010</b>	<b>18,824</b>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Frederic W. Cook School</b>					
<b>Behavioral Disabilities</b>					
Salaries of Teachers					
Other Salaries for Instruction		\$ 42,709	42,709	\$ 42,658	\$ 51
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	-	42,709	42,709	42,658	51
<b>Multiple Disabilities</b>					
<b>Salaries of Teachers</b>					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
<b>Resource Room</b>					
Salaries of Teachers	\$ 182,853	84,912	267,765	267,714	51
Other Salaries for Instruction	76,179	(34,205)	41,974	40,534	1,440
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	500		500	500	
Textbooks					
Other Objects					
Total	259,532	50,707	310,239	308,748	1,491
<b>Artist</b>					
Other Salaries for Instruction					
Total	-	-	-	-	-
<b>Preschool Disabilities - Part-Time</b>					
<b>Salaries of Teachers</b>					
Other Salaries for Instruction					
Total	-	-	-	-	-
<b>Preschool Disabilities - Full-Time</b>					
<b>Salaries of Teachers</b>					
Other Salaries for Instruction					
Total	-	-	-	-	-
Total Special Education - Instruction	349,255	25,512	374,767	354,601	20,366
<b>Basic Skills/Remedial - Instructions</b>					
<b>Salaries of Teachers</b>					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Frederic W. Cook School</b>					
<b>Bilingual Education</b>					
Salaries of Teachers	\$ 91,604	\$ 1,966	93,570	\$ 93,570	\$ -
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	500		500	500	
Textbooks					
Other Objects					
<b>Total</b>	<u>92,104</u>	<u>1,966</u>	<u>94,070</u>	<u>94,070</u>	<u>-</u>
<b>School Sponsored Cocurricular Activities</b>					
Salaries					
Purchased Services	2,000	(2,000)	-	-	-
Supplies and Materials					
Other Objects					
<b>Total</b>	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>School Sponsored Athletics - Instruction</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Instructional Programs</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Before/After School Programs</b>					
Salaries					
Other Purchased Services					
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>2,160,859</u>	<u>69,205</u>	<u>2,230,064</u>	<u>2,196,339</u>	<u>33,725</u>
<b>Attendance and Social Work</b>					
Salaries	47,570	4,286	51,856	51,855	1
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
<b>Total</b>	<u>47,570</u>	<u>4,286</u>	<u>51,856</u>	<u>51,855</u>	<u>1</u>
<b>Health Services</b>					
Salaries	88,051	9,619	97,670	97,613	57
Salaries of Social Service Coordinators	91,096	998	92,094	92,094	-
Purchased Professional and Technical Services		300	300	279	21
Other Purchased Services					
Supplies and Materials	1,200	(207)	993	993	-
Other Objects					
<b>Total</b>	<u>180,347</u>	<u>10,710</u>	<u>191,057</u>	<u>190,979</u>	<u>78</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Frederic W. Cook School</u>					
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	\$ (215)	85	\$ 85	
Supplies and Materials	500		500	490	\$ 10
Other Objects	-	-	-	-	-
<b>Total</b>	<u>800</u>	<u>(215)</u>	<u>585</u>	<u>575</u>	<u>10</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff		88,689	88,689	84,392	4,297
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>88,689</u>	<u>88,689</u>	<u>84,392</u>	<u>4,297</u>
Educational Media/School Library					
Salaries	44,660	2,407	47,067	47,066	1
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	3,000	(313)	2,687	2,687	-
Other Objects	-	-	-	-	-
<b>Total</b>	<u>47,660</u>	<u>2,094</u>	<u>49,754</u>	<u>49,753</u>	<u>1</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	151,505	(30,506)	120,999	120,998	1
Salaries of Sec'l and Clerical Assistants	48,940	(8,152)	40,788	36,210	4,578
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services		719	719	605	114
Supplies and Materials	6,800	(1,443)	5,357	5,356	1
Other Objects	-	-	-	-	-
<b>Total</b>	<u>207,245</u>	<u>(39,382)</u>	<u>167,863</u>	<u>163,169</u>	<u>4,694</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Frederic W. Cook School</b>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	41,000	\$ 404	41,404	\$ 28,846	\$ 12,558
General Supplies	-	-	-	-	-
Total	41,000	404	41,404	28,846	12,558
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors					
	\$ 2,000	4,835	6,835	5,935	900
Total	2,000	4,835	6,835	5,935	900
Unallocated Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security	43,100	12,880	55,980	53,733	2,247
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	594,100	3,337	597,437	559,580	37,857
Total	637,200	16,217	653,417	613,313	40,104
Total Undistributed Expenditures					
	1,163,822	87,638	1,251,460	1,188,817	62,643
Total School Based Budget Current Expense					
	3,324,681	156,843	3,481,524	3,385,156	96,368
Capital Outlay					
Equipment					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 -5	-	-	-	-	-
Equipment Grades 6 -8	-	-	-	-	-
Equipment Grades 9-12	-	-	-	-	-
School-Sponsored and Other Instructional Programs	-	-	-	-	-
Learning and/or Language Disabilities	-	-	-	-	-
Basic Skills	-	-	-	-	-
Bilingual	-	-	-	-	-
Resource Room	-	-	-	-	-
Support Staff - Instructional	-	-	-	-	-
Undistributed Expenditures - School Administration	-	-	-	-	-
Undistributed Expenditures - Support Services - Students - Regular	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
<b>SPECIAL SCHOOLS</b>					
Summer School - Instruction	-	-	-	-	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Frederic W. Cook School	\$ 3,324,681	\$ 156,843	\$ 3,481,524	\$ 3,385,156	\$ 96,368

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Emerson School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 146,258	\$ 113,664	\$ 259,922	\$ 259,870	\$ 52
Grades 1 - 5	1,225,687	40,354	1,266,041	1,261,735	4,306
Grades 6 - 8	200,152	(200,152)	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,572,097</u>	<u>(46,134)</u>	<u>1,525,963</u>	<u>1,521,605</u>	<u>4,358</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	72,766	(25,349)	47,417	47,021	396
Purchase Professional Educational Services	5,000	(3,200)	1,800	1,800	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	80,425	84,700	165,125	165,105	20
Textbooks	15,000	43,805	58,805	56,852	1,953
Other Objects	10,000	(800)	9,200	7,477	1,723
Total	<u>183,191</u>	<u>99,156</u>	<u>282,347</u>	<u>278,255</u>	<u>4,092</u>
Total Regular Programs - Instruction	<u>1,755,288</u>	<u>53,022</u>	<u>1,808,310</u>	<u>1,799,860</u>	<u>8,450</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	222,532	2,348	224,880	219,746	5,134
Other Salaries for Instruction	192,938	(59,515)	133,423	133,253	170
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>415,470</u>	<u>(57,167)</u>	<u>358,303</u>	<u>352,999</u>	<u>5,304</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, 2013

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Emerson School</u></b>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
<b>Multiple Disabilities</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
<b>Resource Room</b>					
Salaries of Teachers	\$ 159,381	\$ 4,147	163,528	\$ 163,528	\$ -
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	159,381	4,147	163,528	163,528	-
<b>Autism</b>					
Other Salaries for Instruction					
Total	-	-	-	-	-
<b>Preschool Disabilities - Part-Time</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
<b>Preschool Disabilities - Full-Time</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
<b>Total Special Education - Instruction</b>	<b>574,851</b>	<b>(53,020)</b>	<b>521,831</b>	<b>516,527</b>	<b>5,304</b>
<b>Basic Skills/Remedial - Instructions</b>					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Emerson School</u></b>					
<b>Bilingual Education</b>					
Salaries of Teachers	\$ 460,628	\$ (150,271)	310,357	\$ 310,356	\$ 1
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>460,628</u>	<u>(150,271)</u>	<u>310,357</u>	<u>310,356</u>	<u>1</u>
<b>School Sponsored Cocurricular Activities</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>School Sponsored Athletics - Instruction</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Instructional Programs</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Before/After School Programs</b>					
Salaries					
Other Purchased Services	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>2,790,767</u>	<u>(150,269)</u>	<u>2,640,498</u>	<u>2,626,743</u>	<u>13,755</u>
<b>Attendance and Social Work</b>					
Salaries	47,925	473	48,398	48,397	1
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>47,925</u>	<u>473</u>	<u>48,398</u>	<u>48,397</u>	<u>1</u>
<b>Health Services</b>					
Salaries	88,813	(7,510)	81,303	81,303	-
Salaries of Social Service Coordinators	88,813	(88,813)	-		-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>177,626</u>	<u>(96,323)</u>	<u>81,303</u>	<u>81,303</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Emerson School</u></b>					
<b>Guidance</b>					
Salaries of Other Professional Staff		89,801	89,801	89,801	
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>89,801</u>	<u>89,801</u>	<u>89,801</u>	<u>-</u>
<b>Improvement of Instructional Services</b>					
Salaries Supervisors of Instruction		200,782	200,782	200,781	1
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof. & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>200,782</u>	<u>200,782</u>	<u>200,781</u>	<u>1</u>
<b>Educational Media/School Library</b>					
Salaries	\$ 89,574	1,183	90,757	\$ 90,706	51
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	1,000	(1,000)			
Supplies and Materials	15,000	(11,325)	3,675	3,636	39
Other Objects	-	-	-	-	-
<b>Total</b>	<u>105,574</u>	<u>(11,142)</u>	<u>94,432</u>	<u>94,342</u>	<u>90</u>
<b>Instructional Staff Training Services</b>					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Support Service - School Administration</b>					
Salaries of Principals/Assistant Principals	135,073	642	135,715	135,529	186
Salaries of Sec't and Clerical Assistants	48,433	1,700	50,133	50,103	30
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	20,000	2,859	22,859	22,859	-
Supplies and Materials	15,000	4,632	19,632	16,588	3,044
Other Objects	-	-	-	-	-
<b>Total</b>	<u>218,506</u>	<u>9,833</u>	<u>228,339</u>	<u>225,079</u>	<u>3,260</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Emerson School</u>					
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	\$ (1,166)	8,834	\$ 8,834	-
Total	10,000	(1,166)	8,834	8,834	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	53,100	13,080	66,180	63,472	\$ 2,708
Unemployment Compensation		-			-
Workmen's Compensation					
Health Benefits	947,100	(149,057)	798,043	795,394	2,649
Total	1,000,200	(135,977)	864,223	858,866	5,357
Total Undistributed Expenditures	1,559,831	56,281	1,616,112	1,607,403	8,709
Total School Based Budget Current Expense	4,350,598	(93,988)	4,256,610	4,234,146	22,464
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		63,637	63,637	62,085	1,552
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	63,637	63,637	62,085	1,552
Total Emerson School	\$ 4,350,598	\$ (30,351)	\$ 4,320,247	\$ 4,296,231	\$ 24,016

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Evergreen School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 158,366	\$ 166,973	\$ 325,339	\$ 325,330	\$ 9
Grades 1 - 5	1,031,846	153,662	1,185,508	1,185,376	132
Grades 6 - 8	216,544	(216,544)	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,406,756</u>	<u>104,091</u>	<u>1,510,847</u>	<u>1,510,706</u>	<u>141</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	50,000	(50,000)	-	-	-
Purchase Professional Educational Services	5,000	(4,250)	750	750	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	20,000	3,473	23,473	22,579	894
General Supplies	70,650	30,116	100,766	100,642	124
Textbooks	50,000	894	50,894	50,894	-
Other Objects	5,000	1,656	6,656	6,655	1
Total	<u>200,650</u>	<u>(18,111)</u>	<u>182,539</u>	<u>181,520</u>	<u>1,019</u>
Total Regular Programs - Instruction	<u>1,607,406</u>	<u>85,980</u>	<u>1,693,386</u>	<u>1,692,226</u>	<u>1,160</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	22,259	(19,995)	2,264	2,208	56
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>22,259</u>	<u>(19,995)</u>	<u>2,264</u>	<u>2,208</u>	<u>56</u>
Visual Impairments					
Other Salaries for Instruction					
Total	-	-	-	-	-
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
Total	-	-	-	-	-

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Evergreen School</u>					
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		24,478	24,478	\$ 24,478	
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	24,478	24,478	24,478	-
Resource Room					
Salaries of Teachers	\$ 87,798	865	88,663	88,663	
Other Salaries for Instruction		-			
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,500		1,500	1,478	\$ 22
Textbooks					
Other Objects					
Total	89,298	865	90,163	90,141	22
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	111,557	5,348	116,905	116,827	78
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, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Evergreen School</b>					
Bilingual Education					
Salaries of Teachers	\$ 1,328,932	\$ (374,774)	954,158	\$ 954,157	\$ 1
Other Salaries for Instruction	22,259	5,994	28,253	28,252	1
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services	1,500	(1,500)	-	-	-
General Supplies	13,000	(205)	12,795	12,795	-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>1,365,691</u>	<u>(370,485)</u>	<u>995,206</u>	<u>995,204</u>	<u>2</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Services					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,084,654</u>	<u>(279,157)</u>	<u>2,805,497</u>	<u>2,804,257</u>	<u>1,240</u>
Attendance and Social Work					
Salaries	104,346	(49,172)	55,174	55,173	1
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>104,346</u>	<u>(49,172)</u>	<u>55,174</u>	<u>55,173</u>	<u>1</u>
Health Services					
Salaries	89,878	1,342	91,220	91,214	6
Salaries of Social Service Coordinators	87,798	512	88,310	88,310	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>177,676</u>	<u>1,854</u>	<u>179,530</u>	<u>179,524</u>	<u>6</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Evergreen School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 92,213	\$ 908	\$ 93,121	\$ 93,121	
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>92,213</u>	<u>908</u>	<u>93,121</u>	<u>93,121</u>	<u>-</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff		123,847	123,847	123,846	\$ 1
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	\$ 5,000	(1,137)	3,863	3,863	
Other Purch. Prof & Tech. Services	5,000	(900)	4,100	4,098	2
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>10,000</u>	<u>121,810</u>	<u>131,810</u>	<u>131,807</u>	<u>3</u>
Educational Media/School Library					
Salaries		93,275	93,275	93,275	-
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	2,000		2,000	2,000	-
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>2,000</u>	<u>93,275</u>	<u>95,275</u>	<u>95,275</u>	<u>-</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	246,183	3,044	249,227	249,154	73
Salaries of Sec't and Clerical Assistants	49,093	54,134	103,227	103,226	1
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	4,000	(982)	3,018	2,994	24
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>299,276</u>	<u>56,196</u>	<u>355,472</u>	<u>355,374</u>	<u>98</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Evergreen School</u>					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 8,000	\$ (5,165)	\$ 2,835	\$ 2,835	\$ -
Total	8,000	(5,165)	2,835	2,835	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	43,200	21,300	64,500	51,170	13,330
Unemployment Compensation		-			-
Workmen's Compensation					
Health Benefits	967,100	(133,163)	833,937	788,354	45,583
Total	1,010,300	(111,863)	898,437	839,524	58,913
Total Undistributed Expenditures	1,703,811	107,843	1,811,654	1,752,633	59,021
Total School Based Budget Current Expense	4,788,465	(171,314)	4,617,151	4,556,890	60,261
<b>Capital Outlay</b>					
<b>Equipment</b>					
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)	-	-	-
<b>SPECIAL SCHOOLS</b>					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Evergreen School	\$ 4,803,465	\$ (186,314)	\$ 4,617,151	\$ 4,556,890	\$ 60,261

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Jefferson School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 88,559	\$ 133,625	\$ 222,184	\$ 218,146	\$ 4,038
Grades 1 - 5	997,940	42,309	1,040,249	1,032,103	8,146
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,086,499</u>	<u>175,934</u>	<u>1,262,433</u>	<u>1,250,249</u>	<u>12,184</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	61,129	(50,942)	10,187	8,991	1,196
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	15,000	11,000	26,000	25,657	343
General Supplies	70,000	71,312	141,312	139,443	1,869
Textbooks	20,000	-	20,000	19,995	5
Other Objects	3,000	(1,300)	1,700	1,337	363
Total	<u>169,129</u>	<u>30,070</u>	<u>199,199</u>	<u>195,423</u>	<u>3,776</u>
Total Regular Programs - Instruction	<u>1,255,628</u>	<u>206,004</u>	<u>1,461,632</u>	<u>1,445,672</u>	<u>15,960</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	226,622	27,708	254,330	254,042	288
Other Salaries for Instruction	129,644	(17,713)	111,931	111,905	26
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>356,266</u>	<u>9,995</u>	<u>366,261</u>	<u>365,947</u>	<u>314</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, 2013

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Jefferson School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction	\$ 22,259	\$ (22,259)	-		\$ -
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>22,259</u>	<u>(22,259)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Resource Room					
Salaries of Teachers	\$ 161,158	\$ 2,953	\$ 164,111	\$ 164,111	-
Other Salaries for Instruction	76,712	(70,105)	6,607	6,607	-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>237,870</u>	<u>(67,152)</u>	<u>170,718</u>	<u>170,718</u>	<u>-</u>
Autism					
Salaries of Teachers					
Other Salaries for Instruction	-	23,799	23,799	23,714	\$ 85
Total	<u>-</u>	<u>23,799</u>	<u>23,799</u>	<u>23,714</u>	<u>85</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>616,395</u>	<u>(55,617)</u>	<u>560,778</u>	<u>560,379</u>	<u>399</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, 2013

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Jefferson School</u></b>					
Bilingual Education					
Salaries of Teachers	\$ 776,558	\$ 52,108	828,666	\$ 828,615	\$ 51
Other Salaries for Instruction		62,930	62,930	58,847	4,083
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>776,558</u>	<u>115,038</u>	<u>891,596</u>	<u>887,462</u>	<u>4,134</u>
School Sponsored Co-curricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries	6,000	(1,500)	4,500	1,239	3,261
Other Purchased Services					
Total	<u>6,000</u>	<u>(1,500)</u>	<u>4,500</u>	<u>1,239</u>	<u>3,261</u>
Total Instruction	<u>2,654,581</u>	<u>263,925</u>	<u>2,918,506</u>	<u>2,894,752</u>	<u>23,754</u>
Attendance and Social Work					
Salaries	54,508	1,807	56,315	56,314	1
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services	1,000	(1,000)	-		-
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>55,508</u>	<u>807</u>	<u>56,315</u>	<u>56,314</u>	<u>1</u>
Health Services					
Salaries	87,290	861	88,151	88,150	1
Salaries of Social Service Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,000	(2,000)	-		-
Other Objects	-	-	-	-	-
Total	<u>89,290</u>	<u>(1,139)</u>	<u>88,151</u>	<u>88,150</u>	<u>1</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Jefferson School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 89,675	\$ 1,220	90,895	\$ 90,895	
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		2,000	1,733	\$ 267
Other Objects	-	-	-	-	-
Total	<u>91,675</u>	<u>1,220</u>	<u>92,895</u>	<u>92,628</u>	<u>267</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff		96,240	96,240	91,859	5,181
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials	2,000	(570)	1,430	1,281	149
Other Objects	-	-	-	-	-
Total	<u>2,000</u>	<u>95,670</u>	<u>97,670</u>	<u>92,340</u>	<u>5,330</u>
Educational Media/School Library					
Salaries	40,740	(25,332)	15,408	15,407	1
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	10,000	(9,490)	510	510	-
Other Purchased Services					
Supplies and Materials					
Other Objects	4,000	-	4,000	3,378	622
Total	<u>54,740</u>	<u>(34,822)</u>	<u>19,918</u>	<u>19,295</u>	<u>623</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services		7,916	7,916	7,915	1
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>7,916</u>	<u>7,916</u>	<u>7,915</u>	<u>1</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	115,097	1,545	116,642	116,555	87
Salaries of Sec't and Clerical Assistants	49,585	676	50,261	50,261	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services		800	800	701	99
Supplies and Materials	2,000	424	2,424	2,296	128
Other Objects	1,000	-	1,000	1,000	-
Total	<u>167,682</u>	<u>3,445</u>	<u>171,127</u>	<u>170,813</u>	<u>314</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Jefferson School</u>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 7,025	\$ 1,200	8,225	\$ 7,250	\$ 975
Total	7,025	1,200	8,225	7,250	975
Unallocated Employee Benefits					
Group Insurance					
Social Security	43,200	29,000	72,200	64,589	7,611
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	973,000	(148,905)	824,095	799,265	24,830
Total	1,016,200	(119,905)	896,295	863,854	32,441
Total Undistributed Expenditures	1,484,120	(45,608)	1,438,512	1,398,559	39,953
Total School Based Budget Current Expense	4,138,701	218,317	4,357,018	4,293,311	63,707
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		42,836	42,836	41,790	1,046
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	42,836	42,836	41,790	1,046
Total Jefferson School	\$ 4,138,701	\$ 261,153	\$ 4,399,854	\$ 4,335,101	\$ 64,753

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Charles H. Stillmann School</u></b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 51,356	\$ 29,144	\$ 80,500	\$ 80,472	\$ 28
Grades 1 - 5	616,023	51,643	667,666	657,163	10,503
Grades 6 - 8	179,148	(179,148)	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>846,527</u>	<u>(98,361)</u>	<u>748,166</u>	<u>737,635</u>	<u>10,531</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	94,518	(85,198)	9,320	9,320	-
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	12,000	4,000	16,000	16,000	-
General Supplies	28,000	38,100	66,100	64,191	1,909
Textbooks	16,000	3,263	19,263	19,263	-
Other Objects	-	-	-	-	-
Total	<u>150,518</u>	<u>(39,835)</u>	<u>110,683</u>	<u>108,774</u>	<u>1,909</u>
Total Regular Programs - Instruction	<u>997,045</u>	<u>(138,196)</u>	<u>858,849</u>	<u>846,409</u>	<u>12,440</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	52,371	516	52,887	52,887	-
Other Salaries for Instruction	22,411	369	22,780	21,341	1,439
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>74,782</u>	<u>885</u>	<u>75,667</u>	<u>74,228</u>	<u>1,439</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, 2013

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Charles H Stillman School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction	\$ 26,859	\$ (24,146)	\$ 2,713	\$ 2,646	\$ 67
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	26,859	(24,146)	2,713	2,646	67
Resource Room					
Salaries of Teachers	52,371	13,352	65,723	65,723	-
Other Salaries for Instruction		22,479	22,479	22,256	223
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	52,371	35,831	88,202	87,979	223
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	154,012	12,570	166,582	164,853	1,729
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, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Charles H Stillman School</u></b>					
<b>Bilingual Education</b>					
Salaries of Teachers	\$ 804,407	\$ (80,371)	724,036	\$ 650,380	\$ 73,656
Other Salaries for Instruction		27,202	27,202	27,201	1
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>804,407</u>	<u>(53,169)</u>	<u>751,238</u>	<u>677,581</u>	<u>73,657</u>
<b>School Sponsored Cocurricular Activities</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>School Sponsored Athletics - Instruction</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Instructional Programs</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Before/After School Programs</b>					
Salaries					
Other Purchased Programs	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>1,955,464</u>	<u>(178,795)</u>	<u>1,776,669</u>	<u>1,688,843</u>	<u>87,826</u>
<b>Attendance and Social Work</b>					
Salaries	47,063	3,389	50,452	50,452	-
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>47,063</u>	<u>3,389</u>	<u>50,452</u>	<u>50,452</u>	<u>-</u>
<b>Health Services</b>					
Salaries	70,315	2,652	72,967	72,967	-
Salaries of Social Service Coordinators	88,813	1,155	89,968	89,968	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	4,000	16,172	20,172	19,920	252
Other Objects	-	-	-	-	-
<b>Total</b>	<u>163,128</u>	<u>19,979</u>	<u>183,107</u>	<u>182,855</u>	<u>252</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Charles H Stillman School</b>					
Guidance					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	\$ 3,000		3,000	\$ 2,367	\$ 633
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	3,000	-	3,000	2,367	633
Educational Media/School Library					
Salaries	37,949	\$ 27,197	65,146	38,898	26,248
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	1,000	(1,000)	-	-	-
Other Purchased Services					
Supplies and Materials	2,000	2,844	4,844	4,606	238
Other Objects	-	-	-	-	-
Total	40,949	29,041	69,990	43,504	26,486
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	145,324	1,699	147,023	146,975	48
Salaries of Sec't and Clerical Assistants	48,433	2,639	51,072	51,072	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	5,000	6,376	11,376	10,163	1,213
Other Objects	-	-	-	-	-
Total	198,757	10,714	209,471	208,210	1,261

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Charles H. Stillman School</u>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 10,000	\$ (10,000)	-	-	-
Total	10,000	(10,000)	-	-	-
Unallocated Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security	41,200	(1,300)	\$ 39,900	\$ 24,661	\$ 15,239
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	640,000	(182,469)	457,531	385,154	72,377
Total	681,200	(183,769)	497,431	409,815	87,616
Total Undistributed Expenditures					
	1,144,097	(130,646)	1,013,451	897,203	116,248
Total School Based Budget Current Expense					
	3,099,561	(309,441)	2,790,120	2,586,046	204,074
Capital Outlay					
Equipment					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 - 5	23,675	(23,675)	-	-	-
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	23,675	(23,675)	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction	-	3,305	3,305	3,223	82
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	3,305	3,305	3,223	82
Total Charles H Stillman School	\$ 3,123,236	\$ (329,811)	\$ 2,793,425	\$ 2,589,269	\$ 204,156

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Washington School</u>					
Regular Programs - Instruction					
Salaries of Teachers					
Kindergarten	\$ 208,271	\$ 78,569	\$ 286,840	\$ 286,838	\$ 2
Grades 1 - 5	1,438,586	278,159	1,716,745	1,698,996	17,749
Grades 6 - 8	139,586	(139,586)	-	-	-
Grades 9 - 12	-	-	-	-	-
<b>Total</b>	<u>1,786,443</u>	<u>217,142</u>	<u>2,003,585</u>	<u>1,985,834</u>	<u>17,751</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	165,996	5,028	171,024	171,024	-
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	7,000	(1,729)	5,271	5,202	69
General Supplies	110,000	44,368	154,368	154,236	132
Textbooks	20,000	40,439	60,439	60,042	397
Other Objects	11,500	(6,281)	5,219	2,739	2,480
<b>Total</b>	<u>314,496</u>	<u>81,825</u>	<u>396,321</u>	<u>393,243</u>	<u>3,078</u>
<b>Total Regular Programs - Instruction</b>	<u>2,100,939</u>	<u>298,967</u>	<u>2,399,906</u>	<u>2,379,077</u>	<u>20,829</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers	80,971	798	81,769	81,768	1
Other Salaries for Instruction	94,397	(49,285)	45,112	37,215	7,897
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies	2,000	(2,000)	-	-	-
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>177,368</u>	<u>(50,487)</u>	<u>126,881</u>	<u>118,983</u>	<u>7,898</u>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional Educational Services					
General Supplies					
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Washington School</u>					
Behavioral Disabilities					
Salaries of Teachers	\$ 159,635	\$ 93,048	252,683	\$ 252,683	-
Other Salaries for Instruction	22,259	75,902	98,161	96,982	\$ 1,179
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	<u>181,894</u>	<u>168,950</u>	<u>350,844</u>	<u>349,665</u>	<u>1,179</u>
Multiple Disabilities					
Salaries of Teachers	50,000	(50,000)	-		
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>50,000</u>	<u>(50,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Resource Room					
Salaries of Teachers	148,289	(5,202)	143,087	143,087	-
Other Salaries for Instruction	22,259	(895)	21,364	21,363	1
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies		-			-
Textbooks					
Other Objects					
Total	<u>170,548</u>	<u>(6,097)</u>	<u>164,451</u>	<u>164,450</u>	<u>1</u>
Autism					
Salaries of Teachers		59,294	59,294	59,293	1
Other Salaries for Instruction					
Total		<u>59,294</u>	<u>59,294</u>	<u>59,293</u>	<u>1</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	26,859	20,758	47,617	47,394	223
Total	<u>26,859</u>	<u>20,758</u>	<u>47,617</u>	<u>47,394</u>	<u>223</u>
Total Special Education - Instruction	<u>606,669</u>	<u>142,418</u>	<u>749,087</u>	<u>739,785</u>	<u>9,302</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, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Washington School</u></b>					
Bilingual Education					
Salaries of Teachers	\$ 901,840	\$ (175,851)	725,989	\$ 725,988	\$ 1
Other Salaries for Instruction	22,259	(22,259)	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services					
Other Purchased Services					
General Supplies	5,000	(384)	4,616	4,614	2
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>929,099</u>	<u>(198,494)</u>	<u>730,605</u>	<u>730,602</u>	<u>3</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Programs	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>3,636,707</u>	<u>242,891</u>	<u>3,879,598</u>	<u>3,849,464</u>	<u>30,134</u>
Attendance and Social Work					
Salaries	47,063	3,497	50,560	50,559	1
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>47,063</u>	<u>3,497</u>	<u>50,560</u>	<u>50,559</u>	<u>1</u>
Health Services					
Salaries	71,838	1,127	72,965	72,965	-
Salaries of Social Service Coordinators	90,437	32,316	122,753	122,753	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>162,275</u>	<u>33,443</u>	<u>195,718</u>	<u>195,718</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Washington School</u></b>					
<b>Guidance</b>					
Salaries of Other Professional Staff	\$ 92,720	\$ 914	93,634	\$ 93,634	-
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>92,720</u>	<u>914</u>	<u>93,634</u>	<u>93,634</u>	<u>-</u>
<b>Improvement of Instructional Services</b>					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff		50,269	50,269	50,268	\$ 1
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	6,000	(3,771)	2,229	2,229	-
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
<b>Total</b>	<u>6,000</u>	<u>46,498</u>	<u>52,498</u>	<u>52,497</u>	<u>1</u>
<b>Educational Media/School Library</b>					
Salaries	92,111	(6,462)	85,649	85,649	-
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	10,000	(9,762)	238		238
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
<b>Total</b>	<u>102,111</u>	<u>(16,224)</u>	<u>85,887</u>	<u>85,649</u>	<u>238</u>
<b>Instructional Staff Training Services</b>					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Support Service - School Administration</b>					
Salaries of Principals/Assistant Principals	268,054	(1,675)	266,379	265,761	618
Salaries of Sec't and Clerical Assistants	48,433	1,858	50,291	50,261	30
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials		-			-
Other Objects	2,000	-	2,000	1,980	20
<b>Total</b>	<u>318,487</u>	<u>183</u>	<u>318,670</u>	<u>318,002</u>	<u>668</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Washington School</u>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ 30,934	\$ 305	31,239	\$ 31,239	-
General Supplies	-	-	-	-	-
Total	30,934	305	31,239	31,239	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	7,500	(4,000)	3,500	1,150	\$ 2,350
Total	7,500	(4,000)	3,500	1,150	2,350
Unallocated Employee Benefits					
Group Insurance					
Social Security	73,100	\$ 1,213	74,313	73,625	688
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	906,900	41,479	948,379	891,437	56,942
Total	980,000	42,692	1,022,692	965,062	57,630
Total Undistributed Expenditures	1,747,090	107,308	1,854,398	1,793,510	60,888
Total School Based Budget Current Expense	5,383,797	350,199	5,733,996	5,642,974	91,022
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5		-	-	-	-
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	2,501	2,501	2,440	61
Total Special Schools	-	2,501	2,501	2,440	61
Total Washington School	\$ 5,383,797	\$ 352,700	\$ 5,736,497	\$ 5,645,414	\$ 91,083

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Woodland School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 53,386	\$ 74,894	\$ 128,280	\$ 128,280	
Grades 1 - 5	793,229	243,414	1,036,643	1,031,912	\$ 4,731
Grades 6 - 8	226,215	(226,112)	103	100	3
Grades 9 - 12	-	-	-	-	-
Total	<u>1,072,830</u>	<u>92,196</u>	<u>1,165,026</u>	<u>1,160,292</u>	<u>4,734</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	61,129	(49,616)	11,513	11,513	-
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	4,150	(600)	3,550	2,975	575
General Supplies	29,660	32,750	62,410	62,359	51
Textbooks	11,890	6,669	18,559	15,511	3,048
Other Objects	4,000	(123)	3,877	2,070	1,807
Total	<u>110,829</u>	<u>(10,920)</u>	<u>99,909</u>	<u>94,428</u>	<u>5,481</u>
Total Regular Programs - Instruction	<u>1,183,659</u>	<u>81,276</u>	<u>1,264,935</u>	<u>1,254,720</u>	<u>10,215</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	900	(900)			
General Supplies	1,000	(469)	531	531	
Textbooks					
Other Objects					
Total	<u>1,900</u>	<u>(1,369)</u>	<u>531</u>	<u>531</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, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Woodland School</u></b>					
<b>Behavioral Disabilities</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Multiple Disabilities</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Resource Room</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	\$ 1,000	\$ (1,000)			
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	1,000	(1,000)	-	-	-
<b>Autism</b>					
Salaries of Teachers	129,791	1,279	\$ 131,070	\$ 131,070	
Other Salaries for Instruction	76,331	(46,076)	30,255	30,254	\$ 1
<b>Total</b>	206,122	(44,797)	161,325	161,324	1
<b>Preschool Disabilities - Part-Time</b>					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Preschool Disabilities - Full-Time</b>					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Total Special Education - Instruction</b>	209,022	(47,166)	161,856	161,855	1
<b>Basic Skills/Remedial - Instructions</b>					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Woodland School</u></b>					
<b>Bilingual Education</b>					
Salaries of Teachers	\$ 205,479	\$ (28,303)	\$ 177,176	\$ 139,543	\$ 37,633
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,500	(1,500)	-	-	-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>206,979</u>	<u>(29,803)</u>	<u>177,176</u>	<u>139,543</u>	<u>37,633</u>
<b>School Sponsored Cocurricular Activities</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>School Sponsored Athletics - Instruction</b>					
Salaries					
Purchased Services	6,750	123	6,873	6,000	873
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>6,750</u>	<u>123</u>	<u>6,873</u>	<u>6,000</u>	<u>873</u>
<b>Other Instructional Programs</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Before/After School Programs</b>					
Salaries					
Other Purchased Services					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>1,606,410</u>	<u>4,430</u>	<u>1,610,840</u>	<u>1,562,118</u>	<u>48,722</u>
<b>Attendance and Social Work</b>					
Salaries		47,340	47,340	47,340	-
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>47,340</u>	<u>47,340</u>	<u>47,340</u>	<u>-</u>
<b>Health Services</b>					
Salaries	70,315	1,770	72,085	72,058	27
Salaries of Social Service Coordinators					
Purchased Professional and Technical Services		600	600	299	301
Other Purchased Services					
Supplies and Materials	2,250		2,250	1,020	1,230
Other Objects	-	-	-	-	-
Total	<u>72,565</u>	<u>2,370</u>	<u>74,935</u>	<u>73,377</u>	<u>1,558</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Woodland School</u></b>					
Guidance					
Salaries of Other Professional Staff	\$ 90,437	\$ 891	91,328	\$ 91,328	
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	500		500		\$ 500
Supplies and Materials	1,000		1,000		1,000
Other Objects	-	-	-	-	-
Total	<u>91,937</u>	<u>891</u>	<u>92,828</u>	<u>91,328</u>	<u>1,500</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff		31,403	31,403	31,403	
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)	-		-
Other Objects	-	-	-	-	-
Total	<u>2,000</u>	<u>29,403</u>	<u>31,403</u>	<u>31,403</u>	<u>-</u>
Educational Media/School Library					
Salaries	44,660	24,993	69,653	47,066	22,587
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000		1,000	956	44
Other Objects	-	-	-	-	-
Total	<u>45,660</u>	<u>24,993</u>	<u>70,653</u>	<u>48,022</u>	<u>22,631</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	149,444	2,999	152,443	148,725	3,718
Salaries of Sec't and Clerical Assistants	94,054	(43,763)	50,291	50,261	30
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	1,100		1,100		1,100
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>244,598</u>	<u>(40,764)</u>	<u>203,834</u>	<u>198,986</u>	<u>4,848</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Woodland School</b>					
Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ 41,000	\$ 403	41,403	\$ 16,159	\$ 25,244
General Supplies	-	-	-	-	-
Total	41,000	403	41,403	16,159	25,244
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	4,000	-	4,000	3,400	\$ 600
Total	4,000	-	4,000	3,400	600
Unallocated Employee Benefits					
Group Insurance					
Social Security	45,100	\$ 2,000	47,100	41,386	5,714
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	676,500	(137,949)	538,551	492,552	45,999
Total	721,600	(135,949)	585,651	533,938	51,713
<b>Total Undistributed Expenditures</b>	<b>1,223,360</b>	<b>(71,313)</b>	<b>1,152,047</b>	<b>1,043,953</b>	<b>108,094</b>
<b>Total School Based Budget Current Expense</b>	<b>2,829,770</b>	<b>(66,883)</b>	<b>2,762,887</b>	<b>2,606,071</b>	<b>156,816</b>
<b>Capital Outlay</b>					
Equipment					
Preschool/Kindergarten	14,950	(14,950)	-	-	-
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	14,950	(14,950)	-	-	-
<b>SPECIAL SCHOOLS</b>					
Summer School - Instruction					
Summer School - Support Services					
Total Special Schools	-	-	-	-	-
<b>Total Woodland School</b>	<b>\$ 2,844,720</b>	<b>\$ (81,833)</b>	<b>\$ 2,762,887</b>	<b>\$ 2,606,071</b>	<b>\$ 156,816</b>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Hubbard School</b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 1,532,015	\$ 174,661	\$ 1,706,676	\$ 1,665,921	\$ 40,755
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>1,532,015</u>	<u>174,661</u>	<u>1,706,676</u>	<u>1,665,921</u>	<u>40,755</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	44,518	14,882	59,400	53,712	5,688
Purchase Professional Educational Services	3,000	(1,000)	2,000	945	1,055
Purchased Technical Services	26,500	13,000	39,500	37,578	1,922
General Supplies	35,000	98,297	133,297	133,199	98
Textbooks	15,000	(11,500)	3,500	-	3,500
Other Objects	5,000	(1,000)	4,000	2,276	1,724
Total	<u>129,018</u>	<u>112,679</u>	<u>241,697</u>	<u>227,710</u>	<u>13,987</u>
Total Regular Programs - Instruction	<u>1,661,033</u>	<u>287,340</u>	<u>1,948,373</u>	<u>1,893,631</u>	<u>54,742</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	399,980	(154,957)	245,023	239,793	5,230
Other Salaries for Instruction	120,495	34,859	155,354	150,833	4,521
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	2,500	(2,500)	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>522,975</u>	<u>(122,598)</u>	<u>400,377</u>	<u>390,626</u>	<u>9,751</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, 2013

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Hubbard School</b>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total					
Multiple Disabilities					
Salaries of Teachers	\$ 87,290	\$ 860	\$ 88,150	\$ 88,150	-
Other Salaries for Instruction	102,937	10,524	113,461	113,460	\$ 1
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies	2,500	(2,500)	-		
Textbooks					
Other Objects					
Total	192,727	8,884	201,611	201,610	1
Resource Room					
Salaries of Teachers		144,505	144,505	144,505	-
Other Salaries for Instruction		34,719	34,719	33,171	1,548
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total		179,224	179,224	177,676	1,548
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	715,702	65,510	781,212	769,912	11,300
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, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Hubbard School</u></b>					
Bilingual Education					
Salaries of Teachers	\$ 277,994	\$ (196,122)	81,872	\$ 81,872	
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,500	(2,500)			
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>280,494</u>	<u>(198,622)</u>	<u>81,872</u>	<u>81,872</u>	<u>-</u>
School Sponsored Co-curricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>2,657,229</u>	<u>154,228</u>	<u>2,811,457</u>	<u>2,745,415</u>	<u>\$ 66,042</u>
Attendance and Social Work					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators		50,133	50,133	50,103	30
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services	500	(500)	-	-	-
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>500</u>	<u>49,633</u>	<u>50,133</u>	<u>50,103</u>	<u>30</u>
Health Services					
Salaries	87,798	2,563	90,361	90,361	
Salaries of Social Service Coordinators	89,320	2,152	91,472	91,446	26
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000	(1,000)	-	-	-
Other Objects	-	-	-	-	-
Total	<u>178,118</u>	<u>3,715</u>	<u>181,833</u>	<u>181,807</u>	<u>26</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Hubbard School</u></b>					
<b>Guidance</b>					
Salaries of Other Professional Staff	\$ 89,929	\$ (25,721)	\$ 64,208	\$ 64,122	\$ 86
Salaries of Secretarial and Clerical		-			
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
<b>Total</b>	<u>89,929</u>	<u>(25,721)</u>	<u>64,208</u>	<u>64,122</u>	<u>86</u>
<b>Improvement of Instructional Services</b>					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff		243,787	243,787	243,753	34
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
<b>Total</b>	<u>-</u>	<u>243,787</u>	<u>243,787</u>	<u>243,753</u>	<u>34</u>
<b>Educational Media/School Library</b>					
Salaries	62,521	616	63,137	63,137	
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,500	(1,500)			
Other Objects					
<b>Total</b>	<u>64,021</u>	<u>(884)</u>	<u>63,137</u>	<u>63,137</u>	<u>-</u>
<b>Instructional Staff Training Services</b>					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Support Service - School Administration</b>					
Salaries of Principals/Assistant Principals	247,240	(115,758)	131,482	130,546	936
Salaries of Sec't and Clerical Assistants	105,026	(43,446)	61,580	61,580	
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services		-			
Other Purchased Services		14,300	14,300	13,839	461
Supplies and Materials	3,000	3,203	6,203	6,156	47
Other Objects					
<b>Total</b>	<u>355,266</u>	<u>(141,701)</u>	<u>213,565</u>	<u>212,121</u>	<u>1,444</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Hubbard School</b>					
Custodial Services					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ 143,894	\$ 1,419	145,313	\$ 145,312	\$ 1
General Supplies	500	(500)	-	-	-
Total	144,394	919	145,313	145,312	1
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	8,000	(3,300)	4,700	2,600	2,100
Total	8,000	(3,300)	4,700	2,600	2,100
Unallocated Employee Benefits					
Group Insurance					
Social Security	53,100	26,257	79,357	49,125	30,232
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,025,000	2,676	1,027,676	1,004,859	22,817
Total	1,078,100	28,933	1,107,033	1,053,984	53,049
Total Undistributed Expenditures	1,918,328	155,381	2,073,709	2,016,939	56,770
Total School Based Budget Current Expense	4,575,557	309,609	4,885,166	4,762,354	122,812
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8	20,000	(18,000)	2,000	-	2,000
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and/or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional		-			
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	20,000	(18,000)	2,000	-	2,000
<b>SPECIAL SCHOOLS</b>					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Hubbard School	\$ 4,595,557	\$ 291,609	\$ 4,887,166	\$ 4,762,354	\$ 124,812



PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Maxson School</u>					
Behavioral Disabilities					
Salaries of Teachers	\$ 220,126	\$ 2,925	223,051	\$ 223,051	
Other Salaries for Instruction	66,929	9,202	76,131	76,130	\$ 1
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	<u>287,055</u>	<u>12,127</u>	<u>299,182</u>	<u>299,181</u>	<u>1</u>
Multiple Disabilities					
Salaries of Teachers		-			-
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Resource Room					
Salaries of Teachers	258,282	4,911	263,193	263,193	-
Other Salaries for Instruction		25,013	25,013	25,013	-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	3,000	-	3,000	2,000	1,000
Textbooks					
Other Objects					
Total	<u>261,282</u>	<u>29,924</u>	<u>291,206</u>	<u>290,206</u>	<u>1,000</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>576,299</u>	<u>43,015</u>	<u>619,314</u>	<u>618,313</u>	<u>1,001</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, 2013

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Maxson School</u></b>					
<b>Bilingual Education</b>					
Salaries of Teachers	\$ 241,324	\$ 38,114	279,438	\$ 279,387	\$ 51
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	20,000		20,000	16,335	3,665
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>261,324</u>	<u>38,114</u>	<u>299,438</u>	<u>295,722</u>	<u>3,716</u>
<b>School Sponsored Cocurricular Activities</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>School Sponsored Athletics - Instruction</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Instructional Programs</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Before/After School Programs</b>					
Salaries					
Other Purchased Services	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>2,274,630</u>	<u>673,693</u>	<u>2,948,323</u>	<u>2,926,097</u>	<u>22,226</u>
<b>Attendance and Social Work</b>					
Salaries		-			-
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Health Services</b>					
Salaries	79,450	783	80,233	80,233	
Salaries of Social Service Coordinators	83,256	989	84,245	84,245	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>162,706</u>	<u>1,772</u>	<u>164,478</u>	<u>164,478</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Maxson School</u></b>					
<b>Guidance</b>					
Salaries of Other Professional Staff	\$ 89,168	\$ (51,811)	37,357	\$ 37,356	\$ 1
Salaries of Secretarial and Clerical	112,471	4,137	116,608	116,557	51
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	500		500		500
Supplies and Materials	500		500		500
Other Objects	-	-	-	-	-
<b>Total</b>	<u>202,639</u>	<u>(47,674)</u>	<u>154,965</u>	<u>153,913</u>	<u>1,052</u>
<b>Improvement of Instructional Services</b>					
Salaries Supervisors of Instruction		135,317	135,317	135,267	50
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof. & Tech. Services	5,000	(1,200)	3,800	3,500	300
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>5,000</u>	<u>134,117</u>	<u>139,117</u>	<u>138,767</u>	<u>350</u>
<b>Educational Media/School Library</b>					
Salaries	90,995	897	91,892	91,891	1
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	600		600		600
Other Purchased Services					
Supplies and Materials	3,000	(700)	2,300	1,151	1,149
Other Objects	-	-	-	-	-
<b>Total</b>	<u>94,595</u>	<u>197</u>	<u>94,792</u>	<u>93,042</u>	<u>1,750</u>
<b>Instructional Staff Training Services</b>					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	3,000		3,000	2,695	305
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>2,695</u>	<u>305</u>
<b>Support Service - School Administration</b>					
Salaries of Principals/Assistant Principals	238,503	(97,507)	140,996	138,579	2,417
Salaries of Sec't and Clerical Assistants	61,415	605	62,020	62,020	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services		1,300	1,300	1,184	116
Supplies and Materials		7,400	7,400	7,188	212
Other Objects	-	-	-	-	-
<b>Total</b>	<u>299,918</u>	<u>(88,202)</u>	<u>211,716</u>	<u>208,971</u>	<u>2,745</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Maxson School</u>					
Custodial Services					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ 153,708	\$ (7,084)	146,624	\$ 146,598	\$ 26
General Supplies	-	-	-	-	-
Total	153,708	(7,084)	146,624	146,598	26
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	5,000	-	5,000	4,660	340
Total	5,000	-	5,000	4,660	340
Unallocated Employee Benefits					
Group Insurance					
Social Security	47,100	34,355	81,455	48,480	32,975
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,034,000	(105,341)	928,659	906,585	22,074
Total	1,081,100	(70,986)	1,010,114	955,065	55,049
Total Undistributed Expenditures	2,007,666	(77,860)	1,929,806	1,868,189	61,617
Total School Based Budget Current Expense	4,282,296	595,833	4,878,129	4,794,286	83,843
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8	24,000	(24,000)	-	-	-
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	24,000	(24,000)	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Maxson School	\$ 4,306,296	\$ 571,833	\$ 4,878,129	\$ 4,794,286	\$ 83,843

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Plainfield High School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 7,108,848	\$ (774,009)	\$ 6,334,839	\$ 6,330,185	\$ 4,654
	<u>7,108,848</u>	<u>(774,009)</u>	<u>6,334,839</u>	<u>6,330,185</u>	<u>4,654</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	89,340	66,471	155,811	155,810	1
Purchase Professional Educational Services	5,000	66,569	71,569	58,760	12,809
Purchased Technical Services	10,000	(8,290)	1,710	1,710	-
Other Purchased Services	200,000	96,984	296,984	292,875	4,109
General Supplies	255,000	(3,652)	251,348	219,980	31,368
Textbooks	75,000	-	75,000	67,239	7,761
Other Objects	-	6,892	6,892	6,892	-
Total	<u>634,340</u>	<u>224,974</u>	<u>859,314</u>	<u>803,266</u>	<u>56,048</u>
Total Regular Programs - Instruction	<u>7,743,188</u>	<u>(549,035)</u>	<u>7,194,153</u>	<u>7,133,451</u>	<u>60,702</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	655,609	4,218	659,827	649,726	10,101
Other Salaries for Instruction	53,566	11,376	64,942	64,916	26
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies	5,000	(4,670)	330	330	-
Textbooks	1,000	-	1,000	1,000	-
Other Objects	-	-	-	-	-
Total	<u>715,175</u>	<u>10,924</u>	<u>726,099</u>	<u>715,972</u>	<u>10,127</u>
	<u>715,175</u>	<u>10,924</u>	<u>726,099</u>	<u>715,972</u>	<u>10,127</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, 2013

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Plainfield High School</u>					
Behavioral Disabilities					
Salaries of Teachers	\$ 53,893	\$ 532	54,425	\$ 54,424	\$ 1
Other Salaries for Instruction		-			-
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies	5,000	(5,000)	-		-
Textbooks	1,000	-	1,000	1,000	-
Total	59,893	(4,468)	55,425	55,424	1
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction	53,819	41,698	95,517	95,517	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	53,819	41,698	95,517	95,517	-
Resource Room					
Salaries of Teachers	761,360	25,010	786,370	733,061	53,309
Other Salaries for Instruction	66,777	3,655	70,432	70,407	25
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	5,000	4,893	9,893	9,893	-
Textbooks	1,000	-	1,000	999	1
Other Objects	-	-	-	-	-
Total	834,137	33,558	867,695	814,360	53,335
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	1,663,024	81,712	1,744,736	1,681,273	63,463
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, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Plainfield High School</u></b>					
<b>Bilingual Education</b>					
Salaries of Teachers	\$ 911,103	\$ 151,514	\$ 1,062,617	\$ 1,062,566	\$ 51
Other Salaries for Instruction	22,259	373	22,632	22,632	-
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	5,000	(5,000)	-	-	-
Textbooks	4,000	-	4,000	4,000	-
Other Objects	-	-	-	-	-
<b>Total</b>	<u>942,362</u>	<u>146,887</u>	<u>1,089,249</u>	<u>1,089,198</u>	<u>51</u>
<b>School Sponsored Cocurricular Activities</b>					
Salaries					
Purchased Services					
Supplies and Materials		-	-	-	-
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>School Sponsored Athletics - Instruction</b>					
Salaries					
Purchased Services					
Supplies and Materials	5,000	(5,000)	-	-	-
Other Objects	-	-	-	-	-
<b>Total</b>	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Instructional Programs</b>					
Salaries		-			-
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Before/After School Programs</b>					
Salaries					
Other Purchased Services	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>10,353,574</u>	<u>(325,436)</u>	<u>10,028,138</u>	<u>9,903,922</u>	<u>124,216</u>
<b>Attendance and Social Work</b>					
Salaries	59,207	75,334	134,541	134,540	1
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000	2,596	3,596	3,596	-
Other Objects	-	-	-	-	-
<b>Total</b>	<u>60,207</u>	<u>77,930</u>	<u>138,137</u>	<u>138,136</u>	<u>1</u>
<b>Health Services</b>					
Salaries	162,934	3,143	166,077	166,077	-
Salaries of Social Service Coordinators	182,700	12,496	195,196	195,196	-
Purchased Professional and Technical Services		355	355	355	-
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>345,634</u>	<u>15,994</u>	<u>361,628</u>	<u>361,628</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Plainfield High School</b>					
<b>Guidance</b>					
Salaries of Other Professional Staff	\$ 363,269	\$ 39,603	402,872	\$ 402,871	\$ 1
Salaries of Secretarial and Clerical	56,746	5,987	62,733	62,733	-
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	-	-	-	-	-
<b>Total</b>	<u>421,015</u>	<u>45,590</u>	<u>466,605</u>	<u>465,604</u>	<u>1,001</u>
<b>Improvement of Instructional Services</b>					
<b>Salaries Supervisors of Instruction</b>					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.	105,178	(95,541)	9,637	9,401	236
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services		-			
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>105,178</u>	<u>(95,541)</u>	<u>9,637</u>	<u>9,401</u>	<u>236</u>
<b>Educational Media/School Library</b>					
Salaries	117,803	3,493	121,296	121,296	-
Salaries of Technology Coordinators	82,103	4,226	86,329	86,329	-
Purchased Professional and Technical Services	1,000	(240)	760	760	-
Other Purchased Services					
Supplies and Materials	5,000	-	5,000	4,038	962
Other Objects	-	-	-	-	-
<b>Total</b>	<u>205,906</u>	<u>7,479</u>	<u>213,385</u>	<u>212,423</u>	<u>962</u>
<b>Instructional Staff Training Services</b>					
<b>Purchased Professional Educational Services</b>					
Other Purchased Professional and Technical Services					
Other Purchased Services		100	100		100
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
<b>Support Service - School Administration</b>					
Salaries of Principals/Assistant Principals	485,598	7,661	493,259	471,738	21,521
Salaries of Sec't and Clerical Assistants	177,367	28,298	205,665	205,664	1
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>662,965</u>	<u>35,959</u>	<u>698,924</u>	<u>677,402</u>	<u>21,522</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Plainfield High School</u>					
Custodial Services					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ 631,025	\$ 32,763	\$ 663,788	\$ 663,763	\$ 25
General Supplies	-	3,956	3,956	3,956	-
Total	631,025	36,719	667,744	667,719	25
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	15,000	976	15,976	12,575	3,401
Total	15,000	976	15,976	12,575	3,401
Unallocated Employee Benefits					
Group Insurance					
Social Security	127,100	14,356	141,456	116,098	25,358
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	2,949,000	249,806	3,198,806	3,159,575	39,231
Total	3,076,100	264,162	3,340,262	3,275,673	64,589
Total Undistributed Expenditures	5,523,030	389,368	5,912,398	5,820,561	91,837
Total School Based Budget Current Expense	15,876,604	63,932	15,940,536	15,724,483	216,053
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12	20,000	(3,956)	16,044	15,680	364
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	(3,956)	16,044	15,680	364
SPECIAL SCHOOLS					
Summer School - Instruction		33,745	33,745	32,921	824
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	33,745	33,745	32,921	824
Total Plainfield High School	\$ 15,896,604	\$ 93,721	\$ 15,990,325	\$ 15,773,084	\$ 217,241

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Barack Obama Academy for Academic and Civic Development</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 465,544	\$ 179,430	\$ 644,974	\$ 644,838	\$ 136
	<u>465,544</u>	<u>179,430</u>	<u>644,974</u>	<u>644,838</u>	<u>136</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	10,000	10,039	20,039	19,802	237
Textbooks	5,000	(3,829)	1,171	1,152	19
Other Objects	5,000	(3,076)	1,924	1,924	-
Total	<u>20,000</u>	<u>3,134</u>	<u>23,134</u>	<u>22,878</u>	<u>256</u>
Total Regular Programs - Instruction	<u>485,544</u>	<u>182,564</u>	<u>668,108</u>	<u>667,716</u>	<u>392</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, 2013**

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

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Barack Obama Academy for Academic and Civic Development</u></b>					
<b>Bilingual Education</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>School Sponsored Cocurricular Activities</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>School Sponsored Athletics - Instruction</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Other Instructional Programs</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Before/After School Programs</b>					
Salaries					
Other Purchased Services	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Total Instruction</b>	<u>485,544</u>	<u>182,564</u>	<u>668,108</u>	<u>667,716</u>	<u>392</u>
<b>Attendance and Social Work</b>					
Salaries	47,570	8,454	56,024	56,023	1
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>47,570</u>	<u>8,454</u>	<u>56,024</u>	<u>56,023</u>	<u>1</u>
<b>Health Services</b>					
Salaries	35,158	(35,158)	-	-	-
Salaries of Social Service Coordinators		24,122	24,122	24,122	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>35,158</u>	<u>(11,036)</u>	<u>24,122</u>	<u>24,122</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Barack Obama Academy for Academic and Civic Development</u>					
Guidance					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.		-			-
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Educational Media/School Library					
Salaries					
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Support Service - School Administration					
Salaries of Principals/Assistant Principals	\$ 119,413	\$ 2,251	\$ 121,664	\$ 121,662	\$ 2
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	5,500		5,500	5,441	59
Other Objects	-	-	-	-	-
Total	124,913	2,251	127,164	127,103	61

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Barack Obama Academy for Academic and Civic Development</u>					
Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ 102,388	\$ 1,008	103,396	\$ 103,396	-
General Supplies	-	-	-	-	-
Total	102,388	1,008	103,396	103,396	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	1,600	1,050	2,650	2,435	\$ 215
Total	1,600	1,050	2,650	2,435	215
Unallocated Employee Benefits					
Group Insurance					
Social Security	23,800	(9,600)	14,200	13,484	716
Unemployment Compensation		-			-
Workmen's Compensation					
Health Benefits	284,000	21,296	305,296	302,613	2,683
Total	307,800	11,696	319,496	316,097	3,399
Total Undistributed Expenditures	619,429	13,423	632,852	629,176	3,676
Total School Based Budget Current Expense	1,104,973	195,987	1,300,960	1,296,892	4,068
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12	8,000	(2,987)	5,013	3,790	1,223
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	8,000	(2,987)	5,013	3,790	1,223
<b>SPECIAL SCHOOLS</b>					
Summer School - Instruction		-			-
Summer School - Support Services		-			-
Total Special Schools		-			-
Total Barack Obama Academy for Academic and Civic Development	\$ 1,112,973	\$ 193,000	\$ 1,305,973	\$ 1,300,682	\$ 5,291

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Plainfield Academy for Academic and Civic Development</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 1,646,937	\$ 378,328	\$ 2,025,265	\$ 2,024,581	\$ 684
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>1,646,937</u>	<u>378,328</u>	<u>2,025,265</u>	<u>2,024,581</u>	<u>684</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	44,518	(24,239)	20,279	13,048	7,231
Purchase Professional Educational Services		-			-
Purchased Technical Services					
Other Purchased Services	10,000	(1,582)	8,418	8,154	264
General Supplies	17,000	47,698	64,698	64,479	219
Textbooks	51,300	3,747	55,047	55,047	-
Other Objects	-	6,175	6,175	6,103	72
Total	<u>122,818</u>	<u>31,799</u>	<u>154,617</u>	<u>146,831</u>	<u>7,786</u>
Total Regular Programs - Instruction	<u>1,769,755</u>	<u>410,127</u>	<u>2,179,882</u>	<u>2,171,412</u>	<u>8,470</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, 2013

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Plainfield Academy for Academic and Civic Development</u></b>					
<b>Behavioral Disabilities</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	-	-	-	-	-
<b>Multiple Disabilities</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
<b>Resource Room</b>					
Salaries of Teachers		\$ 64,100	64,100	\$ 64,100	
Other Salaries for Instruction	\$ 26,707	263	26,970	26,970	
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>26,707</u>	<u>64,363</u>	<u>91,070</u>	<u>91,070</u>	-
<b>Autism</b>					
Other Salaries for Instruction					
Total	-	-	-	-	-
<b>Preschool Disabilities - Part-Time</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
<b>Preschool Disabilities - Full-Time</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
<b>Total Special Education - Instruction</b>					
	<u>26,707</u>	<u>64,363</u>	<u>91,070</u>	<u>91,070</u>	-
<b>Basic Skills/Remedial - Instructions</b>					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Plainfield Academy for Academic and Civic Development</u>					
Bilingual Education					
Salaries of Teachers	\$ 100,787	\$ (100,487)	\$ 300	\$ 293	\$ 7
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>100,787</u>	<u>(100,487)</u>	<u>300</u>	<u>293</u>	<u>7</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Services	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>1,897,249</u>	<u>374,003</u>	<u>2,271,252</u>	<u>2,262,775</u>	<u>8,477</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	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Health Services					
Salaries	35,158	18,400	53,558	52,271	1,287
Salaries of Social Service Coordinators	80,971	798	81,769	65,015	16,754
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>116,129</u>	<u>19,198</u>	<u>135,327</u>	<u>117,286</u>	<u>18,041</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Plainfield Academy for Academic and Civic Development</u>					
Guidance					
Salaries of Other Professional Staff	\$ 72,193	\$ 8,002	\$ 80,195	\$ 80,017	\$ 178
Salaries of Secretarial and Clerical	60,464	15,746	76,210	76,210	-
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>132,657</u>	<u>23,748</u>	<u>156,405</u>	<u>156,227</u>	<u>178</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff		99,301	99,301	99,301	
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	10,000	(77)	9,923	9,800	123
Other Purch. Prof. & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>10,000</u>	<u>99,224</u>	<u>109,224</u>	<u>109,101</u>	<u>123</u>
Educational Media/School Library					
Salaries		-			
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	10,000	(40)	9,960	9,895	65
Other Objects	-	-	-	-	-
Total	<u>10,000</u>	<u>(40)</u>	<u>9,960</u>	<u>9,895</u>	<u>65</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	136,340	(2,904)	133,436	133,427	9
Salaries of Sec't and Clerical Assistants					
Salaries of Other Professional Staff	57,253	(47,616)	9,637	9,401	236
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	17,000	5,667	22,667	22,450	217
Other Objects	-	-	-	-	-
Total	<u>210,593</u>	<u>(44,853)</u>	<u>165,740</u>	<u>165,278</u>	<u>462</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Plainfield Academy for Academic and Civic Development</u>					
Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ 51,067	\$ 503	51,570	\$ 51,570	-
General Supplies	-	-	-	-	-
Total	51,067	503	51,570	51,570	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors					
	7,000	(175)	6,825	2,850	\$ 3,975
Total	7,000	(175)	6,825	2,850	3,975
Unallocated Employee Benefits					
Group Insurance					
Social Security	43,000	(20,800)	22,200	8,982	13,218
Unemployment Compensation					
Workmen's Compensation	462,500	38,427	500,927	484,623	16,304
Health Benefits	-	-	-	-	-
Total	505,500	17,627	523,127	493,605	29,522
Total Undistributed Expenditures					
	1,042,946	115,232	1,158,178	1,105,812	52,366
Total School Based Budget Current Expense					
	2,940,195	489,235	3,429,430	3,368,587	60,843
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12	20,000	(12,188)	7,812	7,812	-
School-Sponsored and Other Instructional Programs					
Learning and/or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services					
Total Capital Outlay	20,000	(12,188)	7,812	7,812	-
<b>SPECIAL SCHOOLS</b>					
Summer School - Instruction	-	24,053	24,053	23,401	652
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	24,053	24,053	23,401	652
Total Plainfield Academy for Academic and Civic Development	\$ 2,960,195	\$ 501,100	\$ 3,461,295	\$ 3,399,800	\$ 61,495

**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, 2013**

	<u>EXHIBIT E-1A</u>	<u>EXHIBIT E-1B</u>	<u>EXHIBIT E-1C</u>	<u>EXHIBIT E-1D</u>	<u>EXHIBIT E-1E</u>	<u>EXHIBIT E-1F</u>	<u>Total</u>
<b>REVENUES</b>							
Intergovernmental							
State	-	-	\$ 1,295,203	\$ 19,614,386	\$ 39,735	-	\$ 20,949,324
Federal	\$ 3,737,338	\$ 3,064,376	-	-	-	-	6,801,714
Local Sources	-	-	-	-	12,646	111,479	124,125
<b>Total Revenues</b>	<u>3,737,338</u>	<u>3,064,376</u>	<u>1,295,203</u>	<u>19,614,386</u>	<u>52,381</u>	<u>111,479</u>	<u>27,875,163</u>
<b>EXPENDITURES</b>							
Instruction							
Salaries of Teachers	116,708	193,905	-	65,210	-	77,145	452,968
Other Salaries for Instruction	-	22,848	95,424	38,146	-	-	156,418
Other Salaries	-	136,150	-	-	-	-	136,150
Purchased Professional/Educational Services	6,364	333,159	-	-	-	-	339,523
Purchased Prof. & Technical Services	-	-	-	-	-	-	-
Tuition	-	1,208,769	-	-	-	-	1,208,769
Other Purchased Services	60,000	-	-	1,484	-	-	61,484
General Supplies	572,088	479,007	-	3,599	-	-	1,054,694
Textbooks	-	1,801	-	-	-	-	1,801
Other Objects	1,148	8,624	-	-	14,227	-	16,028
<b>Total Instruction</b>	<u>756,308</u>	<u>2,384,263</u>	<u>95,424</u>	<u>108,439</u>	<u>14,227</u>	<u>77,145</u>	<u>3,435,806</u>

PLAINFIELD BOARD OF EDUCATION  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	EXHIBIT E-1A	EXHIBIT E-1B	EXHIBIT E-1C	EXHIBIT E-1D	EXHIBIT E-1E	EXHIBIT E-1F	Total
<b>EXPENDITURES (Continued)</b>							
Support Services							
Salaries of Teachers	\$ 103,970	\$ 43,740	-	-	-	-	\$ 147,710
Salaries of Supervisors of Instruction	-	-	-	136,489	-	-	136,489
Salaries of Principals/Assistant Principals/Directors	106,260	-	-	124,356	-	-	230,616
Salaries of Other Professional Staff	75,265	200,236	\$ 702,824	824,460	-	-	1,802,785
Salaries of Secretarial and Clerical Asst.	27,344	47,987	-	208,286	-	-	283,617
Other Salaries for Instruction	-	-	-	2,593	-	-	2,593
Other Salaries	187,824	100,315	158,085	112,411	-	-	558,635
Salaries of Community	-	-	-	96,358	-	-	96,358
Salaries of Master Teachers	-	-	-	414,062	-	-	414,062
Personal Services-Employee Benefits	89,000	99,674	87,876	577,238	-	\$ 27,893	881,681
Purchased Professional/Educational Services	378,078	59,924	1,743	17,126,787	\$ 3,288	-	17,569,820
Other Purchased Professional/Educational Services	-	-	-	16,054	-	-	16,054
Purchased Professional/Technical Services	-	-	-	-	-	-	-
Other Purchased Professional Services	-	-	-	44,147	22,220	3,557	69,924
Contracted Services-Transportation	-	-	-	5,296	-	-	5,296
Rentals	-	-	-	21,201	-	-	21,201
Travel	3,206	14,340	200	6,502	-	-	24,248
Other Purchased Services	45,573	75,998	189,356	-	-	200	311,127
Supplies and Materials	238,290	22,532	55,873	341,778	11,265	-	669,738
Other Objects	-	5,367	3,822	2,021	1,381	2,684	15,275
<b>Total Support Services</b>	<b>1,254,810</b>	<b>670,113</b>	<b>1,199,779</b>	<b>20,060,039</b>	<b>38,154</b>	<b>34,334</b>	<b>23,257,229</b>
Facilities Acquisition and Construction							
Instructional Equipment	-	10,000	-	-	-	-	10,000
Noninstructional Equipment	10,084	-	-	-	-	-	10,084
<b>Total Facilities Acq. &amp; Construction</b>	<b>10,084</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,084</b>

PLAINFIELD BOARD OF EDUCATION  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

EXPENDITURES (Continued)	EXHIBIT E-1A	EXHIBIT E-1B	EXHIBIT E-1C	EXHIBIT E-1D	EXHIBIT E-1E	EXHIBIT E-1F	Total
Transfer to Charter Schools	-	-	-	-	-	-	-
Total Expenditures	\$ 2,021,202	\$ 3,064,376	\$ 1,295,203	\$ 20,168,478	\$ 52,381	\$ 111,479	\$ 26,713,119
Other Financing Sources (Uses)							
Transfers from Other Funds	(1,716,136)	-	-	554,092	-	-	554,092
Contribution to School-Based Budgets							(1,716,136)
Total Outflows	3,737,338	3,064,376	1,295,203	19,614,386	52,381	111,479	27,875,163
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, 2013

No Child Left Behind (NCLB)

	Title I SIA	Title IIA	Title III	Title III Immunization	Total
<b>REVENUES</b>					
Intergovernmental					
State	2,458,576	118,836		95,737	3,737,338
Federal					
Local					
Total Revenues	2,458,576	332,440		95,737	3,737,338
<b>EXPENDITURES</b>					
Instruction					
Salaries of Teachers	3,360		115,348		116,708
Other Salaries for Instruction					
Other Salaries					
Purchased Professional-Ed Services	6,364				6,364
Purchased Professional & Tech. Services					
Tuition					
Other Purchased Services			60,000		60,000
General Supplies	199,392	42,656	234,283	95,737	572,088
Textbooks					
Other Objects	125	1,023			1,148
Total Instruction	209,211	47,686	407,631	95,737	766,308
Support Services					
Salaries of Teachers	103,970				103,970
Salaries of Supervisors of Instruction					
Salaries of Principals/Assistant Principals/Directors	106,260				106,260
Salaries of Other Professional Staff		13,493			13,493
Salaries of Secretaries & Clerical Asst.	27,344				27,344
Other Salaries for Instruction		6,027	181,797		187,824
Other Salaries					
Salaries of Community					
Salaries of Master Teachers					
Personal Services-Employee Benefits	41,838	1,221	35,342		89,000
Purchased Professional-Educational Services	166,776	211,302			378,078
Purchased Professional-Technical Services					
Other Purchased Professional/Educational Services					
Other Purchased Professional Services					
Contracted Services-Transportation					
Rentals					
Travel		3,206			3,206
Other Purchased Services	8,424	23,999	13,150		45,573
Supplies and Materials	97,624	43,028	96,809		238,290
Other Objects					
Total Support Services	552,256	73,180	327,098		1,254,810
Facilities Acquisition and Construction					
Instructional Equipment	10,084				10,084
Noninstructional Equipment					
Total Facilities Acq. & Construction	10,084				10,084
Total Expenditures	771,581	114,836	734,729	95,737	2,021,202
Other Financing Sources (Uses)					
Contribution to School-Based Budgets	(1,686,995)				(1,686,995)
Total Outflows	2,458,576	352,440	734,729	95,737	3,737,338
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, 2013

	IDEA Basic	IDEA Pre-School	21st Century Community Supplement	21st Century Community Supplement	Perkins Grant	Rate to the Top Phase 2	Total
<b>REVENUES</b>							
Intergovernmental							
State	2,303,326 \$	47,351 \$	537,674 \$	40,236 \$	73,681 \$	62,108 \$	3,064,376
Federal							
Local	2,303,326 \$	47,351 \$	537,674 \$	40,236 \$	73,681 \$	62,108 \$	3,064,376
<b>Total Revenues</b>							
	\$ 44,169	\$ 139,879	\$ 9,863		\$		193,905
<b>EXPENDITURES</b>							
Instruction							
Salaries of Teachers	22,848						22,848
Other Salaries for Instruction	136,150						136,150
Other Salaries	302,868						302,868
Purchased Professional-Ed Services							
Purchased Prof. & Technical Services							
Tuition	1,167,525	41,244					1,208,769
Other Purchased Services	389,721	6,107	19,837	2,535	60,807		479,007
General Supplies	1,801						1,801
Textbooks	587		7,237		800		8,624
Other Objects							
<b>Total Instruction</b>	2,065,663	47,251	180,433	29,209	61,607		2,384,163
Support Services							
Salaries of Teachers		40,604			3,136		43,740
Salaries of Supervisors of Instruction							
Salaries of Principals/Assistant Principals/Directors							
Salaries of Other Professional Staff	134,596		62,507	3,133			200,236
Salaries of Clerical and Technical Staff			47,987				47,987
Other Salaries for Instruction							
Other Salaries		94,899		5,416			100,315
Salaries of Community							
Salaries of Master Teachers							
Personal Services-Employee Benefits	51,070		48,364		240	11,000	99,674
Purchased Professional-Educational Services	23,499		23,425				46,924
Other Purchased Professional-Educational Services							
Purchased Professional & Technical Services							
Other Purchased Professional Services							
Contracted Services - Transportation							
Rentals							
Travel			6,233	446	7,661		14,340
Other Purchased Services	11,603		19,220		1,037	44,138	75,998
Supplies and Materials	6,718		6,812	2,032		6,970	22,532
Other Objects	177		5,190				5,367
<b>Total Support Services</b>	227,663	357,241	11,027	11,027	12,074	62,108	670,113
Facilities Acquisition and Construction							
Instructional Equipment	10,000						10,000
Noninstructional Equipment							
<b>Total Facilities Acq. &amp; Construction</b>	10,000						10,000
Contribution to School-Based Budgets							
<b>Total Expenditures</b>	2,303,326 \$	47,351 \$	537,674 \$	40,236 \$	73,681 \$	62,108 \$	3,064,376

PLAINFIELD BOARD OF EDUCATION  
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Family Outreach	WIA	SBYS	SBYS-Family Success	SBYS-Maxson Middle	SBYS-Hubbard Middle	SBYS-APPL	SBYS-PLP	Total
<b>REVENUES</b>									
Intergovernmental									
State	\$ 300,172	\$ 19,802	\$ 273,670	\$ 196,225	\$ 161,913	\$ 172,040	\$ 63,152	\$ 108,229	\$ 1,295,203
Federal									
Local									
<b>Total Revenues</b>	<b>\$ 300,172</b>	<b>\$ 19,802</b>	<b>\$ 273,670</b>	<b>\$ 196,225</b>	<b>\$ 161,913</b>	<b>\$ 172,040</b>	<b>\$ 63,152</b>	<b>\$ 108,229</b>	<b>\$ 1,295,203</b>
<b>EXPENDITURES</b>									
Instruction:									
Salaries of Teachers								\$ 95,424	\$ 95,424
Other Salaries for Instruction									
Other Salaries									
Purchased Professional/Educational Services									
Purchased Prof. & Technical Services									
Tuition									
Other Purchased Services									
General Supplies									
Textbooks									
Other Objects									
<b>Total Instruction</b>								<b>95,424</b>	<b>95,424</b>
Support Services									
Salaries of Teachers									
Salaries of Supervisors of Instruction									
Salaries of Principals/Assistant Principals/Directors									
Salaries of Other Professional Staff	\$ 94,490		\$ 234,516	\$ 23,000	\$ 137,242	\$ 151,746	\$ 61,830		\$ 702,824
Salaries of Secretarial and Clerical Assistants									
Other Salaries for Instruction									
Other Salaries		\$ 15,823		\$ 142,262					\$ 158,085
Salaries of Community									
Salaries of Master Teachers									
Personal Services-Employee Benefits									
Purchased Professional Educational Services	\$ 17,255		\$ 26,174	\$ 16,531	\$ 12,028	\$ 12,260		\$ 3,808	\$ 87,876
Other Purchased Professional/Educational Services				\$ 385		\$ 238		\$ 875	\$ 1,743
Purchased Professional/Technical Services							\$ 225		
Other Purchased Professional Services									
Rentals									
Contracted Services - Transportation									
Travel		\$ 100		\$ 100					\$ 200
Other Purchased Services	\$ 187,539		\$ 1,248	\$ 769					\$ 189,556
Supplies and Materials	\$ 1,088	\$ 3,843	\$ 11,732	\$ 11,338	\$ 12,643	\$ 7,776	\$ 1,097	\$ 6,334	\$ 55,873
Other Objects		\$ 34		\$ 2,000				\$ 1,788	\$ 5,822
<b>Total Support Services</b>	<b>\$ 300,172</b>	<b>\$ 19,802</b>	<b>\$ 273,670</b>	<b>\$ 196,225</b>	<b>\$ 161,913</b>	<b>\$ 172,040</b>	<b>\$ 63,152</b>	<b>\$ 12,805</b>	<b>\$ 1,199,779</b>
Facilities Acq and Construction									
Instructional Equipment									
Non-instructional Equipment									
<b>Total Facilities Acquisition &amp; Construction</b>									
Contribution to School-Based Budgets									
<b>Total Expenditures</b>	<b>\$ 300,172</b>	<b>\$ 19,802</b>	<b>\$ 273,670</b>	<b>\$ 196,225</b>	<b>\$ 161,913</b>	<b>\$ 172,040</b>	<b>\$ 63,152</b>	<b>\$ 108,229</b>	<b>\$ 1,295,203</b>

PLAINFIELD BOARD OF EDUCATION  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Preschool Education	SRYS-Family Enrichment	Examination & Classification	Handicapped Services - Corrective Speech	Supplemental Instruction	Compensatory Education	Auxiliary Services - Transportation	Home Instruction	Total
<b>REVENUES</b>									
Intergovernmental									
State	\$ 19,472,714	\$ 58,156	\$ 14,332	\$ 2,025	\$ 13,877	\$ 36,788	\$ 8,183	\$ 8,311	\$ 19,614,386
Federal									
Local									
Total Revenues	\$ 19,472,714	\$ 58,156	\$ 14,332	\$ 2,025	\$ 13,877	\$ 36,788	\$ 8,183	\$ 8,311	\$ 19,614,386
<b>EXPENDITURES</b>									
Instruction	\$ 51,862	\$ 13,348							\$ 65,210
Salaries of Teachers	36,340	1,806							38,146
Other Salaries for Instruction									
Other Salaries									
Purchased Professional- Educational Services	1,484								1,484
Purchased Prof. & Technical Services	3,599								3,599
Tuition									
Other Purchased Services									
General Supplies									
Textbooks									
Other Objects									
Total Instruction	93,285	15,154							108,439
Support Services									
Salaries of Teachers	136,489								136,489
Salaries of Supervisors of Instruction	124,356								124,356
Salaries of Principals/Assistant Principals/Directors	796,093	28,367							824,460
Salaries of Other Professional Staff	208,286								208,286
Salaries of Secretarial and Clerical Asst.		2,595							2,593
Other Salaries for Instruction	112,411								112,411
Other Salaries	96,358								96,358
Salaries of Community	414,062								414,062
Salaries of Master Teachers	577,238								577,238
Personal Services - Employee Benefits	17,071,078	2,427							17,126,787
Purchased Professional/Educational Services	16,054								16,054
Other Purchased Professional and Technical Services									
Purchased Professional Services	13,913								13,913
Other Purchased Professional Services									
Communal Services- Transportation	21,201								21,201
Rentals	6,502								6,502
Travel									
Other Purchased Services	337,459	4,519			13,877				341,778
Supplies and Materials	2,021								2,021
Other Objects									
Total Support Services	19,953,521	43,002	\$ 14,332	\$ 2,025	\$ 13,877	\$ 36,788	\$ 8,183	\$ 8,311	20,060,059
Facilities Acq. and Construction									
Instructional Equipment									
Non-Instructional Equipment									
Total Facilities Acquisition & Construction									
Transfer to Charter Schools									
Total Expenditures	20,026,806	58,156	14,332	2,025	13,877	36,788	8,183	8,311	20,168,473
Other Financing Sources (Uses)									
Transfer from General Fund	554,092								554,092
Contribution to School-Based Budgets									
Total Outflows	19,472,714	58,156	14,332	2,025	13,877	36,788	8,183	8,311	19,614,386
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, 2013

	Non-Public Middling	Non-Public Tenthred	Non-Public Tenthred	Non-Public Tenthred	21st Century Planned Parenthood	Laura Bush Grant	Jews for Tings	Total
<b>REVENUES</b>								
Intergovernmental								
State	22,220 \$	14,227 \$	3,288					39,735 \$
Federal						4,000 \$	1,381	12,646
Local				5,420 \$	1,845 \$			
<b>Total Revenues</b>	<b>22,220 \$</b>	<b>14,227 \$</b>	<b>3,288 \$</b>	<b>5,420 \$</b>	<b>1,845 \$</b>	<b>4,000 \$</b>	<b>1,381</b>	<b>52,381 \$</b>
<b>EXPENDITURES</b>								
Instruction								
Salaries of Teachers								
Other Salaries for Instruction								
Other Salaries								
Purchased Professional/Educational Services								
Purchased Professional & Technical Services								
Tuition								
Other Purchased Services								
General Supplies								
Textbooks		14,227						14,227
Other Objects								
<b>Total Instruction</b>		<b>14,227</b>						<b>14,227</b>
Support Services								
Salaries of Teachers								
Salaries of Supervisors of Instruction								
Salaries of Principals/Assistant Principals/Directors								
Salaries of Other Professional Staff								
Salaries of Secretarial and Clerical Assistants								
Other Salaries for Instruction								
Other Salaries								
Salaries of Community								
Salaries of Master Teachers								
Personal Services-Employee Benefits								
Purchased Professional- Educational Services			3,288					3,288
Other Purchased Professional/Educational Services								
Purchased Professional/Technical Services								
Other Purchased Professional Services								
Contracted Services - Transportation								
Rentals								
Travel								
Other Purchased Services								
Supplies and Materials								
Other Objects								
<b>Total Support Services</b>			<b>3,288</b>					<b>3,288</b>
Facilities Acquisition and Construction								
Instructional Equipment								
Non-Instructional Equipment								
<b>Total Facilities Acquisition &amp; Construction</b>								
Contribution to School-Based Budgets								
<b>Total Expenditures</b>	<b>22,220 \$</b>	<b>14,227 \$</b>	<b>3,288 \$</b>	<b>5,420 \$</b>	<b>1,845 \$</b>	<b>4,000 \$</b>	<b>1,381</b>	<b>52,381 \$</b>

PLAINFIELD BOARD OF EDUCATION  
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Board Revenues Grant	APPI Local Donation	Family Success Donation	I Have a Dream Grant	Total
<b>REVENUES</b>					
In governmental					
State				\$	
Federal	\$ 3,557	2,684	200	105,038	111,479
Local	3,557	2,684	200	105,038	111,479
<b>Total Revenues</b>					
<b>EXPENDITURES</b>					
Instruction				\$	77,145
Salaries of Teachers					
Other Salaries for Instruction					
Other Salaries					
Purchased Professional/Educational Services					
Purchased Professional & Technical Services					
Tuition					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Instruction</b>					77,145
Support Services					
Salaries of Teachers					
Salaries of Supervisors of Instruction					
Salaries of Principals/Assistant Principals/Directors					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants					
Other Salaries for Instruction					
Other Salaries					
Salaries of Community					
Salaries of Master Teachers					
Personal Services-Employee Benefits				27,893	27,893
Purchased Professional - Educational Services					
Other Purchased Professional/Educational Services					
Purchased Professional/Technical Services					
Other Purchased Professional Services					
Contracted Services - Transportation					
Rentals					
Travel					
Other Purchased Services			200		200
Supplies and Materials		2,684			2,684
Other Objects					
<b>Total Support Services</b>	3,557	2,684	200	27,893	34,334
Facilities Acq. and Construction					
Instructional Equipment					
<b>Total Facilities Acquisition &amp; Construction</b>					
Contribution to School-Based Budgets					
<b>Total Expenditures</b>	\$ 3,557	\$ 2,684	\$ 200	\$ 105,038	\$ 111,479

**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, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>Instruction</b>					
Salaries of Teachers	\$ 214,596	\$ (160,775)	\$ 53,821	\$ 51,862	\$ 1,959
Other Salaries for Instruction	83,566	(47,225)	36,341	36,340	1
Other Purchased Services	3,376	-	3,376	1,484	1,892
General Supplies	6,000	145	6,145	3,599	2,546
Other Objects	2,400	-	2,400	-	2,400
<b>Total Instruction</b>	<u>309,938</u>	<u>(207,855)</u>	<u>102,083</u>	<u>93,285</u>	<u>8,798</u>
<b>Support Services</b>					
Salaries of Supervisors of Instruction	138,669	-	138,669	136,489	2,180
Salaries of Program Directors	134,274	(4,000)	130,274	124,356	5,918
Salaries of Other Professional Staff	767,596	28,500	796,096	796,093	3
Salaries of Sec. and Clerical Assistants	241,966	(14,500)	227,466	208,286	19,180
Other Salaries	115,050	-	115,050	112,411	2,639
Salaries of Community Parent Involvement Spec	135,642	-	135,642	96,358	39,284
Salaries of Master Teachers	477,700	-	477,700	414,062	63,638
Personal Services - Employee Benefits	601,569	(10,000)	591,569	577,238	14,331
Purchased Prof Ed Services - Contracted Pre-K	17,132,074	637,450	17,769,524	17,071,078	698,446
Other Purchased Professional - Educational Svs	50,000	500	50,500	16,054	34,446
Other Purchased Professional Services	15,000	3,364	18,364	13,913	4,451
Rentals	22,000	1,746	23,746	21,201	2,545
Contracted Services-Trans. (Field Trips)	4,600	-	4,600	-	4,600
Travel	11,000	-	11,000	6,502	4,498
Supplies and Materials	851,831	(416,687)	435,144	337,459	97,685
Other Objects	3,634	423	4,057	2,021	2,036
<b>Total Support Services</b>	<u>20,702,605</u>	<u>226,796</u>	<u>20,929,401</u>	<u>19,933,521</u>	<u>995,880</u>
<b>Facilities Acq. and Construction</b>					
Instructional Equipment	-	-	-	-	-
<b>Total Facilities Acq. And Construction</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Transfer to General Fund</b>					
Contribution to School-Based Budgets	-	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 21,012,543</u>	<u>\$ 18,941</u>	<u>\$ 21,031,484</u>	<u>\$ 20,026,806</u>	<u>\$ 1,004,678</u>

**Calculation of Budget Carryover**

Total revised 2012-2013 Preschool Education Aid Allocation	\$ 19,880,753
Add: Actual ECPA/PEA Carryover (June 30, 2012)	1,272,971
Add: Budgeted Transfer from General Fund 2012-13	554,092
<b>Total Preschool Education Aid Funds Available for 2012-2013 Budget</b>	<u>21,707,816</u>
Less: 2012-2013 Budgeted Preschool Education Aid (including prior year budgeted carryover)	21,031,484
<b>Available &amp; Unbudgeted Preschool Education Aid Funds as of June 30, 2013</b>	<u>676,332</u>
Add: June 30, 2013 Unexpended ECPA 2012-2013 Actual Carryover - Preschool Education Aid	1,004,678
	<u>\$ 1,681,010</u>
<b>2012-13 Preschool Education Aid Carryover Budgeted for Preschool Programs 2013-14</b>	<u>\$ -</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, 2013**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>Instruction</b>					
Salaries of Teachers	\$ 214,596	\$ (160,775)	\$ 53,821	\$ 51,862	\$ 1,959
Other Salaries for Instruction	83,566	(47,225)	36,341	36,340	1
Other Purchased Services	3,376	-	3,376	1,484	1,892
General Supplies	6,000	145	6,145	3,599	2,546
Other Objects	2,400	-	2,400	-	2,400
<b>Total Instruction</b>	<u>309,938</u>	<u>(207,855)</u>	<u>102,083</u>	<u>93,285</u>	<u>8,798</u>
<b>Support Services</b>					
Salaries of Supervisors of Instruction	138,669	-	138,669	136,489	2,180
Salaries of Program Directors	134,274	(4,000)	130,274	124,356	5,918
Salaries of Other Professional Staff	767,596	28,500	796,096	796,093	3
Salaries of Secr. and Clerical Assistants	241,966	(14,500)	227,466	208,286	19,180
Other Salaries	115,050	-	115,050	112,411	2,639
Salaries of Community Parent Involvement Spec	135,642	-	135,642	96,358	39,284
Salaries of Master Teachers	477,700	-	477,700	414,062	63,638
Personal Services - Employee Benefits	601,569	(10,000)	591,569	577,238	14,331
Purchased Prof Ed Services - Contracted Pre-K	17,132,074	637,450	17,769,524	17,071,078	698,446
Other Purchased Professional - Educational Sys	50,000	500	50,500	16,054	34,446
Other Purchased Professional Services	15,000	3,364	18,364	13,913	4,451
Rentals	22,000	1,746	23,746	21,201	2,545
Contracted Services-Trans. (Field Trips)	4,600	-	4,600	-	4,600
Travel	11,000	-	11,000	6,502	4,498
Supplies and Materials	851,831	(416,687)	435,144	337,459	97,685
Other Objects	3,634	423	4,057	2,021	2,036
<b>Total Support Services</b>	<u>20,702,605</u>	<u>226,796</u>	<u>20,929,401</u>	<u>19,933,521</u>	<u>995,880</u>
<b>Facilities Acq. and Construction</b>					
Instructional Equipment	-	-	-	-	-
<b>Total Facilities Acq. And Construction</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Contribution to School-Based Budgets</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>\$ 21,012,543</u>	<u>\$ 18,941</u>	<u>\$ 21,031,484</u>	<u>\$ 20,026,806</u>	<u>\$ 1,004,678</u>

**CAPITAL PROJECTS FUND**

PLAINFIELD BOARD OF EDUCATION  
 CAPITAL PROJECTS FUND  
 SUMMARY SCHEDULE OF PROJECT EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

<u>Year</u>	<u>Project</u>	<u>Appropriation</u>	<u>Prior Year</u>	<u>Current Year</u>	<u>Balance, June 30, 2013</u>
2010	Roof Replacement at Plainfield High School	\$ 374,000	\$ 343,883		\$ 30,117
2010	Window and Door Replacement at Stillman Elementary School	398,000	398,000		
2013	Window Repair and Replacement at Plainfield High School	1,930,000			1,930,000
2013	Roof Replacement at Frederic W Cook Elementary School	775,000	-	2,325	772,675
		<u>\$ 3,477,000</u>	<u>\$ 741,883</u>	<u>\$ 2,325</u>	<u>\$ 2,732,792</u>
	Fund Balance, June 30, 2013 - Budgetary Basis				\$ 2,732,792
	Unearned Revenue				<u>(2,732,792)</u>
	Fund Balance (GAAP Basis), June 30, 2013				<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, 2013**

<b>Revenues</b>	
State Sources - On-Behalf SDA Contributions	\$ 2,705,000
State Sources - SDA Grant	<u>149,808</u>
Total Revenues	<u>2,854,808</u>
<b>Expenditures</b>	
Purchased Professional and Technical Services	2,325
Construction Services	
On -Behalf SDA Construction Services	<u>149,808</u>
Total Expenditures	<u>152,133</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>2,702,675</u>
Fund Balance, Beginning of Year	<u>30,117</u>
Fund Balance - End of Year	<u>\$ 2,732,792</u>
<b><u>Reconciliation to GAAP Basis</u></b>	
Fund Balance - Budgetary Basis	\$ 2,732,792
Less: Deferred Revenue	<u>2,732,792</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>
<b>Revenues and Other Financing Sources</b>				
State Sources - SDA Grant	\$ 374,000	-	\$ 374,000	\$ 374,000
 Total Revenues	 374,000	 -	 374,000	 374,000
<b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services	26,883		26,883	24,000
Construction Services	317,000	-	317,000	350,000
 Total Expenditures	 343,883	 -	 343,883	 374,000
 Excess of Revenue Over Expenditures	 \$ 30,117	 \$ -	 \$ 30,117	 \$ -

**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>
<b>Revenues and Other Financing Sources</b>				
State Sources - SDA Grant	\$ 398,000	-	\$ 398,000	\$ 398,000
 Total Revenues	 398,000	 -	 398,000	 398,000
<b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services	20,000		20,000	20,000
Construction Services	378,000	-	378,000	378,000
 Total Expenditures	 398,000	 -	 398,000	 398,000
 Excess of Revenue Over Expenditures	 \$ -	 \$ -	 \$ -	 \$ -

**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

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

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources</b>				
State Sources - SDA Grant	-	\$ 1,930,000	\$ 1,930,000	\$ 1,930,000
Total Revenues	-	1,930,000	1,930,000	1,930,000
 <b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services			-	193,000
Construction Services	-	-	-	1,737,000
Total Expenditures	-	-	-	1,930,000
Excess of Revenue Over Expenditures	\$ -	\$ 1,930,000	\$ 1,930,000	\$ -

**Additional Project Information:**

Project Number	4160-050-12-6400
Grant Date	3/7/2013
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 1,930,000
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 1,930,000
Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	0.00%
Original Target Completion Date	12/31/13
Revised Target Completion Date	12/31/13

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

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources</b>				
State Sources - SDA Grant	-	\$ 775,000	\$ 775,000	\$ 775,000
 Total Revenues	 -	 775,000	 775,000	 775,000
<b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services		2,325	2,325	77,500
Construction Services	-	-	-	697,500
 Total Expenditures	 -	 2,325	 2,325	 775,000
 Excess of Revenue Over Expenditures	 \$ -	 \$ 772,675	 \$ 772,675	 \$ -

**Additional Project Information:**

Project Number	4160-120-12-1400	
Grant Date	3/7/2013	
Bond Authorization Date	N/A	
Bonds Authorized	N/A	
Bonds Issued	N/A	
Original Authorized Cost	\$ 775,000	
Additional Authorized Cost	\$ -	
Revised Authorized Cost	\$ 775,000	
 Percentage Increase Over Original Authorized Cost		 0.00%
Percentage Completion		0.30%
Original Target Completion Date		12/31/13
Revised Target Completion Date		12/31/13

**PROPRIETARY FUNDS**

**CITY OF PLAINFIELD BOARD OF EDUCATION  
ENTERPRISE FUNDS  
COMBINING STATEMENT OF NET POSITION  
AS OF JUNE 30, 2013**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-4

**COMBINING STATEMENTS OF REVENUES, EXPENSES  
AND CHANGES IN NET POSITION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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, 2013**

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 POSITION  
AS OF JUNE 30, 2013**

	<u>Student Activity</u>	<u>Payroll</u>	<u>Total Agency Funds</u>
<b>ASSETS</b>			
Cash	\$ 72,634	\$ 775,624	\$ 848,258
Total Assets	<u>\$ 72,634</u>	<u>\$ 775,624</u>	<u>\$ 848,258</u>
<b>LIABILITIES</b>			
Payroll Deductions and Withholdings		\$ 703,093	\$ 703,093
Due to Other Funds		72,531	72,531
Due to Student Groups	<u>\$ 72,634</u>	<u>-</u>	<u>72,634</u>
Total Liabilities	<u>\$ 72,634</u>	<u>\$ 775,624</u>	<u>\$ 848,258</u>

**FIDUCIARY NET POSITION  
COMBINING STATEMENT OF CHANGES IN  
FIDUCIARY NET POSITION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOT APPLICABLE

PLAINFIELD BOARD OF EDUCATION  
 FIDUCIARY FUNDS  
 STUDENT ACTIVITY AGENCY FUND  
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

<u>School</u>	<u>Balance</u> <u>July 1, 2012</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Balance,</u> <u>June 30, 2013</u>
<b>ELEMENTARY SCHOOLS</b>				
Barlow School	\$ 4,588	\$ 18,266	\$ 19,794	\$ 3,060
Barack Obama Academy for Academic and Civic Development	48	887	792	143
Cedarbrook	16,044	22,792	27,960	10,876
Clinton School	4,276	8,343	8,978	3,641
Cook School	4,697	20,819	22,516	3,000
Emerson School	308	21,459	16,286	5,481
Evergreen School	12,231	19,239	19,389	12,081
Hubbard School	5,842	19,073	23,428	1,487
Jefferson School	2,074	9,313	9,520	1,867
Maxson School	870	10,205	9,792	1,283
Stillman School	8,751	16,358	18,857	6,252
Washington School	2,286	2,322	4,094	514
Woodland School	3,836	6,769	6,215	4,390
<b>HIGH SCHOOL</b>				
High School Account	12,701	150,948	163,547	102
Plainfield Academy for Arts and Advanced Studies	8,392	51,253	46,411	13,234
Athletic Account	9,449	73,545	77,771	5,223
	<u>\$ 96,393</u>	<u>\$ 451,591</u>	<u>\$ 475,350</u>	<u>\$ 72,634</u>

PLAINFIELD BOARD OF EDUCATION  
 FIDUCIARY FUNDS  
 PAYROLL AGENCY FUND  
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Balance, July 1, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, June 30, 2013</u>
<b>ASSETS</b>				
Cash	\$ 854,743	\$ 83,905,163	\$ 83,984,282	\$ 775,624
Total Assets	<u>\$ 854,743</u>	<u>\$ 83,905,163</u>	<u>\$ 83,984,282</u>	<u>\$ 775,624</u>
<b>LIABILITIES</b>				
Payroll Deductions and Withholdings	\$ 803,882	\$ 39,211,295	\$ 39,312,084	\$ 703,093
Accrued Salaries and Wages		44,498,033	44,498,033	-
Due to Other Funds	<u>50,861</u>	<u>195,835</u>	<u>174,165</u>	<u>72,531</u>
Total Liabilities	<u>\$ 854,743</u>	<u>\$ 83,905,163</u>	<u>\$ 83,984,282</u>	<u>\$ 775,624</u>

**LONG-TERM DEBT**

PLAINFIELD BOARD OF EDUCATION  
 LONG-TERM DEBT  
 SCHEDULE OF SERIAL BONDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Issue	Date of Issue	Amount of Issue	Annual Maturities Date	Amount	Interest Rate	Balance,	Retired	Balance,
						July 1, 2012		June 30, 2013
Refunding School Bonds - Series 2009		4/15/2009 \$ 27,940,000	8/1/2013	\$ 1,155,000	3.000 %	\$ 25,530,000	\$ 1,130,000	\$ 24,400,000
			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 %				
						\$ 25,530,000	\$ 1,130,000	\$ 24,400,000

**PLAINFIELD BOARD OF EDUCATION  
LONG-TERM DEBT  
SCHEDULE OF CAPITAL LEASES PAYABLE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**NOT APPLICABLE**

PLAINFIELD BOARD OF EDUCATION  
 DEBT SERVICE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>REVENUES</b>					
Local Sources					
Property Taxes	\$ 1,213,269	\$	1,213,269	\$ 1,213,269	
State Sources	1,157,036	-	1,157,036	1,157,036	
Debt Service Aid Type II					
Total Revenues	2,370,305	-	2,370,305	2,370,305	
<b>EXPENDITURES:</b>					
Regular Debt Service:					
Interest	1,138,791	\$ 1	1,138,792	1,138,792	
Redemption of Principal	1,231,514	(1)	1,231,513	1,231,513	
Total Expenditures	2,370,305	-	2,370,305	2,370,305	
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	
Fund Balance, Beginning of Year	1	-	1	1	
Fund Balance, End of Year	\$ 1	\$ -	\$ 1	\$ 1	\$ -
Recapitulation of Fund Balance:					
Restricted for Debt Service				\$ 1	
Designated for Subsequent Year's Expenditures					
Total Fund Balance - Restricted Debt Service				\$ 1	

PLAINFIELD BOARD OF EDUCATION  
 LONG-TERM DEBT  
 SCHEDULE OF INTERGOVERNMENTAL LOANS PAYABLE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

<u>Intergovernmental Loan</u>	<u>Interest Rate Payable</u>	<u>Amount of Original Issue</u>	<u>Balance July 1, 2012</u>	<u>Retirement</u>	<u>Balance June 30, 2013</u>
New Jersey Economic Development	1.50%	\$ 382,500	\$ 40,262	\$ 20,131	\$ 20,131
New Jersey Economic Development	5.288%	1,147,500	166,395	81,382	85,013
			\$ 206,657	\$ 101,513	\$ 105,144

## STATISTICAL SECTION

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

### Contents

### Exhibits

#### **Financial Trends**

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

J-1 to J-5

#### **Revenue Capacity**

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

J-6 to J-9

#### **Debt Capacity**

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

J-10 to J-13

#### **Demographic and Economic Information**

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

J-14 and J-15

#### **Operating Information**

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

J-16 to J-20

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

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

	Fiscal Year Ending June 30,								
	2005	2006	2007 (Restated)	2008	2009	2010	2011	2012	2013
<b>Governmental Activities</b>									
Net Investment in Capital Assets									
Restricted	\$ 23,513,587	\$ 32,525,721	\$ 47,152,286	\$ 47,609,953	\$ 49,192,453	\$ 50,723,940	\$ 49,297,577	\$ 50,490,447	\$ 55,330,337
Unrestricted	1,380,602	330,250	330,250	293,859	27,089	221,081	193,992	9,000,001	13,000,001
	<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>	<u>(8,353,189)</u>
<b>Total Governmental Activities Net Position</b>	<b>\$ 22,283,487</b>	<b>\$ 28,547,098</b>	<b>\$ 44,540,183</b>	<b>\$ 42,268,604</b>	<b>\$ 37,144,570</b>	<b>\$ 37,782,642</b>	<b>\$ 37,837,974</b>	<b>\$ 50,415,624</b>	<b>\$ 59,977,149</b>
<b>Business-Type Activities</b>									
Net Investment in Capital Assets									
Unrestricted	83,070	18,808	26,578	19,742	12,906	13,383	274,346	386,718	334,029
	<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>	<u>726,867</u>	<u>726,867</u>
<b>Total Business-Type Activities Net Position</b>	<b>\$ 83,070</b>	<b>\$ 142,218</b>	<b>\$ 48,095</b>	<b>\$ 66,634</b>	<b>\$ 131,211</b>	<b>\$ 352,511</b>	<b>\$ 703,743</b>	<b>\$ 756,477</b>	<b>\$ 1,060,896</b>
<b>District-Wide</b>									
Net Investment in Capital Assets									
Restricted	\$ 23,513,587	\$ 32,544,529	\$ 47,178,864	\$ 47,629,695	\$ 49,205,359	\$ 50,737,323	\$ 49,571,923	\$ 50,877,165	\$ 55,664,366
Unrestricted	1,380,602	330,250	330,250	293,859	27,089	221,081	193,992	9,000,001	13,000,001
	<u>(2,527,632)</u>	<u>(3,855,213)</u>	<u>(7,920,836)</u>	<u>(5,588,316)</u>	<u>(11,956,667)</u>	<u>(12,823,251)</u>	<u>(11,224,198)</u>	<u>(8,705,863)</u>	<u>(7,626,322)</u>
<b>Total District Net Position</b>	<b>\$ 22,366,557</b>	<b>\$ 28,689,316</b>	<b>\$ 44,588,278</b>	<b>\$ 42,335,238</b>	<b>\$ 37,275,781</b>	<b>\$ 38,135,153</b>	<b>\$ 38,541,717</b>	<b>\$ 51,172,101</b>	<b>\$ 61,038,045</b>

Note 1 - Net Position at June 30, 2011 is restated to reflect the implementation of GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position" and GASB Statement No. 65, "Items Previously Reported in Assets and Liabilities".

Note 2:  
GASB requires that ten years of statistical data be presented. However, since the District implemented GASB No. 44 in fiscal year 2006 only nine 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 POSITION  
LAST EIGHT FISCAL YEARS

(Unaudited)

(accrual basis of accounting)

	Fiscal Year Ending June 30,							
	2006	2007 (Restated)	2008	2009	2010	2011	2012	2013
<b>Expenses</b>								
<b>Governmental Activities</b>								
<b>Instruction</b>								
Regular	\$ 62,485,357	\$ 66,098,659	\$ 68,907,005	\$ 68,227,442	\$ 56,137,039	\$ 54,812,445	\$ 61,525,658	\$ 64,621,087
Special Education	12,634,129	14,049,631	16,842,664	16,909,457	17,768,651	18,635,670	19,789,429	20,330,808
Other Instruction	8,416,023	8,893,959	8,181,107	9,494,039	8,535,819	9,981,302	11,197,692	12,389,316
School Sponsored Activities And Athletics	940,230	1,073,177	1,023,134	1,135,225	1,090,653	1,070,958	1,236,007	1,367,860
<b>Support Services:</b>								
Student & Instruction Related Services	25,375,908	25,636,951	24,242,538	21,640,890	35,447,571	34,236,534	36,805,603	39,322,742
School Administration Services	5,656,705	5,031,948	6,289,233	5,351,804	6,186,896	5,767,543	5,912,138	5,964,024
General Administration Services	2,206,508	2,622,298	2,180,270	2,384,396	2,013,624	2,645,905	2,306,648	1,924,443
Business/Central	5,420,475	4,723,115	5,405,030	5,116,515	5,187,964	4,801,026	4,822,803	4,692,737
Plant Operations And Maintenance	14,934,234	14,293,167	15,892,478	17,328,288	17,715,587	18,053,620	18,490,594	18,480,246
Pupil Transportation	4,443,232	4,635,061	4,929,689	4,357,370	4,497,966	4,887,235	5,168,120	4,908,860
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	1,122,760
<b>Total Governmental Activities Expenses</b>	<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>	<u>175,124,883</u>
<b>Business-Type Activities</b>								
Food Service	3,498,098	3,375,395	3,044,586	3,173,630	3,257,255	3,568,862	3,999,694	3,899,522
<b>Total Business-Type Activities Expense</b>	<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>	<u>3,899,522</u>
<b>Total District Expenses</b>	<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>	<u>\$ 179,024,405</u>
<b>Program Revenues</b>								
<b>Governmental Activities:</b>								
Charges For Services	\$ 155,497	\$ 239,006	\$ 65,046	\$ 149,917	\$ 304,443	\$ 416,825	\$ 249,330	\$ 385,724
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	48,564,602
Capital Grants And Contributions	7,884,620	13,769,823	540,962	1,560,605	1,330,838	979,257	4,071	132,133
<b>Total Governmental Activities Program Revenues</b>	<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>	<u>49,102,459</u>

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

	Fiscal Year Ending June 30,							
	2006	2007 (Restated)	2008	2009	2010	2011	2012	2013
<b>Business-Type Activities:</b>								
Charges For Services:								
Food Service	\$ 1,173,686	\$ 871,758	\$ 779,387	\$ 845,164	\$ 769,634	\$ 764,949	\$ 903,658	\$ 730,343
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	3,475,231
Capital Grants And Contributions	-	-	-	-	-	-	-	-
<b>Total Business Type Activities Program Revenues</b>	<b>3,551,838</b>	<b>3,260,704</b>	<b>3,054,976</b>	<b>3,235,929</b>	<b>3,477,754</b>	<b>3,620,453</b>	<b>4,051,707</b>	<b>4,203,574</b>
<b>Total District Program Revenues</b>	<b>\$ 51,234,120</b>	<b>\$ 61,287,599</b>	<b>\$ 48,364,122</b>	<b>\$ 44,302,237</b>	<b>\$ 58,888,601</b>	<b>\$ 47,222,479</b>	<b>\$ 49,177,481</b>	<b>\$ 53,306,033</b>
<b>Net (Expense)/Revenue</b>	<b>\$ (96,457,715)</b>	<b>\$ (90,584,048)</b>	<b>\$ (110,074,963)</b>	<b>\$ (111,998,671)</b>	<b>\$ (100,263,388)</b>	<b>\$ (112,405,568)</b>	<b>\$ (123,311,485)</b>	<b>\$ (126,022,424)</b>
<b>Governmental Activities</b>	<b>53,740</b>	<b>(114,691)</b>	<b>10,390</b>	<b>62,299</b>	<b>220,499</b>	<b>51,591</b>	<b>52,013</b>	<b>304,052</b>
<b>Business-Type Activities</b>	<b>\$ (96,398,975)</b>	<b>\$ (90,698,739)</b>	<b>\$ (110,064,573)</b>	<b>\$ (111,936,372)</b>	<b>\$ (100,042,889)</b>	<b>\$ (112,353,977)</b>	<b>\$ (123,259,472)</b>	<b>\$ (125,718,372)</b>
<b>Total District-Wide Net Expense</b>								
<b>General Revenues and Other Changes in Net Position</b>								
<b>Governmental Activities:</b>								
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	\$ 22,283,795
Taxes Levied For Debt Service	136,551	1,053,201	989,874	687,929	1,086,219	1,285,300	1,017,524	1,213,269
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	109,358,587
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	1,157,036
Investment Earnings	386,559	969,719	489,629	126,497	32,902	28,844	27,004	22,828
Miscellaneous Income	591,559	2,380,186	1,145,572	628,001	1,218,088	959,502	1,131,850	1,546,434
Loss on Disposal of Assets	-	(86,436)	(8,475)	(81,002)	(6,971)	-	(5,491)	-
<b>Total Governmental Activities</b>	<b>102,716,326</b>	<b>106,124,540</b>	<b>107,803,384</b>	<b>106,874,637</b>	<b>100,901,460</b>	<b>114,948,482</b>	<b>135,889,135</b>	<b>135,583,949</b>
<b>Business-Type Activities:</b>								
Investment Earnings	5,408	20,568	8,149	2,278	801	965	721	367
<b>Total Business-Type Activities</b>	<b>5,408</b>	<b>20,568</b>	<b>8,149</b>	<b>2,278</b>	<b>801</b>	<b>965</b>	<b>721</b>	<b>367</b>
<b>Total District-Wide</b>	<b>\$ 102,721,734</b>	<b>\$ 106,145,108</b>	<b>\$ 107,811,533</b>	<b>\$ 106,876,915</b>	<b>\$ 100,902,261</b>	<b>\$ 114,949,447</b>	<b>\$ 135,889,856</b>	<b>\$ 135,584,316</b>
<b>Change in Net Position</b>								
<b>Governmental Activities</b>	<b>\$ 6,263,611</b>	<b>\$ 15,540,492</b>	<b>\$ (2,271,579)</b>	<b>\$ (5,124,034)</b>	<b>\$ 638,072</b>	<b>\$ 2,542,914</b>	<b>\$ 12,577,650</b>	<b>\$ 9,561,525</b>
<b>Business-Type Activities</b>	<b>59,148</b>	<b>(94,123)</b>	<b>18,539</b>	<b>64,577</b>	<b>221,300</b>	<b>52,556</b>	<b>52,734</b>	<b>304,419</b>
<b>Total District</b>	<b>\$ 6,322,759</b>	<b>\$ 15,446,369</b>	<b>\$ (2,253,040)</b>	<b>\$ (5,059,457)</b>	<b>\$ 859,372</b>	<b>\$ 2,595,470</b>	<b>\$ 12,630,384</b>	<b>\$ 9,865,944</b>

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**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**LAST NINE FISCAL YEARS**  
**(Unaudited)**  
*(modified accrual basis of accounting)*

	Fiscal Year Ending June 30,								
	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>General Fund</b>									
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	\$ 17,006,845
Committed							259,000	4,569,124	3,293,683
Assigned							1,300,000	1,754,092	2,388,909
Unassigned							(6,952,077)	(9,278,716)	(9,438,408)
<b>Total General Fund</b>	<b>\$ 3,504,959</b>	<b>\$ 3,607,630</b>	<b>\$ 5,990,804</b>	<b>\$ 1,504,338</b>	<b>\$ (3,527,863)</b>	<b>\$ (4,983,043)</b>	<b>(3,944,079)</b>	<b>8,539,032</b>	<b>\$ 13,251,029</b>
<b>All Other Governmental Funds</b>									
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)	\$ (1,988,074)
<b>Total All Other Governmental Funds</b>	<b>\$ 622,551</b>	<b>\$ (901,054)</b>	<b>\$ (1,104,050)</b>	<b>\$ (178,020)</b>	<b>\$ (1,549,925)</b>	<b>\$ (1,467,873)</b>	<b>\$ (1,580,032)</b>	<b>\$ (1,916,861)</b>	<b>\$ (1,988,074)</b>

## Note:

GASB requires that ten years of statistical data be presented. However, since the District implemented GASB No. 44 in fiscal year 2006 only nine 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 balances 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 EIGHT FISCAL YEARS**  
**(Unaudited)**  
*(modified accrual basis of accounting)*

	Fiscal Year Ending June 30,							
	2006	2007	2008	2009	2010	2011	2012	2013
<b>Revenues</b>								
Tax Levy	\$ 17,820,457	\$ 18,737,107	\$ 18,673,780	\$ 19,079,191	\$ 20,948,782	\$ 23,134,119	\$ 23,303,119	\$ 23,499,064
Tuition Charges	155,497	239,006	65,046	149,917	304,443	416,825	249,530	385,724
Interest Earnings	386,559	969,719	489,629	126,497	32,902	28,844	27,004	22,828
Miscellaneous	594,658	2,405,207	1,171,211	805,022	1,297,105	1,066,810	1,227,816	1,670,559
State Sources	123,719,622	135,033,026	125,750,945	120,853,944	114,189,953	123,333,312	146,422,476	152,507,834
Federal Sources	7,721,815	6,852,906	6,970,394	7,007,376	19,546,093	10,570,598	9,790,455	6,600,399
<b>Total Revenue</b>	<b>150,398,608</b>	<b>164,237,871</b>	<b>153,121,005</b>	<b>148,021,947</b>	<b>156,319,278</b>	<b>158,550,508</b>	<b>181,020,400</b>	<b>184,686,408</b>
<b>Expenditures</b>								
<b>Instruction</b>								
Regular Instruction	61,273,350	65,509,657	68,562,171	67,642,286	55,289,135	53,410,463	60,304,818	63,724,862
Special Education Instruction	12,408,953	13,925,800	16,778,795	16,784,914	17,591,856	18,692,453	19,473,998	20,114,679
Other Instruction	8,368,668	8,906,369	8,131,257	9,395,961	8,390,416	10,025,967	10,916,751	12,173,265
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	1,347,138
<b>Support Services:</b>								
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	38,990,994
General Administration Services	5,588,260	2,613,141	2,173,028	2,333,588	1,963,572	2,540,304	2,268,903	1,914,694
School Administration Services	2,160,192	4,979,294	6,246,149	5,257,979	6,066,703	5,800,260	5,743,655	5,847,373
Business/Central Services	5,379,119	4,693,065	5,371,770	4,968,651	5,093,187	4,824,909	4,707,335	4,609,500
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	18,252,663
Pupil Transportation	4,431,169	4,620,106	4,918,392	4,308,720	4,459,018	4,709,696	5,092,858	4,853,824
Capital Outlay	8,881,479	13,976,008	1,088,607	1,981,543	2,770,660	1,970,140	2,118,269	5,748,255
<b>Debt Service:</b>								
Principal	840,988	893,525	941,161	988,953	1,381,790	1,174,844	1,227,535	1,264,406
Interest and Other Charges	1,622,972	1,571,841	1,517,626	1,468,894	989,194	1,194,568	1,235,765	1,203,972
Payment to Refunded Bond Escrow Agent	-	-	-	680,932	-	-	-	-
Costs of Issuance on Refunding Bonds	-	-	-	275,971	-	-	-	-
<b>Total Expenditures</b>	<b>151,819,542</b>	<b>162,057,693</b>	<b>156,681,441</b>	<b>155,382,956</b>	<b>157,692,406</b>	<b>157,623,633</b>	<b>168,874,187</b>	<b>180,045,625</b>
<b>Excess (Deficiency) of Revenues</b>								
Over (Under) Expenditures	(1,420,934)	2,180,178	(3,560,436)	(7,361,009)	(1,373,128)	926,875	12,146,213	4,640,783
<b>Other Financing Sources (Uses)</b>								
Transfers In	6,669,499	6,241,727	5,624,780	2,712,647	3,226,554	2,005,186	2,005,186	2,270,228
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	(6,669,499)	(6,241,727)	(5,624,780)	(2,712,647)	(3,226,554)	(2,005,186)	(2,323,835)	(2,270,228)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>956,903</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>\$ (1,420,934)</b>	<b>\$ 2,180,178</b>	<b>\$ (3,560,436)</b>	<b>\$ (6,404,106)</b>	<b>\$ (1,373,128)</b>	<b>\$ 926,875</b>	<b>\$ 12,146,213</b>	<b>\$ 4,640,783</b>
<b>Debt Service as a Percentage of</b>								
Noncapital Expenditures	1.72%	1.66%	1.58%	1.60%	1.53%	1.52%	1.48%	1.42%

\* 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 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  
 GENERAL FUND OTHER LOCAL REVENUE BY SOURCE  
 LAST TEN YEARS  
 (Unaudited)

Fiscal Year Ended June 30,	Rental Income	Refunds	Tuition	Other	Interest	Total
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
2013			385,724	1,546,434	22,828	1,954,986

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

Fiscal Year Ended June 30.	Vacant Land	Residential	Farm Reg.	Qfarm	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate <sup>a</sup>
2004	\$ 8,857,900	\$ 1,021,474,000		\$ 5,300	\$ 147,882,500	\$ 32,169,700	\$ 65,900,100	\$ 1,275,789,500	\$ 9,376,452	\$ 1,285,165,952	\$ 1,950,548,223	\$ 1.39
2005	8,658,200	1,025,288,700		5,300	147,657,700	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	1,029,309,521			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	25,884,800	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	1,234,323,721	4,997,909	1,239,321,630	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
2013	6,729,000	1,019,089,821			126,814,400	20,702,300	57,551,700	1,230,687,221	5,246,925	1,235,934,146	2,595,954,938	1.92

Source: County Abstract of Raisables

<sup>a</sup> 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>
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
2013	1.92	4.25	1.05	7.21

Source: County Abstract of Ratables

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

Taxpayer	2013		2004	
	Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value
Verizon	\$ 8,292,125	0.674%		
Norwood Estates LLC	4,178,800	0.340%		
Netherwoods Village, LLC	3,589,600	0.292%		
Formation Properties	3,300,000	0.268%		NOT AVAILABLE
Channel Park Avenue, LLC	2,630,000	0.214%		
Michael Manor, LLC	2,400,000	0.195%		
New Meadow Assoc. LLC	2,122,300	0.172%		
Plainfield South Ave Center	1,955,000	0.159%		
South Second Street Plainfield Realty	1,886,700	0.153%		
Stoney Brook Associates, LLC	1,700,000	0.138%		
	<u>\$ 32,054,525</u>	<u>2.605%</u>		

Source: Municipal Tax Assessor

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

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Amount	Percentage of Levy	
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%	
2013	23,499,064	23,499,064	100.00%	

PLAINFIELD BOARD OF EDUCATION  
 RATIOS OF OUTSTANDING DEBT BY TYPE  
 LAST NINE 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	
2013	24,400,000	105,144		24,505,144	50,244 (A)	488	

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 nine 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 NINE FISCAL YEARS**  
**(Unaudited)**

Fiscal Year Ended June 30,	General Bonded Debt Outstanding			Percentage of Actual Taxable Value <sup>a</sup> of Property	Per Capita <sup>b</sup>
	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding		
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
2013	24,400,000		24,400,000	1.97%	486

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 nine 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, 2012  
(Unaudited)**

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
Municipal Debt: (1)			
Plainfield Board of Education	\$ 24,400,000	\$ 24,400,000	
City of Plainfield	<u>36,218,210</u>	<u>-</u>	<u>\$ 36,218,210</u>
	<u>\$ 60,618,210</u>	<u>\$ 24,400,000</u>	36,218,210
Overlapping Debt Apportioned to the Municipality:			
County of Union (A)			<u>22,859,300</u>
Total Direct and Overlapping Debt			<u>\$ 59,077,510</u>

## Source:

(1) City of Plainfield's December 31, 2012 Annual Debt Statement

(A) The debt for this entity was apportioned to Plainfield by dividing the municipality's 2012 equalized value by the total 2012 equalized value for Union County.

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

Legal Debt Margin Calculation for Calendar Year 2012

Equalized Valuation Basis	
2012	\$ 2,604,631,634
2011	2,773,343,894
2010	3,039,311,173
	<u>\$ 8,417,286,701</u>
Average Equalized Valuation Of Taxable Property	\$ 2,805,762,234
Debt Limit (4% of Average Equalization Value)	112,230,489
Total Net Debt Applicable to Limit	24,505,144
Legal Debt Margin	<u>\$ 87,725,345</u>

	2005	2006	2007	Fiscal Year		2010	2011	2012	2013
				2008	2009				
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	\$ 112,230,489
Total Net Debt Applicable To Limit	33,570,974	32,729,986	31,836,461	30,315,000	29,491,347	28,109,557	26,934,713	25,736,657	24,505,144
Legal Debt Margin	\$ 45,166,760	\$ 58,597,927	\$ 76,203,165	\$ 93,940,666	\$ 107,370,688	\$ 111,921,896	\$ 107,287,061	\$ 97,250,279	\$ 87,725,345
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%	21.83%

Source: Annual Debt Statements

Note:  
 GASB requires that ten years of statistical data be presented. As a result of the implementation of GASB No. 41 in fiscal year 2006 only nine 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)**

<u>Year</u>	(A)	<u>Population</u>	<u>County Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2004		47,650	\$ 42,775	N/A
2005		47,255	44,243	6.60%
2006		46,816	48,636	6.40%
2007		46,420	50,752	6.00%
2008		46,088	52,307	7.80%
2009		46,046	48,723	12.10%
2010		46,318	50,448	12.10%
2011		49,898	51,860	11.60%
2012		50,085	N/A	11.90%
2013		50,244	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 EIGHT 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>	<u>2013</u>
Instruction								
Regular	701.0	656.0	620.0	583.0	570.0	521.0	554.0	561.0
Other Instruction	125.0	123.0	104.0	69.5	98.0	99.0	152.7	134.4
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	152.7
General Administration Services	9.0	9.0	15.0	9.5	7.0	8.0	5.0	4.0
School Administrative Services	68.0	67.0	57.0	66.0	43.0	44.0	37.0	43.0
Administrative Information Technology	2.0	2.0	23.0	23.0	16.0	15.0	12.0	13.0
Plant Operations And Maintenance	104.0	104.0	115.0	115.0	115.0	138.0	129.0	133.6
Pupil Transportation	15.0	15.0	23.0	23.0	21.0	21.0	20.0	17.0
Other Support Services	23.0	32.0	45.0	43.0	59.0	62.0	47.5	69.5
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>	<u>1,128.2</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 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  
OPERATING STATISTICS  
LAST TEN FISCAL YEARS  
(Unaudited)

Pupil/Teacher Ratio

Fiscal Year	Enrollment <sup>a</sup>	Operating Expenditures <sup>b</sup>	Cost Per Pupil <sup>c</sup>	Percentage Change	Teaching Staff	Pupil/Teacher Ratio			Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	Senior High School				
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	9,030	130,739,289	14,478	10.83%	824	10.2	10.9	11.7	7,469	6,949	-1.0%	93.04%
2006	8,755	140,155,835	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	8,995	153,284,081	17,045	-1.98%	549	12.83	9.02	11.05	6,344	6,019	0.3%	94.88%
2012	9,209	164,292,618	17,840	4.67%	548	13.20	9.50	10.75	6,460	6,073	1.8%	94.01%
2013	9,525	171,828,992	18,040	5.84%	560	12.87	10.86	10.92	6,786	6,403	7.0%	94.36%

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)**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b><u>District Building</u></b>										
<b><u>High School</u></b>										
Plainfield High School										
Square Feet	268,185	268,185	268,185	268,185	268,185	268,185	268,185	268,185	268,185	268,185
Enrollment	1,874	1,924	1,852	1,784	1,842	1,616	1,614	1,374	1,333	1,422
Capacity (students)	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999
Barack Obama Academy										
Square Feet						17,490	17,490	17,490	17,490	17,490
Enrollment						68	71	68	82	86
Capacity (students)						175	175	175	175	175
<b><u>Middle School</u></b>										
Hubbard										
Square Feet	95,375	95,375	95,375	95,375	95,375	95,375	95,375	95,375	95,375	95,375
Enrollment	716	685	730	697	587	522	350	353	324	475
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	985	984	1,044	957	745	719	442	337	306	446
Capacity (Students)	859	859	859	859	859	859	859	859	859	859
Plainfield Academy for the Arts and Advanced Studies										
Square Feet							17,490	17,490	17,490	17,490
Enrollment							82	158	232	316
Capacity							185	185	185	185
<b><u>Elementary</u></b>										
Barlow										
Square Feet	44,452	44,452	44,452	44,452	44,452	44,452	44,452	44,452	44,452	44,452
Enrollment	376	384	383	365	261	289	334	337	343	365
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	549	524	485	448	364	477	524	575	614	601
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	292	276	312	340	331	338	295	336	351	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	279	287	262	233	212	250	287	304	280	260
Capacity (Students)	256	256	256	256	256	256	256	256	256	256

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>District Building</b>										
<b>Elementary (Continued)</b>										
<b>Emerson</b>										
Square Feet	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290
Enrollment	600	584	489	411	400	429	469	473	491	465
Capacity (Students)	390	390	390	390	390	390	390	390	390	390
<b>Evergreen</b>										
Square Feet	58,885	58,885	58,885	58,885	58,885	58,885	58,885	58,885	58,885	58,885
Enrollment	524	500	510	473	420	439	535	569	576	567
Capacity (Students)	450	450	450	450	450	450	450	450	450	450
<b>Jefferson</b>										
Square Feet	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970
Enrollment	434	436	401	404	327	287	252	404	429	414
Capacity (Students)	429	429	429	429	429	429	429	429	429	429
<b>Stillman</b>										
Square Feet	40,253	40,253	40,253	40,253	40,253	40,253	40,253	40,253	40,253	40,253
Enrollment	259	262	286	260	261	239	274	279	309	316
Capacity (Students)	274	274	274	274	274	274	274	274	274	274
<b>Washington</b>										
Square Feet	90,595	90,595	90,595	90,595	90,595	90,595	90,595	90,595	90,595	90,595
Enrollment	608	602	510	466	481	455	530	564	598	543
Capacity (Students)	548	548	548	548	548	548	548	548	548	548
<b>Woodland</b>										
Square Feet	36,640	36,640	36,640	36,640	36,640	36,640	36,640	36,640	36,640	36,640
Enrollment	271	269	292	258	215	203	255	265	237	249
Capacity (Students)	266	266	266	266	266	266	266	266	266	266

## Number of Schools at June 30, 2013

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**

School Facilities	Project # (s)	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
High School		\$ 383,270	\$ 380,334	\$ 727,440	\$ 447,680	\$ 544,159	\$ 602,723	\$ 597,036	\$ 734,958	\$ 843,947	\$ 874,201
Hubbard Middle School		136,303	135,259	225,769	159,209	193,520	214,347	212,324	261,373	300,034	310,790
Maxson Middle School		166,329	165,054	272,927	194,281	236,150	261,565	259,097	318,951	366,138	379,264
Barlow Elementary School		63,528	63,041	48,151	74,203	90,194	99,901	98,958	121,818	139,909	144,925
Cedarbrook Elementary School		90,006	89,317	49,727	105,132	127,789	141,542	140,206	172,595	198,311	205,420
Clinton Elementary School		52,249	51,849	48,303	61,029	74,181	82,165	81,590	100,192	114,879	118,997
Cook Elementary School		66,583	66,073	46,156	77,772	94,533	104,707	103,719	127,679	146,648	151,905
Emerson Elementary School		93,308	92,593	40,995	108,988	132,476	146,734	145,349	178,926	205,371	212,733
Evergreen Elementary School		84,154	83,509	57,297	98,296	119,480	132,339	131,090	161,373	185,155	191,793
Jefferson Elementary School		81,417	80,794	97,512	95,100	115,595	128,036	126,828	156,127	179,379	185,810
Stillman Elementary School		57,527	57,086	55,310	67,194	81,675	90,465	89,612	110,313	126,752	131,296
Washington Elementary School		129,472	128,480	53,144	151,230	183,821	203,604	201,683	248,275	284,952	295,167
Woodland Elementary School		52,363	51,962	42,900	61,163	75,833	83,995	83,203	102,425	117,447	121,657
<b>Total School Facilities</b>		<b>\$ 1,456,509</b>	<b>\$ 1,445,351</b>	<b>\$ 1,765,631</b>	<b>\$ 1,701,277</b>	<b>\$ 2,069,406</b>	<b>\$ 2,292,123</b>	<b>\$ 2,270,495</b>	<b>\$ 2,795,005</b>	<b>\$ 3,208,922</b>	<b>\$ 3,323,958</b>

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, 2013  
(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
Public Employee Dishonesty	100,000	1,000

Source: District records

**SINGLE AUDIT SECTION**



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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**

**INDEPENDENT AUDITOR'S REPORT**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Plainfield Board of Education as of and for the fiscal year ended June 30, 2013 and the related notes to the financial statements, which collectively comprise the Plainfield Board of Education's basic financial statements and have issued our report thereon dated November 11, 2013.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Plainfield Board of Education's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Plainfield Board of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plainfield Board of Education's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2013-001 that we consider to be a significant deficiency in internal control over financial reporting.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Plainfield Board of Education's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under Government Auditing Standards and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey and which is described in the accompanying schedule of findings and questioned costs as item 2013-001.

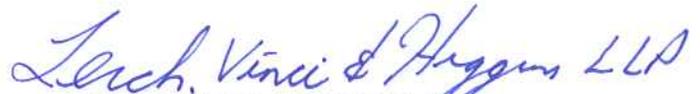
We also noted certain matters that we reported to management of the Plainfield Board of Education in a separate report entitled, "Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance" dated November 11, 2013.

### **Plainfield Board of Education's Responses to Findings**

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

### **Purpose of this Report**

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

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

  
Gary W. Higgins  
Public School Accountant  
PSA Number CS00814

Fair Lawn, New Jersey  
November 11, 2013



# LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS  
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-2

DIETER P. LERCH, CPA, RMA, PSA  
GARY J. VINCI, CPA, RMA, PSA  
GARY W. HIGGINS, CPA, RMA, PSA  
JEFFREY C. BLISS, CPA, RMA, PSA  
PAUL J. LERCH, CPA, RMA, PSA  
DONNA L. JAPHET, CPA, PSA  
JULIUS B. CONSONI, CPA, PSA

ELIZABETH A. SHICK, CPA, RMA, PSA  
ANDREW PARENTE, CPA, RMA, PSA  
ROBERT W. HAAG, CPA, PSA  
DEBORAH K. LERCH, CPA, PSA  
RALPH M. PICONE, CPA, RMA, PSA  
DEBRA GOLLE, CPA  
CINDY JANACEK, CPA, RMA  
EDWARD N. KERE, CPA  
LORI T. MANUKIAN, CPA, PSA  
MARK SACO, CPA

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT  
ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY  
U.S. OMB CIRCULAR A-133 AND SCHEDULE OF EXPENDITURES OF STATE FINANCIAL  
ASSISTANCE AS REQUIRED BY 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

**Report on Compliance for Each Major Federal and State Program**

We have audited the Plainfield Board of Education's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) 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 the Plainfield Board of Education's major federal and state programs for the fiscal year ended June 30, 2013. The Plainfield Board of Education's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Plainfield Board of Education's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; 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. 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 the Plainfield Board of Education's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the Plainfield Board of Education's compliance.

### ***Opinion on Each Major Federal and State Program***

In our opinion, the Plainfield Board of Education complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2013.

### **Report on Internal Control Over Compliance**

Management of the Plainfield Board of Education is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Plainfield Board of Education's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with U.S. 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 Plainfield Board of Education's internal control over compliance.

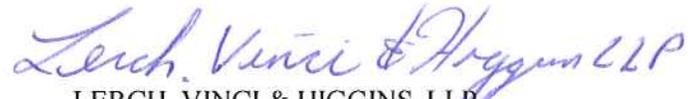
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

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

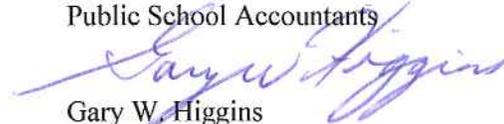
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of U.S. OMB Circular A-133 and New Jersey OMB Circular 04-04. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by U.S. OMB Circular A-133 and Schedule of Expenditures of State Financial Assistance Required by New Jersey OMB Circular 04-04**

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, 2013 and the related notes to the financial statements, which collectively comprise the Board of Education's basic financial statements. We issued our report thereon dated November 11, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards as required by U.S. OMB Circular A-133 and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 04-04 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.



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



Gary W. Higgins  
Public School Accountant  
PSA Number CS00814

Fair Lawn, New Jersey  
November 11, 2013

PLAINFIELD BOARD OF EDUCATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013

MEMO  
GAAP  
Responsible

Federal/Grantor/Pass-Through Grantor/ Program Title	CFDA Number	Grant or State Project Number	Grant Period	Award Amount	Balance July 1, 2012	Carryover Amount	Cash Received	Budgetary Expenditures	Prior Year Expenditure Adjustments	Repayment of Prior Years' Balance	(Accounts Receivable)	June 30, 2013 Deferred Revenues	Due to Grantor
<b>U.S. Department of Agriculture Pass-Through State Department of Education</b>													
National School Lunch Program	10.555	N/A	7/01/12-6/30/13	\$ 204,210	\$ 3,245		\$ 204,210	\$ 201,408			\$ (195,032)	\$ 2,802	
Breakfast Assistance			7/01/12-6/30/12	221,175			220,972	220,972					
Breakfast Assistance			7/01/12-6/30/12	2,183,277	(136,581)		148,381	2,426,004					
Breakfast Assistance			7/01/12-6/30/12	466,602			434,472	466,602					
School Breakfast Program	10.553	N/A	7/01/12-6/30/12	424,486	(78,513)		51,816	56,407					
After School Snack Program	10.555	N/A	7/01/12-6/30/12	64,932	(3,071)		104,263	120,929					
After School Snack Program	10.555	N/A	7/01/12-6/30/12	64,932	(3,071)		104,263	120,929					
Fresh Fruits and Vegetable Program	10.582	N/A	7/01/12-6/30/12	64,191	(3,114)		149,471	149,471					
Fresh Fruits and Vegetable Program	10.582	N/A	7/01/12-6/30/12	64,191	(3,114)		149,471	149,471					
Summer Food Service Program For Children	10.559	N/A	7/01/12-6/30/13	149,471									
Summer Food Service Program For Children	10.559	N/A	7/01/12-6/30/13	149,471									
<b>Total U.S. Department of Agriculture</b>				<b>(218,339)</b>	<b>3,390,783</b>		<b>3,424,164</b>	<b>3,424,164</b>			<b>(254,519)</b>	<b>2,802</b>	<b>(254,519)</b>
<b>U.S. Department of Education Pass-Through State Department of Education</b>													
<b>General Fund</b>													
Medical Reimbursement	93.778	N/A	7/01/12-6/30/13	238,762			238,762	238,762					
Medical Reimbursement	93.778	N/A	7/01/12-6/30/12	228,900	(62,202)		65,502	8,582					
Education Job Fund	84.10A	N/A	7/01/12-6/30/13	8,582			104,441	104,441					
Education Job Fund	84.10A	N/A	7/01/12-6/30/12	3,418,138	(2,593,864)		3,418,138	3,418,138					
<b>Total General Fund</b>				<b>(2,375,492)</b>	<b>(2,656,066)</b>		<b>3,779,402</b>	<b>3,779,402</b>			<b>(8,582)</b>		<b>(8,582)</b>
<b>Special Reversal Fund I.A.S.A. Consolidated Grant/NCLB</b>													
Title I, Carryover	84.010A	NCLB416013	9/01/12-8/31/13	2,828,221		\$ 75,250	2,324,928	2,225,648				174,530	
Title I, Carryover	84.010A	NCLB416012	9/01/11-8/31/12	2,287,804	(437,282)	270,097	400,113	232,928					
Title I, ARRA	84.399A	NCLB416010	9/01/09-8/31/11	1,652,096									
Title I, SEA	84.010A	NCLB416013	9/01/12-8/31/13	279,609		46,682	47,226	80,151				14,157	
Title I, SEA, Carryover	84.010A	NCLB416011	9/01/10-8/31/11	257,248	(49,903)	(46,682)	132,070	35,465					
Title II, A	84.367A	NCLB416013	9/01/12-8/31/13	525,846		115,110	298,659	332,005				201,764	
Title II, A, Carryover	84.367A	NCLB416012	9/01/11-8/31/12	479,458	195,771	(980,457)	385,121	435					
Title II, D, Carryover	84.318X	NCLB446011	9/01/08-8/31/11	7,626	13,299							13,299	
Title III	84.365A	NCLB416013	9/01/12-8/31/13	748,142			406,122	492,343					
Title III, Carryover	84.365A	NCLB416012	9/01/11-8/31/12	598,551	(14,013)		235,399	239,386					
Title III, Immigrant Education	84.365A	NCLB416013	9/01/12-8/31/13	100,478			38,051	95,757					
Title III, Immigrant Education, Carryover	84.365A	NCLB416009	9/01/09-8/31/09	118,890	\$								
Title IV, Carryover	84.186A	NCLB416010	9/01/09-8/31/10	19,577	33,277							33,277	
Title V, Carryover	84.298A	NCLB416008	9/01/07-8/31/08	21,392	5,845							5,845	
<b>1D.E.A. Part B</b>													
Basic Regular - ARRA	84.191	IDEA416010	9/01/09-8/31/11	1,948,710	649		446,290	1,950,324				649	
Basic Regular	84.027	IDEA416013	9/01/12-8/31/13	2,142,454			699,654	511,002					
Basic Regular, Carryover	84.027	IDEA416012	9/01/11-8/31/12	1,731,499	(386,632)								
Franchise - ARRA	84.192	IDEA416010	9/01/09-8/31/11	70,038	1,843								
Franchise	84.173	IDEA416013	9/01/12-8/31/13	47,351			73,950	46,244					
Franchise, Carryover	84.173	IDEA416012	9/01/11-8/31/12	45,125	26,570			1,107					

PLAINFIELD BOARD OF EDUCATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013

Federal/Creator/Pass-Through Grantor/ Program Title	CFDA Number	Grant or State Project Number	Grant Period	Award Amount	Balance 6/30/12	Carryover Amount	Cash Received	Budgetary Expenditures	Prior Year Expenditure Adjustments	Repayment of Prior Year's Balance	(Accounts Receivable)	June 30, 2013 Deferred Receiving	Due to Funder	MEMO GAAP Adjustable
U.S. Department of Education passed-through Pass-through State Department of Education														
21st Century Community Learning Center	84.287C	N/A	06/01/12-08/31/13	\$ 553,000		\$ 371,401	\$ 411,995				\$ (40,592)			\$ (40,592)
21st Century Community Learning Center-Supplemental	84.287C	N/A	09/01/11-08/31/12	34,482		448	1,288				(842)			(842)
21st Century Community Learning Center	84.287C	N/A	09/01/11-08/31/12	553,000	\$ (91,660)	217,144	125,061							
21st Century Community Learning Center-Supplemental	84.287C	N/A	09/01/09-08/31/10	39,840		59,840	38,948							
21st Century Community Learning Center	84.287C	N/A	07/01/07-06/30/08	553,000	11,792							892		
21st Century Community Learning Center	84.287C	N/A	07/01/06-06/30/07	553,542	7,076							11,792		
21st Century Community Learning Center	84.287C	N/A	07/01/06-06/30/07	553,000	7,871							7,076		
21st Century Community Learning Center	84.287C	N/A	07/01/05-06/30/06	553,000	12,647							7,871		
21st Century Community Learning Center	84.287C	N/A	07/01/04-06/30/05	484,479	15,526							12,647		
21st Century Community Learning Center	84.287C	N/A	07/01/04-06/30/05	484,479	15,526							12,647		
Smaller Learning Community	84.215L	N/A	07/01/06-06/30/07	125,020	7,164							7,164		
Race To The Top Phase 3 (RTT3)	84.413A	N/A	01/01/12-12/31/13	59,500		15,510	15,510							
Race To The Top Phase 3 (RTT3)	84.413A	N/A	07/01/12-12/31/12	46,598		46,598	46,598							
Title VI	84.298A	N/A	07/01/04-06/30/05	6,022	6,022							6,022		
Early Literacy	84.027A	N/A	07/01/09-06/30/10	60,000	959							959		
Perkins	84.048A	N/A	07/01/12-06/30/13	65,778										
Perkins	84.048A	N/A	07/01/11-06/30/12	91,840	(46,258)		73,681							(73,681)
Perkins	84.048A	N/A	07/01/10-06/30/11	96,754	16,657		46,260		133			133		
Perkins	84.048A	N/A	07/01/09-06/30/10	108,805	97,828					18,657		97,828		
Workforce Investment Act (WIA)	84.048A	N/A	07/01/09-06/30/10	34,684	(51,953)		2			97,828				(31,951)
Total U.S. Department of Education - Special Revenue Fund				6,193,364	(387,208)		6,801,724		133	114,285	(1,884,037)	568,027		(1,884,037)
Total				\$ (4,211,640)	\$	\$ 18,293,549	\$ 10,577,666	\$	133	\$ 114,485	\$ (2,151,138)	\$ 579,829		\$ (2,151,138)

PLAINFIELD BOARD OF EDUCATION  
STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2013

State Grant/Program Title	Grant or State Project Number	Grant Period	Award Amount	July 1, 2012		Carryover (Walkover) Amount	Cash Received	Budgetary Expenditures (A)	Adjustments (A)	Repayment of Prior Years' Balances	Accounts Receivable	June 30, 2013 Deferred Revenue	Due to Greater	GAAP Receivable	Cumulative Total Expenditures
				Deferred Revenue/Accounts Receivable	Due to Greater										
Memo															
General Fund															
Education Aid	13-495-034-1120-078	7/1/12-6/30/13	\$ 98,343,465				\$ 98,343,450			\$	\$ (9,734,694)			\$ 98,343,450	
Textbook Aid	13-495-034-1120-078	7/1/12-6/30/13	9,734,694											9,734,694	
Security Aid	13-495-034-1120-078	7/1/12-6/30/13	3,079,866				3,079,866				(305,601)			3,079,866	
Security Aid	13-495-034-1120-084	7/1/12-6/30/13	3,061,254				3,061,254				(1,092,569)			11,009,173	
Education Allowance Aid	13-495-034-1120-083	7/1/12-6/30/13	11,009,173				11,009,173				(467,657)			4,712,302	
Education Allowance Aid	13-495-034-1120-083	7/1/12-6/30/13	1,009,300				1,009,300				(2,241,835)			1,463,235	
Special Education Contractual Aid	13-495-034-1120-089	7/1/12-6/30/13	4,445,233				4,445,233				(1,067,074)			34,070	
Transportation Aid	13-495-034-1120-014	7/1/12-6/30/13	1,260,235				1,260,235				(34,070)			156,045	
Transportation Aid	13-495-034-1120-014	7/1/12-6/30/13	2,842,825				2,842,825				(2,966,015)			2,966,015	
Transportation Aid	13-100-034-1120-475	7/1/12-6/30/13	1,067,074				1,067,074				(3,530,271)			3,530,271	
Transportation Aid	13-100-034-1120-475	7/1/12-6/30/13	1,234,506				1,234,506				(528,440)			4,172,735	
Transportation Aid	13-100-034-1120-475	7/1/12-6/30/13	31,247				31,247								
Additional Non Public Transportation Aid	N/A	7/1/12-6/30/13	31,247												
T.P.A.F. - NCGI	13-495-034-1095-097	7/1/12-6/30/13	15,053				15,053							15,053	
T.P.A.F. - Normal Cost	13-495-034-1095-008	7/1/12-6/30/13	2,966,015				2,966,015							2,966,015	
T.P.A.F. - Post Retirement Medical	13-495-034-1095-001	7/1/12-6/30/13	3,530,271				3,530,271							3,530,271	
T.P.A.F. - Social Security	13-495-034-1095-001	7/1/12-6/30/13	3,530,271				3,530,271							3,530,271	
T.P.A.F. - Social Security	13-495-034-1095-002	7/1/12-6/30/13	5,794,273				5,794,273							5,794,273	
Total General Fund			130,343,155				130,343,155				(13,865,473)			130,343,155	
Special Revenues															
French Education Aid	13-495-034-1120-086	7/1/12-6/30/13	19,880,253				17,882,677				(1,988,073)	\$ 1,081,009		20,026,806	
French Education Aid	13-495-034-1120-086	7/1/12-6/30/13	19,168,066				19,168,066								
New Jersey Nonpublic Aid															
Textbook Aid	13-100-034-1120-064	7/1/12-6/30/13	16,011				16,011							14,227	
Textbook Aid	13-100-034-1120-064	7/1/12-6/30/13	19,699												
Nursing Services	13-100-034-1120-070	7/1/12-6/30/13	22,221				22,221							22,220	
Nursing Services	13-100-034-1120-070	7/1/12-6/30/13	28,138												
Technician Stipend	13-100-034-1120-073	7/1/12-6/30/13	3,990				5,930							3,288	
Aviation Services															
Compensatory Education	13-100-034-1120-067	7/1/12-6/30/13	101,166				101,166							36,788	
Compensatory Education	13-100-034-1120-067	7/1/12-6/30/13	130,181											8,183	
Home Instruction	13-100-034-1120-068	7/1/12-6/30/13	8,311				8,311							8,311	
Home Instruction	13-100-034-1120-068	7/1/12-6/30/13	8,311				8,311							8,311	
Specialized Services															
Examination and Certification	13-100-034-1120-066	7/1/12-6/30/13	15,928				15,928							15,928	
Examination and Certification	13-100-034-1120-066	7/1/12-6/30/13	18,034											15,928	
Competitive Sports	13-100-034-1120-066	7/1/12-6/30/13	4,687				4,687							2,035	
Competitive Sports	13-100-034-1120-066	7/1/12-6/30/13	13,877				13,877							13,877	
Supplemental Instruction	13-100-034-1120-066	7/1/12-6/30/13	16,153				13,877							13,877	
Supplemental Instruction	13-100-034-1120-066	7/1/12-6/30/13	16,153				13,877							13,877	
Phishy One	N/A	7/1/12-6/30/13	28,500								(28,500)			(28,500)	



**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE SCHEDULES OF EXPENDITURES OF  
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**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 prepared and presented using the budgetary basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These 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.

The net adjustment to reconcile from the budgetary basis to the GAAP basis is an increase \$50,689 for the general fund and a decrease of \$688,195 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	\$ 351,788	\$ 130,384,433	\$ 130,736,221
Special Revenue Fund	6,248,611	20,814,232	27,062,843
Capital Projects Fund		152,133	152,133
Debt Service Fund		1,157,036	1,157,036
Food Service Fund	<u>3,424,164</u>	<u>49,067</u>	<u>3,473,231</u>
 Total Financial Assistance	 <u>\$ 10,024,563</u>	 <u>\$ 152,556,901</u>	 <u>\$ 162,581,464</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, 2013**

**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 federal and state loans outstanding at June 30, 2013, which are not required to be reported on the schedule of federal awards and state financial assistance, are as follows:

<u>Loan Program</u>	<u>State Account Number</u>	<u>Total</u>
New Jersey Economic Development	243-93	\$ 20,131
New Jersey Economic Development	243-93	<u>85,013</u>
		<u>\$ 105,144</u>

**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 \$4,172,735 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, 2013. The amount reported as TPAF Pension System Contributions in the amount of \$3,122,068 and TPAF Post-Retirement Medical Benefits Contributions in the amount of \$3,530,271 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2013. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling \$149,808 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, 2013.

**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.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE SCHEDULES OF EXPENDITURES OF  
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**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>	\$1,686,995
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	<u>29,141</u>
Total	<u>\$1,716,136</u>





**PLAINFIELD SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

*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 2013-001:**

Our audit revealed certain capital asset additions, were not reflected in the District's capital assets report.

**Criteria or specific requirement:**

Generally accepted accounting principles.

**Condition:**

See finding -- 2013-001

**Context:**

The District did not record certain additions totaling \$2,534,426 in the capital assets report as of June 30, 2013.

**Effect:**

Capital Assets provided for audit were understated. Audit adjustments were made to record the capital assets in the District's financial statement as of June 30, 2013.

**Cause:**

Existing district software cannot trace capital asset additions if a project is not completed at year end and is rolled over to accounts payable.

**Recommendation:**

It is recommended that all capital asset additions be recorded in the District's capital assets report.

**Views of Responsible Officials and Planned Corrective Action Plan**

If a project is not completed at year end, the capital asset addition will not be rolled over to accounts payable; rather it will simply roll over to the next fiscal year as an open purchase order. This will readily identify items to be added to capital assets.

**PLAINFIELD BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

*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, 2013**

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**

**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.

**Status**

Corrective action has been taken.