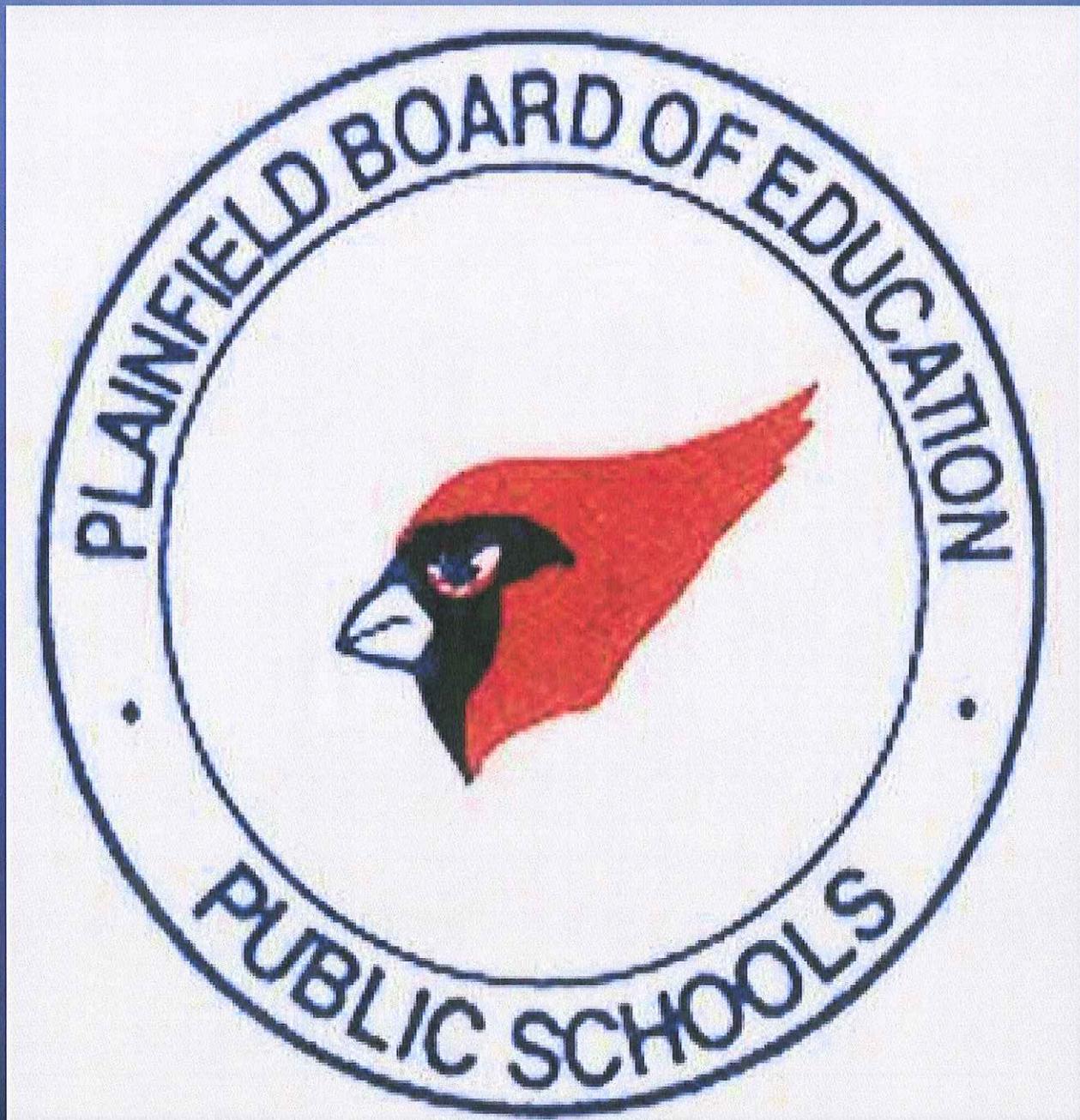


**PLAINFIELD BOARD OF EDUCATION
COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

ANNUAL AUDIT FOR THE YEAR ENDING JUNE 30, 2011



**COMPREHENSIVE ANNUAL
FINANCIAL REPORT
of the
PLAINFIELD BOARD OF EDUCATION
Plainfield, New Jersey
For The Fiscal Year Ended June 30, 2011**

Prepared by
Office of the School Business Administrator

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INTRODUCTORY SECTION



Public Schools of Plainfield

New Jersey

OFFICE OF THE BOARD OF EDUCATION

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November 29, 2011

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, 2011 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 2010-2011 fiscal year with an average daily enrollment of 6,343 students, which is 15 students above the previous year's 2009-2010 enrollment. It should be noted that the general decline in enrollment over the past several years has been caused by the opening of new Charter Schools that have enrollments exceeding 1,000 students.

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

<u>Fiscal Year</u>	<u>Average Daily Enrollment</u>	<u>Percent Change</u>
2010-11	6,343	.237
2009-10	6,328	.00
2008-09	6,320	(2.21)
2007-08	6,463	(2.91)
2006-07	6,657	(6.52)
2005-06	7,121	(4.66)
2004-05	7,469	(1.01)
2003-04	7,545	(1.83)
2002-03	7,689	2.22
2001-02	7,522	3.01
2000-01	7,297	(.002)

2) ECONOMIC CONDITIONS AND OUTLOOK

The City of Plainfield is located in the center of New Jersey's industrial corridor, which extends from New York City to Philadelphia, and has experienced some of the same development, which has affected large parts of northeastern and central New Jersey in terms of industrial relocation. Both manufacturing and non-manufacturing firms have tended, in recent years, to move from the cities large industrial park located near the interstate highways.

Additionally, over the last three decades, downtown commercial activity has generally diminished because of the trend toward suburban regional malls. This trend, combined with demographic shifts, has caused a reduction in Plainfield's retail sales, which is likely to continue in the foreseeable future.

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

3) MAJOR INITIATIVES

LANGUAGE ARTS LITERACY

K-5

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

There are several foci this year

- Providing teachers with professional development in effective teaching strategies
- Providing principals with training in identifying effective literacy strategies
- Writers Workshop
- Children's Literacy Initiative

Grades 6-8

The Literacy Program at the K-8 Centers and the two middle schools of the Plainfield Public Schools is aligned to the New Jersey Core Curriculum Content Standards and to the state assessment. It utilizes an integrated approach to teaching literature. The program offers special support for English Language Learners and Special Education students through the use of varied strategies that will ensure that students process what they read, and apply the

skills necessary to construct meaning. All students are exposed to reading varied genres, topics and authentic writing opportunities. Writing is encouraged across the curriculum at all grade levels.

The focus at the middle school is the Writing Process

Grades 9-12

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

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

MATHEMATICS

Plainfield Public School elementary schools have implemented the Everyday Math Program for K - 6. Everyday Math is a student centered math program that supports NJCCCS in Mathematics. A goal of the program is to build conceptual understanding while developing number proficiency. The structure of Everyday Math allows teachers to differentiate instruction for all learners. Students' knowledge of number is connected to geometry, algebraic reasoning, measurement and data analysis. Cross curricular activities, games, and technology are used to support learning. Moreover, students learn and apply an array of strategies to solve problems.

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

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

SCIENCE

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

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

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

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

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

Grade 8 CPO Physical/Earth Science Approach

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

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

Grade 9 Biology

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

Grade 11 Chemistry

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

SOCIAL STUDIES

Grades K-5:

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

6th - 8th Grade

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

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

9th-12th Grade

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

BILINGUAL/ESL/WORLD LANGUAGES

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

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

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

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

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

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

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

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

WORLD LANGUAGES

Instructional goals in the district's **K-12 World Language Program** are based on NJCCCS and are aligned to the Five C's for Foreign Language Education: Communication, Culture, Connections, Comparisons, and Community.

K-6 and K-8

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

6-8 Middle Schools

Hubbard Middle School offers students the opportunity to take Spanish or French. Ten students from Hubbard participated in the NJDOE sponsored Stamp Project during Spring 2008.

Grades 9-12

Ten World Language credits are required for high school graduation. Students can choose from French or Spanish. Each language offers a variety of courses that students can take depending on their proficiency in the language and academic progress. A special track that offers Spanish for Native Speakers has been implemented to meet the needs of our growing population of Spanish speaking students in the district. In addition, Advanced Placement Spanish has been added to the Spanish course offering at Plainfield High School for the year 2009-2010.

The Bilingual/ESL/WL office implemented and offered the following programs and trainings for the 2008-2009 school years:

Dual Language Monthly training Sessions - Training and follow-up sessions on instituting the Dual Language Program for Washington School, Evergreen School, and Stillman Elementary School was provided by our District Dual Language Consultant Elizabeth Willaum.

Universal Design for Learning - (partnership/collaboration with Rutgers) to provide instructional staff with methods/strategies/interventions to differentiate instruction in their classrooms. Bilingual and ESL staff attended during the 2008-09 school year and will continue in SY 2009-2010.

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

Spanish Conversation Lessons for Teachers/Staff and School employees. Summer 2007 and SY 2008 Spanish Conversational lessons were offered to 15-20 teachers and staff. The Intent was to train district staff in basic Spanish conversational skills needed in an educational setting.

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

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

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

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

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

4) INTERNAL ACCOUNTING CONTROLS

Management of the District is responsible for establishing and maintaining an internal control structure to ensure that the assets of the District are protected from loss, theft or misuse, and to ensure that adequate accounting data are compiled to allow for the preparation of the Basic Financial Statements in conformity with accounting principles generally accepted in the United States of America (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable

assurance recognizes that: (1) the cost of a control should not exceed the benefit likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal and state financial assistance, the District is also responsible for ensuring that an adequate control structure is in place to maintain compliance with applicable laws and regulations related to those programs. The internal control structure is subject to periodic evaluation by the District management.

As part of the District's Single Audit described earlier, tests are conducted to determine the adequacy of the internal control structure, including that portion related to federal and state financial assistance programs as well as to determine that the District has complied with applicable laws and regulations.

5) BUDGETARY CONTROLS

In addition to internal accounting controls, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the voters of the municipality. Annual appropriated budgets are adopted for the General Fund, the Special Revenue Fund, and the Debt Service Fund. Project-length budgets are approved for the capital improvements accounted for in the Capital Projects Fund. The final budget amount as amended for the fiscal year is reflected in the Financial section.

An encumbrance accounting system is used to record outstanding purchase commitments on a line-item basis. Open encumbrances at year-end are either canceled or are included as re-appropriation of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as reservations of fund balance at June 30.

6) ACCOUNTING SYSTEM AND REPORTS

The District continued the implementation of Governmental Accounting Standard Board (GASB) Statement 34 requirements during the fiscal year ended June 30, 2010. 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

Independent Audit 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,



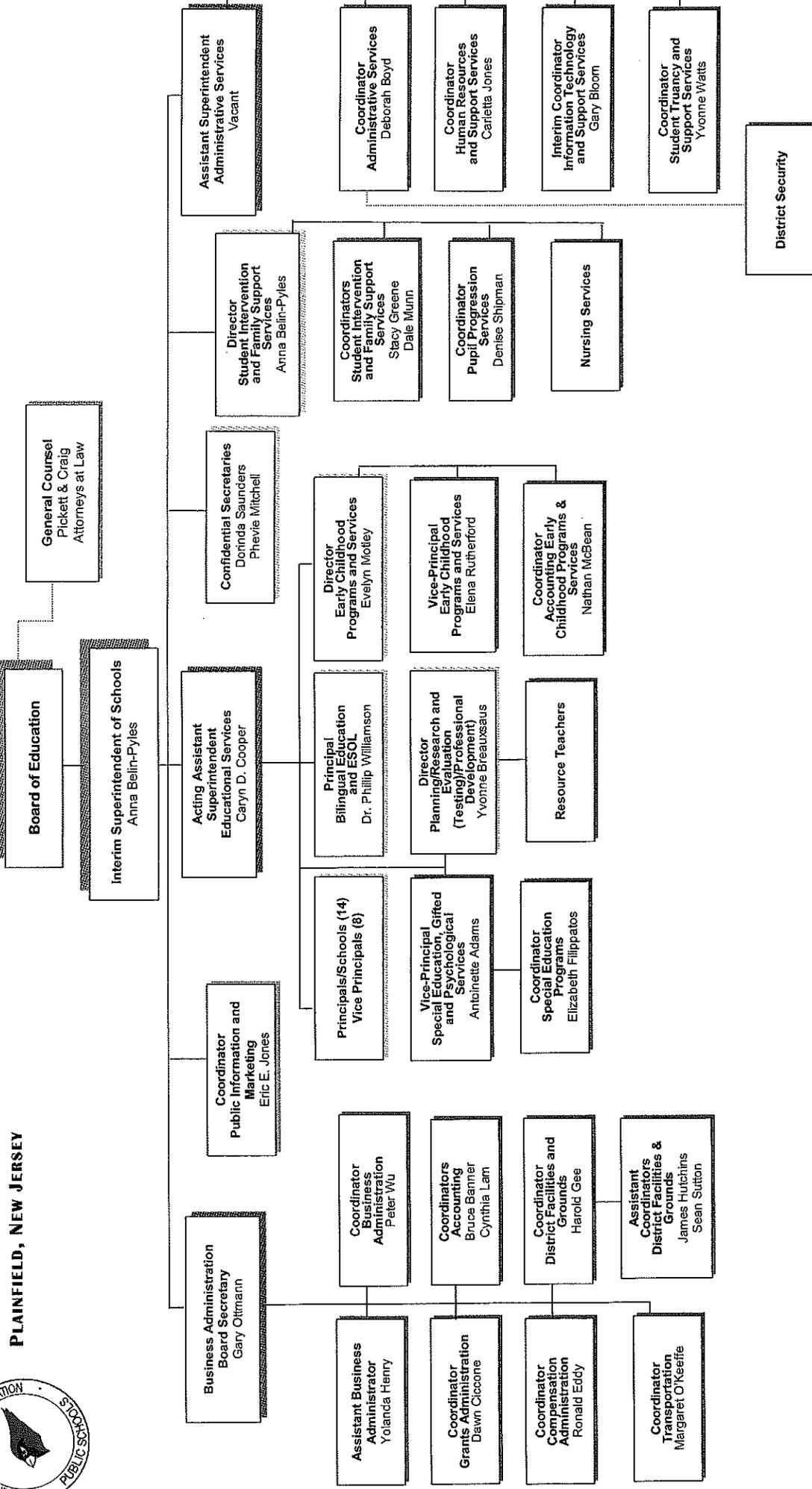
Anna Belin-Pyles,
Interim Superintendent of Schools



Gary L. Ottmann
School Business Administrator/
Board Secretary



PLAINFIELD PUBLIC SCHOOLS PLAINFIELD, NEW JERSEY



October 21, 2010

PLAINFIELD BOARD OF EDUCATION
Plainfield, New Jersey

ROSTER OF OFFICIALS
AT JUNE 30, 2011

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

Other Officials

Mrs. Anna Belin-Pyles, Interim Superintendent of Schools

Mr. Gary L. Ottmann, School Business Administrator

Ms. Caryn Cooper, Interim Assistant Superintendent of Educational Services

PLAINFIELD BOARD OF EDUCATION

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CINDY JANACEK, CPA, RMA
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EDWARD N. KERE, CPA

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Plainfield Board of Education as of and for the fiscal year ended June 30, 2011, which collectively comprise the Board of Education's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Board of Education's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States and audit requirements as prescribed by the Division of Finance and Regulatory Compliance, Department of Education, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plainfield Board of Education's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Plainfield Board of Education as of June 30, 2011, and the respective changes in financial position and cash flows, where applicable, thereof for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America.

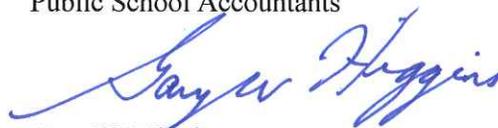
In accordance with Government Auditing Standards, we have also issued our report dated November 29, 2011 on our consideration of the Plainfield Board of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Plainfield Board of Education's basic financial statements as a whole. The introductory section, combining fund financial statements, financial schedules and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations" and New Jersey OMB's Circular 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid", and are also not a required part of the basic financial statements. The combining fund financial statements and schedules of expenditures of federal awards and 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. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole. The introductory section, financial schedules and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.



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



Gary W. Higgins
Public School Accountant
PSA Number CS00814

Fair Lawn, New Jersey
November 29, 2011

MANAGEMENT'S DISCUSSION AND ANALYSIS

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

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, 2011. 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 (2010-2011) and the prior year (2009-2010) is required to be presented in the MD&A.

Financial Highlights

Key financial highlights for 2011 are as follows

- In total, net assets increased \$2,595,470. Net assets of governmental activities increased \$2,542,914, which represents a 7.17% increase over the June 30, 2010 net assets as adjusted. Net assets of the business-type activities, which represents food service, increased \$52,556 or 8.07% from the June 30, 2010 net assets, as adjusted.
- General Revenues accounted for \$114,949,447 or 70.88% of all revenues. Program specific revenues in the form of charges for services and operating grants and contributions accounted for \$47,222,479 or 29.12% of total revenues of \$162,171,926.
- The School District had \$159,576,456 in expenses: only \$47,222,479 of these expenses was offset by program specific charges for services, grants or contributions. General revenues (primarily unrestricted state aid and property taxes) of \$114,949,447 were adequate to provide for these programs.

Using the Basic Financial Statements

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

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

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Reporting the School District as a Whole

Statement of Net Assets and the Statement of Activities

While this report contains the large number of funds used by the School District to provide programs and activities, the view of the School district as a whole looks at all financial transactions-and ask the question, "How did we do financially during fiscal year ended June 30, 2011?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting system used by most private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash was received or paid.

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

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

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

Reporting the School District's Most Significant Funds

Fund Financial Statements

Fund financial reports provide detailed information about the School District's funds. The School District uses many funds to account for a multitude of financial transactions. The School District's governmental funds are the general fund, special revenue fund, capital projects fund, and debt service fund. Each of these funds is more fully described in the Notes to the Basic Financial Statements.

Governmental Funds

Most of the School District's activities are reported in governmental funds, which focus on how monies flows into and out of those funds and the balances left at year-end available for spending in the future years. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School district's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent in the near future to finance educational programs. The relationship, or differences, between governmental activities reported in the Statement of Net Assets and the Statement of Activities and the governmental funds are reconciled in the financial statements.

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Enterprise Fund

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

The School District as a Whole

The Statement of Net Assets provides the perspective of the District as a whole. Table A-1 provides a summary of the District's net assets as of June 30, 2011 and 2010.

**Table A-1
Statement of Net Assets
as of June 30, 2011 and 2010**

	Governmental Activities		Business-Type Activities		Total	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
Assets						
Current and Other Assets	\$ 9,099,947	\$ 12,057,832	\$ 706,819	\$ 568,852	\$ 9,806,766	\$ 12,626,684
Capital Assets, Net	<u>76,705,479</u>	<u>79,172,716</u>	<u>274,346</u>	<u>13,383</u>	<u>76,979,825</u>	<u>79,186,099</u>
Total Assets	<u>85,805,426</u>	<u>91,230,548</u>	<u>981,165</u>	<u>582,235</u>	<u>86,786,591</u>	<u>91,812,783</u>
Liabilities:						
Other Liabilities	17,746,853	22,220,397	277,422	229,724	18,024,275	22,450,121
Long-Term Liabilities	<u>30,045,677</u>	<u>31,227,509</u>	-	-	<u>30,045,677</u>	<u>31,227,509</u>
Total Liabilities	<u>47,792,530</u>	<u>53,447,906</u>	<u>277,422</u>	<u>229,724</u>	<u>48,069,952</u>	<u>53,677,630</u>
Net Assets:						
Invested in Capital Assets,						
Net of Related Debt	49,472,499	50,723,940	274,346	13,383	49,746,845	50,737,323
Restricted	193,992	221,081			193,992	221,081
Unrestricted	<u>(11,653,595)</u>	<u>(13,162,379)</u>	<u>429,397</u>	<u>339,128</u>	<u>(11,224,198)</u>	<u>(12,823,251)</u>
Total Net Assets	<u>\$ 38,012,896</u>	<u>\$ 37,782,642</u>	<u>\$ 703,743</u>	<u>\$ 352,511</u>	<u>\$ 38,716,639</u>	<u>\$ 38,135,153</u>

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

The School District as a Whole (Continued)

Table A-2 shows changes in net assets for the fiscal year ended June 30, 2011 and 2010.

**Table A-2
Change in Net Assets
For the Fiscal Years Ended June 30, 2011 and 2010**

	Governmental		Business-Type		Total	
	Activities		Activities			
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
Revenues						
Program Revenues						
Charges for Services	\$ 416,825	\$ 304,443	\$ 764,949	\$ 769,634	\$ 1,181,774	\$ 1,074,077
Operating Grants and Contributions	42,205,944	53,775,546	2,855,504	2,708,120	45,061,448	56,483,666
Capital Grants and Contributions	979,257	1,330,858			979,257	1,330,858
General Revenues						
Property Taxes	23,134,119	20,948,782			23,134,119	20,948,782
Grants and Entitlements	90,826,017	78,708,659			90,826,017	78,708,659
Other	988,346	1,244,019	965	801	989,311	1,244,820
Total Revenues	<u>158,550,508</u>	<u>156,312,307</u>	<u>3,621,418</u>	<u>3,478,555</u>	<u>162,171,926</u>	<u>159,790,862</u>
Program Expenses						
Instruction						
Regular	54,812,445	56,137,039			54,812,445	56,137,039
Special Education	18,635,670	17,768,651			18,635,670	17,768,651
Other Instruction	9,981,302	8,535,819			9,981,302	8,535,819
School Sponsored Activities and Athletics	1,070,958	1,090,653			1,070,958	1,090,653
Support Services						
Student and Instruction Related Services	34,236,534	35,447,571			34,236,534	35,447,571
General Administration Services	2,645,905	2,013,624			2,645,905	2,013,624
School Administration Services	5,767,543	6,186,896			5,767,543	6,186,896
Plant Operations and Maintenance	18,053,620	17,715,587			18,053,620	17,715,587
Pupil Transportation	4,887,235	4,497,966			4,887,235	4,497,966
Business/Central Services	4,801,026	5,187,964			4,801,026	5,187,964
Interest on Long-Term Debt	1,115,356	1,092,465			1,115,356	1,092,465
Food Service	-	-	3,568,862	3,257,255	3,568,862	3,257,255
Total Expenses	<u>156,007,594</u>	<u>155,674,235</u>	<u>3,568,862</u>	<u>3,257,255</u>	<u>159,576,456</u>	<u>158,931,490</u>
Change in Net Assets	2,542,914	638,072	52,556	221,300	2,595,470	859,372
Beginning of Year, Net Assets	37,782,642	37,144,570	352,511	131,211	38,135,153	37,275,781
Prior Period Adjustment	(2,312,660)	-	298,676	-	(2,013,984)	-
Beginning of Year, Net Assets, Adjusted	<u>35,469,982</u>	<u>37,144,570</u>	<u>651,187</u>	<u>131,211</u>	<u>36,121,169</u>	<u>37,275,781</u>
End of Year, Net Assets	<u>\$ 38,012,896</u>	<u>\$ 37,782,642</u>	<u>\$ 703,743</u>	<u>\$ 352,511</u>	<u>\$ 38,716,639</u>	<u>\$ 38,135,153</u>

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Governmental Activities

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. Table A-3 shows the total cost of services and the net cost of services. The net cost shows the financial burden that was placed on the District's taxpayers by each of these functions.

**Table A-3
Total and Net Cost of Governmental Activities**

	Total Cost of Services		Net Cost of Services	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
Program Expenses				
Instruction				
Regular	54,812,445	\$ 56,137,039	\$ 47,986,591	\$ 45,728,583
Special Education	18,635,670	17,768,651	9,928,459	8,801,670
Other Instruction	9,981,302	8,535,819	6,747,982	6,431,171
School Sponsored Activities and Athletics	1,070,958	1,090,653	964,893	326,364
Support Services				
Student and Instruction Related Services	34,236,534	35,447,571	13,031,000	12,282,779
General Administration Services	2,645,905	2,013,624	2,487,132	1,296,665
School Administration Services	5,767,543	6,186,896	5,227,793	5,431,959
Plant Operations and Maintenance	18,053,620	17,715,587	16,234,859	13,957,605
Pupil Transportation	4,887,235	4,497,966	4,713,839	3,392,723
Business/Central Services	4,801,026	5,187,964	3,967,664	1,521,404
Interest on Long-Term Debt	1,115,356	1,092,465	1,115,356	1,092,465
Total Governmental Activities	<u>\$ 156,007,594</u>	<u>\$ 155,674,235</u>	<u>\$ 112,405,568</u>	<u>\$ 100,263,388</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

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

servicing the debt of the School District.

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 \$158,550,508 and \$156,312,307 for the years ended June 30, 2011 and 2010, respectively. Property taxes made up 15% and 13% of revenues for governmental activities for the Plainfield Board of Education for fiscal years 2011 and 2010, respectively. Federal, State, and local grants accounted for another 84% and 86% of revenue for the years ended June 30, 2011 and 2010, respectively.

Business - Type Activities

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

- Food Service revenues exceeded expenses by \$52,556.
- Charges for services represent \$764,949 or 21.12% 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 \$2,855,504 or 78.80% of revenue.

School District's Funds

Information about the School District's major funds follows this report. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues of \$158,550,508 and \$156,319,278 and expenditures of \$157,623,633 and \$157,692,406 for the fiscal year ended June 30, 2011 and 2010, 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, 2011**

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, 2011 and 2010:

**Table A-4
Summary of Governmental Fund Revenues
For the Fiscal Years Ended June 30, 2011 and 2010**

	<u>Year Ended June 30, 2011</u>	<u>Year Ended June 30, 2010</u>	<u>Increase/ (Decrease)</u>	<u>Percentage Change</u>
Revenues				
Local Sources	\$ 24,646,598	\$ 22,583,232	\$ 2,063,366	9.1%
State Sources	123,333,312	114,189,953	9,143,359	8.0%
Federal Sources	<u>10,570,598</u>	<u>19,546,093</u>	<u>(8,975,495)</u>	<u>-45.9%</u>
Total Revenues	<u>\$ 158,550,508</u>	<u>\$ 156,319,278</u>	<u>\$ 2,231,230</u>	<u>1.4%</u>

The following schedule presents a summary of governmental funds expenditures for the fiscal years ended June 30, 2011 and 2010:

**Table A-5
Summary of Governmental Fund Expenditures
For the Fiscal Years Ended June 30, 2011 and 2010**

	<u>Year Ended June 30, 2011</u>	<u>Year Ended June 30, 2010</u>	<u>Increase/ (Decrease)</u>	<u>Percentage Change</u>
Expenditures				
Instruction	\$ 83,204,955	\$ 82,344,885	\$ 860,070	1.0%
Support Services	70,079,126	70,205,877	(126,751)	-0.2%
Capital Outlay	1,970,140	2,770,660	(800,520)	-28.9%
Debt Service	<u>2,369,412</u>	<u>2,370,984</u>	<u>(1,572)</u>	<u>-0.1%</u>
Total Expenditures	<u>\$ 157,623,633</u>	<u>\$ 157,692,406</u>	<u>\$ (68,773)</u>	<u>0.0%</u>

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

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, 2011 and 2010, the School District had invested in Construction in Progress, Buildings and Building Improvements and Machinery and Equipment as reflected on Table A-6:

**Table A-6
Capital Assets
as of June 30, 2011 and 2010**

	<u>2011</u>	<u>2010</u>
Land	\$ 1,776,334	\$ 1,776,334
Construction in Progress	6,511,095	34,616,942
Land Improvements	3,918,260	3,918,260
Building and Building Improvements	86,476,511	57,171,550
Machinery and Equipment	<u>4,967,796</u>	<u>4,196,770</u>
	103,649,996	101,679,856
Less: Accumulated Depreciation	<u>(26,944,517)</u>	<u>(24,819,800)</u>
Capital Assets, Net	<u>\$ 76,705,479</u>	<u>\$ 76,860,056</u>

Overall, capital assets decreased \$154,577 from fiscal year 2010 to fiscal year 2011. The decrease in capital assets is due to current year depreciation exceeding capital outlay in the current period primarily to the updated appraisal report at June 30, 2011. 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, 2011**

Debt Administration

At June 30, 2011 and 2010, the School District had \$32,875,987 and \$34,662,809 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, 2011 and 2010**

	<u>2011</u>	<u>2010</u>
Bonds Payable, Net	\$ 27,126,612	\$ 28,274,797
Intergovernmental Loans	304,713	399,557
Compensated Absences	1,937,009	1,875,812
Deferred Pension Obligation	677,343	677,343
Claims Payable	438,645	1,374,116
Accrued Liability for Insurance Claims	<u>2,391,665</u>	<u>2,061,184</u>
Total	<u>\$ 32,875,987</u>	<u>\$ 34,662,809</u>

At June 30, 2011, the School District's remaining legal debt margin was \$107,287,061. Additional information pertaining to the District's long-term debt can be found in Note 4 to the basic financial statements.

For the Future

The District is required to budget approximately \$3 million of fund balance in the 2011/2012 and 2012/2013 budgets. The District must continue to look at alternatives to the reliance on the utilization of prior year fund balance for future budgets.

Contacting the School District's Financial Management

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

BASIC FINANCIAL STATEMENTS

**PLAINFIELD BOARD OF EDUCATION
STATEMENT OF NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS			
Cash and Cash Equivalents	\$ 3,338,749	\$ 342,378	\$ 3,681,127
Cash held by Trustee	275,139		275,139
Receivables, net	4,891,362	194,410	5,085,772
Other Accounts Receivable	395,790	140,763	536,553
Due from Other Funds	562		562
Deferred Charges	198,345		198,345
Inventory		29,268	29,268
Capital Assets, net			
Not Being Depreciated	8,287,429		8,287,429
Being Depreciated	<u>68,418,050</u>	<u>274,346</u>	<u>68,692,396</u>
Total Assets	<u>85,805,426</u>	<u>981,165</u>	<u>86,786,591</u>
LIABILITIES			
Payable to State Government	140,710		140,710
Intergovernmental Payable	56,186		56,186
Accrued Liability for Insurance Claims	2,013,238		2,013,238
Claims Payable	4,185,563		4,185,563
Accounts Payable	3,952,166	273,651	4,225,817
Accrued Salaries and Wages	4,271,544		4,271,544
Accrued Interest Payable	490,900		490,900
Unearned Revenue	2,636,546	3,771	2,640,317
Noncurrent Liabilities			
Due Within One Year	1,821,236		1,821,236
Due Beyond One Year	<u>28,224,441</u>	<u>-</u>	<u>28,224,441</u>
Total Liabilities	<u>47,792,530</u>	<u>277,422</u>	<u>48,069,952</u>
NET ASSETS			
Invested in Capital Assets, net of related debt Restricted	49,472,499	274,346	49,746,845
Debt Service	193,992		193,992
Unrestricted	<u>(11,653,595)</u>	<u>429,397</u>	<u>(11,224,198)</u>
Total Net Assets	<u>\$ 38,012,896</u>	<u>\$ 703,743</u>	<u>\$ 38,716,639</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, 2011

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities							
Instruction							
Regular	\$ 54,812,445	\$ 416,825	\$ 6,409,029		\$ (47,986,591)	\$	\$ (47,986,591)
Special Education	18,635,670		8,707,211		(9,928,459)		(9,928,459)
Other Instruction	9,981,302		3,233,320		(6,747,982)		(6,747,982)
School Sponsored Activities and Athletics	1,070,958		106,065		(964,893)		(964,893)
Support Services							
Student and Instruction Related Svcs.	34,236,534		21,205,534		(13,031,000)		(13,031,000)
General Administration Services	2,645,905		158,773		(2,487,132)		(2,487,132)
School Administration Services	5,767,543		539,750		(5,227,793)		(5,227,793)
Plant Operations and Maintenance	18,053,620		839,504	\$ 979,257	(16,234,859)		(16,234,859)
Pupil Transportation	4,887,235		173,396		(4,713,839)		(4,713,839)
Business/Central Services	4,801,026		833,362		(3,967,664)		(3,967,664)
Interest on Long-Term Debt	1,115,356				(1,115,356)		(1,115,356)
Total Governmental Activities	156,007,594	416,825	42,205,944	979,257	(112,405,568)	-	(112,405,568)
Business-Type Activities							
Food Service	3,568,862	764,949	2,855,504	-		\$ 51,591	51,591
Total Business-Type Activities	3,568,862	764,949	2,855,504	-	-	51,591	51,591
Total Primary Government	\$159,576,456	\$ 1,181,774	\$ 45,061,448	\$ 979,257	(112,405,568)	51,591	(112,353,977)

PLAINFIELD BOARD OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Net (Expense) Revenue and Changes in Net Assets		
	Governmental Activities	Business-Type Activities	Total
General Revenues:			
Property Taxes, Levied for General Purposes	\$ 21,848,819	\$	\$ 21,848,819
Taxes Levied for Debt Service	1,285,300		1,285,300
Restricted State Aid for Debt Service Purposes	1,057,023		1,057,023
Federal and State Aid - Unrestricted	89,768,994		89,768,994
Interest Earnings	28,844	\$ 965	29,809
Miscellaneous Income	959,502		959,502
Total General Revenues and Special Items	114,948,482	965	114,949,447
Change in Net Assets	2,542,914	52,556	2,595,470
Net Assets, Beginning of Year	37,782,642	352,511	38,135,153
Prior Period Adjustments	(2,312,660)	298,676	(2,013,984)
Net Assets, Beginning of Year, Adjusted	35,469,982	651,187	36,121,169
Net Assets, End of Year	\$ 38,012,896	\$ 703,743	\$ 38,716,639

FUND FINANCIAL STATEMENTS

**PLAINFIELD BOARD OF EDUCATION
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2011**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and Cash Equivalents	\$ 3,102,946	\$ 41,811		\$ 193,992	\$ 3,338,749
Cash Held by Trustee	275,139				275,139
Receivables From Other Governments	581,223	3,568,139	\$ 742,000		4,891,362
Other Receivables	336,237	59,553			395,790
Due from Other Funds	<u>2,320,366</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,320,366</u>
 Total Assets	 <u>\$ 6,615,911</u>	 <u>\$ 3,669,503</u>	 <u>\$ 742,000</u>	 <u>\$ 193,992</u>	 <u>\$ 11,221,406</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 3,075,500	\$ 876,666			\$ 3,952,166
Accrued Salaries and Wages	4,044,848	226,696			4,271,544
Due to Other Funds		1,607,921	\$ 711,883		2,319,804
Accrued Liability for Insurance Claims	2,013,238				2,013,238
Claims Payable	1,355,253				1,355,253
Deferred Revenue	14,895	2,591,534	30,117		2,636,546
Intergovernmental Accounts Payable -Other	56,186				56,186
Payable to State Government	<u>-</u>	<u>140,710</u>	<u>-</u>	<u>-</u>	<u>140,710</u>
 Total Liabilities	 <u>10,559,920</u>	 <u>5,443,527</u>	 <u>742,000</u>	 <u>-</u>	 <u>16,745,447</u>
Fund Balances					
Restricted					
Excess Surplus	1,448,998				1,448,998
Special Revenue Fund		(1,774,024)			(1,774,024)
Debt Service Fund				193,992	193,992
Committed					
Year End Encumbrances	259,000				259,000
Assigned					
Designated for Subsequent Year's Expenditures	1,300,000				1,300,000
Unassigned	<u>(6,952,007)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,952,007)</u>
 Total Fund Balances	 <u>(3,944,009)</u>	 <u>(1,774,024)</u>	 <u>-</u>	 <u>193,992</u>	 <u>(5,524,041)</u>
 Total Liabilities and Fund Balances	 <u>\$ 6,615,911</u>	 <u>\$ 3,669,503</u>	 <u>\$ 742,000</u>	 <u>\$ 193,992</u>	

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$103,649,996 and the accumulated depreciation is \$26,944,517. 76,705,479

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). (33,168,542)

Net Assets of Governmental Activities (Exhibit A) \$ 38,012,896

PLAINFIELD BOARD OF EDUCATION
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
REVENUES					
Local Sources					
Property Taxes	\$ 21,848,819			\$ 1,285,300	\$ 23,134,119
Tuition	416,825				416,825
Interest	28,844				28,844
Miscellaneous	959,502	\$ 107,308	-	-	1,066,810
Total - Local Sources	<u>23,253,990</u>	<u>107,308</u>	<u>-</u>	<u>1,285,300</u>	<u>24,646,598</u>
State Sources					
Federal Sources	102,451,635	18,845,397	\$ 979,257	1,057,023	123,333,312
	<u>2,257,644</u>	<u>8,312,954</u>	<u>-</u>	<u>-</u>	<u>10,570,598</u>
Total Revenues	<u>127,963,269</u>	<u>27,265,659</u>	<u>979,257</u>	<u>2,342,323</u>	<u>158,550,508</u>
EXPENDITURES					
Current					
Instruction					
Regular Instruction	52,833,934	576,529			53,410,463
Special Education Instruction	16,031,151	2,661,302			18,692,453
Other Instruction	7,899,895	2,126,072			10,025,967
School Sponsored Activities and Cocurricular Instruction	1,076,072				1,076,072
Support Services					
Student and Instruction Related Services	13,746,362	20,524,250			34,270,612
School Administration Services	5,800,260				5,800,260
General Administration Services	2,540,304				2,540,304
Business / Central Services	4,824,909				4,824,909
Plant Operations and Maintenance	17,933,345				17,933,345
Pupil Transportation	4,709,696				4,709,696
Debt Service					
Principal				1,174,844	1,174,844
Interest and Other Charges				1,194,568	1,194,568
Capital Outlay	861,733	129,150	979,257	-	1,970,140
Total Expenditures	<u>128,257,661</u>	<u>26,017,303</u>	<u>979,257</u>	<u>2,369,412</u>	<u>157,623,633</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(294,392)</u>	<u>1,248,356</u>	<u>-</u>	<u>(27,089)</u>	<u>926,875</u>
OTHER FINANCING SOURCES (USES)					
Transfer In - SBB and Preschool	1,669,306				1,669,306
Transfer Out - Special Revenue Fund - Preschool	(335,880)				(335,880)
Transfer In - Special Revenue Fund - Preschool		335,880			335,880
Transfer Out - SBB and Preschool	-	(1,669,306)	-	-	(1,669,306)
Total Other Financing Sources and Uses	<u>1,333,426</u>	<u>(1,333,426)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,039,034	(85,070)	-	(27,089)	926,875
Fund Balance (Deficit), Beginning of Year	<u>(4,983,043)</u>	<u>(1,688,954)</u>	<u>-</u>	<u>221,081</u>	<u>(6,450,916)</u>
Fund Balance (Deficit), End of Year	<u>\$ (3,944,009)</u>	<u>\$ (1,774,024)</u>	<u>\$ -</u>	<u>\$ 193,992</u>	<u>\$ (5,524,041)</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, 2011**

Total net change in fund balances - governmental funds (Exhibit B-2) \$ 926,875

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

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

Capital Outlay	\$ 1,970,140	
Depreciation Expense	<u>(2,124,717)</u>	
		(154,577)

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

Principal Repayments		
Serial Bonds	1,080,000	
Loans	<u>94,844</u>	
		1,174,844

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	11,027	
Amortization of Original Issue Premium	135,379	
Amortization of Deferred Amount on Refunding	(67,194)	
Amortization of Debt Issuance Costs	(27,233)	
Increase in Compensated Absences	<u>(61,197)</u>	
		(9,218)

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	(330,481)	
Claims Payable	<u>935,471</u>	
		<u>604,990</u>

Change in net assets of governmental activities **\$ 2,542,914**

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

**PLAINFIELD BOARD OF EDUCATION
 PROPRIETARY FUND
 STATEMENT OF NET ASSETS
 JUNE 30, 2011**

		Business-Type Activities Enterprise Fund <u>Food Services</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$	342,378
Intergovernmental Receivable		
State		3,313
Federal		191,097
Other Accounts Receivables		140,763
Inventory		<u>29,268</u>
Total Current Assets		<u>706,819</u>
Capital Assets		
Equipment		892,556
Less: Accumulated Depreciation		<u>(618,210)</u>
Total Capital Assets		<u>274,346</u>
Total Assets		<u>981,165</u>
LIABILITIES		
Current Liabilities		
Accounts Payable		273,651
Unearned Revenue		<u>3,771</u>
Total Current Liabilities		<u>277,422</u>
NET ASSETS		
Invested in Capital Assets, net of related debt		274,346
Unrestricted		<u>429,397</u>
Total Net Assets	\$	<u><u>703,743</u></u>

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

**PLAINFIELD BOARD OF EDUCATION
 PROPRIETARY FUND
 STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN FUND NET ASSETS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
OPERATING REVENUES	
Charges for Services	
Daily Sales-Reimbursable Programs	\$ 272,931
Daily Sales-Non-Reimbursable Programs	471,977
Miscellaneous Revenues	<u>20,041</u>
 Total Operating Revenues	 <u>764,949</u>
OPERATING EXPENSES	
Cost of Sales	1,421,906
Salaries and Benefits	1,257,050
Supplies and Materials	200,342
Insurance	79,929
Summer Program Costs	167,512
Depreciation	44,526
Management Company Fee and Allowance	336,679
Miscellaneous Expenditures	<u>60,918</u>
 Total Operating Expenses	 <u>3,568,862</u>
 Operating Loss	 <u>(2,803,913)</u>
NONOPERATING REVENUES	
State Sources	
School Lunch Program	40,072
Federal Sources	
National School Breakfast Program	356,116
National School Lunch Program	2,182,061
Fresh Fruit & Vegetable Program	78,542
Snack Program	52,069
Summer Food Program	146,644
Interest Revenue	<u>965</u>
 Total Nonoperating Revenues	 <u>2,856,469</u>
 Change in Net Assets	 <u>52,556</u>
 Net Assets, Beginning of Year	 352,511
 Prior Period Adjustment	 <u>298,676</u>
 Net Assets, Beginning of Year, Adjusted	 <u>651,187</u>
 Net Assets, End of Year	 <u>\$ 703,743</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, 2011**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
Cash Flows from Operating Activities	
Cash Received from Customers	\$ 707,806
Cash Payments for Salaries and Benefits	(1,257,050)
Cash Payments to Suppliers for Goods and Services	<u>(1,953,050)</u>
Net Cash Used by Operating Activities	<u>(2,502,294)</u>
Cash Flows from Noncapital Financing Activities	
Cash Received from State and Federal Subsidy Reimbursements	<u>2,564,926</u>
Net Cash Provided by Noncapital Financing Activities	<u>2,564,926</u>
Cash Flows from Capital and Related Financing Activities	
Acquisition of Capital Assets	<u>(6,813)</u>
Net Cash Used for Capital and Related Financing Activities	<u>(6,813)</u>
Cash Flows from Investing Activities	
Interest on Investments	<u>965</u>
Net Cash Provided by Investing Activities	<u>965</u>
Net Increase in Cash and Cash Equivalents	56,784
Cash and Cash Equivalents, Beginning of Year	<u>285,594</u>
Cash and Cash Equivalents, End of Year	<u>\$ 342,378</u>
Reconciliation of Operating Loss to Net Cash Used for Operating Activities	
Operating Loss	\$ <u>(2,803,913)</u>
Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities	
Depreciation	44,526
USDA Commodities	239,657
Change in Assets and Liabilities	
(Increase)/Decrease in Other Accounts Receivable	(57,143)
Increase/(Decrease) in Accounts Payable	68,055
(Increase)/Decrease in Inventory	<u>6,524</u>
Total Adjustments	<u>301,619</u>
Net Cash Used for Operating Activities	<u>\$ (2,502,294)</u>
Non-Cash Financing Activities	
National School Lunch Program (Food Distribution)	<u>\$ 219,300</u>

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

**PLAINFIELD BOARD OF EDUCATION
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET ASSETS
JUNE 30, 2011**

	<u>Unemployment Compensation Insurance Fund</u>	<u>Agency Fund</u>
ASSETS		
Cash and Cash Equivalents	\$ 1,283,822	\$ 804,255
Total Assets	<u>\$ 1,283,822</u>	<u>\$ 804,255</u>
LIABILITIES		
Payroll Deductions and Withholdings		\$ 679,951
Due to Student Groups		123,742
Due to Other Funds		562
Intergovernmental Payable	<u>\$ 149,226</u>	<u>-</u>
Total Liabilities	<u>149,226</u>	<u>\$ 804,255</u>
NET ASSETS		
Reserved For Claims	<u>\$ 1,134,596</u>	

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

**PLAINFIELD BOARD OF EDUCATION
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2011**

	<u>Unemployment Compensation Insurance Fund</u>
ADDITIONS	
Interest on Deposits	\$ 9,339
Board Contribution	547,024
Employee Contributions	<u>185,374</u>
Total Additions	<u>741,737</u>
DEDUCTIONS	
Unemployment Claims	<u>938,987</u>
Total Deductions	<u>938,987</u>
Change in Net Assets	(197,250)
Net Assets, Beginning of Year	<u>1,331,846</u>
Net Assets, End of Year	<u><u>\$ 1,134,596</u></u>

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

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

B. Basic Financial Statements

The basic financial statements include both district-wide financial statements (based on the District as a whole) and fund financial statements. Both the district-wide and fund financial statements categorize activities as either governmental activities or business-type activities.

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

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

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements (Continued)

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

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

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

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

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. Grants and similar awards are recognized as revenue as soon as all eligibility requirements imposed by the grantor or provider have been met. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

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

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

The *capital projects fund* accounts for the proceeds from the sale of bonds, lease purchases and other revenues used for the acquisition or construction of major capital facilities and other capital assets.

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 BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Assets or Equity

1. Deposits and Investments

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

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

2. Receivables and Payables

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

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

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

Tuition Expenditures - Tuition charges for the fiscal years 2009-2010 and 2010-2011 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.

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

3. Inventories

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

Food Service Fund inventories, exclusive of the federal commodities, are valued at cost, using the first-in first-out (FIFO) method. The United States Department of Agriculture (USDA) commodity portion of the Food Service Fund inventory consists of food donated by the USDA. It is valued at estimated market prices by the USDA. The amount of unused commodities at year-end is reported as unearned revenue.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Property, plant, and equipment of the primary government is depreciated using the straight line method over the following estimated useful lives:

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

5. *Compensated Absences*

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

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

6. *Long-term obligations*

In the district-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Gains and losses resulting from debt refundings are also deferred and amortized over the life of the refunded bonds or new bonds whichever is less using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount and refunding gains or losses. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

7. *Fund Equity*

Beginning with fiscal year 2011, the District implemented GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions". The Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. This statement established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

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

Excess Surplus – This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2011 audited excess surplus that is required to be appropriated in the 2012/2013 original budget certified for taxes.

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

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

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

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

7. *Fund Equity (Continued)*

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

Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of fund balance appropriated in the adopted 2011/2012 District budget certified for taxes.

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

8. *Reclassifications*

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

NOTE 2 RECONCILIATION OF DISTRICT-WIDE AND FUND FINANCIAL STATEMENTS

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

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net assets – governmental activities as reported in the district-wide statement of net assets. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$33,168,542 difference are as follows:

Bonds payable	\$(26,630,000)
Less: Deferred charge on refunding (to be amortized as interest expense)	489,396
Less: Deferred charge for issuance costs (to be amortized over life of debt)	198,345
Less: Issuance premium (to be amortized as interest expense)	(986,008)
Accrued interest payable	(490,900)
Loans payable	(304,713)
Accrued liability for insurance claims	(2,391,665)
Compensated absences	(1,937,009)
Deferred Pension Obligations	(677,343)
Claims payable	<u>(438,645)</u>
Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net assets - governmental activities</i>	<u>\$(33,168,542)</u>

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

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 and is voted upon at the annual school election on the third Tuesday in April. Budget adoptions and amendments are recorded in the District's board minutes. The budget is amended by the Board of Trustees as needed throughout the year. The budget for revenues, other resources, other uses, and fund balances is prepared by fund source and amount. The budget for expenditures is prepared by fund, program, function, object and amount. The legal level of budgetary control is established at the line item account within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6:20-2A.2(m)1. The Board approved several budget transfers during 2010/2011. During 2010/2011 the Board increased the original budget by \$9,316,656. 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 unreserved/undesignated deficit fund balance of \$6,952,007 in the General Fund and \$1,774,024 in the Special Revenue Fund as of June 30, 2011 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 2010/2011 budgeted state aid payments in the subsequent fiscal year, the school district cannot recognize such payments on the GAAP (fund) financial statements until the year the State records the payable. Due to the timing difference of recording these delayed state aid payments, the General and Special Revenue Fund balance deficit 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 BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

B. Deficit Fund Equity (Continued)

Pursuant to NJSA 18A:22-44.2, any negative unreserved, undesignated (i.e., unassigned) general fund balance that is reported as a direct result of a delay in the payment of state aid until the following fiscal year, is not considered as a violation of New Jersey Statute or regulation and is not considered an item in need of corrective action. The District deficits in the GAAP (fund) financial statements of \$6,952,007 in the General Fund and \$1,774,024 in the Special Revenue Fund are equal to or less than (more than) the delayed state aid payments.

C. 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, 2011 is \$1,448,998. This amount of \$1,448,998 will be appropriated in the 2012/2013 original budget certified for taxes.

NOTE 4 DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Deposits

The Board's deposits are insured through either the Federal Deposit Insurance Corporation (FDIC), Securities Investor Protection Corporation (SIPC) or New Jersey's Governmental Unit Deposit Protection Act (GUDPA). The Board is required to deposit their funds in a depository which is protecting such funds pursuant to GUDPA. The New Jersey Governmental Unit Deposit Protection Act requires all banks doing business in the State of New Jersey to pledge collateral equal to at least 5% of the average amount of its public deposits and 100% of the average amount of its public funds in excess of 75% of its capital funds or \$200 million for all deposits not covered by the FDIC.

Bank balances are insured up to \$250,000 in the aggregate by the FDIC for each bank. SIPC replaces cash claims up to a maximum of \$250,000 for each failed brokerage firm. At June 30, 2011, the book value of the Board's deposits was \$6,044,343 and bank balances of the Board's cash and deposits amounted to \$9,590,708. The Board's deposits which are displayed on the balance sheets and statement of net assets as "cash and cash equivalents" are categorized as:

Depository Account

Insured	\$ 7,377,843
Uninsured and Collateralized	1,937,726
Uninsured and Uncollateralized	<u>275,139</u>
	<u>\$ 9,590,708</u>

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

A. Deposits and Investments (Continued)

Deposits (Continued)

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, 2011 the Board’s bank balance of \$2,212,865 was exposed to custodial credit risk as follows:

Depository Account

Uninsured and Collateralized:

Collateral held by pledging financial institution's trust department not in the Board's name	\$ 1,937,726
Uninsured and Uncollateralized	<u>275,139</u>
	<u>\$ 2,212,865</u>

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, 2011, the Board had no outstanding investments.

B. Receivables

Receivables as of June 30, 2011 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	\$ 581,223	\$ 3,568,139	\$ 742,000	\$ 194,410	\$ 5,085,772
Accounts	<u>336,237</u>	<u>59,553</u>	<u>-</u>	<u>140,763</u>	<u>536,553</u>
Gross Receivables	917,460	3,627,692	742,000	335,173	5,622,325
Less: Allowance for Uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Total Receivables	<u>\$ 917,460</u>	<u>\$ 3,627,692</u>	<u>\$ 742,000</u>	<u>\$ 335,173</u>	<u>\$ 5,622,325</u>

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

B. Receivables (Continued)

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

	<u>Unearned</u>
General Fund	
Prepaid Retiree Health Benefits	\$ 14,895
Special Revenue Fund	
Unencumbered grant draw downs	2,078,849
Grant draw downs reserved for encumbrances	512,685
Capital Projects Fund	
Unrealized School Facility Grants	<u>30,117</u>
 Total Deferred Revenue for Governmental Funds	 \$ <u>2,636,546</u>

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

C. Capital Assets

Capital asset activity for the year ended June 30, 2011 was as follows:

	Beginning <u>Balance</u>	Prior Period <u>Adjustment</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	Ending <u>Balance</u>
Governmental Activities:						
Capital assets, not being depreciated						
Land	\$ 1,776,334					\$ 1,776,334
Construction in Progress	<u>34,616,942</u>	<u>-</u>	<u>\$ 62,089</u>	<u>-</u>	<u>\$ (28,167,936)</u>	<u>6,511,095</u>
Total capital assets not being depreciated	<u>36,393,276</u>	<u>-</u>	<u>62,089</u>	<u>-</u>	<u>(28,167,936)</u>	<u>8,287,429</u>
Capital assets, being depreciated						
Land Improvements	4,184,153	\$ (265,893)				3,918,260
Buildings and Building Improvements	57,171,550		1,137,025		28,167,936	86,476,511
Machinery and Equipment	<u>4,569,325</u>	<u>(372,555)</u>	<u>771,026</u>	<u>-</u>	<u>-</u>	<u>4,967,796</u>
Total capital assets, being depreciated	<u>65,925,028</u>	<u>(638,448)</u>	<u>1,908,051</u>	<u>-</u>	<u>28,167,936</u>	<u>95,362,567</u>
Less accumulated depreciation for:						
Land Improvements	(2,613,787)	(51,738)	(148,321)			(2,813,846)
Buildings and Building Improvements	(17,667,079)	(1,654,661)	(1,608,505)			(20,930,245)
Machinery and Equipment	<u>(2,864,722)</u>	<u>32,187</u>	<u>(367,891)</u>	<u>-</u>	<u>-</u>	<u>(3,200,426)</u>
Total accumulated depreciation	<u>(23,145,588)</u>	<u>(1,674,212)</u>	<u>(2,124,717)</u>	<u>-</u>	<u>-</u>	<u>(26,944,517)</u>
Total capital assets, being depreciated, net	<u>42,779,440</u>	<u>(2,312,660)</u>	<u>(216,666)</u>	<u>-</u>	<u>28,167,936</u>	<u>68,418,050</u>
Government activities capital assets, net	<u>\$ 79,172,716</u>	<u>\$ (2,312,660)</u>	<u>\$ (154,577)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,705,479</u>
	Beginning <u>Balance</u>	Prior Period <u>Adjustment</u>	<u>Increases</u>	<u>Decreases</u>		Ending <u>Balance</u>
Business-Type Activities:						
Capital assets, being depreciated:						
Machinery and Equipment	\$ 502,982	\$ 382,761	\$ 6,813	-		\$ 892,556
Total capital assets being depreciated	<u>502,982</u>	<u>382,761</u>	<u>6,813</u>	<u>-</u>		<u>892,556</u>
Less accumulated depreciation for:						
Machinery and Equipment	(489,599)	(84,085)	(44,526)	-		(618,210)
Total accumulated depreciation	<u>(489,599)</u>	<u>(84,085)</u>	<u>(44,526)</u>	<u>-</u>		<u>(618,210)</u>
Total capital assets, being depreciated, net	<u>13,383</u>	<u>298,676</u>	<u>(37,713)</u>	<u>-</u>		<u>274,346</u>
Business-type activities capital assets, net	<u>\$ 13,383</u>	<u>\$ 298,676</u>	<u>\$ (37,713)</u>	<u>\$ -</u>		<u>\$ 274,346</u>

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

C. Capital Assets (Continued)

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

Governmental Activities:

Instruction	
Regular	\$ 1,620,294
 Total Instruction	 <u>1,620,294</u>
 Support Services	
Student and Instruction Related Services	42,217
General Administration	84,745
Operations and Maintenance of Plant	186,528
Transportation	<u>190,933</u>
 Total Support Services	 <u>504,423</u>
 Total Depreciation Expense - Governmental Activities	 <u>\$ 2,124,717</u>
 Business-Type Activities:	
Food Service Fund	\$ <u>44,526</u>
 Total Depreciation Expense-Business-Type Activities	 <u>\$ 44,526</u>

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2011, is as follows:

Due to/from other funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Special Revenue Fund	\$ 1,607,921
General Fund	Capital Projects Fund	711,883
General Fund	Agency Fund	<u>562</u>
		<u>\$ 2,320,366</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 except.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

D. 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	\$ 1,333,426	\$ 1,333,426
 Total transfers out	 \$ 1,333,426	 \$ 1,333,426

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

E. Long-Term Debt

General Obligation Bonds

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

Bonds payable at June 30, 2011 are comprised of the following issues:

\$27,940,000, 2009 Refunding Bonds, due in annual installments of \$1,100,000 to \$2,340,000 through August 1, 2026, interest at 2.00% to 5.00%	<u>\$26,630,000</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.

Loans payable at June 30, 2011 are comprised of the following:

Small Project Loan

\$1,147,500, 1993 Loan due in Semi-annual installments of \$77,924 to \$85,013 through July 15, 2013, interest at 5.288%	\$244,319
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**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

E. Long-Term Debt (Continued)

Intergovernmental Loan Payable (Continued)

Facility Program Loan

\$382,500, 1993 Loan due in Semi-annual installments with the annual amounts due of \$20,132, through July 15, 2013 interest at 1.50% \$ 60,394

\$304,713

The Board's schedule of principal and interest for long-term debt issued and outstanding is as follows:

Governmental Activities:

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>	
2012	\$ 1,100,000	\$ 1,156,816	\$ 98,056	\$ 11,614	\$ 2,366,486
2013	1,130,000	1,131,691	101,514	7,100	2,370,305
2014	1,155,000	1,100,242	105,143	2,399	2,362,784
2015	1,345,000	1,056,016			2,401,016
2016	1,390,000	1,008,961			2,398,961
2017-2021	7,990,000	4,021,456			12,011,456
2022-2026	10,180,000	1,819,360			11,999,360
2027	<u>2,340,000</u>	<u>58,500</u>	<u>-</u>	<u>-</u>	<u>2,398,500</u>
	<u>\$ 26,630,000</u>	<u>\$ 11,353,042</u>	<u>\$ 304,713</u>	<u>\$ 21,113</u>	<u>\$ 38,308,868</u>

Statutory Borrowing Power

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2011 was as follows:

4% of Equalized Valuation Basis (Municipal)	\$ 134,221,774
Less: Net Debt	<u>26,934,713</u>
	<u>\$ 107,287,061</u>

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

E. Long-Term Debt (Continued)

Changes in long-term liabilities

Long-term liability activity for the fiscal year ended June 30, 2011, was as follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>	Due Within <u>One Year</u>
Governmental Activities:					
Bonds Payable	\$ 27,710,000		\$ 1,080,000	\$ 26,630,000	\$ 1,100,000
Add: Unamortized Premium	1,121,387		135,379	986,008	
Less: Unamortized Amount on Refunding	(556,590)	-	(67,194)	(489,396)	-
Bonds Payable Net	<u>28,274,797</u>	<u>-</u>	<u>1,148,185</u>	<u>27,126,612</u>	<u>1,100,000</u>
Intergovernmental Loans	399,557		94,844	304,713	98,056
Claims Payable-Workers Comp. Plan	1,374,116		935,471	438,645	400,000
Accrued Liability for Insurance Claims					
Workers Compensation Plan	2,061,184	\$ 330,481		2,391,665	
Deferred Pension Obligation	677,343			677,343	29,479
Compensated Absences	<u>1,875,812</u>	<u>61,197</u>	<u>-</u>	<u>1,937,009</u>	<u>193,701</u>
Governmental Activity Long-Term Liabilities	<u>\$ 34,662,809</u>	<u>\$ 391,678</u>	<u>\$ 2,178,500</u>	<u>\$ 32,875,987</u>	<u>\$ 1,821,236</u>

For the governmental activities, compensated absences are generally liquidated by the general fund.

NOTE 5 OTHER INFORMATION

A. Risk Management

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

The District has established a worker's compensation plan for its employees. Transactions related to the plan are accounted for in the General Fund. The District funds the entire cost of the plan. Claims are paid directly by the plan up to a maximum of \$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.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 5 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2011, 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 \$4,185,563 reported at June 30, 2011 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, 2011 and 2010 are as follows:

Governmental Activities:

	<u>Fiscal Year Ended</u>	
	<u>June 30, 2011</u>	<u>June 30, 2010</u>
Unpaid Claims, Beginning of Year	\$ 4,084,203	\$ 4,330,716
Incurred Claims (IBNR's)	1,054,457	615,501
Claim Payments	<u>(953,097)</u>	<u>(862,014)</u>
Unpaid Claims, End of Year	<u>\$ 4,185,563</u>	<u>\$ 4,084,203</u>

Additionally, the District has established a minimum premium health benefits plan for its employees. Pursuant to the State Department of Education transactions related to the plan are accounted for in the General Fund. Under the plan the District pays the insurance carrier based upon actual claims plus an administration fee. As of June 30, 2011 all claims payable have been accrued as a liability. Additionally, an accrued liability for insurance claims in the amount of \$2,013,238 has been recorded as a liability in the General Fund as of June 30, 2011. This estimate was based upon claim information provided by the District's insurance carrier and would be utilized for run out claims if the plan was discontinued.

There has been no significant reduction in insurance coverage from the previous year nor have there been any settlements in excess of insurance coverage's in any of the prior three years.

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>Year Ended</u> <u>June 30,</u>	<u>District</u> <u>Contributions</u>	<u>Employee</u> <u>Contributions</u>	<u>Amount</u> <u>Reimbursed</u>	<u>Ending</u> <u>Balance</u>
2011	\$ 547,024	\$ 185,374	\$ 938,987	\$ 1,134,596
2010	1,449,296	165,612	1,155,946	1,331,846
2009	1,266,785	108,759	588,689	861,276

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

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, 2011, 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, 2011, 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 8 to 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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Other Pension Funds

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

The cost of living increase for PERS and TPAF, are funded directly by each of the respective systems and are considered in the annual actuarial calculation of the required State contribution for the system.

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

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

Basis of Accounting

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

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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Significant Legislation

P.L. 2010, c. 1, effective May 21, 2010, made a number of changes to the State-administered retirement systems concerning eligibility, the retirement allowance formula, the definition of compensation, the positions eligible for service credit, the non-forfeitable right to a pension, the prosecutor's part of the PERS, and employer contributions to the retirement system.

This new legislation changed the membership eligibility criteria for new members of TPAF and PERS from the amount of annual compensation to the number of hours worked weekly. Also, it returned the benefit multiplier for new members of TPAF and PERS to 1/60 from 1/55, and it provided that new members of TPAF and PERS have the retirement allowance calculated using the average annual compensation for the last five years of service instead of the last three years of service. New members of TPAF and PERS will no longer receive pension service credit from more than one employer. Pension service credit will be earned for the highest paid position only. This law also closed the prosecutor's part of the PERS to new members and repealed the law for new members that provided a non-forfeitable right to receive a pension based on the laws of the retirement system in place at the time five years of pension service credit is attained. The law also requires the State to make its full pension contribution, defined as 1/7th of the required amount, beginning in Fiscal Year 2012.

P.L. 2010, c.3, effective May 21, 2010, replaced the accidental and ordinary disability retirement for new members of the TPAF and PERS with disability insurance coverage similar to that provided by the State to individuals enrolled in the State's Defined Contribution Retirement Program.

Funding Status and Funding Progress

As of June 30, 2009, the most recent actuarial valuation date, the aggregate funded ratio for all the State administered retirement systems including TPAF and PERS, is 66.0 percent with an unfunded actuarial accrued liability of \$45.8 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded systems is 62.0 percent and \$30.7 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS and Police and Firemen's Retirement System ("PFRS") is 72.1 percent and \$15.1 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.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Actuarial Methods and Assumptions

In the June 30, 2009 actuarial valuation, the projected unit credit was used as the actuarial cost method, and the five year average of market value was used as the asset valuation method for the retirement systems. The actuarial assumptions included (1) 8.25 percent for investment rate of return for the retirement systems and (2) 5.45 percent for projected salary increases for the PERS and 5.74 percent for TPAF.

Employer and Employee Pension Contributions

The contribution policy is set by laws of the State of New Jersey and contributions are required by active members and participating employers. Plan member and employer contributions may be amended by State of New Jersey legislation with the amount of contributions by the State of New Jersey contingent upon the Annual Appropriations Act. As defined, the retirement systems require employee contributions based on 5.5% for PERS, 5.5% 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, 2011 for TPAF, which is a cost sharing plan with special funding situations, 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, 2011, 2010 and 2009 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:

Year Ended <u>June 30,</u>	<u>PERS</u>	On-behalf <u>TPAF</u>
2011	\$ 1,870,462	\$ 155,086
2010	1,543,122	180,531
2009	845,733	197,419

During the last three fiscal years the State of New Jersey did not contribute to the TPAF for normal cost and accrued liability. The State contributed \$155,086, \$180,531 and \$197,419 during 2010/2011, 2009/2010 and 2008/2009, respectively, for the NCGI premium only. During 2008/2009 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 will be 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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Annual Pension Costs (APC)

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the Board \$3,611,964 during the year ended June 30, 2011 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount, along with the on-behalf TPAF pension contribution, has been included in the district-wide financial statements and the fund financial statements as a revenue and expenditure in accordance with GASB No. 24.

E. Post-Retirement Medical Benefits

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

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 514 state and local participating employers and contributing entities for Fiscal Year 2010.

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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

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. 2010, c.2 effective May 21, 2010, makes changes to the SHBP-State/Local Government/Local Education concerning eligibility, cost sharing, choice of a plan, the application of benefit changes, the waiver of coverage, and multiple coverage under such plans. It also requires contributions toward the cost of health care benefits coverage by public employees and certain retirees.

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 June 30, 2009, the most recent actuarial valuation date, the State had a \$56.8 billion unfunded actuarial accrued liability for other post-employment benefits (OPEB) which is made up to \$20.5 billion for state active and retired members and \$36.3 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 June 30, 2009, actuarial valuation, the projected unit credit was used as the actuarial cost method, and the market value was used as asset valuation method for the OPEB. The actuarial assumptions included 4.50 percent for investment rate of return for the OPEB.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

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, 2010, there were 87,288 retirees receiving post-retirement medical benefits and the State contributed \$883.8 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 \$126.3 million toward Chapter 126 benefits for 14,050 eligible retired members in fiscal year 2010.

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, 2011, 2010 and 2009 were \$3,294,041, \$3,390,621 and \$3,761,114, 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 PRIOR PERIOD ADJUSTMENTS

The net assets, beginning of year, balance of the Governmental and Business-Type Activities has been adjusted to reflect transactions related to capital assets and accumulated depreciation based upon an updated valuation study. An adjustment was made to reduce net assets, at the beginning of year, of the Governmental Activities by \$2,312,660 and to increase the net assets of the Business-Type Activities by \$298,676 to reflect the adjustment to capital assets net of accumulated depreciation.

BUDGETARY COMPARISON SCHEDULES

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final To Actual
REVENUES					
Local Sources					
Property Taxes	\$ 21,848,819		\$ 21,848,819	\$ 21,848,819	
Tuition	100,000		100,000	416,825	\$ 316,825
Interest	50,000		50,000	28,844	(21,156)
Miscellaneous	190,000	-	190,000	959,502	769,502
Total Local Sources	22,188,819	-	22,188,819	23,253,990	1,065,171
State Sources					
Equalization Aid	88,174,647		88,174,647	88,174,647	
Security Aid	616,789		616,789	616,789	
Special Education Aid	4,186,736		4,186,736	4,186,736	
Extraordinary Aid	100,000		100,000	847,305	747,305
Education Adequacy Aid	1,400,178		1,400,178	1,400,178	
Nonpublic Transportation Aid				50,098	50,098
On-behalf TPAF - NCGI Premium (Non-Budget)				155,086	155,086
On-behalf TPAF - Post-Retirement Medical (Non-Budget)				3,294,041	3,294,041
On-behalf TPAF Social Security Payments (Non-Budget)	-	-	-	3,611,964	3,611,964
Total State Sources	94,478,350	-	94,478,350	102,336,844	7,858,494
Federal Sources					
ARRA-SFSF-ESF (Education State Grant)	-	\$ 1,972,979	1,972,979	1,972,979	-
Impact Aid	8,999		8,999	6,037	(2,962)
Medicaid Reimbursement	144,672	-	144,672	278,628	133,956
Total Federal Sources	153,671	1,972,979	2,126,650	2,257,644	130,994
Total Revenues	116,820,840	1,972,979	118,793,819	127,848,478	9,054,659
EXPENDITURES					
CURRENT EXPENDITURES					
Instruction - Regular Programs					
Salaries of Teachers					
Preschool/Kindergarten	1,392,951	(156,731)	1,236,220	1,229,585	6,635
Grades 1-5	13,186,593	43,835	13,230,428	13,196,807	33,621
Grades 6-8	3,943,401	(230,775)	3,712,626	3,703,101	9,525
Grades 9-12	7,001,017	(21,522)	6,979,495	6,940,923	38,572
Regular Programs - Home Instruction					
Salaries of Teachers					
Other Salaries for Instruction	-	138,660	138,660	138,572	88
Other Salaries for Instruction	100,000	(93,560)	6,440	-	6,440
Purchased Professional/Educational Services	64,260	-	64,260	60,805	3,455
Regular Programs - Undistributed Instruction					
Salaries of Teachers					
Other Salaries for Instruction	144,799	159,220	304,019	301,466	2,553
Purchased Professional/Educational Services	42,000	(19,769)	22,231	14,777	7,454
Purchased Technical Services	76,130	(65,000)	11,130	7,576	3,554
Other Purchased Services	419,100	(117,655)	301,445	277,636	23,809
General Supplies	1,003,869	91,182	1,095,051	1,004,200	90,851
Textbooks	190,950	228,488	419,438	388,423	31,015
Miscellaneous Expenditures	10,000	22,989	32,989	27,787	5,202
Total Regular Programs	27,575,070	(20,638)	27,554,432	27,291,658	262,774

Continued

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Special Education					
Cognitive Impaired - Mild					
Salaries of Teachers	\$ 63,382	\$ 1,300	\$ 64,682	\$ 64,626	\$ 56
Other Salaries for Instruction	-	2,179	2,179	2,172	7
Other Purchased Services	1,000	-	1,000	1,000	-
General Supplies	1,500	-	1,500	1,500	-
Textbooks	-	-	-	-	-
Total Cognitive Impaired - Mild	65,882	3,479	69,361	69,298	63
Learning and/or Language Disabilities					
Salaries of Teachers	1,832,202	14,150	1,846,352	1,839,185	7,167
Other Salaries for Instruction	337,876	349,743	687,619	677,013	10,606
Purchased Professional/Educational Services	400	(400)	-	-	-
Other Purchased Services	2,900	(2,537)	363	363	-
General Supplies	19,850	(4,000)	15,850	11,335	4,515
Textbooks	4,000	(3,000)	1,000	839	161
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	2,197,228	353,956	2,551,184	2,528,735	22,449
Auditory Impairments					
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Behavioral Disabilities					
Salaries of Teachers	262,736	118,100	380,836	378,991	1,845
Other Salaries for Instruction	52,559	130,590	183,149	176,790	6,359
Purchased Professional-Educational Services	-	-	-	-	-
Other Purchased Services	500	(410)	90	90	-
General Supplies	15,150	(6,000)	9,150	7,400	1,750
Textbooks	1,000	-	1,000	609	391
Total	331,945	242,280	574,225	563,880	10,345
Multiple Disabilities					
Salaries of Teachers	324,470	3,908	328,378	327,172	1,206
Other Salaries for Instruction	344,588	(48,478)	296,110	294,886	1,224
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Purchasing Professional Educational Services	-	-	-	-	-
Total Multiple Disabilities	669,058	(44,570)	624,488	622,058	2,430
Resource Room/Resource Center					
Salaries of Teachers	1,629,656	395,097	2,024,753	2,016,574	8,179
Other Salaries for Instruction	213,117	39,969	253,086	249,633	3,453
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	11,000	(3,000)	8,000	4,976	3,024
Textbooks	3,000	-	3,000	808	2,192
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	1,856,773	432,066	2,288,839	2,271,991	16,848
Visually Impaired					
Other Salaries for Instruction	-	23,690	23,690	23,354	336
Total Visually Impaired	-	23,690	23,690	23,354	336
Preschool Disabilities - Full - Time					
Salaries of Teachers	321,694	43,707	365,401	348,626	16,775
Other Salaries for Instruction	156,108	(52,698)	103,410	93,509	9,901
General Supplies	-	-	-	-	-
Total Preschool Disabilities - Full-Time	477,802	(8,991)	468,811	442,135	26,676

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Autism					
Salaries of Teachers	\$ 57,509	\$ (57,000)	\$ 509		\$ 509
Other Salaries for Instruction	52,451	95,700	148,151	142,676	5,475
Total Autism	109,960	38,700	148,660	142,676	5,984
Total Special Education	5,708,648	1,040,610	6,749,258	6,664,127	85,131
Bilingual Education					
Salaries of Teachers	4,832,656	336,440	5,169,096	5,130,043	39,053
Other Salaries for Instruction	132,856	(80,000)	52,856	44,219	8,637
Purchased Professional/Educational Services	5,000	(5,000)	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	2,400	(1,400)	1,000	-	1,000
General Supplies	59,095	(25,471)	33,624	31,121	2,503
Textbooks	6,000	-	6,000	4,741	1,259
Other Objects	2,000	(1,415)	585	585	-
Total Bilingual Education	5,040,007	223,154	5,263,161	5,210,709	52,452
School Sponsored Co-Curricular Activities					
Salaries	220,000	(209,500)	10,500	-	10,500
Other Purchased Services	9,500	(6,378)	3,122	2,573	549
General Supplies	-	-	-	-	-
Other Objects	-	-	-	-	-
Total School Sponsored Co-Curricular Activities	229,500	(215,878)	13,622	2,573	11,049
School Sponsored Athletics					
Salaries	605,671	(2,843)	602,828	597,503	5,325
Purchased Services	97,750	(2,555)	95,195	89,408	5,787
General Supplies	131,072	47,207	178,279	91,255	87,024
Other Objects	14,500	(1,746)	12,754	12,484	270
Total School Sponsored Athletics	848,993	40,063	889,056	790,650	98,406
Other Instructional Programs - Instruction					
Salaries	-	45,000	45,000	44,380	620
Other Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Other Instructional Programs - Instruction	-	45,000	45,000	44,380	620
Before/After School Program					
Salaries	-	6,300	6,300	540	5,760
Total Before/After School Program	-	6,300	6,300	540	5,760
Total Instruction	39,402,218	1,118,611	40,520,829	40,004,637	516,192
Undistributed Expenditures					
Instruction					
Tuition to Other LEAs w/ State - Special	2,307,965	(653,964)	1,654,001	1,649,624	4,377
Tuition to CVSD - Regular	665,000	(233,764)	431,236	431,236	-
Tuition to CVSD - Special	223,000	168,000	391,000	390,752	248
Tuition to CSSD & Reg. Day Schools	480,334	(317,927)	162,407	158,626	3,781
Tuition to Priv. Sch. for the Disabled - State	2,310,563	901,273	3,211,836	3,201,963	9,873
Tuition to Priv. Sch. Disabled - Out State	159,436	(159,436)	-	-	-
Tuition - State Facilities	660,279	(35,970)	624,309	624,309	-
Tuition - Other	206,331	34,885	241,216	241,216	-
Total Undistributed Expenditures - Instruction	7,012,908	(296,903)	6,716,005	6,697,726	18,279

Continued

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Attendance and Social Work					
Salaries	\$ 749,216	\$ (125,604)	\$ 623,612	\$ 619,639	\$ 3,973
Salaries of Family Support Teams	-	94,463	94,463	93,714	749
Salaries of Drop-Out Prevention Officer/Coordinators	90,556	(39,631)	50,925	45,936	4,989
Salaries of Community School Coordinators	572,156	(283,525)	288,631	288,404	227
Purchased Professional & Technical Services	1,000	-	1,000	75	925
Other Purchased Services	500	-	500	90	410
Supplies and Materials	15,197	(4,000)	11,197	5,298	5,899
Other Objects	-	-	-	-	-
Total Attendance and Social Work	1,428,625	(358,297)	1,070,328	1,053,156	17,172
Health Services					
Salaries	709,362	190,652	900,014	892,537	7,477
Salaries of Social Service Coordinators	595,060	304,908	899,968	880,310	19,658
Purchased Professional & Technical Services	166,364	(33,122)	133,242	117,891	15,351
Other Purchased Services	4,050	-	4,050	-	4,050
Supplies and Materials	22,642	(3,012)	19,630	12,788	6,842
Other Objects	164,402	174,380	338,782	338,332	450
Total Health Services	1,661,880	633,806	2,295,686	2,241,858	53,828
Other Support Serv. Students - Related Serv.					
Salaries	521,155	(102,912)	418,243	417,253	990
Purchased Professional/Educational Services	-	-	-	-	-
Supplies and Materials	4,000	-	4,000	2,503	1,497
Other Objects	2,050	-	2,050	-	2,050
Total Other Supp.Serv. Student - Related Serv.	527,205	(102,912)	424,293	419,756	4,537
Guidance					
Salaries of Other Professional Staff	1,183,528	(21,582)	1,161,946	1,136,011	25,935
Salaries of Secretarial and Clerical	328,121	(49,750)	278,371	274,102	4,269
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	4,000	(4,000)	-	-	-
Other Purchased Professional and Tech. Svc.	133,432	(126,500)	6,932	2,287	4,645
Other Purchased Services	2,100	-	2,100	1,185	915
Supplies and Materials	48,109	(25,000)	23,109	17,722	5,387
Other Objects	89,881	(89,700)	181	-	181
Total Guidance	1,789,171	(316,532)	1,472,639	1,431,307	41,332
Child Study Teams					
Salaries of Other Professional Staff	1,792,769	(142,436)	1,650,333	1,634,596	15,737
Salaries of Secretarial & Clerical Assistants	173,229	55,110	228,339	228,089	250
Other Purchased Professional and Tech. Svc.	325,682	(36,500)	289,182	288,300	882
Miscellaneous Purchased Services	23,700	-	23,700	11,728	11,972
Supplies and Materials	20,612	3,000	23,612	21,759	1,853
Other Objects	1,000	-	1,000	-	1,000
Total Child Study Teams	2,336,992	(120,826)	2,216,166	2,184,472	31,694
Improvement of Instruction Services					
Salaries of Supervisors of Instruction	-	1,000	1,000	833	167
Salaries of Other Professional Staff	432,941	300,372	733,313	728,983	4,330
Salaries of Secretarial & Clerical Assist.	709,865	(249,161)	460,704	459,427	1,277
Other Salaries	164,371	(85,403)	78,968	73,654	5,314
Purchased Professional/Educational Services	68,829	(43,625)	25,204	6,927	18,277
Other Purchased Professional and Tech. Svc.	8,600	-	8,600	4,613	3,987
Other Purchased Services	77,711	(48,000)	29,711	24,934	4,777
Supplies and Materials	79,844	(24,037)	55,807	52,338	3,469
Other Objects	13,694	(10,000)	3,694	1,490	2,204
Total Improvement of Instruction Services	1,555,855	(158,854)	1,397,001	1,353,199	43,802

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Undistributed Expenditures (Continued)					
Educational Media/School Library					
Salaries	\$ 1,252,663	\$ (294,341)	\$ 958,322	\$ 912,508	\$ 45,814
Salaries of Technology Coordinators	88,690	(17,194)	71,496	70,619	877
Purchased Professional and Technical Services	21,200	(9,525)	11,675	5,395	6,280
Other Purchased Services	18,000	(12,800)	5,200	3,536	1,664
Supplies and Materials	32,900	25,885	58,785	46,504	12,281
Other Objects	6,000	-	6,000	5,620	380
Total Educational Media/School Library	1,419,453	(307,975)	1,111,478	1,044,182	67,296
Instructional Staff Training Services					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	353,312	(193,322)	159,990	158,718	1,272
Purchased Professional/Educational Services	41,197	(30,000)	11,197	525	10,672
Other Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	8,000	(2,530)	5,470	3,928	1,542
Supplies & Materials	3,000	-	3,000	2,899	101
Other Objects	-	-	-	-	-
Total Instructional Staff Training Services	405,509	(225,852)	179,657	166,070	13,587
Support Services General Administration					
Salaries	514,187	233,865	748,052	745,232	2,820
Audit Fees	75,000	3,000	78,000	77,500	500
Legal Services	560,000	(93,000)	467,000	450,365	16,635
Other Purchased Professional Services	15,800	-	15,800	15,000	800
Purchased Technical Services	30,000	-	30,000	26,126	3,874
Communications/Telephone	510,375	224,474	734,849	682,894	51,955
BOE Other Purchased Services	35,000	(20,000)	15,000	6,016	8,984
Other Purchased Services	64,622	(7,600)	57,022	42,278	14,744
General Supplies	94,487	(22,000)	72,487	58,805	13,682
Judgements Against the School District	106,000	(46,000)	60,000	60,000	-
Miscellaneous Expenditures	78,444	(78,444)	-	-	-
BOE Membership Dues and Fees	-	53,444	53,444	41,474	11,970
Total Support Services General Administration	2,083,915	247,739	2,331,654	2,205,690	125,964
Support Services School Administration					
Salaries of Principals/Asst. Principals	3,167,340	(326,373)	2,840,967	2,837,253	3,714
Salaries of Secretarial and Clerical Assistants	955,504	50,727	1,006,231	985,805	20,426
Salaries of Other Professional Staff	-	-	-	-	-
Other Salaries	2,500	-	2,500	-	2,500
Purchased Professional and Technical Services	2,100	-	2,100	75	2,025
Other Purchased Services	76,516	8,972	85,488	63,872	21,616
Supplies and Materials	139,460	(18,429)	121,031	107,799	13,232
Other Objects	17,022	4,962	21,984	19,713	2,271
Total Support Services School Administration	4,360,442	(280,141)	4,080,301	4,014,517	65,784
Central Services					
Salaries	1,781,238	56,673	1,837,911	1,821,054	16,857
Purchased Technical Services	81,549	54,000	135,549	133,744	1,805
Miscellaneous Purchased Services	275,647	(48,600)	227,047	187,308	39,739
Supplies and Materials	81,160	(36,300)	44,860	43,341	1,519
Other Objects	6,318	(1)	6,317	2,900	3,417
Total Central Services	2,225,912	25,772	2,251,684	2,188,347	63,337
Admin. Info. Technology					
Salaries	856,449	153,468	1,009,917	969,885	40,032
Purchased Technical Services	118,086	(10,980)	107,106	103,586	3,520
Other Purchased Services	259,912	(18,080)	241,832	237,427	4,405
Supplies and Materials	109,445	(33,564)	75,881	72,415	3,466
Total Admin. Info. Technology	1,343,892	90,844	1,434,736	1,383,313	51,423

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Required Maintenance for School Facilities					
Salaries	\$ 1,070,517	\$ (295,500)	\$ 775,017	\$ 774,007	\$ 1,010
Cleaning, Repair and Maintenance Service	1,065,665	627,000	1,692,665	1,679,913	12,752
Supplies and Materials	353,235	-	353,235	341,085	12,150
Total Required Maintenance for School Facilities	2,489,417	331,500	2,820,917	2,795,005	25,912
Custodial Services					
Salaries	4,802,266	(30,500)	4,771,766	4,768,589	3,177
Salaries of Non-Instructional Aides	157,786	26,800	184,586	184,211	375
Purchased Professional and Technical Services	168,161	1,000	169,161	167,054	2,107
Cleaning, Repair and Maintenance Services	476,480	(371)	476,109	442,796	33,313
Rental of Land, Bldgs & Other than Lease Purchase	-	7,200	7,200	6,616	584
Other Purchased Property Services	225,000	(10,000)	215,000	214,546	454
Insurance	610,500	(14,000)	596,500	594,858	1,642
Miscellaneous Purchased Services	143,280	(135,000)	8,280	380	7,900
General Supplies	509,900	343,900	853,800	683,182	170,618
Energy (Electricity)	2,060,000	(806,600)	1,253,400	1,253,397	3
Energy (Natural Gas)	1,569,119	(252,800)	1,316,319	1,315,677	642
Energy (Oil)	87,190	(82,600)	4,590	3,575	1,015
Other Objects	6,834	3,000	9,834	9,377	457
Total Custodial Services	10,816,516	(949,971)	9,866,545	9,644,258	222,287
Care and Upkeep of Grounds					
Salaries	262,027	(4,500)	257,527	257,299	228
Total Care and Upkeep of Grounds	262,027	(4,500)	257,527	257,299	228
Security					
Salaries	1,308,844	482,695	1,791,539	1,757,823	33,716
Purchased Professional and Technical Services	22,500	(20,500)	2,000	-	2,000
General Supplies	6,000	(2,000)	4,000	2,786	1,214
Total Security	1,337,344	460,195	1,797,539	1,760,609	36,930
Undistributed Expenditures (Continued)					
Student Transportation Services					
Salaries of Non-Instructional Aides	-	1,500	1,500	281	1,219
Salaries for Pupil Trans.(Bet. Home & School)-Reg	548,000	517,300	1,065,300	1,062,456	2,844
Salaries for Pupil Trans.(Bet. Home & School)-Sp.Ed.	549,168	(38,500)	510,668	502,407	8,261
Salaries for Pupil Trns.(Other than Bet. Home&Sch)	-	-	-	-	-
Salaries for Pupil Trns (Bet. Home & Sch)-Non-Pub.	-	-	-	-	-
Management Fee - ESC & CTSA Trans. Program	46,920	-	46,920	41,927	4,993
Cleaning Repair & Maint. Services	117,341	46,440	163,781	162,934	847
Contracted Services (Bet. Home and Sch.)-Vendors	266,096	(231,988)	34,108	34,075	33
Contracted Services (Other Than Between Home and School) - Vendors	225,623	(33,639)	191,984	152,622	39,362
Contracted Services (Sp. Ed. Students)-Vendors	899,000	(73,000)	826,000	804,888	21,112
Contracted Serv.(Reg. Students)-ESCs & CTSA's	169,376	-	169,376	169,376	-
Contracted Services (Spl. Ed. Students)-ESCs & CTSA's	1,034,000	(317,000)	717,000	715,106	1,894
Contracted Services - Aid in Lieu Pymts-NonPub Sch	278,780	(108,556)	170,224	158,840	11,384
Miscellaneous Purchased Services-Transportation	8,248	(5,998)	2,250	1,000	1,250
Supplies and Materials	-	5,514	5,514	5,018	496
Transportation Supplies	102,867	86,926	189,793	188,815	978
Other Objects	7,514	(92)	7,422	7,189	233
Total Student Transportation Services	4,252,933	(151,093)	4,101,840	4,006,934	94,906
Other Support Services					
Salaries	-	-	-	-	-
Purchased Professional Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Miscellaneous Purchased Services	-	100	100	100	-
Supplies and Materials	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
Total Other Support Services	-	100	100	100	-
Unallocated Benefits- Employee Benefits					
Group Insurance	40,000	-	40,000	32,014	7,986
Social Security Contributions	1,880,274	(42,263)	1,838,011	1,768,968	69,043
Other Retirement Contributions - Regular	1,550,000	328,917	1,878,917	1,870,462	8,455
Unemployment Compensation	2,000,000	(1,452,917)	547,083	547,024	59
Workers Compensation	1,106,053	465,000	1,571,053	1,570,416	637
Health Benefits	15,095,569	1,456,571	16,552,140	16,305,114	247,026
Tuition Reimbursement	315,560	35,000	350,560	346,265	4,295
Group Insurance	-	-	-	-	-
Total Unallocated Benefits	21,987,456	790,308	22,777,764	22,440,263	337,501

Continued

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2011

EXHIBIT C-1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
On-behalf TPAF NCGI Pension (Non-Budget)				\$ 155,086	\$ (155,086)
On-behalf TPAF Post-Retirement Medical (Non-Budget)				3,294,041	(3,294,041)
On-behalf TPAF Social Security Payments (Non-Budget)				3,611,964	(3,611,964)
Total Undistributed Expenditures	\$ 69,297,452	\$ (693,593)	\$ 68,603,859	74,349,152	(5,745,293)
Total Current Expenditures	108,699,670	425,018	109,124,688	114,353,789	(5,229,101)
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction					
Preschool/Kindergarten	-	-	-	-	-
Grades 1-5	-	38,514	38,514	34,888	3,626
Grades 6-8	-	12,000	12,000	4,967	7,033
Grades 9-12	22,500	(5,500)	17,000	16,814	186
Undistributed Expenditures					
Bilingual	-	-	-	-	-
School Sponsored Athletics	-	78,980	78,980	78,948	32
Learning and/or Language Disabilities	-	-	-	-	-
Support Serv. - Students - Special	-	-	-	-	-
Support Serv. - Instructional Staff	-	127,267	127,267	123,743	3,524
General Administration	-	-	-	-	-
School Administration	-	-	-	-	-
Admin. Info. Tech.	55,000	(43,500)	11,500	11,480	20
Custodial Services	59,500	(42,500)	17,000	16,848	152
Operation and Maint. of Plant Services	-	-	-	-	-
School Buses - Regular	84,900	262,500	347,400	345,714	1,686
Undist. Expendit. - Other Support Services	-	8,500	8,500	8,474	26
Total Equipment	221,900	436,261	658,161	641,876	16,285
Facilities Acquisition and Construction Services					
Other Purchased Services	-	-	-	-	-
Construction Services	493,114	11,820	504,934	219,857	285,077
Lease Purchase Agreement - Principal	-	-	-	-	-
Total Facilities Acquis. and Const. Services	493,114	11,820	504,934	219,857	285,077
Total Capital Outlay	715,014	448,081	1,163,095	861,733	301,362
Transfer to Charter Schools	12,758,208	364,000	13,122,208	13,042,139	80,069
Local Contribution- Transfer to Special Revenue	-	-	-	-	-
General Fund Contribution to Whole School Reform	-	-	-	-	-
Total General Fund	122,172,892	1,237,099	123,409,991	128,257,661	(4,847,670)
Excess (Deficiency) of Revenues Over/(Under) Expenditures	(5,352,052)	735,880	(4,616,172)	(409,183)	4,206,989
Other Financing Sources (Uses)					
Transfer In - General Fund - School-Based Budgets	57,998,472	2,869,776	60,868,248	60,168,617	(699,631)
Transfer In - Special Revenue - School-Based Budgets Fund	2,400,000	(711,662)	1,688,338	1,669,306	(19,032)
Transfer Out - Special Revenue Fund - Preschool Program	-	(335,880)	(335,880)	(335,880)	-
Transfer Out - Contribution to School-Based Budgets	(57,998,472)	(2,558,114)	(60,556,586)	(60,168,617)	387,969
Total Other Financing Sources (Uses)	2,400,000	(735,880)	1,664,120	1,333,426	(330,694)
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Sources (Uses)	(2,952,052)	-	(2,952,052)	924,243	3,876,295
Fund Balance, Beginning of Year	5,271,703	-	5,271,703	5,271,703	-
Fund Balance, End of Year	\$ 2,319,651	\$ -	\$ 2,319,651	\$ 6,195,946	\$ 3,876,295

Continued

PLAINFIELD BOARD OF EDUCATION
 GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final To Actual</u>
Recapitulation					
Restricted Fund Balance					
Excess Surplus				\$ 1,448,998	
Committed Fund Balance					
Year End Encumbrances				259,000	
Assigned Fund Balance					
Designated for Subsequent Year's Expenditures				1,300,000	
Unassigned				<u>3,187,948</u>	
				6,195,946	
Reconciliation to Governmental Fund Statements (GAAP)					
Less: State Aid Payment Not Recognized on GAAP Basis				(9,292,650)	
Less: Extraordinary Aid Payment Not Recognized on GAAP Basis				<u>(847,305)</u>	
Fund Balance Per Governmental Funds (GAAP)				<u>\$ (3,944,009)</u>	

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
REVENUES												
Local Sources												
Property Taxes	\$ 21,848,819	\$ -	\$ 21,848,819	\$ -	\$ -	\$ 21,848,819	\$ 21,848,819	\$ -	\$ 21,848,819	\$ 21,848,819	\$ -	\$ 21,848,819
Tuition	100,000	100,000	200,000	100,000	100,000	200,000	100,000	100,000	200,000	100,000	100,000	416,825
Interest	50,000	50,000	100,000	50,000	50,000	100,000	50,000	50,000	100,000	50,000	50,000	28,844
Miscellaneous	194,890	194,890	389,780	194,890	194,890	389,780	194,890	194,890	389,780	194,890	194,890	295,592
Total Local Sources	22,188,819	22,188,819	44,377,638	22,188,819	22,188,819	44,377,638	22,188,819	22,188,819	44,377,638	22,188,819	22,188,819	23,253,990
State Sources												
Equalization Aid	88,174,647	-	88,174,647	-	-	88,174,647	88,174,647	-	88,174,647	88,174,647	-	88,174,647
Security Aid	616,789	-	616,789	-	-	616,789	616,789	-	616,789	616,789	-	616,789
Categorical Special Education Aid	4,186,736	-	4,186,736	-	-	4,186,736	4,186,736	-	4,186,736	4,186,736	-	4,186,736
Extraordinary Aid	100,000	-	100,000	-	-	100,000	100,000	-	100,000	100,000	-	847,305
Education Adequacy Aid	1,400,178	-	1,400,178	-	-	1,400,178	1,400,178	-	1,400,178	1,400,178	-	1,400,178
Nonpublic Transportation Aid	-	-	-	-	-	-	-	-	-	-	-	50,098
On-behalf TPAF - NCOJ Premium	-	-	-	-	-	-	-	-	-	-	-	155,086
On-behalf TPAF - Post-Retirement Medical	-	-	-	-	-	-	-	-	-	-	-	3,294,041
On-behalf TPAF - Social Security Payments	-	-	-	-	-	-	-	-	-	-	-	3,611,964
Total State Sources	94,478,350	94,478,350	188,956,700	94,478,350	94,478,350	188,956,700	94,478,350	94,478,350	188,956,700	94,478,350	94,478,350	102,336,844
Federal Sources												
ARRA-SEF-ESF (Education State Grant)	8,999	8,999	17,998	8,999	8,999	17,998	8,999	8,999	17,998	8,999	8,999	17,979
IMPACT Aid	144,672	-	144,672	-	-	144,672	144,672	-	144,672	144,672	-	6,037
Medicaid Reimbursement	-	-	-	-	-	-	-	-	-	-	-	278,628
Total Federal Sources	153,671	153,671	307,342	153,671	153,671	307,342	153,671	153,671	307,342	153,671	153,671	2,257,644
Total Revenues	116,820,840	116,820,840	235,597,380	116,820,840	116,820,840	235,597,380	116,820,840	116,820,840	235,597,380	116,820,840	116,820,840	127,848,478
EXPENDITURES												
CURRENT EXPENDITURES												
Instruction - Regular Programs	\$ 1,392,951	\$ -	\$ 1,392,951	\$ -	\$ -	\$ 1,392,951	\$ 1,392,951	\$ -	\$ 1,392,951	\$ 1,392,951	\$ -	\$ 1,229,585
Salaries of Teachers	617,005	12,569,588	13,186,593	(169,885)	(19,769)	12,916,708	447,120	12,369,588	13,186,593	446,509	12,750,298	13,196,807
Preschool/Kindergarten	229,076	3,714,325	3,943,401	(126,455)	(104,320)	3,817,026	102,621	3,614,705	3,714,325	101,379	3,601,722	3,703,101
Grades 1-5	353,031	6,647,986	7,001,017	85,078	(106,600)	6,979,495	438,109	6,541,386	6,979,495	437,675	6,503,248	6,940,923
Grades 6-8	-	-	-	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-	-	-	-
Regular Programs - Home Instruction	100,000	-	100,000	138,660	138,660	238,660	138,660	138,660	238,660	138,660	138,660	138,572
Salaries of Teachers	64,260	-	64,260	(93,560)	(93,560)	-	64,260	64,260	-	64,260	64,260	60,805
Salaries of Instructional Support Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Regular Programs - Unsubstituted Instruction	5,125	139,674	144,799	(5,000)	164,220	159,220	125	303,894	144,799	125	301,466	301,466
Other Salaries for Instruction	42,000	42,000	84,000	-	(19,769)	64,231	22,231	22,231	84,000	22,231	14,777	14,777
Purchased Professional/Educational Services	61,130	15,000	76,130	(60,000)	(5,000)	11,130	1,130	10,000	76,130	1,130	7,576	7,576
Purchase Technical Services	419,100	-	419,100	-	(117,655)	301,445	301,445	301,445	419,100	301,445	277,636	277,636
Other Purchased Services	12,914	990,955	1,003,869	-	91,182	1,095,051	12,914	1,082,137	1,003,869	64	1,004,136	1,004,200
General Supplies	190,950	190,950	381,900	-	238,488	420,388	419,438	419,438	381,900	419,438	381,900	381,900
Textbooks	10,000	10,000	20,000	-	22,952	32,952	32,952	32,952	20,000	32,952	32,952	32,952
Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Total Regular Programs	1,442,541	26,132,529	27,575,070	(231,162)	210,524	27,343,908	1,211,379	26,132,529	27,575,070	1,185,094	26,106,654	27,291,658

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Original Budget		Budget Transfer		Final Budget		Actual		Total General Fund
	Operating Fund	Total General Fund	Operating Fund	Budgeted Resource Fund	Operating Fund	Budgeted Resource Fund	Operating Fund	Budgeted Resource Fund	
EXPENDITURES									
CURRENT EXPENDITURES									
Special Education									
Commuter Impaired - Mild									
Salaries of Teachers	\$ 63,382	\$ 63,382	\$ -	\$ 1,300	\$ -	\$ 1,300	\$ -	\$ 64,682	\$ 64,682
Other Salaries for Instruction	1,000	1,000	-	2,179	-	2,179	-	2,179	2,179
Other Purchased Services	1,500	1,500	-	-	-	-	-	1,500	1,500
Textbooks	-	-	-	-	-	-	-	-	-
Total Cognitive Impaired - Mild	65,882	65,882	-	3,479	-	3,479	-	69,361	69,361
Learning and/or Language Disabilities									
Salaries of Teachers	1,832,202	1,832,202	-	14,150	-	14,150	-	1,846,352	1,839,185
Other Salaries for Instruction	208,344	337,876	\$ (128,000)	477,743	\$ -	349,743	\$ 574	676,439	677,013
Purchased Professional/Educational Services	400	400	-	(400)	-	(400)	-	-	-
Other Purchased Services	2,900	2,900	-	(2,537)	-	363	-	363	363
General Supplies	19,850	19,850	-	(4,000)	-	15,850	-	11,335	11,335
Textbooks	4,000	4,000	-	(3,000)	-	1,000	-	839	839
Other Objects	-	-	-	-	-	-	-	-	-
Total Learning and/or Language Disabilities	2,067,696	2,197,228	(128,000)	481,956	1,532	2,549,632	574	2,528,161	2,528,735
Auditory Impairments									
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
Behavioral Disabilities									
Salaries of Teachers	262,736	262,736	-	118,100	-	118,100	-	380,836	378,991
Other Salaries for Instruction	52,559	52,559	-	130,590	-	183,149	-	176,790	176,790
Purchased Professional/Educational Services	-	-	-	(410)	-	90	-	90	90
Other Purchased Services	500	500	-	(610)	-	90	-	7,400	7,400
General Supplies	15,150	15,150	-	(6,000)	-	9,150	-	609	609
Textbooks	1,000	1,000	-	-	-	1,000	-	-	-
Total	331,945	331,945	-	242,290	-	374,225	-	563,880	563,880
Multiple Disabilities									
Salaries of Teachers	324,470	324,470	-	3,908	-	3,908	-	328,378	327,172
Other Salaries for Instruction	344,588	344,588	(48,478)	(48,478)	-	206,110	-	294,886	294,886
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-
Total Multiple Disabilities	669,058	669,058	(48,478)	(44,570)	-	624,488	-	622,058	622,058
Resource Room/Resource Center									
Salaries of Teachers	1,628,656	1,628,656	-	395,097	-	395,097	-	2,024,753	2,016,574
Other Salaries for Instruction	213,117	213,117	-	39,969	-	39,969	-	249,633	249,633
Purchased Professional/Educational Services	-	-	-	-	-	653,086	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-
General Supplies	11,000	11,000	-	(3,000)	-	8,000	-	4,976	4,976
Textbooks	3,000	3,000	-	-	-	3,000	-	808	808
Other Objects	-	-	-	-	-	-	-	-	-
Total Resource Room/Resource Center	1,855,773	1,856,773	-	432,066	-	2,288,839	-	2,271,991	2,271,991
Visually Impaired									
Other Salaries for Instruction	-	-	-	23,690	-	23,690	-	23,354	23,354
Total Visually Impaired	-	-	-	23,690	-	23,690	-	23,354	23,354
Preschool Disabilities - Full - Time									
Salaries of Teachers	84,397	321,694	47,220	(3,513)	43,707	233,784	131,617	365,401	348,626
Other Salaries for Instruction	26,056	156,108	(26,000)	(26,698)	36	103,374	36	93,509	93,509
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-
Total Preschool Disabilities - Full - Time	110,453	477,802	21,220	(30,211)	(8,291)	337,158	131,653	310,926	442,135
Autism									
Salaries of Teachers	57,509	57,509	-	(57,000)	-	509	-	142,676	142,676
Other Salaries for Instruction	52,451	52,451	-	95,700	-	148,151	-	142,676	142,676
Total Autism	109,960	109,960	-	38,700	-	148,650	-	142,676	142,676
Total Special Education	5,468,683	5,706,648	(106,780)	1,147,390	133,185	6,616,073	131,765	6,552,344	6,664,127

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	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		
EXPENDITURES										
CURRENT EXPENDITURES (Continued)										
Bilingual Education										
Salaries of Teachers	4,832,656	\$ 4,832,656	\$ 336,440	\$ 336,440	\$ 5,169,096	\$ 5,169,096	\$ 5,169,096	\$ 5,169,096	\$ 5,130,043	
Other Salaries for Instruction	132,856	132,856	(80,000)	(80,000)	52,856	52,856	52,856	52,856	44,219	
Salaries of Instructional Support Personnel	5,000	5,000	(3,000)	(3,000)	2,000	2,000	2,000	2,000	-	
Purchased Technical Services	2,400	2,400	(1,400)	(1,400)	1,000	1,000	1,000	1,000	-	
Other Purchased Services	59,095	59,095	(25,471)	(25,471)	33,624	33,624	33,624	33,624	31,121	
General Supplies	6,000	6,000	-	-	6,000	6,000	6,000	6,000	4,741	
Textbooks	2,000	2,000	(1,415)	(1,415)	585	585	585	585	585	
Other Objects	-	-	-	-	-	-	-	-	-	
Total Bilingual Education	-	5,040,007	-	273,154	-	5,263,161	-	5,263,161	-	5,210,709
School Sponsored Co-Curricular Activities										
Salaries	208,000	208,000	(2,000)	(2,000)	206,000	206,000	206,000	206,000	206,000	
Other Purchased Services	9,500	9,500	(6,378)	(6,378)	3,122	3,122	3,122	3,122	2,573	
Supplies and Materials	-	-	-	-	-	-	-	-	-	
Other Objects	-	-	-	-	-	-	-	-	-	
Total School Sponsored Co-Curricular Activities	208,000	217,500	(8,378)	(8,378)	209,622	209,622	209,622	209,622	208,573	
School Sponsored Athletics										
Salaries	605,671	605,671	(2,843)	(2,843)	602,828	602,828	602,828	602,828	597,503	
Purchased Services	23,730	23,730	(2,555)	(2,555)	21,175	21,175	21,175	21,175	89,408	
Supplies and Materials	123,772	123,772	22,207	22,207	145,979	145,979	145,979	145,979	91,335	
Other Objects	14,500	14,500	(1,786)	(1,786)	12,714	12,714	12,714	12,714	12,484	
Total School Sponsored Athletics	815,443	815,443	15,065	15,065	830,506	830,506	830,506	830,506	790,650	
Other Instructional Programs - Instruction										
Salaries	-	-	45,000	45,000	45,000	45,000	45,000	45,000	44,380	
Other Purchased Services	-	-	-	-	-	-	-	-	-	
Supplies and Materials	-	-	-	-	-	-	-	-	-	
Other Objects	-	-	-	-	-	-	-	-	-	
Total Other Instructional Programs	-	-	45,000	45,000	45,000	45,000	45,000	45,000	44,380	
Before/After School Program										
Salaries	-	-	6,300	6,300	6,300	6,300	6,300	6,300	540	
Other Purchased Services	-	-	-	-	-	-	-	-	-	
Supplies and Materials	-	-	6,300	6,300	6,300	6,300	6,300	6,300	540	
Other Objects	-	-	-	-	-	-	-	-	-	
Total Before/After School Program	-	-	12,600	12,600	12,600	12,600	12,600	12,600	1,080	
Total Instruction	2,705,949	36,696,269	(530,379)	1,648,990	1,118,611	38,345,239	40,520,839	2,053,023	37,951,614	40,004,637
Undistributed Expenditures - Instruction										
Tuition to Other LEAS within the State-Special	2,307,865	2,307,865	(653,964)	(653,964)	1,654,001	1,654,001	1,649,624	1,649,624	1,649,624	
Tuition to County Voc. School District-Regular	665,000	665,000	(233,764)	(233,764)	431,236	431,236	431,236	431,236	431,236	
Tuition to County Voc. School District-Special	223,000	223,000	168,000	168,000	391,000	391,000	390,752	390,752	390,752	
Tuition to CSSD & Reg. Day Schools	480,334	480,334	(317,927)	(317,927)	162,407	162,407	158,626	158,626	158,626	
Tuition to Priv. Sch. For the Disabled w/ State	2,510,563	2,510,563	901,273	901,273	3,211,836	3,211,836	3,201,963	3,201,963	3,201,963	
Tuition to Private Sch. Disabled & Other LEAS-										
Sp1, OS, State	159,436	159,436	(159,436)	(159,436)	-	-	-	-	-	
Tuition - State Facilities	660,279	660,279	(35,970)	(35,970)	624,309	624,309	624,309	624,309	624,309	
Tuition - Other	206,331	206,331	34,885	34,885	241,216	241,216	241,216	241,216	241,216	
Total Undistributed Expenditures - Instruction	7,012,908	7,012,908	(296,903)	1,648,990	(286,903)	6,716,005	6,697,726	6,697,726	6,697,726	

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Total General Fund	Total Blended Resource Fund	Operating Fund	Resource Fund	Total General Fund	Operating Fund	Resource Fund	Total General Fund	Operating Fund	Resource Fund	Total General Fund
EXPENDITURES												
Attendance and Social Work												
Salaries	123,021	\$ 626,195	\$ 749,216	\$ 2,804	(\$ 128,408)	\$ (125,604)	\$ 125,823	\$ 497,787	\$ 623,612	\$ 125,785	\$ 493,854	\$ 619,639
Salaries of Family Support Teams	90,856	-	90,856	69,938	24,505	94,443	69,938	24,505	94,443	69,342	24,372	93,714
Salaries of Health & Safety Aides	4,000	-	4,000	(39,631)	-	(35,631)	39,631	-	39,631	39,631	-	43,936
Salaries of Professional & Technical Services	572,156	572,156	572,156	(283,225)	-	(283,225)	288,611	-	288,611	288,404	-	288,611
Purchased Professional & Technical Services	-	1,000	1,000	-	-	-	1,000	-	1,000	-	75	75
Other Purchased Services	-	500	500	-	-	-	500	-	500	90	-	90
Supplies and Materials	8,697	6,500	15,197	-	(4,000)	(4,000)	8,697	2,500	11,197	3,953	1,345	5,298
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Attendance and Social Work	794,430	634,195	1,428,625	(250,324)	(107,903)	(358,227)	54,126	516,292	1,070,328	533,420	519,236	1,052,656
Health Services												
Salaries	3,245	706,117	709,362	300	190,352	190,652	3,245	896,469	900,014	300	892,237	892,537
Salaries of Social Service Coordinators	166,364	595,060	761,424	-	304,908	904,332	-	899,968	899,968	-	880,310	880,310
Purchased Professional & Technical Services	4,000	-	4,000	(33,122)	-	(29,122)	131,242	-	131,242	117,891	-	117,891
Supplies and Materials	8,209	14,350	22,642	-	(3,012)	(3,012)	8,209	8,192	16,401	5,372	7,416	12,788
Other Objects	204	164,138	164,402	-	(174,380)	(174,380)	204	338,578	338,782	-	338,332	338,332
Total Health Services	182,155	1,479,725	1,661,880	(32,822)	666,628	633,806	149,333	2,146,333	2,295,666	123,563	2,118,295	2,241,858
Other Support Services - Related Services												
Salaries	521,155	521,155	521,155	(102,912)	-	(102,912)	418,243	-	418,243	417,253	-	417,253
Purchased Professional-Educational Services	4,000	4,000	4,000	-	-	-	4,000	-	4,000	2,503	-	2,503
Supplies and Materials	2,950	-	2,950	-	-	-	2,950	-	2,950	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Support Services - Related Services	527,905	527,905	527,905	(102,912)	-	(102,912)	424,293	-	424,293	419,756	-	419,756
Guidance												
Salaries of Other Professional Staff	105,550	1,077,978	1,183,528	3,388	(24,970)	(21,582)	108,938	1,033,008	1,161,946	107,217	1,028,794	1,116,011
Salaries of Secretarial and Clerical	328,121	328,121	328,121	-	(49,750)	(49,750)	278,371	-	278,371	-	274,102	274,102
Other Salaries	4,000	4,000	4,000	-	(4,000)	-	-	-	-	-	-	-
Purchased Professional-Educational Services	133,432	133,432	133,432	(126,500)	-	(126,500)	6,932	-	6,932	2,287	-	2,287
Other Purchased Professional and Tech. Svc.	2,100	2,100	2,100	-	-	-	2,100	2,100	2,100	1,185	-	1,185
Supplies and Materials	41,609	6,500	48,109	(25,000)	-	(25,000)	16,609	6,500	23,109	14,032	3,670	17,722
Other Objects	89,881	89,881	89,881	(89,700)	-	(89,700)	181	-	181	-	-	-
Total Guidance	280,591	1,508,589	1,789,171	(48,112)	(104,420)	(152,532)	132,479	1,340,160	1,472,659	123,556	1,307,251	1,431,307
Child Study Teams												
Salaries of Other Professional Staff	1,702,769	1,702,769	1,702,769	(142,486)	-	(142,486)	1,650,333	-	1,650,333	1,634,596	-	1,634,596
Salaries of Secretarial and Clerical Assistants	173,229	173,229	173,229	55,110	-	55,110	228,339	-	228,339	228,089	-	228,089
Other Purchased Prof. and Tech. Services	325,682	325,682	325,682	(36,500)	-	(36,500)	289,182	-	289,182	288,300	-	288,300
Miscellaneous Purchased Services	23,700	23,700	23,700	-	-	-	23,700	-	23,700	11,728	-	11,728
Supplies and Materials	20,612	20,612	20,612	3,000	-	3,000	23,612	-	23,612	21,759	-	21,759
Other Objects	1,000	1,000	1,000	-	-	-	1,000	-	1,000	-	-	-
Total Child Study Teams	2,386,992	2,386,992	2,386,992	(120,826)	-	(120,826)	2,216,166	-	2,216,166	2,184,472	-	2,184,472
Improvement of Instruction Services												
Salaries of Supervisors of Instruction	432,841	432,841	432,841	300,372	1,600	300,372	753,313	1,600	753,313	728,983	833	728,983
Salaries of Other Professional Staff	448,141	448,141	448,141	(152,500)	-	(152,500)	295,641	109,221	404,862	308,627	108,780	473,607
Salaries of Health & Safety Aides	164,171	164,171	164,171	(85,403)	-	(85,403)	78,768	-	78,768	75,654	-	75,654
Purchased Professional - Educational Services	46,219	22,500	68,719	(30,000)	(13,625)	(43,625)	16,329	8,875	25,204	1,400	5,527	6,927
Other Purchased Prof. & Tech. Services	8,600	8,600	8,600	-	-	-	8,600	8,600	8,600	4,613	-	4,613
Other Purchased Services	77,711	77,711	77,711	(46,000)	-	(46,000)	29,711	-	29,711	24,934	-	24,934
Supplies and Materials	60,344	19,500	79,844	(14,000)	(10,057)	(24,057)	46,344	9,463	55,807	45,045	7,293	52,338
Other Objects	13,694	13,694	13,694	(10,000)	-	(10,000)	3,694	-	3,694	1,490	-	1,490
Total Improvement of Instruction Services	1,243,534	312,321	1,555,855	16,308	(175,162)	(158,854)	1,259,842	137,159	1,397,001	1,226,153	127,046	1,353,199

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Original Budget		Budget Transfer		Final Budget		Total		Actual		Total General Fund
	Operating Fund	Resource Fund	Operating Fund	Resource Fund	Operating Fund	Resource Fund	General Fund	General Fund	Operating Fund	Resource Fund	
EXPENDITURES											
CURRENT EXPENDITURES (Continued)											
Educational Media/School Library											
Salaries	\$ 1,252,663	\$ 1,252,663	\$ -	\$ (294,341)	\$ -	\$ 958,322	\$ 958,322	\$ 912,508	\$ -	\$ 912,508	\$ 912,508
Salaries of Technology Coordinators	88,690	88,690	-	(17,194)	-	71,496	71,496	70,619	-	70,619	70,619
Salaries of Professional and Technical Services	21,200	21,200	-	(12,825)	-	8,375	8,375	8,375	-	8,375	8,375
Other Purchased Professional and Technical Services	32,900	32,900	-	(2,885)	-	30,015	30,015	29,569	-	29,569	29,569
Supplies and Materials	6,000	6,000	(1)	-	-	5,999	5,999	46,594	-	46,594	46,594
Other Objects	-	-	-	-	-	6,000	6,000	5,620	-	5,620	5,620
Total Educational Media/School Library	-	1,419,453	-	(307,973)	-	1,111,478	1,111,478	1,044,182	-	1,044,182	1,044,182
Instructional Staff Training Services											
Salaries of Supervisors of Instruction	\$ 353,312	\$ 353,312	\$ (193,322)	\$ -	\$ 159,990	\$ -	\$ 159,990	\$ 158,718	\$ -	\$ 158,718	\$ 158,718
Salaries of Other Professional Staff	41,197	41,197	(30,000)	-	11,197	-	11,197	525	-	525	525
Other Purchased Professional and Technical Services	8,000	8,000	-	(2,530)	-	5,470	5,470	3,928	-	3,928	3,928
Other Purchased Professional and Technical Services	3,000	3,000	-	-	-	3,000	3,000	2,899	-	2,899	2,899
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-
Total Instructional Staff Training Services	394,509	405,509	(223,322)	(2,530)	171,187	8,470	179,657	159,243	-	159,243	166,070
Support Services - General Administration											
Salaries	514,187	514,187	233,865	-	748,052	-	748,052	745,232	-	745,232	745,232
Audit Fees	75,000	75,000	3,000	-	78,000	-	78,000	77,500	-	77,500	77,500
Legal Services	560,000	560,000	(93,000)	-	467,000	-	467,000	450,365	-	450,365	450,365
Other Purchased Professional Services	15,800	15,800	-	-	15,800	-	15,800	15,000	-	15,000	15,000
Purchased Technical Services	30,000	30,000	-	-	30,000	-	30,000	26,126	-	26,126	26,126
Communications/Telephone	510,375	510,375	224,474	-	734,849	-	734,849	682,894	-	682,894	682,894
BOE Other Purchased Services	35,000	35,000	(30,000)	-	5,000	-	5,000	6,016	-	6,016	6,016
Other Purchased Services	64,622	64,622	(7,600)	-	57,022	-	57,022	42,278	-	42,278	42,278
General Supplies	94,487	94,487	(22,000)	-	72,487	-	72,487	38,805	-	38,805	38,805
Indirects Allocated to School District	195,000	195,000	(16,000)	-	179,000	-	179,000	60,000	-	60,000	60,000
Materials	78,444	78,444	(53,444)	-	25,000	-	25,000	41,474	-	41,474	41,474
BOE Membership Dues and Fees	-	-	53,444	-	-	-	53,444	-	-	-	-
Total Support Services - General Administration	2,083,315	2,083,315	247,739	-	2,331,054	-	2,331,054	2,205,690	-	2,205,690	2,205,690
Support Services School Administration											
Salaries of Principals/Asst. Principals	111,630	3,653,710	1,907	(328,280)	113,537	2,727,430	2,840,967	112,630	2,724,633	2,837,253	2,837,253
Salaries of Seat and Clerical Assistants	114,564	841,240	(81,492)	-	32,772	973,459	1,006,231	25,845	959,860	985,805	985,805
Salaries of Other Professional Staff	2,500	2,500	-	-	2,500	-	2,500	-	-	-	-
Purchased Professional and Technical Services	12,016	2,100	(2,000)	-	10,016	2,100	12,116	75	2,355	2,426	2,426
Other Purchased Services	6,000	6,000	(1,513)	-	4,487	-	4,487	61,947	75	62,022	62,022
Supplies and Materials	1,160	171,300	(1,160)	-	169,140	-	169,140	17,746	9,947	27,693	27,693
Other Objects	1,022	15,000	(1,022)	-	8,978	20,962	21,984	762	18,951	19,713	19,713
Total Support Services School Administration	259,892	4,100,850	(81,898)	(198,243)	177,684	3,902,607	4,080,301	158,948	3,855,569	4,014,517	4,014,517
Central Services											
Salaries	1,781,238	1,781,238	56,673	-	1,837,911	-	1,837,911	1,821,054	-	1,821,054	1,821,054
Purchased Technical Services	81,549	81,549	54,000	-	135,549	-	135,549	133,744	-	133,744	133,744
Miscellaneous Purchased Services	275,647	275,647	(48,600)	-	227,047	-	227,047	187,308	-	187,308	187,308
Supplies and Materials	81,160	81,160	(36,500)	-	44,660	-	44,660	43,341	-	43,341	43,341
Other Objects	6,318	6,318	(1)	-	6,317	-	6,317	2,900	-	2,900	2,900
Total Central Services	2,225,912	2,225,912	25,772	-	2,251,684	-	2,251,684	2,188,347	-	2,188,347	2,188,347
Admin. Info. Technology											
Salaries	856,449	856,449	153,468	-	1,009,917	-	1,009,917	969,885	-	969,885	969,885
Purchased Technical Services	118,086	118,086	(10,980)	-	107,106	-	107,106	103,586	-	103,586	103,586
Other Purchased Services	259,912	259,912	(18,080)	-	241,832	-	241,832	237,427	-	237,427	237,427
Supplies and Materials	109,445	109,445	(33,584)	-	75,861	-	75,861	72,415	-	72,415	72,415
Total Admin. Info. Technology	1,343,892	1,343,892	90,844	-	1,434,736	-	1,434,736	1,363,313	-	1,363,313	1,363,313
Required Maintenance for School Facilities											
Salaries	1,070,417	1,070,417	(296,500)	-	773,917	-	773,917	774,097	-	774,097	774,097
Other Purchased Professional and Technical Services	1,045,665	1,045,665	627,000	-	1,672,665	-	1,672,665	1,679,917	-	1,679,917	1,679,917
Supplies and Materials	353,235	353,235	-	-	353,235	-	353,235	341,085	-	341,085	341,085
Total Required Maintenance for School Facilities	2,469,317	2,469,317	331,500	-	2,800,817	-	2,800,817	2,795,005	-	2,795,005	2,795,005

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Total General Fund	Blended Resource Fund	Operating Fund	Total General Fund	Blended Resource Fund	Operating Fund	Total General Fund	Blended Resource Fund	Operating Fund	Total General Fund	
EXPENDITURES												
CURRENT EXPENDITURES (Continued)												
Outsided Services												
Salaries	4,802,266	4,802,266	3,700	(34,200)	30,500	3,700	4,768,066	4,771,766	3,446	4,768,389	184,211	
Salaries of Non-Instructional Aides	157,786	157,786	26,800		26,800		184,586	184,586		184,586	184,211	
Purchased Professional and Technical Services	68,141	68,141	1,000		1,000		102,181	102,181		102,181	102,181	
Contractual Services	476,980	476,980	(477)		476,503		476,106	476,106		476,106	476,106	
Rental of Land & Bldg. Oth. Than Lease Prr. Aamt			7,200		7,200		7,200	7,200		7,200	6,616	
Other Purchased Property Services	225,000	225,000	(10,000)		215,000		214,546	214,546		214,546	214,546	
Insurance	610,500	610,500	(14,000)		596,500		594,858	594,858		594,858	594,858	
Miscellaneous Purchased Services	143,280	143,280	(135,000)		8,280		8,280	8,280		8,280	380	
General Supplies	509,200	509,200	(896,600)		(387,400)		(387,400)	(387,400)		(387,400)	(387,400)	
Energy (Electricity)	2,060,000	2,060,000	(252,800)		1,807,200		1,807,200	1,807,200		1,807,200	1,807,200	
Energy (Natural Gas)	1,569,119	1,569,119	(82,600)		1,486,519		1,486,519	1,486,519		1,486,519	1,486,519	
Energy (Oil)	87,190	87,190	3,000		90,190		93,190	93,190		93,190	93,190	
Other Objects	6,824	6,824	(933,671)		(926,847)		(926,847)	(926,847)		(926,847)	(926,847)	
Total Current Services	10,816,516	10,816,516	3,700	(949,971)	9,866,545	3,700	9,866,545	9,866,545	3,446	9,866,545	9,866,545	
Care and Upkeep of Grounds												
Salaries	262,027	262,027	(4,500)		(4,500)		257,527	257,527		257,527	257,299	
Total Care and Upkeep of Grounds	262,027	262,027	(4,500)		(4,500)		257,527	257,527		257,527	257,299	
Security												
Salaries	289,863	1,019,179	519,595	(36,900)	482,695	519,595	252,765	1,791,539	1,506,591	1,737,823	1,737,823	
Purchased Professional and Technical Services	22,500	22,500	(20,500)		2,000		2,000	2,000		2,000	2,000	
General Supplies	6,000	6,000	(2,000)		4,000		4,000	4,000		4,000	2,786	
Total Security	312,163	1,023,179	517,095	(37,400)	480,195	517,095	254,765	1,797,539	1,509,377	1,760,609	1,760,609	
Student Transportation Services												
Salaries of Non-Instructional Aides	548,000	548,000	1,500		1,500		1,500	1,500		1,500	281	
Salaries for Pupils Trans (Bat. Home & School) - Reg	549,168	549,168	(38,500)		510,668		510,668	510,668		510,668	510,407	
Salaries for Pupils Trans (Other than Bat. Home & Sch)												
Salaries for Pupils Trans (Bat. Home & Sch) - Non-Pub.												
Management Fee - ESC & CTSB Trans. Program	46,920	46,920	46,440		46,440		46,920	46,920		46,920	41,927	
Cleaning Repair & Maint. Services	177,341	177,341	(231,988)		(56,647)		(56,647)	(56,647)		(56,647)	(56,647)	
Contracted Services (Bat. Home and Sch.) - Vendors	266,096	266,096	(231,988)		34,108		34,108	34,108		34,108	34,075	
Contracted Services (Other Than Between Home and School) - Vendors	113,723	113,723	(7,245)		106,478		106,478	106,478		106,478	152,822	
Contracted Services (Bus, Pup. Student's) - Vendors	89,776	89,776	(73,000)		16,776		16,776	16,776		16,776	81,886	
Contracted Services (ESC & CTSB)	169,376	169,376	(173,000)		(3,624)		(3,624)	(3,624)		(3,624)	(3,624)	
Contracted Services (Soc. Ed. Student-ESCA & CTSAs	1,034,000	1,034,000	(317,000)		717,000		717,000	717,000		717,000	715,106	
Contracted Services - Aid in Lieu Points-NonPub Sch	278,780	278,780	(108,556)		170,224		170,224	170,224		170,224	158,840	
Miscellaneous Purchased Services-Transportation	8,248	8,248	(5,988)		2,260		2,260	2,260		2,260	1,000	
Supplies and Materials	102,867	102,867	86,926		189,793		189,793	189,793		189,793	188,815	
Transportation Supplies	7,314	7,314	(92)		7,222		7,222	7,222		7,222	7,189	
Other Objects	4,141,053	4,141,053	(124,699)		4,016,354		4,016,354	4,016,354	50,813	4,067,167	4,067,167	
Total Student Transportation Services	4,141,053	4,141,053	(124,699)		4,016,354		4,016,354	4,016,354	50,813	4,067,167	4,067,167	
Other Support Services												
Salaries												
Purchased Professional Services												
Purchased Technical Services												
Miscellaneous Purchased Services												
Supplies and Materials												
Miscellaneous Expenditures												
Total Other Support Services												
Unallocated Benefits- Employees Benefits												
Group Insurance	40,000	40,000					40,000	40,000		40,000	32,014	
Social Security	925,538	1,880,274	(237,167)		1,643,107		1,643,107	1,643,107	669,801	1,708,908	1,708,908	
Other Retirement Contributions - Regular	1,500,000	1,500,000	128,275		1,628,275		1,628,275	1,628,275	225,891	1,854,166	1,854,166	
Unallocated Benefits- Pension System Payments (Non-Budget)	1,106,033	1,106,033	(463,000)		643,033		643,033	643,033		643,033	643,033	
Workers Compensation	2,951,285	2,951,285	238,939		3,190,224		3,190,224	3,190,224	12,285,977	3,202,510	3,202,510	
Health Benefits	315,560	315,560	35,000		350,560		350,560	350,560		350,560	346,265	
Tuition Reimbursement												
Other Employee Benefits												
Total Unallocated Benefits	8,888,456	13,099,000	130,047		9,548,716		9,548,716	9,548,716	13,179,659	22,440,263	22,440,263	
On-behalf TPAP Pension System Payments (Non-Budget)												
On-behalf TPAP Post-Retirement Medical (Non-Budget)												
On-behalf TPAP Social Security Payments (Non-Budget)												
Total Unallocated Expenditures	45,595,249	23,702,203	331,343		44,570,313		44,570,313	44,570,313	59,626,441	23,722,711	78,299,132	
Total Current Expenditures	48,301,198	60,398,472	1,980,533		46,745,883		46,745,883	46,745,883	61,674,322	114,353,789	114,353,789	

PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Total General Fund	Blended Resource Fund	Operating Fund	Total General Fund	Blended Resource Fund	Operating Fund	Total General Fund	Blended Resource Fund	Operating Fund	Total General Fund	
CAPITAL OUTLAY												
Equipment												
Reseller Programs - Instruction												
Preschool/Children												
Grades K-5												
Grades 6-8												
Grades 9-12												
Undistributed Expenditures												
Bilingual												
Vocational Programs - Instruction												
Learning and/or Language Disabilities												
Support Serv. - Students - Special												
Support Serv. - Instructional Staff												
General Administration												
School Administration												
Admin. Infc. Tech.												
Careful Services												
School Buses - Grounds												
School Buses - Regular												
Undist. Expend. - Admin Info Tech.												
Total Equipment	221,900	221,900	177,781	238,480	436,261	177,781	480,380	638,161	163,598	478,278	641,876	
Facilities Acquisition and Construction Services												
Architectural/Engineering Services												
Construction Services	493,114	493,114		11,820	11,820		504,934	504,934		219,857	219,857	
Lease Purchase Agreement - Principal												
Total Facilities Acquis. and Const. Services	493,114	493,114		11,820	11,820		504,934	504,934		219,857	219,857	
Total Capital Outlay	715,014	715,014	177,781	250,300	448,081	177,781	985,314	1,163,095	163,598	698,135	861,733	
Transfer to Charter Schools				364,000	364,000		13,122,208	13,122,208		13,042,139	13,042,139	
Local Contribution - Transfer to Special Revenue												
General Fund Contribution to Whole School Reform												
Total General Fund	61,774,420	121,172,892	2,158,114	921,013	1,237,999	2,158,114	60,833,405	123,409,991	61,837,923	66,419,738	128,237,661	
Excess (Deficiency) of Revenues Over (Under) Expenditures	55,046,420	(5,352,022)	(2,158,114)	2,893,994	793,880	(2,158,114)	57,440,414	(4,916,172)	(61,837,923)	61,425,740	(409,183)	
Other Financing Sources (Uses)												
Transfer In - NSR General Fund												
Transfer In - NSR Special Revenue Fund												
Transfer Out - Special Revenue Fund-Pre-school Program												
Transfer Out - Contribution to School Based Budgets												
Total Other Financing Sources (Uses)	(57,998,472)	(57,998,472)	2,158,114	(2,538,114)	(2,538,114)		(60,556,386)	(60,556,386)		(60,168,617)	(60,168,617)	
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	(2,952,052)	(2,952,052)					(2,952,052)	(2,952,052)		924,243	924,243	
Fund Balance, Beginning of Year	5,271,703	5,271,703					5,271,703	5,271,703		5,271,703	5,271,703	
Fund Balance, End of Year	2,319,651	2,319,651					2,319,651	2,319,651		6,195,946	6,195,946	

PLAINFIELD BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND - ARRA - EDUCATION STABILIZATION FUND (ESF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Original Budget	Adjustments/ Budget Transfers	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
REVENUES					
Federal Sources					
ARRA - SFSF - ESF (Education Stabilization Fund)	-	\$ 1,972,979	\$ 1,972,979	\$ 1,972,979	-
Total Revenues	-	1,972,979	1,972,979	1,972,979	-
EXPENDITURES					
CURRENT EXPENDITURES					
Regular Programs - Instruction					
Grades 1-5					
Salaries		14,115	14,115	14,115	
Grades 6-8					
Salaries		2,425	2,425	2,425	
Grades 9-12					
Salaries		8,178	8,178	8,178	
Preschool Disabilities - Full Time					
Salaries		5,220	5,220	5,220	
School Sponsored Athletics					
Salaries	-	74,657	74,657	74,657	-
Total Regular Programs Expenditures	-	104,595	104,595	104,595	-
Undistributed Expenditures					
Attendance & Social Work					
Salaries		31,304	31,304	31,304	
Salaries of Family Support Teams		27,958	27,958	27,958	
Salaries of Family Liaisons/Comm. Parent Inv. Spec.		5,869	5,869	5,869	
Salaries of Community/School Coordinators		80,975	80,975	80,975	
Health Services					
Salaries		300	300	300	
Other Support Services Students - Related Services					
Salaries		38,088	38,088	38,088	
Guidance					
Salaries of Other Professional Staff		26,388	26,388	26,388	
Child Study Teams					
Salaries of Other Professional Staff		188,064	188,064	188,064	
Salaries of Secretarial and Clerical Assistants		38,110	38,110	38,110	
Improvement of Instructional Services					
Salaries of Other Professional Staff		131,072	131,072	131,072	
Salaries of Secretarial and Clerical Assistants		82,839	82,839	82,839	
Salaries of Facilitators, Math & Literacy Coaches		7,097	7,097	7,097	

PLAINFIELD BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND - ARRA - EDUCATION STABILIZATION FUND (ESF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	<u>Original Budget</u>	<u>Adjustments/ Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Instructional Staff Training Services					
Salaries of Other Professional Staff		\$ 33,278	\$ 33,278	\$ 33,278	
Support Serv. - General Administration					
Salaries		133,765	133,765	133,765	
Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals		27,907	27,907	27,907	
Salaries of Secretarial and Clerical Assistants		2,508	2,508	2,508	
Central Services					
Salaries		453,682	453,682	453,682	
Admin. Info. Technology					
Salaries		248,418	248,418	248,418	
Allocated Benefits					
Health Benefits	-	310,762	310,762	310,762	-
Total Undistributed Expenditures	-	1,868,384	1,868,384	1,868,384	-
Total Expenditures	-	1,972,979	1,972,979	1,972,979	-
Excess of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

**PLAINFIELD BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
EDUCATION JOBS FUND PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOT APPLICABLE

**PLAINFIELD BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REVENUES					
Intergovernmental					
State	\$ 18,250,288	\$ 1,857,999	\$ 20,108,287	\$ 18,852,918	\$ (1,255,369)
Federal	4,609,783	6,062,076	10,671,859	8,486,122	(2,185,737)
Local Sources					
Miscellaneous	-	159,482	159,482	100,594	(58,888)
Total Revenues	<u>22,860,071</u>	<u>8,079,557</u>	<u>30,939,628</u>	<u>27,439,634</u>	<u>(3,499,994)</u>
EXPENDITURES					
Instruction					
Salaries of Teachers	647,679	738,106	1,385,785	1,244,513	141,272
Other Salaries for Instruction	79,734	145,185	224,919	121,104	103,815
Other Salaries		233,076	233,076	116,365	116,711
Purchased Professional/Educational Services		951,481	951,481	584,168	367,313
Purchased Professional & Technical Services		-	-	-	-
Tuition	1,655,849	781,391	2,437,240	2,380,486	56,754
Other Purchased Services	3,375	123,545	126,920	60,010	66,910
General Supplies	268,269	507,298	775,567	484,734	290,833
Textbooks	25,324	5,483	30,807	21,019	9,788
Other Objects	2,400	13,410	15,810	8,344	7,466
Total Instruction	<u>2,682,630</u>	<u>3,498,975</u>	<u>6,181,605</u>	<u>5,020,743</u>	<u>1,160,862</u>
Support Services					
Salaries of Teachers		527,688	527,688	288,430	239,258
Salaries of Supervisors of Instruction	249,240	2,500	251,740	251,740	-
Salaries of Principals/Asst Principals/Directors		29,948	29,948	22,694	7,254
Salaries of Other Professional Staff	766,390	1,280,093	2,046,483	1,907,495	138,988
Salaries of Secretarial and Clerical Asst.	189,524	111,355	300,879	278,733	22,146
Other Salaries for Instruction		196,151	196,151	230,941	(34,790)
Other Salaries	112,550	277,873	390,423	249,368	141,055
Salaries of Community	84,760	(11,600)	73,160	56,878	16,282
Salaries of Master Teachers	504,939	-	504,939	434,087	70,852
Personal Services - Employee Benefits	546,182	574,680	1,120,862	1,002,363	118,499
Other Purchased Professional/Educational Services		30,000	30,000	18,764	11,236
Purchased Professional/Educational Services	14,832,121	1,105,660	15,937,781	15,257,602	680,179
Purchased Professional & Technical Services		188,777	188,777	184,485	4,292
Other Purchased Professional Services	92,856	7,934	100,790	50,267	50,523
Contracted Services - Transportation	3,600	10,680	14,280	4,541	9,739
Rentals	15,000	10,741	25,741	23,665	2,076
Travel	9,000	47,667	56,667	36,810	19,857
Other Purchased Services		259,596	259,596	208,353	51,243
Supplies and Materials	345,439	370,452	715,891	442,047	273,844
Miscellaneous Expenditures	5,840	24,279	30,119	7,052	23,067
Total Support Services	<u>17,757,441</u>	<u>5,044,474</u>	<u>22,801,915</u>	<u>20,956,315</u>	<u>1,845,600</u>
Facilities Acquisition and Construction					
Instructional Equipment	15,000	134,144	149,144	129,150	19,994
Noninstructional Equipment	5,000	599	5,599	-	5,599
Total Facilities Acq. & Construction	<u>20,000</u>	<u>134,743</u>	<u>154,743</u>	<u>129,150</u>	<u>25,593</u>
Transfer to Charter Schools	-	-	-	-	-
Total Expenditures	<u>20,460,071</u>	<u>8,678,192</u>	<u>29,138,263</u>	<u>26,106,208</u>	<u>3,032,055</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	<u>2,400,000</u>	<u>(598,635)</u>	<u>1,801,365</u>	<u>1,333,426</u>	<u>(467,939)</u>
Other Financing Sources (Uses)					
Transfer from General Fund		-		335,880	335,880
Transfer Out - Contribution to School-Based Budgets	(2,400,000)	598,635	(1,801,365)	(1,669,306)	132,059
Total Other Financing Sources (Uses)	<u>(2,400,000)</u>	<u>598,635</u>	<u>(1,801,365)</u>	<u>(1,333,426)</u>	<u>467,939</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, 2011**

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

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedules (Exhibits C-1, C-2)	\$ 127,848,478	\$ 27,439,634
Difference - budget to GAAP:		
State Aid payments recognized for GAAP statements, not recognized for budgetary purposes (2009-2010)	10,254,746	1,688,954
State Aid payments recognized for budgetary purposes, not recognized for GAAP purposes (2010-2011)	(10,139,955)	(1,774,024)
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Encumbrances, June 30, 2011		(512,685)
Encumbrances, June 30, 2010	-	<u>423,780</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 127,963,269</u>	<u>\$ 27,265,659</u>
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedules (Exhibit C-1, C-2)	\$ 128,257,661	\$ 26,106,208
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, 2011		(512,685)
Encumbrances, June 30, 2010	-	<u>423,780</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 128,257,661</u>	<u>\$ 26,017,303</u>

SCHOOL LEVEL SCHEDULES

(General Fund)

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BALANCE SHEET
AS OF JUNE 30, 2011**

	<u>Operating Fund</u>	<u>Blended Resource Fund</u>	<u>Total General Fund</u>
ASSETS			
Cash and Cash Equivalents	\$ 2,457,886	\$ 645,060	\$ 3,102,946
Cash held by Trustee	275,139		275,139
Due from Other Funds	562	4,071,105	4,071,667
Receivables			
Intergovernmental	581,223		581,223
Other	336,237	-	336,237
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 3,651,047</u>	<u>\$ 4,716,165</u>	<u>\$ 8,367,212</u>
 LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 2,040,210	\$ 1,035,290	\$ 3,075,500
Intergovernmental Accounts Payable - Other	56,186		56,186
Accrued Salaries and Wages	363,973	3,680,875	4,044,848
Due to Other Funds	1,751,301		1,751,301
Deferred Revenue	14,895		14,895
Accrued Liability for Insurance Claims	2,013,238		2,013,238
Claims Payable	1,355,253	-	1,355,253
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>7,595,056</u>	<u>4,716,165</u>	<u>12,311,221</u>
 Fund Balances			
Restricted			
Excess Surplus	1,448,998		1,448,998
Committed			
Year End Encumbrances	259,000		259,000
Assigned			
Designated for Subsequent Years' Expenditures	1,300,000		1,300,000
Unassigned	(6,952,007)	-	(6,952,007)
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>(3,944,009)</u>	<u>-</u>	<u>(3,944,009)</u>
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balances	<u>\$ 3,651,047</u>	<u>\$ 4,716,165</u>	<u>\$ 8,367,212</u>

PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Districtwide

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 60,868,248		\$ 60,168,617	\$ 699,631
General Fund Reserve for Encumbrance at June 30, 2010	-		-	-
	<u>60,868,248</u>		<u>60,168,617</u>	<u>699,631</u>
Other State Resources				
ECPA	-		-	-
ECPA - June 30, 2010 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>60,868,248</u>	97.30%	<u>60,168,617</u>	<u>699,631</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	1,688,338		1,669,306	18,428
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>1,688,338</u>	2.70%	<u>1,669,306</u>	<u>19,032</u>
Restricted Federal Resources Total	<u>1,688,338</u>	2.70%	<u>1,669,306</u>	<u>19,032</u>
Totals	<u>\$ 62,556,586</u>	100.00%	<u>\$ 61,837,923</u>	<u>\$ 718,663</u>

PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Barlow School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 2,713,655		\$ 2,682,613	\$ 31,042
General Fund Reserve for Encumbrance at June 30, 2010	-		-	-
	<u>2,713,655</u>		<u>2,682,613</u>	<u>31,042</u>
Other State Resources				
ECPA				
ECPA - June 30, 2010 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>2,713,655</u>	95.55%	<u>2,682,613</u>	<u>31,042</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	126,300		124,855	1,445
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>126,300</u>	4.45%	<u>124,855</u>	<u>1,445</u>
Restricted Federal Resources Total	<u>126,300</u>	<u>4.45%</u>	<u>124,855</u>	<u>1,445</u>
Totals	<u>\$ 2,839,955</u>	<u>100.00%</u>	<u>\$ 2,807,468</u>	<u>\$ 32,487</u>

PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Cedarbrook School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 4,424,387		\$ 4,386,783	\$ 37,604
General Fund Reserve for Encumbrance at June 30, 2010	-		-	-
	<u>4,424,387</u>		<u>4,386,783</u>	<u>37,604</u>
Other State Resources				
ECPA				
ECPA - June 30, 2010 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>4,424,387</u>	97.72%	<u>4,386,783</u>	<u>37,604</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	103,113		102,237	876
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>103,113</u>	2.28%	<u>102,237</u>	<u>876</u>
Restricted Federal Resources Total	<u>103,113</u>	2.28%	<u>102,237</u>	<u>876</u>
Totals	<u>\$ 4,527,500</u>	100.00%	<u>\$ 4,489,020</u>	<u>\$ 38,480</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Clinton School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 3,237,039		\$ 3,200,391	\$ 36,648
General Fund Reserve for Encumbrance at June 30, 2010	-		-	-
	<u>3,237,039</u>		<u>3,200,391</u>	<u>36,648</u>
Other State Resources				
ECPA				
ECPA - June 30, 2010 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>3,237,039</u>	96.87%	<u>3,200,391</u>	<u>36,648</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	104,758		103,572	1,186
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>104,758</u>	3.13%	<u>103,572</u>	<u>1,186</u>
Restricted Federal Resources Total	<u>104,758</u>	3.13%	<u>103,572</u>	<u>1,186</u>
Totals	<u>\$ 3,341,797</u>	<u>100.00%</u>	<u>\$ 3,303,963</u>	<u>\$ 37,834</u>

PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Frederic W. Cook School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 3,086,503		\$ 3,081,179	\$ 5,324
General Fund Reserve for Encumbrance at June 30, 2010	-		-	-
	<u>3,086,503</u>		<u>3,081,179</u>	<u>5,324</u>
Other State Resources				
ECPA				
ECPA - June 30, 2010 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>3,086,503</u>	97.46%	<u>3,081,179</u>	<u>5,324</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	80,425		80,286	139
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>80,425</u>	2.54%	<u>80,286</u>	<u>139</u>
Restricted Federal Resources Total	<u>80,425</u>	<u>2.54%</u>	<u>80,286</u>	<u>139</u>
Totals	<u>\$ 3,166,928</u>	<u>100.00%</u>	<u>\$ 3,161,465</u>	<u>\$ 5,463</u>

PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Emerson School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 3,924,111		\$ 3,885,615	\$ 38,496
General Fund Reserve for Encumbrance at June 30, 2010	-		-	-
	<u>3,924,111</u>		<u>3,885,615</u>	<u>38,496</u>
Other State Resources				
ECPA	-		-	-
ECPA - June 30, 2010 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>3,924,111</u>	96.01%	<u>3,885,615</u>	<u>38,496</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	163,276		161,674	1,602
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>163,276</u>	3.99%	<u>161,674</u>	<u>1,602</u>
Restricted Federal Resources Total	<u>163,276</u>	3.99%	<u>161,674</u>	<u>1,602</u>
Totals	<u>\$ 4,087,387</u>	100.00%	<u>\$ 4,047,289</u>	<u>\$ 40,098</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Evergreen School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 3,916,457		\$ 3,883,615	\$ 32,842
General Fund Reserve for Encumbrance at June 30, 2010	-		-	-
	<u>3,916,457</u>		<u>3,883,615</u>	<u>32,842</u>
Other State Resources				
ECPA	-		-	-
ECPA - June 30, 2010 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>3,916,457</u>	95.14%	<u>3,883,615</u>	<u>32,842</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	200,147		198,469	1,678
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>200,147</u>	4.86%	<u>198,469</u>	<u>1,678</u>
Restricted Federal Resources Total	<u>200,147</u>	4.86%	<u>198,469</u>	<u>1,678</u>
Totals	<u>\$ 4,116,604</u>	100.00%	<u>\$ 4,082,084</u>	<u>\$ 34,520</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Jefferson School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 3,731,605		\$ 3,659,071	\$ 72,534
General Fund Reserve for Encumbrance at June 30, 2010	-		-	-
	<u>3,731,605</u>		<u>3,659,071</u>	<u>72,534</u>
Other State Resources				
ECPA				
ECPA - June 30, 2010 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>3,731,605</u>	97.31%	<u>3,659,071</u>	<u>72,534</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	103,249		101,242	2,007
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>103,249</u>	2.69%	<u>101,242</u>	<u>2,007</u>
Restricted Federal Resources Total	<u>103,249</u>	<u>2.69%</u>	<u>101,242</u>	<u>2,007</u>
Totals	<u>\$ 3,834,854</u>	<u>100.00%</u>	<u>\$ 3,760,313</u>	<u>\$ 74,541</u>

PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Chas H. Stillman School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 2,816,500		\$ 2,787,331	\$ 29,169
General Fund Reserve for Encumbrance at June 30, 2010	-		-	-
	<u>2,816,500</u>		<u>2,787,331</u>	<u>29,169</u>
Other State Resources				
ECPA				
ECPA - June 30, 2010 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>2,816,500</u>	96.34%	<u>2,787,331</u>	<u>29,169</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	106,938		105,831	1,107
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>106,938</u>	3.66%	<u>105,831</u>	<u>1,107</u>
Restricted Federal Resources Total	<u>106,938</u>	<u>3.66%</u>	<u>105,831</u>	<u>1,107</u>
Totals	<u>\$ 2,923,438</u>	<u>100.00%</u>	<u>\$ 2,893,162</u>	<u>\$ 30,276</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Washington School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 4,449,875		\$ 4,431,249	\$ 18,626
General Fund Reserve for Encumbrance at June 30, 2010	-		-	-
	<u>4,449,875</u>		<u>4,431,249</u>	<u>18,626</u>
Other State Resources				
ECPA				
ECPA - June 30, 2010 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>4,449,875</u>	96.00%	<u>4,431,249</u>	<u>18,626</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	185,202		184,427	775
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>185,202</u>	4.00%	<u>184,427</u>	<u>775</u>
Restricted Federal Resources Total	<u>185,202</u>	<u>4.00%</u>	<u>184,427</u>	<u>775</u>
Totals	<u>\$ 4,635,077</u>	<u>100.00%</u>	<u>\$ 4,615,676</u>	<u>\$ 19,401</u>

PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

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	\$ 2,554,937		\$ 2,498,938	\$ 55,999
General Fund Reserve for Encumbrance at June 30, 2010	-		-	-
	<u>2,554,937</u>		<u>2,498,938</u>	<u>55,999</u>
Other State Resources				
ECPA				
ECPA - June 30, 2010 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>2,554,937</u>	97.93%	<u>2,498,938</u>	<u>55,999</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	53,995		52,812	1,183
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>53,995</u>	2.07%	<u>52,812</u>	<u>1,183</u>
Restricted Federal Resources Total	<u>53,995</u>	2.07%	<u>52,812</u>	<u>1,183</u>
Totals	<u>\$ 2,608,932</u>	<u>100.00%</u>	<u>\$ 2,551,750</u>	<u>\$ 57,182</u>

PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Hubbard School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 4,301,078		\$ 4,273,147	\$ 27,931
General Fund Reserve for Encumbrance at June 30, 2010	-		-	-
	<u>4,301,078</u>		<u>4,273,147</u>	<u>27,931</u>
Other State Resources				
ECPA				
ECPA - June 30, 2010 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>4,301,078</u>	95.30%	<u>4,273,147</u>	<u>27,931</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	211,888		210,512	1,376
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>211,888</u>	4.70%	<u>210,512</u>	<u>1,376</u>
Restricted Federal Resources Total	<u>211,888</u>	<u>4.70%</u>	<u>210,512</u>	<u>1,376</u>
Totals	<u>\$ 4,512,966</u>	<u>100.00%</u>	<u>\$ 4,483,659</u>	<u>\$ 29,307</u>

PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Maxson School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 4,167,982		\$ 4,073,835	\$ 94,147
General Fund Reserve for Encumbrance at June 30, 2010	-		-	-
	<u>4,167,982</u>		<u>4,073,835</u>	<u>94,147</u>
Other State Resources				
ECPA				
ECPA - June 30, 2010 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>4,167,982</u>	94.91%	<u>4,073,835</u>	<u>94,147</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	223,701		218,648	5,053
Title I, Part A ARRA of NCLB: <i>Improving Basic Programs</i>	-		-	-
	<u>223,701</u>	5.09%	<u>218,648</u>	<u>5,053</u>
Restricted Federal Resources Total	<u>223,701</u>	<u>5.09%</u>	<u>218,648</u>	<u>5,053</u>
Totals	<u>\$ 4,391,683</u>	<u>100.00%</u>	<u>\$ 4,292,483</u>	<u>\$ 99,200</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Plainfield High School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 15,202,732		\$ 15,057,842	\$ 144,890
General Fund Reserve for Encumbrance at June 30, 2010	-		-	-
	<u>15,202,732</u>		<u>15,057,842</u>	<u>144,890</u>
Other State Resources				
ECPA				
ECPA - June 30, 2010 - Carryover	-		-	-
Other State Resources	-		-	-
Combined General Fund Contribution and State Resources	<u>15,202,732</u>	100.00%	<u>15,057,842</u>	<u>144,890</u>
Totals	<u>\$ 15,202,732</u>	<u>100.00%</u>	<u>\$ 15,057,842</u>	<u>\$ 144,890</u>

PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Barack Obama Academy for Academic and Civic Development

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 1,039,718		\$ 996,375	\$ 43,343
General Fund Reserve for Encumbrance at June 30, 2010	<u>-</u>		<u>-</u>	<u>-</u>
	<u>1,039,718</u>		<u>996,375</u>	<u>43,343</u>
Other State Resources				
ECPA				
ECPA - June 30, 2010 - Carryover	<u>-</u>		<u>-</u>	<u>-</u>
Other State Resources	<u>-</u>		<u>-</u>	<u>-</u>
Combined General Fund Contribution and State Resources	<u>1,039,718</u>	100.00%	<u>996,375</u>	<u>43,343</u>
Totals	<u>\$ 1,039,718</u>	<u>100.00%</u>	<u>\$ 996,375</u>	<u>\$ 43,343</u>

PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Plainfield Academy for the Arts and Advanced Science

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 1,301,669		\$ 1,270,632	\$ 31,037
General Fund Reserve for Encumbrance at June 30, 2010	-		-	-
	<u>1,301,669</u>		<u>1,270,632</u>	<u>31,037</u>
Other State Resources				
ECPA				
ECPA - June 30, 2010 - Carryover	-		-	-
Other State Resources	-		-	-
	<u>1,301,669</u>	98.09%	<u>1,270,632</u>	<u>31,037</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	25,346		24,742	604
	<u>25,346</u>	1.91%	<u>24,742</u>	<u>604</u>
Restricted Federal Resources Total	<u>25,346</u>	<u>1.91%</u>	<u>24,742</u>	<u>604</u>
Totals	<u>\$ 1,327,015</u>	<u>100.00%</u>	<u>\$ 1,295,374</u>	<u>\$ 31,641</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Districtwide</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Preschool/Kindergarten	\$ 1,392,951	\$ (156,731)	\$ 1,236,220	\$ 1,229,585	\$ 6,635
Grades 1 - 5	12,569,588	213,720	12,783,308	12,750,298	33,010
Grades 6 - 8	3,714,325	(104,320)	3,610,005	3,601,722	8,283
Grades 9 - 12	6,647,986	(106,600)	6,541,386	6,503,248	38,138
Total	<u>24,324,850</u>	<u>(153,931)</u>	<u>24,170,919</u>	<u>24,084,853</u>	<u>86,066</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	139,674	164,220	303,894	301,466	2,428
Purchase Professional Educational Services	42,000	(19,769)	22,231	14,777	7,454
Purchased Technical Services	15,000	(5,000)	10,000	7,576	2,424
Other Purchased Services	419,100	(117,655)	301,445	277,636	23,809
General Supplies	990,955	91,182	1,082,137	1,004,136	78,001
Textbooks	190,950	228,488	419,438	388,423	31,015
Other Objects	10,000	22,989	32,989	27,787	5,202
Total	<u>1,807,679</u>	<u>364,455</u>	<u>2,172,134</u>	<u>2,021,801</u>	<u>150,333</u>
Total Regular Programs - Instruction	<u>26,132,529</u>	<u>210,524</u>	<u>26,343,053</u>	<u>26,106,654</u>	<u>236,399</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers	63,382	1,300	64,682	64,626	56
Other Salaries for Instruction	-	2,179	2,179	2,172	7
Other Purchased Services	1,000	-	1,000	1,000	-
General Supplies	1,500	-	1,500	1,500	-
Textbooks	-	-	-	-	-
Total	<u>65,882</u>	<u>3,479</u>	<u>69,361</u>	<u>69,298</u>	<u>63</u>
Learning and/or Language Disabilities					
Salaries of Teachers	1,832,202	14,150	1,846,352	1,839,185	7,167
Other Salaries for Instruction	208,344	477,743	686,087	676,439	9,648
Purchasing Professional Educational Services	400	(400)	-	-	-
Other Purchased Services	2,900	(2,537)	363	363	-
General Supplies	19,850	(4,000)	15,850	11,335	4,515
Textbooks	4,000	(3,000)	1,000	839	161
Other Objects	-	-	-	-	-
Total	<u>2,067,696</u>	<u>481,956</u>	<u>2,549,652</u>	<u>2,528,161</u>	<u>21,491</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, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Districtwide</u>					
Behavioral Disabilities					
Salaries of Teachers	\$ 262,736	\$ 118,100	\$ 380,836	\$ 378,991	\$ 1,845
Other Salaries for Instruction	52,559	130,590	183,149	176,790	6,359
Purchased Professional-Educational Services	-	-	-	-	-
Other Purchased Services	500	(410)	90	90	-
General Supplies	15,150	(6,000)	9,150	7,400	1,750
Textbooks	1,000	-	1,000	609	391
Total	<u>331,945</u>	<u>242,280</u>	<u>574,225</u>	<u>563,880</u>	<u>10,345</u>
Multiple Disabilities					
Salary of Teachers	324,470	3,908	328,378	327,172	1,206
Other Salary for Instructors	344,588	(48,478)	296,110	294,886	1,224
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>669,058</u>	<u>(44,570)</u>	<u>624,488</u>	<u>622,058</u>	<u>2,430</u>
Resource Room					
Salaries of Teachers	1,629,656	395,097	2,024,753	2,016,574	8,179
Other Salaries for Instruction	213,117	39,969	253,086	249,633	3,453
Purchase Professional Education Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	11,000	(3,000)	8,000	4,976	3,024
Textbooks	3,000	-	3,000	808	2,192
Other Objects	-	-	-	-	-
Total	<u>1,856,773</u>	<u>432,066</u>	<u>2,288,839</u>	<u>2,271,991</u>	<u>16,848</u>
Visual Impairments					
Other Salaries for Instruction	-	23,690	23,690	23,354	336
Total	<u>-</u>	<u>23,690</u>	<u>23,690</u>	<u>23,354</u>	<u>336</u>
Autism					
Salaries of Teachers	57,509	(57,000)	509	-	509
Other Salaries for Instruction	52,451	95,700	148,151	142,676	5,475
Total	<u>109,960</u>	<u>38,700</u>	<u>148,660</u>	<u>142,676</u>	<u>5,984</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	237,297	(3,513)	233,784	217,417	16,367
Other Salaries for Instruction	130,072	(26,698)	103,374	93,509	9,865
Total	<u>367,369</u>	<u>(30,211)</u>	<u>337,158</u>	<u>310,926</u>	<u>26,232</u>
Total Special Education - Instruction	<u>5,468,683</u>	<u>1,147,390</u>	<u>6,616,073</u>	<u>6,532,344</u>	<u>83,729</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, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Districtwide</u>					
Bilingual Education					
Salaries of Teachers	\$ 4,832,656	\$ 336,440	\$ 5,169,096	\$ 5,130,043	\$ 39,053
Other Salary for Instructors	132,856	(80,000)	52,856	44,219	8,637
Purchased Professional-Educational Services	5,000	(5,000)	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	2,400	(1,400)	1,000	-	1,000
General Supplies	59,095	(25,471)	33,624	31,121	2,503
Textbooks	6,000	-	6,000	4,741	1,259
Other Objects	2,000	(1,415)	585	585	-
Total	<u>5,040,007</u>	<u>223,154</u>	<u>5,263,161</u>	<u>5,210,709</u>	<u>52,452</u>
School Sponsored Cocurricular Activities					
Salaries	12,000	(2,000)	10,000	-	10,000
Purchased Services	9,500	(6,378)	3,122	2,573	549
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>21,500</u>	<u>(8,378)</u>	<u>13,122</u>	<u>2,573</u>	<u>10,549</u>
School Sponsored Athletics - Instruction					
Salaries	-	-	-	-	-
Purchased Services	25,750	-	25,750	21,728	4,022
Supplies and Materials	7,800	25,000	32,800	32,686	114
Other Objects	-	-	-	-	-
Total	<u>33,550</u>	<u>25,000</u>	<u>58,550</u>	<u>54,414</u>	<u>4,136</u>
Other Instructional Programs					
Salaries	-	45,000	45,000	44,380	620
Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>45,000</u>	<u>45,000</u>	<u>44,380</u>	<u>620</u>
Before/After School Programs					
Salaries	-	6,300	6,300	540	5,760
Total	<u>-</u>	<u>6,300</u>	<u>6,300</u>	<u>540</u>	<u>5,760</u>
Total Instruction	<u>36,696,269</u>	<u>1,648,990</u>	<u>38,345,259</u>	<u>37,951,614</u>	<u>393,645</u>
Attendance and Social Work					
Salaries	626,195	(128,408)	497,787	493,854	3,933
Salaries of Drop-Out Prevention Officer/Coordinators	-	24,505	24,505	24,372	133
Salaries of Community/School Coordinators	-	-	-	-	-
Purchased Professional and Technical Services	1,000	-	1,000	75	925
Other Purchased Services	500	-	500	90	410
Supplies and Materials	6,500	(4,000)	2,500	1,345	1,155
Other Objects	-	-	-	-	-
Total	<u>634,195</u>	<u>(107,903)</u>	<u>526,292</u>	<u>519,736</u>	<u>6,556</u>
Health Services					
Salaries	706,117	190,352	896,469	892,237	4,232
Salaries of Social Service Coordinators	595,060	304,908	899,968	880,310	19,658
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies and Materials	14,350	(3,012)	11,338	7,416	3,922
Other Objects	164,198	174,380	338,578	338,332	246
Total	<u>1,479,725</u>	<u>666,628</u>	<u>2,146,353</u>	<u>2,118,295</u>	<u>28,058</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Districtwide</u>					
Guidance					
Salaries of Other Professional Staff	\$ 1,077,978	\$ (24,970)	\$ 1,053,008	\$ 1,028,794	\$ 24,214
Salaries of Secretarial and Clerical	328,121	(49,750)	278,371	274,102	4,269
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	4,000	(4,000)	-	-	-
Other Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	2,100	-	2,100	1,185	915
Supplies and Materials	6,500	-	6,500	3,670	2,830
Other Objects	89,881	(89,700)	181	-	181
Total	1,508,580	(168,420)	1,340,160	1,307,751	32,409
Improvement of Instructional Services					
Salaries Supervisors of Instruction	-	1,000	1,000	833	167
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial & Clerical Assist.	261,721	(152,500)	109,221	108,780	441
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	22,500	(13,625)	8,875	5,527	3,348
Other Purch. Prof & Tech. Services	8,600	-	8,600	4,613	3,987
Other Purchased Services	-	-	-	-	-
Supplies and Materials	19,500	(10,037)	9,463	7,293	2,170
Other Objects	-	-	-	-	-
Total	312,321	(175,162)	137,159	127,046	10,113
Educational Media/School Library					
Salaries	1,252,663	(294,341)	958,322	912,508	45,814
Salaries of Technology Coordinators	88,690	(17,194)	71,496	70,619	877
Purchased Professional and Technical Services	21,200	(9,525)	11,675	5,395	6,280
Other Purchased Services	18,000	(12,800)	5,200	3,536	1,664
Supplies and Materials	32,900	25,885	58,785	46,504	12,281
Other Objects	6,000	-	6,000	5,620	380
Total	1,419,453	(307,975)	1,111,478	1,044,182	67,296
Instructional Staff Training Services					
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	8,000	(2,530)	5,470	3,928	1,542
Supplies and Materials	3,000	-	3,000	2,899	101
Other Objects	-	-	-	-	-
Total	11,000	(2,530)	8,470	6,827	1,643
Support Service - School Administration					
Salaries of Principals/Assistant Principals	3,055,710	(328,280)	2,727,430	2,724,623	2,807
Salaries of Sect and Clerical Assistants	841,240	132,219	973,459	959,960	13,499
Salaries of Other Professional Staff	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	2,100	-	2,100	75	2,025
Other Purchased Services	64,500	10,972	75,472	61,517	13,955
Supplies and Materials	121,300	(18,116)	103,184	90,443	12,741
Other Objects	16,000	4,962	20,962	18,951	2,011
Total	4,100,850	(198,243)	3,902,607	3,855,569	47,038

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Districtwide</u>					
Custodial Services					
Salaries	-	\$ 3,700	\$ 3,700	\$ 3,446	\$ 254
Supplies and Materials	-	-	-	-	-
Total	-	3,700	3,700	3,446	254
Security					
Salaries	\$ 1,019,179	519,595	1,538,774	1,506,591	32,183
General Supplies	6,000	(2,000)	4,000	2,786	1,214
Total	1,025,179	517,595	1,542,774	1,509,377	33,397
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors					
	111,900	(26,394)	85,506	50,813	34,693
Total	111,900	(26,394)	85,506	50,813	34,693
Unallocated Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security	954,716	(237,166)	717,550	669,801	47,749
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	12,144,284	367,214	12,511,498	12,509,868	1,630
Total	13,099,000	130,048	13,229,048	13,179,669	49,379
Total Undistributed Expenditures	23,702,203	331,344	24,033,547	23,722,711	310,836
Total School Based Budget Current Expense	60,398,472	1,980,334	62,378,806	61,674,325	704,481
Capital Outlay					
Equipment					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 -5	-	38,514	38,514	34,888	3,626
Equipment Grades 6-8	-	12,000	12,000	4,967	7,033
Equipment Grades 9-12	-	-	-	-	-
School-Sponsored and Other Instructional Programs	-	-	-	-	-
Learning and/or Language Disabilities	-	-	-	-	-
Basic Skills	-	-	-	-	-
Bilingual	-	-	-	-	-
Resource Room	-	-	-	-	-
Support Staff - Instructional	-	127,266	127,266	123,743	3,523
Undistributed Expenditures - School Administration	-	-	-	-	-
Undistributed Expenditures - Support Services - Students - Regular	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	177,780	177,780	163,598	14,182
SPECIAL SCHOOLS					
Summer School - Instruction	-	-	-	-	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
TOTAL SCHOOL BASED EXPENDITURES	\$ 60,398,472	\$ 2,158,114	\$ 62,556,586	\$ 61,837,923	\$ 718,663

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Preschool/Kindergarten	\$ 103,069	\$ (3,300)	\$ 99,769	\$ 99,559	\$ 210
Grades 1 - 5	1,034,924	38,220	1,073,144	1,070,959	2,185
Grades 6 - 8					
Grades 9 - 12	-	-	-	-	-
Total	<u>1,137,993</u>	<u>34,920</u>	<u>1,172,913</u>	<u>1,170,518</u>	<u>2,395</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		31,200	31,200	31,171	29
Purchase Professional Educational Services		-			-
Purchased Technical Services		-			-
Other Purchased Services	9,000	-	9,000	9,000	-
General Supplies	52,500	8,880	61,380	45,954	15,426
Textbooks	5,000	(68)	4,932	4,932	
Other Objects	-	-	-	-	-
Total	<u>66,500</u>	<u>40,012</u>	<u>106,512</u>	<u>91,057</u>	<u>15,455</u>
Total Regular Programs - Instruction	<u>1,204,493</u>	<u>74,932</u>	<u>1,279,425</u>	<u>1,261,575</u>	<u>17,850</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, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers	\$ 26,280	\$ (26,000)	\$ 280		\$ 280
Other Salaries for Instruction		-			-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies		-			-
Textbooks					
Other Objects	-	-	-	-	-
Total	26,280	(26,000)	280	-	280
Resource Room					
Salaries of Teachers	120,349	(61,000)	59,349	\$ 59,250	99
Other Salaries for Instruction	25,874	(25,700)	174		174
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies		-			-
Textbooks					
Other Objects	-	-	-	-	-
Total	146,223	(86,700)	59,523	59,250	273
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	172,503	(112,700)	59,803	59,250	553
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, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Bilingual Education					
Salaries of Teachers	\$ 430,736	\$ (91,900)	\$ 338,836	\$ 338,664	\$ 172
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>430,736</u>	<u>(91,900)</u>	<u>338,836</u>	<u>338,664</u>	<u>172</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	-	2,900	2,900	540	2,360
Total	<u>-</u>	<u>2,900</u>	<u>2,900</u>	<u>540</u>	<u>2,360</u>
Total Instruction	<u>1,807,732</u>	<u>(126,768)</u>	<u>1,680,964</u>	<u>1,660,029</u>	<u>20,935</u>
Attendance and Social Work					
Salaries	42,075	1,688	43,763	43,715	48
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>42,075</u>	<u>1,688</u>	<u>43,763</u>	<u>43,715</u>	<u>48</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Health Services					
Salaries	\$ 87,339	\$ (3,190)	\$ 84,149	\$ 84,087	\$ 62
Salaries of Social Service Coordinators		87,000	87,000	86,977	23
Purchased Professional and Technical Services		-			
Other Purchased Services					
Supplies and Materials	900	(67)	833	833	-
Other Objects	-	-	-	-	-
Total	<u>88,239</u>	<u>83,743</u>	<u>171,982</u>	<u>171,897</u>	<u>85</u>
Guidance					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational Media/School Library					
Salaries	82,342	(37,800)	44,542	44,489	53
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	5,000	-	5,000	5,000	-
Total	<u>87,342</u>	<u>(37,800)</u>	<u>49,542</u>	<u>49,489</u>	<u>53</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	5,000	(2,530)	2,470	2,470	-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>5,000</u>	<u>(2,530)</u>	<u>2,470</u>	<u>2,470</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Support Service - School Administration					
Salaries of Principals/Assistant Principals	\$ 133,840	\$ (8,420)	\$ 125,420	\$ 123,869	\$ 1,551
Salaries of Sec't and Clerical Assistants	48,403	(1,501)	46,902	44,799	2,103
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	2,500	(1,627)	873	873	-
Supplies and Materials	5,000	(5)	4,995	4,995	-
Other Objects	8,000	(9)	7,991	7,987	4
Total	<u>197,743</u>	<u>(11,562)</u>	<u>186,181</u>	<u>182,523</u>	<u>3,658</u>
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries		32,800	32,800	32,765	35
General Supplies	-	-	-	-	-
Total	<u>-</u>	<u>32,800</u>	<u>32,800</u>	<u>32,765</u>	<u>35</u>
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	8,000	(990)	7,010	6,110	900
Total	<u>8,000</u>	<u>(990)</u>	<u>7,010</u>	<u>6,110</u>	<u>900</u>
Unallocated Employee Benefits					
Group Insurance					
Social Security	42,081	1	42,082	35,309	6,773
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	556,919	53,824	610,743	610,743	-
Total	<u>599,000</u>	<u>53,825</u>	<u>652,825</u>	<u>646,052</u>	<u>6,773</u>
Total Undistributed Expenditures	<u>1,027,399</u>	<u>119,174</u>	<u>1,146,573</u>	<u>1,135,021</u>	<u>11,552</u>
Total School Based Budget Current Expense	<u>2,835,131</u>	<u>(7,594)</u>	<u>2,827,537</u>	<u>2,795,050</u>	<u>32,487</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5		12,418	12,418	12,418	
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	-	12,418	12,418	12,418	-
SPECIAL SCHOOLS					
Summer School - Instruction	-	-	-	-	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Barlow School	\$ 2,835,131	\$ 4,824	\$ 2,839,955	\$ 2,807,468	\$ 32,487

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Preschool/Kindergarten	\$ 216,612	\$ (82,700)	\$ 133,912	\$ 133,654	\$ 258
Grades 1 - 5	2,012,750	(3,200)	2,009,550	2,007,977	1,573
Grades 6 - 8	154,193	(70,500)	83,693	83,222	471
Grades 9 - 12	-	-	-	-	-
Total	<u>2,383,555</u>	<u>(156,400)</u>	<u>2,227,155</u>	<u>2,224,853</u>	<u>2,302</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		8,000	8,000	7,984	16
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	50,000	(38,250)	11,750	6,440	5,310
General Supplies	60,000	4,375	64,375	63,329	1,046
Textbooks		31,000	31,000	30,156	844
Other Objects	-	7,200	7,200	6,253	947
Total	<u>110,000</u>	<u>12,325</u>	<u>122,325</u>	<u>114,162</u>	<u>8,163</u>
Total Regular Programs - Instruction	<u>2,493,555</u>	<u>(144,075)</u>	<u>2,349,480</u>	<u>2,339,015</u>	<u>10,465</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					
		21,500	21,500	21,483	17
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>-</u>	<u>21,500</u>	<u>21,500</u>	<u>21,483</u>	<u>17</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, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers	\$ 169,681	\$ (800)	\$ 168,881	\$ 168,794	\$ 87
Other Salaries for Instruction	189,182	(48,300)	140,882	140,760	122
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	358,863	(49,100)	309,763	309,554	209
Resource Room					
Salaries of Teachers	169,411	75,200	244,611	244,586	25
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	169,411	75,200	244,611	244,586	25
Autism					
Other Salaries for Instruction	26,415	(10,600)	15,815	11,113	4,702
Total	26,415	(10,600)	15,815	11,113	4,702
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	554,689	37,000	591,689	586,736	4,953
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, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
Bilingual Education					
Salaries of Teachers	\$ 56,418	\$ 28,800	\$ 85,218	\$ 85,196	\$ 22
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>56,418</u>	<u>28,800</u>	<u>85,218</u>	<u>85,196</u>	<u>22</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services	6,000	(6,000)			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>6,000</u>	<u>(6,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
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>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,125,662</u>	<u>(84,275)</u>	<u>3,041,387</u>	<u>3,025,947</u>	<u>15,440</u>
Attendance and Social Work					
Salaries	47,862	(45,900)	1,962	1,913	49
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>47,862</u>	<u>(45,900)</u>	<u>1,962</u>	<u>1,913</u>	<u>49</u>
Health Services					
Salaries	86,528	(2,600)	83,928	83,910	18
Salaries of Social Service Coordinators	76,761	(39,200)	37,561	27,270	10,291
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>163,289</u>	<u>(41,800)</u>	<u>121,489</u>	<u>111,180</u>	<u>10,309</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 89,340	(3,500)	\$ 85,840	\$ 85,822	\$ 18
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>89,340</u>	<u>(3,500)</u>	<u>85,840</u>	<u>85,822</u>	<u>18</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	7,000	(7,000)			-
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>7,000</u>	<u>(7,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational Media/School Library					
Salaries	103,339	(54,300)	49,039	48,396	643
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	5,400	(2,325)	3,075		3,075
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>108,739</u>	<u>(56,625)</u>	<u>52,114</u>	<u>48,396</u>	<u>3,718</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	240,740	(6,800)	233,940	233,841	99
Salaries of Sec't and Clerical Assistants	48,943	50,000	98,943	98,885	58
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	5,000	-	5,000	4,424	576
Supplies and Materials	20,000	(12,000)	8,000	7,898	102
Other Objects	-	-	-	-	-
Total	<u>314,683</u>	<u>31,200</u>	<u>345,883</u>	<u>345,048</u>	<u>835</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	-	\$ 34,800	\$ 34,800	\$ 34,403	\$ 397
General Supplies	-	-	-	-	-
Total	-	34,800	34,800	34,403	397
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 15,000	(6,000)	9,000	8,605	395
Total	15,000	(6,000)	9,000	8,605	395
Unallocated Employee Benefits					
Group Insurance					
Social Security	62,789	(16,000)	46,789	42,873	3,916
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	800,211	(40,975)	759,236	759,236	-
Total	863,000	(56,975)	806,025	802,109	3,916
Total Undistributed Expenditures	1,608,913	(151,800)	1,457,113	1,437,476	19,637
Total School Based Budget Current Expense	4,734,575	(236,075)	4,498,500	4,463,423	35,077
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		29,000	29,000	25,597	3,403
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	29,000	29,000	25,597	3,403
SPECIAL SCHOOLS					
Summer School - Instruction	-	-	-	-	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Cedarbrook School	\$ 4,734,575	\$ (207,075)	\$ 4,527,500	\$ 4,489,020	\$ 38,480

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Clinton School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Preschool/Kindergarten	\$ 162,478	\$ (1,800)	\$ 160,678	\$ 160,637	\$ 41
Grades 1 - 5	1,215,535	(129,200)	1,086,335	1,082,028	4,307
Grades 6 - 8					
Grades 9 - 12	-	-	-	-	-
Total	<u>1,378,013</u>	<u>(131,000)</u>	<u>1,247,013</u>	<u>1,242,665</u>	<u>4,348</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		38,500	38,500	38,459	41
Purchase Professional Educational Services	5,000	(4,631)	369		369
Purchased Technical Services					
Other Purchased Services	20,000	-	20,000	19,000	1,000
General Supplies	50,000	(10,000)	40,000	40,000	-
Textbooks	25,000	-	25,000	24,340	660
Other Objects	-	1,500	1,500	679	821
Total	<u>100,000</u>	<u>25,369</u>	<u>125,369</u>	<u>122,478</u>	<u>2,891</u>
Total Regular Programs - Instruction	<u>1,478,013</u>	<u>(105,631)</u>	<u>1,372,382</u>	<u>1,365,143</u>	<u>7,239</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	59,131	(59,100)	31		31
Other Salaries for Instruction	26,036	(26,000)	36		36
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies		-			-
Textbooks					-
Other Objects	-	-	-	-	-
Total	<u>85,167</u>	<u>(85,100)</u>	<u>67</u>	<u>-</u>	<u>67</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, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Clinton School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 50,524	\$ 3,300	\$ 53,824	\$ 53,736	\$ 88
Other Salaries for Instruction		100	100	43	57
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	50,524	3,400	53,924	53,779	145
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	67,665	91,400	159,065	158,997	68
Other Salaries for Instruction		70,220	70,220	70,149	71
Total	67,665	161,620	229,285	229,146	139
Total Special Education - Instruction	203,356	79,920	283,276	282,925	351
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, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Clinton School</u>					
Bilingual Education					
Salaries of Teachers	\$ 373,981	\$ (31,300)	\$ 342,681	\$ 342,660	\$ 21
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>373,981</u>	<u>(31,300)</u>	<u>342,681</u>	<u>342,660</u>	<u>21</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	5,000	-	5,000	1,293	3,707
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>1,293</u>	<u>3,707</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,060,350</u>	<u>(57,011)</u>	<u>2,003,339</u>	<u>1,992,021</u>	<u>11,318</u>
Attendance and Social Work					
Salaries	45,320	499	45,819	45,772	47
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>45,320</u>	<u>499</u>	<u>45,819</u>	<u>45,772</u>	<u>47</u>
Health Services					
Salaries	80,720	3,100	83,820	83,739	81
Salaries of Social Service Coordinators		84,800	84,800	84,726	74
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>80,720</u>	<u>87,900</u>	<u>168,620</u>	<u>168,465</u>	<u>155</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Clinton School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 89,881	\$ (89,700)	\$ 181		\$ 181
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>89,881</u>	<u>(89,700)</u>	<u>181</u>	<u>-</u>	<u>181</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services		1,352	1,352	\$ 521	831
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>1,352</u>	<u>1,352</u>	<u>521</u>	<u>831</u>
Educational Media/School Library					
Salaries	117,540	(35,820)	81,720	75,112	6,608
Salaries of Technology Coordinators	28,000	(28,000)			-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials		28,000	28,000	18,987	9,013
Other Objects	-	-	-	-	-
Total	<u>145,540</u>	<u>(35,820)</u>	<u>109,720</u>	<u>94,099</u>	<u>15,621</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	133,840	3,000	136,840	136,840	-
Salaries of Sect and Clerical Assistants	48,403	5,200	53,603	53,559	44
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	5,000	-	5,000	1,344	3,656
Supplies and Materials	25,000	-	25,000	24,995	5
Other Objects	-	-	-	-	-
Total	<u>212,243</u>	<u>8,200</u>	<u>220,443</u>	<u>216,738</u>	<u>3,705</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Clinton School</u>					
Custodial Services					
Salaries					
Supplies and Materials					
Total	-	-	-	-	-
Security					
Salaries		\$ 52,060	\$ 52,060	\$ 52,054	\$ 6
General Supplies					
Total	-	52,060	52,060	52,054	6
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 5,000	(1,500)	3,500	1,613	1,887
Total	5,000	(1,500)	3,500	1,613	1,887
Unallocated Employee Benefits					
Group Insurance					
Social Security	45,675	(980)	44,695	42,640	2,055
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	639,325	42,743	682,068	682,068	-
Total	685,000	41,763	726,763	724,708	2,055
Total Undistributed Expenditures	1,263,704	64,754	1,328,458	1,303,970	24,488
Total School Based Budget Current Expense	3,324,054	7,743	3,331,797	3,295,991	35,806
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5		10,000	10,000	7,972	2,028
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	10,000	10,000	7,972	2,028
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Clinton School	\$ 3,324,054	\$ 17,743	\$ 3,341,797	\$ 3,303,963	\$ 37,834

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Frederic W. Cook School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Preschool/Kindergarten	\$ 233,539	\$ (5,900)	\$ 227,639	\$ 227,556	\$ 83
Grades 1 - 5	1,153,088	113,800	1,266,888	1,266,782	106
Grades 6 - 8					
Grades 9 - 12	-	-	-	-	-
Total	<u>1,386,627</u>	<u>107,900</u>	<u>1,494,527</u>	<u>1,494,338</u>	<u>189</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		11,100	11,100	11,021	79
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	9,000	2,575	11,575	11,475	100
General Supplies	59,850	(13,622)	46,228	45,927	301
Textbooks		17,623	17,623	17,622	1
Other Objects	-	-	-	-	-
Total	<u>68,850</u>	<u>17,676</u>	<u>86,526</u>	<u>86,045</u>	<u>481</u>
Total Regular Programs - Instruction	<u>1,455,477</u>	<u>125,576</u>	<u>1,581,053</u>	<u>1,580,383</u>	<u>670</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction	63,382	1,300	64,682	64,626	56
Other Purchased Services	1,000	-	1,000	1,000	-
General Supplies	1,500	-	1,500	1,500	-
Textbooks	-	-	-	-	-
Total	<u>65,882</u>	<u>3,479</u>	<u>69,361</u>	<u>69,298</u>	<u>63</u>
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Visually Impairments					
Other Salaries for Instruction					
Other Salaries for Instruction	-	13,390	13,390	13,074	316
Total	<u>-</u>	<u>13,390</u>	<u>13,390</u>	<u>13,074</u>	<u>316</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, 2011

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Frederic W. Cook School</u>					
Behavioral Disabilities					
Salaries of Teachers		\$ 7,200	\$ 7,200	\$ 5,855	\$ 1,345
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	-	7,200	7,200	5,855	1,345
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 258,632	(83,190)	175,442	175,369	73
Other Salaries for Instruction	52,289	31,279	83,568	82,469	1,099
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	500	-	500	500	-
Textbooks					
Other Objects					
Total	311,421	(51,911)	259,510	258,338	1,172
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	377,303	(27,842)	349,461	346,565	2,896
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, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Frederic W. Cook School</u>					
Bilingual Education					
Salaries of Teachers		\$ 141,600	\$ 141,600	\$ 141,599	\$ 1
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	\$ 500	-	500	500	-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>500</u>	<u>141,600</u>	<u>142,100</u>	<u>142,099</u>	<u>1</u>
School Sponsored Cocurricular Activities					
Salaries	2,000	(2,000)			-
Purchased Services		2,000	2,000	2,000	-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>1,835,280</u>	<u>239,334</u>	<u>2,074,614</u>	<u>2,071,047</u>	<u>3,567</u>
Attendance and Social Work					
Salaries	47,483	(1,500)	45,983	45,897	86
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>47,483</u>	<u>(1,500)</u>	<u>45,983</u>	<u>45,897</u>	<u>86</u>
Health Services					
Salaries	87,339	2,700	90,039	89,987	52
Salaries of Social Service Coordinators		86,100	86,100	86,030	70
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,200	-	1,200	1,200	-
Other Objects	-	-	-	-	-
Total	<u>88,539</u>	<u>88,800</u>	<u>177,339</u>	<u>177,217</u>	<u>122</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Frederic W. Cook School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 89,881	\$ (89,800)	\$ 81		\$ 81
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	400	-	400	\$ 388	12
Supplies and Materials	500	-	500	500	-
Other Objects	-	-	-	-	-
Total	<u>90,781</u>	<u>(89,800)</u>	<u>981</u>	<u>888</u>	<u>93</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof. & Tech. Services					
Other Purchased Services					
Supplies and Materials	1,000	-	1,000	1,000	-
Other Objects	-	-	-	-	-
Total	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Educational Media/School Library					
Salaries	88,962	(76,178)	12,784	12,783	1
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	3,000	-	3,000	3,000	-
Other Objects	-	-	-	-	-
Total	<u>91,962</u>	<u>(76,178)</u>	<u>15,784</u>	<u>15,783</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	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	144,060	3,010	147,070	147,060	10
Salaries of Sec'l and Clerical Assistants	48,943	(150)	48,793	48,790	3
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	15,000	-	15,000	14,982	18
Other Objects	-	-	-	-	-
Total	<u>208,003</u>	<u>2,860</u>	<u>210,863</u>	<u>210,832</u>	<u>31</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Frederic W. Cook School</u>					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries		\$ 7,405	\$ 7,405	\$ 7,405	
General Supplies	-	-	-	-	-
Total	-	7,405	7,405	7,405	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 5,000	(2,575)	2,425	2,425	-
Total	5,000	(2,575)	2,425	2,425	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	45,675	(4,546)	41,129	40,566	\$ 563
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	500,325	89,080	589,405	588,405	1,000
Total	546,000	84,534	630,534	628,971	1,563
Total Undistributed Expenditures					
	1,078,768	13,546	1,092,314	1,090,418	1,896
Total School Based Budget Current Expense					
	2,914,048	252,880	3,166,928	3,161,465	5,463
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Frederic W. Cook School					
	\$ 2,914,048	\$ 252,880	\$ 3,166,928	\$ 3,161,465	\$ 5,463

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Emerson School					
Regular Programs-Instruction					
Salaries of Teachers					
Preschool/Kindergarten	\$ 142,135	\$ (2,500)	\$ 139,635	\$ 139,608	\$ 27
Grades 1 - 5	1,518,732	44,600	1,563,332	1,561,322	2,010
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,660,867</u>	<u>42,100</u>	<u>1,702,967</u>	<u>1,700,930</u>	<u>2,037</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	25,000	(19,930)	5,070	785	4,285
Purchased Technical Services					
Other Purchased Services					
General Supplies	102,650	(25,000)	77,650	72,426	5,224
Textbooks		54,000	54,000	49,206	4,794
Other Objects	-	-	-	-	-
Total	<u>127,650</u>	<u>9,070</u>	<u>136,720</u>	<u>122,417</u>	<u>14,303</u>
Total Regular Programs - Instruction	<u>1,788,517</u>	<u>51,170</u>	<u>1,839,687</u>	<u>1,823,347</u>	<u>16,340</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers	223,480	(29,860)	193,620	193,619	1
Other Salaries for Instruction		226,490	226,490	221,268	5,222
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>223,480</u>	<u>196,630</u>	<u>420,110</u>	<u>414,887</u>	<u>5,223</u>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Emerson School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers		-			-
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 87,339		\$ 87,339	\$ 83,972	\$ 3,367
Other Salaries for Instruction		\$ 2,000	2,000	1,296	704
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	87,339	2,000	89,339	85,268	4,071
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	310,819	198,630	509,449	500,155	9,294
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, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Emerson School</u>					
Bilingual Education					
Salaries of Teachers	\$ 250,471	\$ (200)	\$ 250,271	\$ 250,180	\$ 91
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>250,471</u>	<u>(200)</u>	<u>250,271</u>	<u>250,180</u>	<u>91</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,349,807</u>	<u>249,600</u>	<u>2,599,407</u>	<u>2,573,682</u>	<u>25,725</u>
Attendance and Social Work					
Salaries	47,646	(1,120)	46,526	46,047	479
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	500	-	500	90	410
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>48,146</u>	<u>(1,120)</u>	<u>47,026</u>	<u>46,137</u>	<u>889</u>
Health Services					
Salaries		84,512	84,512	84,510	2
Salaries of Social Service Coordinators	82,342	2,468	84,810	84,722	88
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,500	(945)	555	555	-
Other Objects	-	-	-	-	-
Total	<u>83,842</u>	<u>86,035</u>	<u>169,877</u>	<u>169,787</u>	<u>90</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Emerson School</u>					
Guidance					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	\$ 500		\$ 500	\$ 345	\$ 155
Other Objects	-	-	-	-	-
Total	<u>500</u>	<u>-</u>	<u>500</u>	<u>345</u>	<u>155</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials	1,500	\$ (1,046)	454	454	-
Other Objects	-	-	-	-	-
Total	<u>1,500</u>	<u>(1,046)</u>	<u>454</u>	<u>454</u>	<u>-</u>
Educational Media/School Library					
Salaries	88,962	(3,490)	85,472	85,472	-
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	1,000	-	1,000	620	380
Supplies and Materials	500	-	500	-	500
Other Objects	-	-	-	-	-
Total	<u>90,462</u>	<u>(3,490)</u>	<u>86,972</u>	<u>86,092</u>	<u>880</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	3,000	-	3,000	2,899	101
Other Objects	-	-	-	-	-
Total	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>2,899</u>	<u>101</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	141,060	-	141,060	141,060	-
Salaries of Sect and Clerical Assistants	48,403	(100)	48,303	48,274	29
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	13,000	-	13,000	13,000	-
Supplies and Materials	5,000	-	5,000	1,734	3,266
Other Objects	-	-	-	-	-
Total	<u>207,463</u>	<u>(100)</u>	<u>207,363</u>	<u>204,068</u>	<u>3,295</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Emerson School</u>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	\$ 57,108	\$ (27,680)	\$ 29,428	\$ 29,419	\$ 9
General Supplies	-	-	-	-	-
Total	<u>57,108</u>	<u>(27,680)</u>	<u>29,428</u>	<u>29,419</u>	<u>9</u>
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	10,000	(3,009)	6,991	5,709	1,282
Total	<u>10,000</u>	<u>(3,009)</u>	<u>6,991</u>	<u>5,709</u>	<u>1,282</u>
Unallocated Employee Benefits					
Group Insurance					
Social Security	60,830	(19,190)	41,640	33,968	7,672
Unemployment Compensation		-			-
Workmen's Compensation					
Health Benefits	800,170	94,559	894,729	894,729	-
Total	<u>861,000</u>	<u>75,369</u>	<u>936,369</u>	<u>928,697</u>	<u>7,672</u>
Total Undistributed Expenditures	<u>1,363,021</u>	<u>124,959</u>	<u>1,487,980</u>	<u>1,473,607</u>	<u>14,373</u>
Total School Based Budget Current Expense	<u>3,712,828</u>	<u>374,559</u>	<u>4,087,387</u>	<u>4,047,289</u>	<u>40,098</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Emerson School	<u>\$ 3,712,828</u>	<u>\$ 374,559</u>	<u>\$ 4,087,387</u>	<u>\$ 4,047,289</u>	<u>\$ 40,098</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Evergreen School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Preschool/Kindergarten	\$ 87,069	\$ (3,300)	\$ 83,769	\$ 83,722	\$ 47
Grades 1 - 5	1,136,420	96,300	1,232,720	1,227,781	4,939
Grades 6 - 8	176,301	(92,000)	84,301	84,222	79
Grades 9 - 12	-	-	-	-	-
Total	<u>1,399,790</u>	<u>1,000</u>	<u>1,400,790</u>	<u>1,395,725</u>	<u>5,065</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction					
Purchase Professional Educational Services	5,000	421	5,421	5,420	1
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	21,000	(9,500)	11,500	10,917	583
General Supplies	76,000	(16,474)	59,526	58,908	618
Textbooks	42,250	-	42,250	40,293	1,957
Other Objects	-	-	-	-	-
Total	<u>144,250</u>	<u>(25,553)</u>	<u>118,697</u>	<u>115,538</u>	<u>3,159</u>
Total Regular Programs - Instruction	<u>1,544,040</u>	<u>(24,553)</u>	<u>1,519,487</u>	<u>1,511,263</u>	<u>8,224</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	-	11,800	11,800	11,709	91
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>-</u>	<u>11,800</u>	<u>11,800</u>	<u>11,709</u>	<u>91</u>
Visual Impairments					
Other Salaries for Instruction					
Other Salaries for Instruction	-	10,300	10,300	10,280	20
Total	<u>-</u>	<u>10,300</u>	<u>10,300</u>	<u>10,280</u>	<u>20</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, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Evergreen School</u>					
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	\$ 25,874	\$ (25,532)	\$ 342		\$ 342
Other Salaries for Instruction		532	532	\$ 532	-
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	25,874	(25,000)	874	532	342
Resource Room					
Salaries of Teachers	148,828	(1,670)	147,158	147,114	44
Other Salaries for Instruction	26,415	(26,410)	5		5
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,500	-	1,500	1,021	479
Textbooks					
Other Objects	-	-	-	-	-
Total	176,743	(28,080)	148,663	148,135	528
Autism					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Total Special Education - Instruction	202,617	(30,980)	171,637	170,656	981
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, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Evergreen School</u>					
Bilingual Education					
Salaries of Teachers	\$ 814,696	\$ 49,590	\$ 864,286	\$ 858,927	\$ 5,359
Other Salaries for Instruction	26,036	(26,000)	36		36
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services	1,000	-	1,000		1,000
General Supplies	13,000	-	13,000	11,872	1,128
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>854,732</u>	<u>23,590</u>	<u>878,322</u>	<u>870,799</u>	<u>7,523</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	-	3,400	3,400	-	3,400
Total	<u>-</u>	<u>3,400</u>	<u>3,400</u>	<u>-</u>	<u>3,400</u>
Total Instruction	<u>2,601,389</u>	<u>(28,543)</u>	<u>2,572,846</u>	<u>2,552,718</u>	<u>20,128</u>
Attendance and Social Work					
Salaries	40,615	50,610	91,225	91,188	37
Salaries of Drop-Out Prevention Officer/Coordinators		5,090	5,090	5,084	6
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>40,615</u>	<u>55,700</u>	<u>96,315</u>	<u>96,272</u>	<u>43</u>
Health Services					
Salaries	83,478	2,680	86,158	86,145	13
Salaries of Social Service Coordinators		83,800	83,800	83,722	78
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>83,478</u>	<u>86,480</u>	<u>169,958</u>	<u>169,867</u>	<u>91</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Evergreen School</u>					
Guidance					
Salaries of Other Professional Staff					
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	\$ 5,000	\$ (700)	\$ 4,300	\$ 1,983	\$ 2,317
Other Purch. Prof & Tech. Services	5,000	-	5,000	3,038	1,962
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	10,000	(700)	9,300	5,021	4,279
Educational Media/School Library					
Salaries	87,610	\$ (2,888)	84,722	84,722	-
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	1,500	-	1,500		1,500
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	89,110	(2,888)	86,222	84,722	1,500
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Support Service - School Administration					
Salaries of Principals/Assistant Principals	130,610	112,180	242,790	242,781	9
Salaries of Sec't and Clerical Assistants	49,106	(170)	48,936	48,929	7
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	8,000	-	8,000	6,278	1,722
Supplies and Materials	3,000	-	3,000	1,142	1,858
Other Objects	-	-	-	-	-
Total	190,716	112,010	302,726	299,130	3,596

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Evergreen School</u>					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries		\$ 29,380	\$ 29,380	\$ 29,370	\$ 10
General Supplies	-	-	-	-	-
Total	-	29,380	29,380	29,370	10
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 5,000	(2,500)	2,500	890	1,610
Total	5,000	(2,500)	2,500	890	1,610
Unallocated Employee Benefits					
Group Insurance					
Social Security	42,189	11,348	53,537	50,788	2,749
Unemployment Compensation		-			-
Workmen's Compensation					
Health Benefits	750,811	39,856	790,667	790,667	-
Total	793,000	51,204	844,204	841,455	2,749
Total Undistributed Expenditures	1,211,919	328,686	1,540,605	1,526,727	13,878
Total School Based Budget Current Expense	3,813,308	300,143	4,113,451	4,079,445	34,006
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5		3,153	3,153	2,639	514
Equipment Grades 6 -8					
Equipment Grades 9 -12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	3,153	3,153	2,639	514
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Evergreen School	\$ 3,813,308	\$ 303,296	\$ 4,116,604	\$ 4,082,084	\$ 34,520

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Jefferson School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Preschool/Kindergarten	\$ 235,995	\$ (9,500)	\$ 226,495	\$ 220,853	\$ 5,642
Grades 1 - 5	1,050,463	32,900	1,083,363	1,074,552	8,811
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,286,458</u>	<u>23,400</u>	<u>1,309,858</u>	<u>1,295,405</u>	<u>14,453</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	-	25,600	25,600	25,593	7
Purchase Professional Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	19,000	(3,000)	16,000	13,637	2,363
General Supplies	60,350	(9,400)	50,950	48,922	2,028
Textbooks	10,000	17,200	27,200	26,861	339
Other Objects	-	-	-	-	-
Total	<u>89,350</u>	<u>30,400</u>	<u>119,750</u>	<u>115,013</u>	<u>4,737</u>
Total Regular Programs - Instruction	<u>1,375,808</u>	<u>53,800</u>	<u>1,429,608</u>	<u>1,410,418</u>	<u>19,190</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers	61,759	155,100	216,859	216,773	86
Other Salaries for Instruction	26,036	120,400	146,436	143,391	3,045
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>87,795</u>	<u>275,500</u>	<u>363,295</u>	<u>360,164</u>	<u>3,131</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, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Jefferson School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction		\$ 11,800	\$ 11,800	\$ 11,752	\$ 48
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	11,800	11,800	11,752	48
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 156,356	(900)	155,456	155,362	94
Other Salaries for Instruction	56,467	16,700	73,167	73,153	14
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	212,823	15,800	228,623	228,515	108
Autism					
Salaries of Teachers	57,509	(57,000)	509	-	509
Other Salaries for Instruction	26,036	(23,100)	2,936	2,236	700
Total	83,545	(80,100)	3,445	2,236	1,209
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Preschool Disabilities - Full-Time					
Salaries of Teachers	54,796	(35,939)	18,857	3,184	15,673
Other Salaries for Instruction	77,892	(77,892)	-	-	-
Total	132,688	(113,831)	18,857	3,184	15,673
Total Special Education - Instruction					
	516,851	109,169	626,020	605,851	20,169
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, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Jefferson School</u>					
Bilingual Education					
Salaries of Teachers	\$ 483,212	\$ 31,300	\$ 514,512	\$ 511,973	\$ 2,539
Other Salaries for Instruction	26,036	(26,000)	36		36
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>509,248</u>	<u>5,300</u>	<u>514,548</u>	<u>511,973</u>	<u>2,575</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,401,907</u>	<u>168,269</u>	<u>2,570,176</u>	<u>2,528,242</u>	<u>41,934</u>
Attendance and Social Work					
Salaries	43,698	(43,000)	698		698
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services	500		500		500
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>44,198</u>	<u>(43,000)</u>	<u>1,198</u>	<u>-</u>	<u>1,198</u>
Health Services					
Salaries	86,528	(3,100)	83,428	83,361	67
Salaries of Social Service Coordinators		25,800	25,800	17,015	8,785
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,500	-	1,500		1,500
Other Objects	-	-	-	-	-
Total	<u>88,028</u>	<u>22,700</u>	<u>110,728</u>	<u>100,376</u>	<u>10,352</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Jefferson School</u>					
Guidance					
Salaries of Other Professional Staff		\$ 68,500	\$ 68,500	\$ 68,208	\$ 292
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	\$ 1,500	-	1,500	379	1,121
Other Objects	-	-	-	-	-
Total	<u>1,500</u>	<u>68,500</u>	<u>70,000</u>	<u>68,587</u>	<u>1,413</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials	2,000	-	2,000	-	2,000
Other Objects	-	-	-	-	-
Total	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Educational Media/School Library					
Salaries	87,069	(73,869)	13,200	13,196	4
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	11,000	(6,200)	4,800	4,095	705
Other Purchased Services					
Supplies and Materials					
Other Objects	1,000	-	1,000	620	380
Total	<u>99,069</u>	<u>(80,069)</u>	<u>19,000</u>	<u>17,911</u>	<u>1,089</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	140,060	(47,500)	92,560	92,463	97
Salaries of Sec't and Clerical Assistants	48,403	100,100	148,503	139,553	8,950
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	4,000	-	4,000	1,050	2,950
Other Objects	3,000	-	3,000	2,362	638
Total	<u>195,463</u>	<u>52,600</u>	<u>248,063</u>	<u>235,428</u>	<u>12,635</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Jefferson School</u>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 7,000	-	\$ 7,000	\$ 5,177	\$ 1,823
Total	7,000	-	7,000	5,177	1,823
Unallocated Employee Benefits					
Group Insurance					
Social Security	44,901	\$ 9,800	54,701	53,688	1,013
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	602,099	140,689	742,788	742,788	-
Total	647,000	150,489	797,489	796,476	1,013
Total Undistributed Expenditures	1,084,258	171,220	1,255,478	1,223,955	31,523
Total School Based Budget Current Expense	3,486,165	339,489	3,825,654	3,752,197	73,457
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5		9,200	9,200	8,116	1,084
Equipment Grades 6 -8					
Equipment Grades 9 12					
School-Sponsored and Other Instructional Programs					
Learning and/or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	9,200	9,200	8,116	1,084
SPECIAL SCHOOLS					
Summer School - Instruction	-	-	-	-	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Jefferson School	\$ 3,486,165	\$ 348,689	\$ 3,834,854	\$ 3,760,313	\$ 74,541

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Charles H Stillman School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Preschool/Kindergarten	\$ 49,550	\$ (49,550)			
Grades 1 - 5	927,543	(46,900)	\$ 880,643	\$ 877,961	\$ 2,682
Grades 6 - 8					
Grades 9 - 12	-	-	-	-	-
Total	<u>977,093</u>	<u>(96,450)</u>	<u>880,643</u>	<u>877,961</u>	<u>2,682</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		36,860	36,860	36,856	4
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	12,000	-	12,000	12,000	-
General Supplies	28,000	7,160	35,160	34,923	237
Textbooks	16,000	(1,970)	14,030	14,030	-
Other Objects	-	1,285	1,285	1,285	-
Total	<u>56,000</u>	<u>43,335</u>	<u>99,335</u>	<u>99,094</u>	<u>241</u>
Total Regular Programs - Instruction	<u>1,033,093</u>	<u>(53,115)</u>	<u>979,978</u>	<u>977,055</u>	<u>2,923</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	62,841	(9,400)	53,441	53,348	93
Other Salaries for Instruction	25,874	45,540	71,414	70,986	428
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>88,715</u>	<u>36,140</u>	<u>124,855</u>	<u>124,334</u>	<u>521</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, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Charles H Stillman School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers		\$ 15,500	\$ 15,500	\$ 15,420	\$ 80
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	15,500	15,500	15,420	80
Resource Room					
Salaries of Teachers	\$ 104,671	1,600	106,271	106,245	26
Other Salaries for Instruction	52,072	(52,000)	72		72
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	156,743	(50,400)	106,343	106,245	98
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	245,458	1,240	246,698	245,999	699
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, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Charles H Stillman School</u>					
Bilingual Education					
Salaries of Teachers	\$ 418,909	\$ 105,700	\$ 524,609	\$ 513,467	\$ 11,142
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>418,909</u>	<u>105,700</u>	<u>524,609</u>	<u>513,467</u>	<u>11,142</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>1,697,460</u>	<u>53,825</u>	<u>1,751,285</u>	<u>1,736,521</u>	<u>14,764</u>
Attendance and Social Work					
Salaries	46,943	(100)	46,843	46,214	629
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>46,943</u>	<u>(100)</u>	<u>46,843</u>	<u>46,214</u>	<u>629</u>
Health Services					
Salaries		67,500	67,500	67,425	75
Salaries of Social Service Coordinators		84,800	84,800	84,722	78
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	4,000	-	4,000	3,708	292
Other Objects	-	-	-	-	-
Total	<u>4,000</u>	<u>152,300</u>	<u>156,300</u>	<u>155,855</u>	<u>445</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Charles H Stillman School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 88,529	\$ (88,500)	\$ 29		\$ 29
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services	4,000	(4,000)			-
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>92,529</u>	<u>(92,500)</u>	<u>29</u>	<u>-</u>	<u>29</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services		2,948	2,948	\$ 2,948	-
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>2,948</u>	<u>2,948</u>	<u>2,948</u>	<u>-</u>
Educational Media/School Library					
Salaries	72,218	(650)	71,568	58,879	12,689
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	1,000	(1,000)			-
Other Purchased Services					
Supplies and Materials	2,900	3,197	6,097	6,097	-
Other Objects	-	-	-	-	-
Total	<u>76,118</u>	<u>1,547</u>	<u>77,665</u>	<u>64,976</u>	<u>12,689</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	141,060	-	141,060	141,060	-
Salaries of Sec't and Clerical Assistants	48,403	-	48,403	48,274	129
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	18,000	-	18,000	17,494	506
Other Objects	-	-	-	-	-
Total	<u>207,463</u>	<u>-</u>	<u>207,463</u>	<u>206,828</u>	<u>635</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Charles H Stillman School</u>					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries		\$ 29,600	\$ 29,600	\$ 29,551	\$ 49
General Supplies	-	-	-	-	-
Total	-	29,600	29,600	29,551	49
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 10,000	(7,620)	2,380	2,380	-
Total	10,000	(7,620)	2,380	2,380	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	41,961	-	41,961	40,925	1,036
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	500,039	106,925	606,964	606,964	-
Total	542,000	106,925	648,925	647,889	1,036
Total Undistributed Expenditures	979,053	193,100	1,172,153	1,156,641	15,512
Total School Based Budget Current Expense	2,676,513	246,925	2,923,438	2,893,162	30,276
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Charles H Stillman School	\$ 2,676,513	\$ 246,925	\$ 2,923,438	\$ 2,893,162	\$ 30,276

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Preschool/Kindergarten	\$ 112,305	\$ 1,220	\$ 113,525	\$ 113,514	\$ 11
Grades 1 - 5	1,672,436	(34,100)	1,638,336	1,635,032	3,304
Grades 6 - 8					
Grades 9 - 12	-	-	-	-	-
Total	<u>1,784,741</u>	<u>(32,880)</u>	<u>1,751,861</u>	<u>1,748,546</u>	<u>3,315</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		67,100	67,100	65,953	1,147
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	15,000	(6,640)	8,360	8,360	-
General Supplies	65,000	36,361	101,361	98,811	2,550
Textbooks	5,000	(3,115)	1,885	1,885	-
Other Objects	10,000	5,625	15,625	15,175	450
Total	<u>95,000</u>	<u>99,331</u>	<u>194,331</u>	<u>190,184</u>	<u>4,147</u>
Total Regular Programs - Instruction	<u>1,879,741</u>	<u>66,451</u>	<u>1,946,192</u>	<u>1,938,730</u>	<u>7,462</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers	144,568	(2,210)	142,358	142,270	88
Other Salaries for Instruction	26,036	25,300	51,336	51,217	119
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies	5,000	-	5,000	4,884	116
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>175,604</u>	<u>23,090</u>	<u>198,694</u>	<u>198,371</u>	<u>323</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, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Behavioral Disabilities					
Salaries of Teachers	\$ 88,421	\$ (3,100)	\$ 85,321	\$ 85,222	\$ 99
Other Salaries for Instruction	26,144	14,190	40,334	38,038	2,296
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies	6,000	(6,000)			-
Textbooks	-	-	-	-	-
Total	<u>120,565</u>	<u>5,090</u>	<u>125,655</u>	<u>123,260</u>	<u>2,395</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	66,043	79,120	145,163	145,161	2
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,000	(1,000)			-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>67,043</u>	<u>78,120</u>	<u>145,163</u>	<u>145,161</u>	<u>2</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	25,874	(25,874)			
Other Salaries for Instruction	-	23,374	23,374	23,360	14
Total	<u>25,874</u>	<u>(2,500)</u>	<u>23,374</u>	<u>23,360</u>	<u>14</u>
Total Special Education - Instruction	<u>389,086</u>	<u>103,800</u>	<u>492,886</u>	<u>490,152</u>	<u>2,734</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, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Bilingual Education					
Salaries of Teachers	\$ 546,993	\$ 58,450	\$ 605,443	\$ 605,067	\$ 376
Other Salaries for Instruction	25,874	(4,000)	21,874	21,721	153
Purchased Professional-Educational Services	5,000	(5,000)			-
Purchased Technical Services					
Other Purchased Services					
General Supplies	25,000	(17,971)	7,029	7,029	-
Textbooks					
Other Objects	2,000	(1,415)	585	585	-
Total	<u>604,867</u>	<u>30,064</u>	<u>634,931</u>	<u>634,402</u>	<u>529</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,873,694</u>	<u>200,315</u>	<u>3,074,009</u>	<u>3,063,284</u>	<u>10,725</u>
Attendance and Social Work					
Salaries	46,943	(1,540)	45,403	45,397	6
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>46,943</u>	<u>(1,540)</u>	<u>45,403</u>	<u>45,397</u>	<u>6</u>
Health Services					
Salaries	53,607	16,000	69,607	69,370	237
Salaries of Social Service Coordinators		68,340	68,340	68,338	2
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>53,607</u>	<u>84,340</u>	<u>137,947</u>	<u>137,708</u>	<u>239</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 92,044	\$ (3,700)	\$ 88,344	\$ 88,322	\$ 22
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>92,044</u>	<u>(3,700)</u>	<u>88,344</u>	<u>88,322</u>	<u>22</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	10,500	(10,225)	275	75	200
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials	5,000	(3,743)	1,257	1,168	89
Other Objects	-	-	-	-	-
Total	<u>15,500</u>	<u>(13,968)</u>	<u>1,532</u>	<u>1,243</u>	<u>289</u>
Educational Media/School Library					
Salaries	91,666	(3,650)	88,016	87,972	44
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	17,000	(12,800)	4,200	2,916	1,284
Supplies and Materials	2,000	(191)	1,809	1,709	100
Other Objects	-	-	-	-	-
Total	<u>110,666</u>	<u>(16,641)</u>	<u>94,025</u>	<u>92,597</u>	<u>1,428</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	124,360	103,350	227,710	227,604	106
Salaries of Sec't and Clerical Assistants	59,670	(6,470)	53,200	53,195	5
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,000	-	2,000	1,822	178
Other Objects	5,000	4,971	9,971	8,602	1,369
Total	<u>191,030</u>	<u>101,851</u>	<u>292,881</u>	<u>291,223</u>	<u>1,658</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Custodial Services					
Salaries		\$ 100	\$ 100		\$ 100
Supplies and Materials	-	-	-	-	-
Total	-	100	100	-	100
Security					
Salaries		42,500	42,500	\$ 42,336	164
General Supplies	-	-	-	-	-
Total	-	42,500	42,500	42,336	164
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 5,000	(1,200)	3,800	3,451	349
Total	5,000	(1,200)	3,800	3,451	349
Unallocated Employee Benefits					
Group Insurance					
Social Security	64,770	(22,800)	41,970	37,549	4,421
Unemployment Compensation					
Workmen's Compensation	800,230	8,593	808,823	808,823	-
Health Benefits	865,000	(14,207)	850,793	846,372	4,421
Total	865,000	(14,207)	850,793	846,372	4,421
Total Undistributed Expenditures	1,379,790	177,535	1,557,325	1,548,649	8,676
Total School Based Budget Current Expense	4,253,484	377,850	4,631,334	4,611,933	19,401
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5		3,743	3,743	3,743	-
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	3,743	3,743	3,743	-
SPECIAL SCHOOLS					
Summer School - Instruction	-	-	-	-	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Washington School	\$ 4,253,484	\$ 381,593	\$ 4,635,077	\$ 4,615,676	\$ 19,401

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Woodland School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Preschool/Kindergarten	\$ 50,199	\$ 599	\$ 50,798	\$ 50,482	\$ 316
Grades 1 - 5	847,697	101,300	948,997	945,904	3,093
Grades 6 - 8					
Grades 9 - 12	-	-	-	-	-
Total	<u>897,896</u>	<u>101,899</u>	<u>999,795</u>	<u>996,386</u>	<u>3,409</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		9,660	9,660	9,580	80
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	8,100	(3,950)	4,150	3,027	1,123
General Supplies	48,750	(7,663)	41,087	34,756	6,331
Textbooks	3,400	1,700	5,100	4,769	331
Other Objects	-	2,379	2,379	1,662	717
Total	<u>60,250</u>	<u>2,126</u>	<u>62,376</u>	<u>53,794</u>	<u>8,582</u>
Total Regular Programs - Instruction	<u>958,146</u>	<u>104,025</u>	<u>1,062,171</u>	<u>1,050,180</u>	<u>11,991</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	88,691	(88,600)	91		91
Other Salaries for Instruction	78,488	(69,140)	9,348	8,853	495
Purchasing Professional Educational Services					
Other Purchased Services	900	(537)	363	363	-
General Supplies	2,000	(2,000)			-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>170,079</u>	<u>(160,277)</u>	<u>9,802</u>	<u>9,216</u>	<u>586</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, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Woodland School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction		\$ 6,300	\$ 6,300	\$ 5,855	\$ 445
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>-</u>	<u>6,300</u>	<u>6,300</u>	<u>5,855</u>	<u>445</u>
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction		58,800	58,800	58,736	64
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>58,800</u>	<u>58,800</u>	<u>58,736</u>	<u>64</u>
Resource Room					
Salaries of Teachers					
Other Salaries for Instruction	\$ 61,759	\$ (61,700)	\$ 59		\$ 59
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,000	(1,000)			-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>62,759</u>	<u>(62,700)</u>	<u>59</u>	<u>-</u>	<u>59</u>
Autism					
Other Salaries for Instruction					
	-	129,400	129,400	129,327	73
Total	<u>-</u>	<u>129,400</u>	<u>129,400</u>	<u>129,327</u>	<u>73</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	88,962	(33,100)	55,862	55,236	626
	52,180	(42,400)	9,780	-	9,780
Total	<u>141,142</u>	<u>(75,500)</u>	<u>65,642</u>	<u>55,236</u>	<u>10,406</u>
Total Special Education - Instruction	<u>373,980</u>	<u>(103,977)</u>	<u>270,003</u>	<u>258,370</u>	<u>11,633</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, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Woodland School</u>					
Bilingual Education					
Salaries of Teachers	\$ 124,072	\$ 1,300	\$ 125,372	\$ 124,581	\$ 791
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>125,572</u>	<u>(200)</u>	<u>125,372</u>	<u>124,581</u>	<u>791</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services	3,500	(2,378)	1,122	573	549
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>3,500</u>	<u>(2,378)</u>	<u>1,122</u>	<u>573</u>	<u>549</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services	5,750		5,750	5,435	315
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>5,750</u>	<u>-</u>	<u>5,750</u>	<u>5,435</u>	<u>315</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>1,466,948</u>	<u>(2,530)</u>	<u>1,464,418</u>	<u>1,439,139</u>	<u>25,279</u>
Attendance and Social Work					
Salaries	43,698	1,100	44,798	44,700	98
Salaries of Drop-Out Prevention Officer/Coordinators		170	170	164	6
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>43,698</u>	<u>1,270</u>	<u>44,968</u>	<u>44,864</u>	<u>104</u>
Health Services					
Salaries	88,150	(3,270)	84,880	84,872	8
Salaries of Social Service Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,250	-	2,250	120	2,130
Other Objects	-	-	-	-	-
Total	<u>90,400</u>	<u>(3,270)</u>	<u>87,130</u>	<u>84,992</u>	<u>2,138</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Woodland School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 92,315	\$ (12,360)	\$ 79,955	\$ 70,633	\$ 9,322
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	513	487
Other Objects	-	-	-	-	-
Total	<u>93,815</u>	<u>(12,360)</u>	<u>81,455</u>	<u>71,146</u>	<u>10,309</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials	2,000	-	2,000	1,919	81
Other Objects	-	-	-	-	-
Total	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>1,919</u>	<u>81</u>
Educational Media/School Library					
Salaries	87,069	(2,500)	84,569	71,829	12,740
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000	-	1,000		1,000
Other Objects	-	-	-	-	-
Total	<u>88,069</u>	<u>(2,500)</u>	<u>85,569</u>	<u>71,829</u>	<u>13,740</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	141,560	2,800	144,360	144,277	83
Salaries of Sec't and Clerical Assistants	48,403	100	48,503	48,424	79
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	2,100	-	2,100	75	2,025
Other Purchased Services					
Supplies and Materials	2,000	-	2,000	2,000	-
Other Objects	-	-	-	-	-
Total	<u>194,063</u>	<u>2,900</u>	<u>196,963</u>	<u>194,776</u>	<u>2,187</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Woodland School					
Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries		\$ 26,500	\$ 26,500	\$ 26,048	\$ 452
General Supplies	-	-	-	-	-
Total	-	26,500	26,500	26,048	452
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 3,500	-	3,500	909	2,591
Total	3,500	-	3,500	909	2,591
Unallocated Employee Benefits					
Group Insurance					
Social Security	45,685	(9,000)	36,685	36,433	252
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	500,315	64,479	564,794	564,794	-
Total	546,000	55,479	601,479	601,227	252
Total Undistributed Expenditures	1,061,545	68,019	1,129,564	1,097,710	31,854
Total School Based Budget Current Expense	2,528,493	65,489	2,593,982	2,536,849	57,133
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		14,950	14,950	14,901	49
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	14,950	14,950	14,901	49
SPECIAL SCHOOLS					
Summer School - Instruction	-	-	-	-	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Woodland School	\$ 2,528,493	\$ 80,439	\$ 2,608,932	\$ 2,551,750	\$ 57,182

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Hubbard School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Preschool/Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 1,566,131	\$ 30,200	\$ 1,596,331	\$ 1,595,728	\$ 603
	-	-	-	-	-
Total	<u>1,566,131</u>	<u>30,200</u>	<u>1,596,331</u>	<u>1,595,728</u>	<u>603</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	27,000	3,800	30,800	28,237	2,563
	52,855	(22,105)	30,750	29,384	1,366
	-	20,324	20,324	20,323	1
	-	5,000	5,000	2,733	2,267
Total	<u>79,855</u>	<u>24,019</u>	<u>103,874</u>	<u>96,750</u>	<u>7,124</u>
Total Regular Programs - Instruction	<u>1,645,986</u>	<u>54,219</u>	<u>1,700,205</u>	<u>1,692,478</u>	<u>7,727</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	298,064	123,520	421,584	421,131	453
	-	90,953	90,953	90,944	9
	400	(400)	-	-	-
	2,000	(2,000)	-	-	-
	6,250	(2,000)	4,250	4,210	40
	3,000	(3,000)	-	-	-
	-	-	-	-	-
Total	<u>309,714</u>	<u>207,073</u>	<u>516,787</u>	<u>516,285</u>	<u>502</u>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
Total	-	-	-	-	-
	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Hubbard School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services	\$ 500	\$ (410)	\$ 90	\$ 90	
General Supplies	2,150	-	2,150	2,115	\$ 35
Textbooks	-	-	-	-	-
Total	<u>2,650</u>	<u>(410)</u>	<u>2,240</u>	<u>2,205</u>	<u>35</u>
Multiple Disabilities					
Salaries of Teachers	76,761	(76,760)	1		1
Other Salaries for Instruction	103,658	(710)	102,948	102,877	71
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>180,419</u>	<u>(77,470)</u>	<u>102,949</u>	<u>102,877</u>	<u>72</u>
Resource Room					
Salaries of Teachers	50,199	37	50,236	49,975	261
Other Salaries for Instruction		15,500	15,500	15,322	178
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,000	(1,000)	1,000	1,000	-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>52,199</u>	<u>14,537</u>	<u>66,736</u>	<u>66,297</u>	<u>439</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>544,982</u>	<u>143,730</u>	<u>688,712</u>	<u>687,664</u>	<u>1,048</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, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Hubbard School</u>					
Bilingual Education					
Salaries of Teachers	\$ 284,605	\$ (53,400)	\$ 231,205	\$ 231,192	\$ 13
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services	1,400	(1,400)			
General Supplies	12,095	(6,000)	6,095	6,095	-
Textbooks		-			
Other Objects	-	-	-	-	-
Total	<u>298,100</u>	<u>(60,800)</u>	<u>237,300</u>	<u>237,287</u>	<u>13</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,489,068</u>	<u>137,149</u>	<u>2,626,217</u>	<u>2,617,429</u>	<u>8,788</u>
Attendance and Social Work					
Salaries	37,208	(37,100)	108		108
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services	500	-	500	75	425
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>37,708</u>	<u>(37,100)</u>	<u>608</u>	<u>75</u>	<u>533</u>
Health Services					
Salaries		84,000	84,000	83,736	264
Salaries of Social Service Coordinators	179,275	(94,000)	85,275	85,222	53
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000	-	1,000	1,000	-
Other Objects	-	-	-	-	-
Total	<u>180,275</u>	<u>(10,000)</u>	<u>170,275</u>	<u>169,958</u>	<u>317</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Hubbard School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 88,691	\$ 3,600	\$ 92,291	\$ 92,216	\$ 75
Salaries of Secretarial and Clerical	56,508	(51,950)	4,558	4,554	4
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>145,199</u>	<u>(48,350)</u>	<u>96,849</u>	<u>96,770</u>	<u>79</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials	8,000	(5,248)	2,752	2,752	-
Other Objects	-	-	-	-	-
Total	<u>8,000</u>	<u>(5,248)</u>	<u>2,752</u>	<u>2,752</u>	<u>-</u>
Educational Media/School Library					
Salaries	59,131	26,610	85,741	78,541	7,200
Salaries of Technology Coordinators	60,690	(55,400)	5,290	5,042	248
Purchased Professional and Technical Services	400	-	400	-	400
Other Purchased Services					
Supplies and Materials	3,000	(2,246)	754	754	-
Other Objects	-	-	-	-	-
Total	<u>123,221</u>	<u>(31,036)</u>	<u>92,185</u>	<u>84,337</u>	<u>7,848</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	351,900	(180,400)	171,500	171,492	8
Salaries of Sec't and Clerical Assistants	54,886	46,600	101,486	101,168	318
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services		15,970	15,970	12,000	3,970
Supplies and Materials	4,300	(2,031)	2,269	2,268	1
Other Objects	-	-	-	-	-
Total	<u>411,086</u>	<u>(119,861)</u>	<u>291,225</u>	<u>286,928</u>	<u>4,297</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Hubbard School</u>					
Custodial Services					
Salaries		\$ 100	\$ 100		\$ 100
General Supplies	-	-	-	-	-
Total	-	100	100	-	100
Security					
Salaries	\$ 120,581	37,730	158,311	\$ 158,304	7
General Supplies	2,000	(2,000)	-	-	-
Total	122,581	35,730	158,311	158,304	7
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	2,400	-	2,400	2,080	320
Total	2,400	-	2,400	2,080	320
Unallocated Employee Benefits					
Group Insurance					
Social Security	103,779	(28,999)	74,780	67,762	7,018
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,181,221	(195,172)	986,049	986,049	-
Total	1,285,000	(224,171)	1,060,829	1,053,811	7,018
Total Undistributed Expenditures	2,315,470	(439,936)	1,875,534	1,855,015	20,519
Total School Based Budget Current Expense	4,804,538	(302,787)	4,501,751	4,472,444	29,307
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		11,215	11,215	11,215	
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	11,215	11,215	11,215	-
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Hubbard School	\$ 4,804,538	\$ (291,572)	\$ 4,512,966	\$ 4,483,659	\$ 29,307

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Maxson School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Preschool/Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 1,731,229	\$ (235,220)	\$ 1,496,009	\$ 1,491,424	\$ 4,585
	-	-	-	-	-
	1,731,229	(235,220)	1,496,009	1,491,424	4,585
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	99,000	(10,125)	88,875	82,279	6,596
Total Regular Programs - Instruction	1,830,229	(245,345)	1,584,884	1,573,703	11,181
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	140,883	(24,800)	116,083	112,388	3,695
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, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Maxson School</u>					
Behavioral Disabilities					
Salaries of Teachers	\$ 119,519	\$ 91,000	\$ 210,519	\$ 210,499	\$ 20
Other Salaries for Instruction		56,000	56,000	55,967	33
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>119,519</u>	<u>147,000</u>	<u>266,519</u>	<u>266,466</u>	<u>53</u>
Multiple Disabilities					
Salaries of Teachers	25,874	(25,800)	74		74
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>25,874</u>	<u>(25,800)</u>	<u>74</u>	<u>-</u>	<u>74</u>
Resource Room					
Salaries of Teachers	104,154	85,000	189,154	186,671	2,483
Other Salaries for Instruction		11,100	11,100	9,963	1,137
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,000	-	1,000	356	644
Textbooks	1,000	-	1,000	808	192
Other Objects	-	-	-	-	-
Total	<u>106,154</u>	<u>96,100</u>	<u>202,254</u>	<u>197,798</u>	<u>4,456</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>392,430</u>	<u>192,500</u>	<u>584,930</u>	<u>576,652</u>	<u>8,278</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, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Maxson School</u>					
Bilingual Education					
Salaries of Teachers	\$ 277,141	\$ (51,100)	\$ 226,041	\$ 207,623	\$ 18,418
Other Salaries for Instruction	3,000	-	3,000	2,945	55
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>280,141</u>	<u>(51,100)</u>	<u>229,041</u>	<u>210,568</u>	<u>18,473</u>
School Sponsored Cocurricular Activities					
Salaries	10,000	-	10,000		10,000
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,512,800</u>	<u>(103,945)</u>	<u>2,408,855</u>	<u>2,360,923</u>	<u>47,932</u>
Attendance and Social Work					
Salaries	47,483	(47,000)	483		483
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	4,000	(4,000)			
Other Objects					
Total	<u>51,483</u>	<u>(51,000)</u>	<u>483</u>	<u>-</u>	<u>483</u>
Health Services					
Salaries	128,746	(48,900)	79,846	76,427	3,419
Salaries of Social Service Coordinators	78,326	2,000	80,326	80,165	161
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,000	(2,000)			
Other Objects					
Total	<u>209,072</u>	<u>(48,900)</u>	<u>160,172</u>	<u>156,592</u>	<u>3,580</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Maxson School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 88,529	\$ 5,000	\$ 93,529	\$ 93,375	\$ 154
Salaries of Secretarial and Clerical	112,254	-	112,254	108,943	3,311
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	1,200	-	1,200	797	403
Supplies and Materials	500	-	500	322	178
Other Objects	-	-	-	-	-
Total	<u>202,483</u>	<u>5,000</u>	<u>207,483</u>	<u>203,437</u>	<u>4,046</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction		1,000	1,000	833	167
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services	3,600	-	3,600	1,575	2,025
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>3,600</u>	<u>1,000</u>	<u>4,600</u>	<u>2,408</u>	<u>2,192</u>
Educational Media/School Library					
Salaries	90,476	(100)	90,376	86,872	3,504
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	600	-	600		600
Other Purchased Services					
Supplies and Materials	7,500	(2,875)	4,625	4,624	1
Other Objects	-	-	-	-	-
Total	<u>98,576</u>	<u>(2,975)</u>	<u>95,601</u>	<u>91,496</u>	<u>4,105</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	3,000	-	3,000	1,458	1,542
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>1,458</u>	<u>1,542</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	371,820	(174,100)	197,720	197,072	648
Salaries of Sect'n and Clerical Assistants	56,508	2,200	58,708	58,682	26
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	10,000	(2,080)	7,920	4,090	3,830
Other Objects	-	-	-	-	-
Total	<u>438,328</u>	<u>(173,980)</u>	<u>264,348</u>	<u>259,844</u>	<u>4,504</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Maxson School					
Custodial Services					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ 133,144	\$ 35,800	\$ 168,944	\$ 166,206	\$ 2,738
General Supplies	-	-	-	-	-
Total	133,144	35,800	168,944	166,206	2,738
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	16,000	-	16,000	2,714	13,286
Total	16,000	-	16,000	2,714	13,286
Unallocated Employee Benefits					
Group Insurance					
Social Security	108,468	(60,000)	48,468	40,709	7,759
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,195,532	(193,803)	1,001,729	1,001,729	-
Total	1,304,000	(253,803)	1,050,197	1,042,438	7,759
Total Undistributed Expenditures	2,459,686	(488,858)	1,970,828	1,926,593	44,235
Total School Based Budget Current Expense	4,972,486	(592,803)	4,379,683	4,287,516	92,167
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8		12,000	12,000	4,967	7,033
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	-	12,000	12,000	4,967	7,033
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Maxson School	\$ 4,972,486	\$ (580,803)	\$ 4,391,683	\$ 4,292,483	\$ 99,200

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield High School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Preschool/Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 6,215,118	\$ (88,800)	\$ 6,126,318	\$ 6,095,594	\$ 30,724
	6,215,118	(88,800)	6,126,318	6,095,594	30,724
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
	113,638	(69,600)	44,038	43,977	61
	7,000	-	7,000	4,777	2,223
	15,000	(5,000)	10,000	7,576	2,424
	202,000	(61,052)	140,948	130,936	10,012
	250,000	132,357	382,357	347,091	35,266
	55,300	29,194	84,494	84,494	-
	-	-	-	-	-
Total	642,938	25,899	668,837	618,851	49,986
	642,938	25,899	668,837	618,851	49,986
Total Regular Programs - Instruction	6,858,056	(62,901)	6,795,155	6,714,445	80,710
	6,858,056	(62,901)	6,795,155	6,714,445	80,710
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
	-	-	-	-	-
Learning and/or Language Disabilities					
	778,659	(97,800)	680,859	678,173	2,686
	-	78,200	78,200	78,071	129
Purchasing Professional Educational Services					
Other Purchased Services					
	6,600	-	6,600	2,241	4,359
	1,000	-	1,000	839	161
	-	-	-	-	-
	-	-	-	-	-
Total	786,259	(19,600)	766,659	759,324	7,335
	786,259	(19,600)	766,659	759,324	7,335
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, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield High School</u>					
Behavioral Disabilities					
Salaries of Teachers	\$ 54,796	\$ 23,000	\$ 77,796	\$ 77,415	\$ 381
Other Salaries for Instruction	26,415	42,300	68,715	65,178	3,537
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies	7,000	-	7,000	5,285	1,715
Textbooks	1,000	-	1,000	609	391
Total	89,211	65,300	154,511	148,487	6,024
Multiple Disabilities					
Salaries of Teachers		84,500	84,500	84,222	\$ 278
Other Salaries for Instruction	51,748	-	51,748	50,717	1,031
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	51,748	84,500	136,248	134,939	1,309
Resource Room					
Salaries of Teachers	201,516	409,100	610,616	609,133	1,483
Other Salaries for Instruction		44,400	44,400	44,392	8
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	4,000	-	4,000	2,099	1,901
Textbooks	2,000	-	2,000		2,000
Other Objects	-	-	-	-	-
Total	207,516	453,500	661,016	655,624	5,392
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	1,134,734	583,700	1,718,434	1,698,374	20,060
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, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield High School</u>					
Bilingual Education					
Salaries of Teachers	\$ 771,422	\$ 31,100	\$ 802,522	\$ 802,495	\$ 27
Other Salaries for Instruction	51,910	(24,000)	27,910	19,553	8,357
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	7,000	-	7,000	5,625	1,375
Textbooks	6,000	-	6,000	4,741	1,259
Other Objects	-	-	-	-	-
Total	<u>836,332</u>	<u>7,100</u>	<u>843,432</u>	<u>832,414</u>	<u>11,018</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	7,800	25,000	32,800	32,686	114
Other Objects	-	-	-	-	-
Total	<u>7,800</u>	<u>25,000</u>	<u>32,800</u>	<u>32,686</u>	<u>114</u>
Other Instructional Programs					
Salaries		45,000	45,000	44,380	620
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>45,000</u>	<u>45,000</u>	<u>44,380</u>	<u>620</u>
Before/After School Programs					
Salaries					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>8,836,922</u>	<u>597,899</u>	<u>9,434,821</u>	<u>9,322,299</u>	<u>112,522</u>
Attendance and Social Work					
Salaries	89,221	(30,100)	59,121	58,150	971
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,500	-	2,500	1,345	1,155
Other Objects	-	-	-	-	-
Total	<u>91,721</u>	<u>(30,100)</u>	<u>61,621</u>	<u>59,495</u>	<u>2,126</u>
Health Services					
Salaries	87,880	(3,300)	84,580	84,552	28
Salaries of Social Service Coordinators	88,691	108,000	196,691	196,681	10
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>176,571</u>	<u>104,700</u>	<u>281,271</u>	<u>281,233</u>	<u>38</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield High School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 448,649	\$ 10,500	\$ 459,149	\$ 455,873	\$ 3,276
Salaries of Secretarial and Clerical	159,359	(45,000)	114,359	113,446	913
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					-
Supplies and Materials	2,500	-	2,500	1,611	889
Other Objects	-	-	-	-	-
Total	<u>610,508</u>	<u>(34,500)</u>	<u>576,008</u>	<u>570,930</u>	<u>5,078</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.	204,510	(100,000)	104,510	104,172	338
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>204,510</u>	<u>(100,000)</u>	<u>104,510</u>	<u>104,172</u>	<u>338</u>
Educational Media/School Library					
Salaries	196,279	(29,706)	166,573	164,245	2,328
Salaries of Technology Coordinators		56,206	56,206	55,862	344
Purchased Professional and Technical Services	1,300	-	1,300	1,300	-
Other Purchased Services					
Supplies and Materials	8,000	-	8,000	6,384	1,616
Other Objects	-	-	-	-	-
Total	<u>205,579</u>	<u>26,500</u>	<u>232,079</u>	<u>227,791</u>	<u>4,288</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	583,400	(94,300)	489,100	489,014	86
Salaries of Sec't and Clerical Assistants	61,105	46,200	107,305	105,567	1,738
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	31,000	(3,371)	27,629	23,598	4,031
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>675,505</u>	<u>(51,471)</u>	<u>624,034</u>	<u>618,179</u>	<u>5,855</u>

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield High School</u>					
Custodial Services					
Salaries		\$ 3,200	\$ 3,200	\$ 3,200	
General Supplies	-	-	-	-	-
Total	-	3,200	3,200	3,200	-
Security					
Salaries	\$ 517,671	199,500	717,171	716,484	\$ 687
General Supplies	4,000	-	4,000	2,786	1,214
Total	521,671	199,500	721,171	719,270	1,901
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	15,000	(1,000)	14,000	3,750	10,250
Total	15,000	(1,000)	14,000	3,750	10,250
Unallocated Employee Benefits					
Group Insurance					
Social Security	203,570	(77,100)	126,470	124,636	1,834
Unemployment Compensation					
Workmen's Compensation	3,161,430	(209,984)	2,951,446	2,950,857	589
Health Benefits	3,365,000	(287,084)	3,077,916	3,075,493	2,423
Total					
Total Undistributed Expenditures	5,866,065	(170,255)	5,695,810	5,663,513	32,297
Total School Based Budget Current Expense	14,702,987	427,644	15,130,631	14,985,812	144,819
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		72,101	72,101	72,030	71
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	72,101	72,101	72,030	71
SPECIAL SCHOOLS					
Summer School - Instruction	-	-	-	-	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Plainfield High School	\$ 14,702,987	\$ 499,745	\$ 15,202,732	\$ 15,057,842	\$ 144,890

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barack Obama Academy for Academic and Civic Development</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Preschool/Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
	\$ 432,868	\$ (17,800)	\$ 415,068	\$ 407,654	\$ 7,414
Total	<u>432,868</u>	<u>(17,800)</u>	<u>415,068</u>	<u>407,654</u>	<u>7,414</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					
		2,612	2,612	1,898	714
General Supplies					
		25,788	25,788	24,889	899
Textbooks					
Other Objects					
	-	-	-	-	-
Total	<u>-</u>	<u>28,400</u>	<u>28,400</u>	<u>26,787</u>	<u>1,613</u>
Total Regular Programs - Instruction	<u>432,868</u>	<u>10,600</u>	<u>443,468</u>	<u>434,441</u>	<u>9,027</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, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barack Obama Academy for Academic and Civic Development</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 49,875	\$ (49,800)	\$ 75		\$ 75
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	49,875	(49,800)	75	-	75
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	49,875	(49,800)	75	-	75
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, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barack Obama Academy for Academic and Civic Development</u>					
Bilingual Education					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Before/After School Programs					
Salaries					
Total	-	-	-	-	-
Total Instruction	\$ 482,743	\$ (39,200)	\$ 443,543	\$ 434,441	\$ 9,102
Attendance and Social Work					
Salaries		25,055	25,055	24,861	194
Salaries of Drop-Out Prevention Officer/Coordinators		19,245	19,245	19,124	121
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	44,300	44,300	43,985	315
Health Services					
Salaries					
Salaries of Social Service Coordinators	89,665	(77,100)	12,565	12,523	42
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	89,665	(77,100)	12,565	12,523	42

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barack Obama Academy for Academic and Civic Development</u>					
Guidance					
Salaries of Other Professional Staff		\$ 39,990	\$ 39,990	\$ 34,633	\$ 5,357
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	-	39,990	39,990	34,633	5,357
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.	\$ 57,211	(52,500)	4,711	4,608	103
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	57,211	(52,500)	4,711	4,608	103
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	145,060	(41,100)	103,960	103,850	110
Salaries of Sec't and Clerical Assistants	64,431	(59,790)	4,641	4,635	6
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	209,491	(100,890)	108,601	108,485	116

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barack Obama Academy for Academic and Civic Development</u>					
Custodial Services					
Salaries		\$ 300	\$ 300	\$ 246	\$ 54
General Supplies	-	-	-	-	-
Total	<u>-</u>	<u>300</u>	<u>300</u>	<u>246</u>	<u>54</u>
Security					
Salaries	\$ 139,933	18,100	158,033	130,472	27,561
General Supplies	-	-	-	-	-
Total	<u>139,933</u>	<u>18,100</u>	<u>158,033</u>	<u>130,472</u>	<u>27,561</u>
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated Employee Benefits					
Group Insurance					
Social Security	29,343	(25,600)	3,743	3,091	652
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	95,657	128,275	223,932	223,891	41
Total	<u>125,000</u>	<u>102,675</u>	<u>227,675</u>	<u>226,982</u>	<u>693</u>
Total Undistributed Expenditures	<u>621,300</u>	<u>(25,125)</u>	<u>596,175</u>	<u>561,934</u>	<u>34,241</u>
Total School Based Budget Current Expense	<u>1,104,043</u>	<u>(64,325)</u>	<u>1,039,718</u>	<u>996,375</u>	<u>43,343</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL SCHOOLS					
Summer School - Instruction		-	-	-	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Barack Obama Academy for Academic and Civic Development	<u>\$ 1,104,043</u>	<u>\$ (64,325)</u>	<u>\$ 1,039,718</u>	<u>\$ 996,375</u>	<u>\$ 43,343</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield Academy for Academic and Civic Development</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Preschool/Kindergarten					
Grades 1 - 5					
Grades 6 - 8	\$ 86,471	\$ 263,200	\$ 349,671	\$ 347,126	\$ 2,545
Grades 9 - 12	-	-	-	-	-
Total	<u>86,471</u>	<u>263,200</u>	<u>349,671</u>	<u>347,126</u>	<u>2,545</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	26,036	(10,200)	15,836	15,224	612
Purchase Professional Educational Services		3,371	3,371	3,370	1
Purchased Technical Services					
Other Purchased Services	5,000	2,750	7,750	7,709	41
General Supplies	25,000	(2,750)	22,250	22,046	204
Textbooks	12,000	49,000	61,000	39,003	21,997
Other Objects	-	-	-	-	-
Total	<u>68,036</u>	<u>42,171</u>	<u>110,207</u>	<u>87,352</u>	<u>22,855</u>
Total Regular Programs - Instruction	<u>154,507</u>	<u>305,371</u>	<u>459,878</u>	<u>434,478</u>	<u>25,400</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
Total	-	-	-	-	-

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield Academy for Academic and Civic Development</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers					
Other Salaries for Instruction		\$ 23,000	\$ 23,000	\$ 22,995	\$ 5
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	23,000	23,000	22,995	5
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	-	23,000	23,000	22,995	5
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, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield Academy for Academic and Civic Development</u>					
Bilingual Education					
Salaries of Teachers		\$ 116,500	\$ 116,500	\$ 116,419	\$ 81
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>116,500</u>	<u>116,500</u>	<u>116,419</u>	<u>81</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>154,507</u>	<u>\$ 444,871</u>	<u>\$ 599,378</u>	<u>\$ 573,892</u>	<u>\$ 25,486</u>
Attendance and Social Work					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Health Services					
Salaries					
Salaries of Social Service Coordinators		50,700	50,700	50,645	55
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>50,700</u>	<u>50,700</u>	<u>50,645</u>	<u>55</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield Academy for Academic and Civic Development</u>					
Guidance					
Salaries of Other Professional Staff		\$ 45,300	\$ 45,300	\$ 39,712	\$ 5,588
Salaries of Secretarial and Clerical		47,200	47,200	47,159	41
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	92,500	92,500	86,871	5,629
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		10,000	10,000	9,715	285
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	5,000	-	5,000	4,949	51
Other Objects	-	-	-	-	-
Total	5,000	10,000	15,000	14,664	336
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	132,340	-	132,340	132,340	-
Salaries of Sec't and Clerical Assistants	107,230	(50,000)	57,230	57,226	4
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	8,000	(2,000)	6,000	5,973	27
Other Objects	-	-	-	-	-
Total	247,570	(52,000)	195,570	195,539	31

**PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield Academy for Academic and Civic Development</u>					
Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ 50,742	\$ 1,100	\$ 51,842	\$ 51,774	\$ 68
General Supplies	-	-	-	-	-
Total	50,742	1,100	51,842	51,774	68
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	5,000	-	5,000	5,000	-
Total	5,000	-	5,000	5,000	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	13,000	5,900	18,900	18,864	36
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	60,000	238,125	298,125	298,125	-
Total	73,000	244,025	317,025	316,989	36
Total Undistributed Expenditures	381,312	346,325	727,637	721,482	6,155
Total School Based Budget Current Expense	535,819	791,196	1,327,015	1,295,374	31,641
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Plainfield Academy for Academic and Civic Development	\$ 535,819	\$ 791,196	\$ 1,327,015	\$ 1,295,374	\$ 31,641

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, 2011**

	EXHIBIT E-1A	EXHIBIT E-1B	EXHIBIT E-1C	EXHIBIT E-1D	EXHIBIT E-1E	EXHIBIT E-1F	Total
REVENUES							
Intergovernmental							
State	-	305,913	-	\$ 17,673,934	\$ 97,905	\$ 775,166	\$ 18,852,918
Federal	4,394,698	363,350	3,192,823	535,251	-	-	8,486,122
Local Sources	-	242	91,123	9,229	-	-	100,594
Total Revenues	<u>4,394,698</u>	<u>669,505</u>	<u>3,283,946</u>	<u>18,218,414</u>	<u>97,905</u>	<u>775,166</u>	<u>27,439,634</u>
EXPENDITURES							
Instruction							
Salaries of Teachers	924,992	35,163	19,950	252,640	-	11,768	1,244,513
Other Salaries for Instruction	-	-	-	121,104	-	-	121,104
Other Salaries	19,404	-	96,961	-	-	-	116,365
Purchased Professional/Educational Services	451,457	-	91,211	41,500	-	-	584,168
Purchased Prof. & Technical Services	-	-	-	-	-	-	-
Tuition	-	-	2,380,486	-	-	-	2,380,486
Other Purchased Services	-	-	57,657	2,353	-	-	60,010
General Supplies	224,505	52,456	12,637	195,068	68	-	484,734
Textbooks	-	-	-	-	21,019	-	21,019
Other Objects	-	-	2,400	5,944	-	-	8,344
Total Instruction	<u>1,620,358</u>	<u>87,619</u>	<u>2,661,302</u>	<u>618,609</u>	<u>21,087</u>	<u>11,768</u>	<u>5,020,743</u>

PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	EXHIBIT E-1A	EXHIBIT E-1B	EXHIBIT E-1C	EXHIBIT E-1D	EXHIBIT E-1E	EXHIBIT E-1F	Total
EXPENDITURES (Continued)							
Support Services	\$ 91,683	\$ 178,644	-	2,961	7,134	8,008	\$ 288,430
Salaries of Teachers	-	-	-	251,740	-	-	251,740
Salaries of Supervisors of Instruction	-	-	-	22,694	-	-	22,694
Salaries of Principals/Assistant Principals/Directors	42,565	269,335	245,275	929,685	-	420,635	1,907,495
Salaries of Other Professional Staff	30,956	1,008	-	246,769	-	-	278,733
Salaries of Secretarial and Clerical Asst.	-	-	-	131,573	-	99,368	230,941
Other Salaries for Instruction	-	4,620	88,500	43,114	-	113,134	249,368
Other Salaries	-	-	-	56,878	-	-	56,878
Salaries of Community	-	-	-	434,087	-	-	434,087
Salaries of Master Teachers	181,776	65,554	87,888	576,738	546	89,861	1,002,363
Personal Services-Employee Benefits	250,848	33,939	47,897	14,905,087	18,871	960	15,257,602
Purchased Professional/Educational Services	-	-	-	18,764	-	-	18,764
Other Purchased Professional/Educational Services	80,888	8,200	95,397	-	-	-	184,485
Purchased Professional/Technical Services	-	-	-	-	50,267	-	50,267
Other Purchased Professional Services	-	-	-	-	-	4,541	4,541
Contracted Services-Transportation	-	-	-	23,665	-	-	23,665
Rentals	-	-	-	9,593	-	-	9,593
Travel	26,345	512	-	144,147	-	360	36,810
Other Purchased Services	51,951	8,624	3,631	117,834	-	-	208,353
Supplies and Materials	263,208	11,450	25,174	1,522	-	24,381	442,047
Other Objects	200	-	3,180	-	-	2,150	7,052
Total Support Services	1,020,420	581,886	596,942	17,916,851	76,818	763,398	20,956,315
Facilities Acquisition and Construction							
Instructional Equipment	84,614	-	25,702	18,834	-	-	129,150
Noninstructional Equipment	-	-	-	-	-	-	-
Total Facilities Acq. & Construction	84,614	-	25,702	18,834	-	-	129,150

PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	<u>EXHIBIT</u> E-1A	<u>EXHIBIT</u> E-1B	<u>EXHIBIT</u> E-1C	<u>EXHIBIT</u> E-1D	<u>EXHIBIT</u> E-1E	<u>EXHIBIT</u> E-1F	<u>Total</u>
Transfer to Charter Schools	-	-	-	-	-	-	-
Total Expenditures	\$ 2,725,392	\$ 669,505	\$ 3,283,946	\$ 18,554,294	\$ 97,905	\$ 775,166	\$ 26,106,208
Other Financing Sources (Uses)							
Transfers to Other Funds	(1,669,306)	-	-	335,880	-	-	335,880
Contribution to School-Based Budgets	-	-	-	-	-	-	(1,669,306)
Total Outflows	<u>4,394,698</u>	<u>669,505</u>	<u>3,283,946</u>	<u>18,218,414</u>	<u>97,905</u>	<u>775,166</u>	<u>27,439,634</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>					

PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

No Child Left Behind (NCLB)

	Title I ARRA	Title I SIA	Title I STA ARRA	Title I School Improvement	Title IIIA	Title III	Total
REVENUES							
Intergovernmental							
State	2,462,515	1,454,132	144,898	61,197	267,657	7,778	4,394,698
Federal							
Local							
Total Revenues	2,462,515	1,454,132	144,898	61,197	267,657	7,778	4,394,698
EXPENDITURES							
Instruction							
Salaries of Teachers	898,602	26,390					924,992
Other Salaries for Instruction							19,404
Other Salaries	451,457						451,457
Purchased Professional-Ed Services							
Tuition							
Other Purchased Services							
General Supplies	12,847	138,061	44,172	(57)	12,961		224,505
Textbooks							
Other Objects							
Total Instruction	464,304	1,056,067	70,562	(57)	12,961		1,620,338
Support Services							
Salaries of Teachers		900			90,783		91,683
Salaries of Supervisors of Instruction							
Salaries of Principals/Assistant Principals/Directors							
Salaries of Other Professional Staff	42,565						42,565
Salaries of Secretaries & Clerical Asst.	30,956						30,956
Other Salaries for Instruction							
Other Salaries							
Salaries of Community							
Salaries of Master Teachers							
Personal Services-Employee Benefits	5,624	169,138	69		6,945		181,776
Purchased Professional-Educational Services	146,687	15,402		20,000	68,659		250,848
Purchased Professional-Technical Services		80,888					80,888
Other Purchased Professional/Educational Services							
Other Purchased Professional Services							
Contracted Services-Transportation							
Rentals	926				25,419		26,345
Travel	7,533	38,149			6,269		51,951
Other Purchased Services	94,489	89,890	14,005	500	56,546	7,778	265,208
Supplies and Materials	125				75		200
Other Objects							
Total Support Services	328,905	378,065	30,476	20,500	254,696	7,778	1,020,420
Facilities Acquisition and Construction							
Instructional Equipment			43,860	40,754			84,614
Noninstructional Equipment							
Total Facilities Acq. & Construction			43,860	40,754			84,614
Total Expenditures	793,209	1,454,132	144,898	61,197	267,657	7,778	2,725,392
Other Financing Sources (Uses)							
Contribution to School-Based Budgets	(1,669,206)						(1,669,206)
Total Outflows	2,462,515	1,454,132	144,898	61,197	267,657	7,778	4,394,698
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, 2011

	No Child Left Behind (NCLB)				
	Title III	Title IV	SBYSP - Tech Parcelsing	SBYSP	Total
REVENUES					
Intergovernmental					
State	\$ 353,075	\$ 10,275	\$ 242	\$ 305,913	\$ 305,913
Federal					363,350
Local					242
Total Revenues	\$ 353,075	\$ 10,275	\$ 242	\$ 305,913	\$ 669,305
EXPENDITURES					
Instruction					
Salaries of Teachers	\$ 35,163			\$	\$ 35,163
Other Salaries for Instruction					-
Other Salaries					-
Purchased Professional-Ed Services					-
Purchased Prof. & Technical Services					-
Tuition					-
Other Purchased Services		924			\$ 2,456
General Supplies					-
Textbooks					-
Other Objects					-
Total Instruction	\$ 86,695	\$ 924			\$ 77,619
Support Services					
Salaries of Teachers	178,644				178,644
Salaries of Supervisors of Instruction					-
Salaries of Principals/Assistant Principals/Directors				269,335	269,335
Salaries of Other Professional Staff	1,008				1,008
Salaries of Secretarial and Clerical Asst.					-
Other Salaries for Instruction	4,620				4,620
Other Salaries					-
Salaries of Community					-
Salaries of Master Teachers	35,453			30,101	65,554
Personal Services-Employee Benefits	29,816	4,123			33,939
Purchased Professional-Educational Services					-
Other Purchased Professional/Educational Services					-
Purchased Professional & Technical Services					-
Other Purchased Professional Services	8,000	200			8,200
Contracted Services - Transportation					-
Rentals					-
Travel				512	512
Other Purchased Services	5,008	3,496		120	8,624
Supplies and Materials	3,831	1,532	242	5,845	11,450
Other Objects					-
Total Support Services	\$ 266,380	\$ 9,351	\$ 242	\$ 305,913	\$ 581,886
Facilities Acquisition and Construction					
Instructional Equipment					
Noninstructional Equipment					
Total Facilities Acq. & Construction					
Contribution to School-Based Budgets					
Total Expenditures	\$ 353,075	\$ 10,275	\$ 242	\$ 305,913	\$ 669,305

PLAINFIELD BOARD OF EDUCATION
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	IDEA Basic	IDEA Basic ARRA	IDEA Pre-School	IDEA Pre-School ARRA	I Have A Dream	SBYS Donation	SBYS United Way	Total
REVENUES								
Intergovernmental								
State	\$ 2,699,687	\$ 432,271	\$ 47,708	\$ 13,157	\$ 88,345	\$ 438	\$ 2,340	\$ 3,192,923
Federal	-	-	-	-	-	-	-	91,123
Local	-	-	-	-	-	-	-	-
Total Revenues	\$ 2,699,687	\$ 432,271	\$ 47,708	\$ 13,157	\$ 88,345	\$ 438	\$ 2,340	\$ 3,283,946
EXPENDITURES								
Instruction								
Salaries of Teachers	19,950	-	-	-	-	-	-	19,950
Other Salaries for Instruction	58,461	38,500	-	-	-	-	-	96,961
Other Salaries	91,211	-	-	-	-	-	-	91,211
Purchased Professional/Educational Services	2,380,486	17,265	40,394	-	-	-	-	2,380,486
Purchased Prof. & Technical Services	-	497	2,314	3,157	-	-	-	57,657
Tuition	6,669	-	-	-	-	-	-	12,657
Other Purchased Services	1,375	1,025	-	-	-	-	-	2,400
General Supplies	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-
Total Instruction	2,538,152	57,285	42,708	3,157	-	-	-	2,661,302
Support Services								
Salaries of Teachers	-	-	-	-	-	-	-	-
Salaries of Supervisors of Instruction	-	-	-	-	-	-	-	-
Salaries of Principals/Assistant Principals/Directors	46,460	125,900	-	-	\$ 72,915	-	-	245,275
Salaries of Other Professional Staff	-	-	-	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	88,500	-	-	-	-	-	88,500
Salaries of Community	-	-	-	-	-	-	-	-
Salaries of Master Teachers	-	-	-	-	-	-	-	-
Personal Services-Employee Benefits	11,266	61,192	-	-	15,430	-	-	87,888
Purchased Professional/Educational Services	47,897	-	-	-	-	-	-	47,897
Other Purchased Professional/Educational Services	-	95,397	-	-	-	-	-	95,397
Purchased Professional/Technical Services	-	-	-	-	-	-	-	-
Other Purchased Professional Services	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-
Contracted Services - Transportation	-	-	-	-	-	-	-	-
Travel	2,631	147	-	1,000	-	-	-	3,631
Other Purchased Services	25,027	-	-	-	-	-	-	25,174
Supplies and Materials	402	-	-	-	-	438	2,340	3,180
Other Objects	-	-	-	-	-	-	-	-
Total Support Services	133,683	371,136	-	1,000	88,345	438	2,340	596,942
Facilities Acq. and Construction								
Instructional Equipment	7,852	3,850	5,000	9,000	-	-	-	25,702
Non-instructional Equipment	-	-	-	-	-	-	-	-
Total Facilities Acquisition & Construction	7,852	3,850	5,000	9,000	-	-	-	25,702
Contribution to School-Based Budgets	-	-	-	-	-	-	-	-
Total Expenditures	\$ 2,699,687	\$ 432,271	\$ 47,708	\$ 13,157	\$ 88,345	\$ 438	\$ 2,340	\$ 3,283,946

PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Preschool Education	SBYS-Other	NJSBAIG	21st Century Community	Perkins Grant	Wrap Around	Family Outreach	Auxiliary Services Compensatory Education	Total
REVENUES									
Intergovernmental									
State	\$ 17,336,605		\$ 5,406	\$ 456,174	\$ 79,077	\$ 3,509	\$ 232,510	\$ 101,310	\$ 17,673,934
Federal		3,823							335,251
Local									9,229
Total Revenues	\$ 17,336,605	\$ 3,823	\$ 5,406	\$ 456,174	\$ 79,077	\$ 3,509	\$ 232,510	\$ 101,310	\$ 18,218,414
EXPENDITURES									
Instruction									
Salaries of Teachers	\$ 176,826		\$	\$ 71,334	\$ 4,480	\$			\$ 252,640
Other Salaries for Instruction	71,109			46,486		3,509			121,104
Other Salaries				41,500					41,500
Purchased Professional, Educational Services									
Tuition									
Other Purchased Services	2,353								2,353
General Supplies	142,726			6,150	46,192				195,068
Textbooks									
Other Objects				5,084	860				5,944
Total Instruction	393,014			170,554	51,532	3,509			618,609
Support Services									
Salaries of Teachers	251,740				2,961				254,701
Salaries of Supervisors of Instruction				22,694					22,694
Salaries of Principals/Assistant Principals/Directors	773,446			38,935			97,284		929,665
Salaries of Other Professional Staff	201,103			45,666					246,769
Salaries of Secretarial and Clerical Asst.	114,102			17,471					131,573
Other Salaries for Instruction				43,114					43,114
Other Salaries	56,878								56,878
Salaries of Community	434,087								434,087
Salaries of Master Teachers	514,905			47,329	569		13,985		576,738
Personal Services - Employee Benefits	14,778,277			25,500					14,905,087
Purchased Professional/Educational Services	18,764								18,764
Other Purchased Professional and Technical Services									
Other Purchased Professional Services									
Contracted Services-Transportation	23,665								23,665
Rentals	4,078			2,215	3,300				9,593
Travel	12,389		\$ 4,406	13,083	1,881		107,365		144,147
Other Purchased Services	95,516	3,823		8,592			13,726		117,834
Supplies and Materials				1,001					1,522
Other Objects	521								521
Total Support Services	17,279,471	3,823	5,406	285,620	8,711		232,510	101,310	17,916,851
Facilities Acq. and Construction									
Instructional Equipment					18,834				18,834
Non-Instructional Equipment									
Total Facilities Acquisition & Construction					18,834				18,834
Transfer to Charter Schools									
Total Expenditures	17,672,485	3,823	5,406	456,174	79,077	3,509	232,510	101,310	18,554,294
Other Financing Sources (Uses)									
Transfer from General Fund	335,880								335,880
Contribution to School-Based Budgets									
Total Outflows	17,336,605	3,823	5,406	456,174	79,077	3,509	232,510	101,310	18,218,414
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, 2011

	Auxiliary Services Transportation	Examination & Classification	Handicapped Services Corrective Speech	Supplemental Instruction	Non-Public Nursing	Non-Public Textbook	SBYS- WIA	Total
REVENUES								
Intergovernmental								
State	17,211 \$	15,631 \$	4,694 \$	13,410 \$	16,532 \$	21,019 \$	9,408 \$	97,905
Federal	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-
Total Revenues	17,211 \$	15,631 \$	4,694 \$	13,410 \$	16,532 \$	21,019 \$	9,408 \$	97,905
EXPENDITURES								
Instruction								
Salaries of Teachers								
Other Salaries for Instruction								
Other Salaries								
Purchased Professional/Educational Services								
Purchased Professional & Technical Services								
Tuition								
Other Purchased Services								
General Supplies						68		68
Textbooks						21,019		21,019
Other Objects								
Total Instruction						21,019	68	21,087
Support Services								
Salaries of Teachers							7,134	7,134
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							546	546
Purchased Professional- Educational Services							1,660	1,660
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								
Total Support Services							9,340	76,818
Facilities Acq. and Construction								
Instructional Equipment								
Non-Instructional Equipment								
Total Facilities Acquisition & Construction								
Contribution to School-Based Budgets								
Total Expenditures	17,211 \$	15,631 \$	4,694 \$	13,410 \$	16,532 \$	21,019 \$	9,408 \$	97,905

PLAINFIELD BOARD OF EDUCATION
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	SBYS- APPI	SBYS- Family Friendly	SBYS- Family Success	SBYS- Maxson Middle	SBYS- Hubbard Middle	SBYS- PLP	Total
REVENUES							
Intergovernmental							
State	\$ 61,943	\$ 63,451	\$ 193,224	\$ 174,681	\$ 174,937	\$ 106,930	\$ 775,166
Federal							
Local							
Total Revenues	\$ 61,943	\$ 63,451	\$ 193,224	\$ 174,681	\$ 174,937	\$ 106,930	\$ 775,166
EXPENDITURES							
Instruction							
Salaries of Teachers		\$ 11,768					\$ 11,768
Other Salaries for Instruction							
Other Salaries							
Purchased Professional/Educational Services							
Purchased Professional & Technical Services							
Tuition							
Other Purchased Services							
General Supplies							
Textbooks							
Other Objects							
Total Instruction		\$ 11,768					\$ 11,768
Support Services							
Salaries of Teachers		8,008					8,008
Salaries of Supervisors of Instruction							
Salaries of Principals/Assistant Principals/Directors							
Salaries of Other Professional Staff	\$ 61,581	17,127	50,000	144,455	146,472	1,000	420,635
Salaries of Secretarial and Clerical Assistants							
Other Salaries for Instruction		9,849				89,519	99,368
Other Salaries		6,734	106,400				113,134
Salaries of Community							
Salaries of Master Teachers					27,214	6,474	89,861
Personal Services-Employee Benefits			29,412	26,761		610	960
Purchased Professional- Educational Services		330					
Other Purchased Professional/Educational Services							
Purchased Professional/Technical Services						1,105	
Other Purchased Professional Services		3,436					4,341
Contracted Services - Transportation							
Rentals							
Travel			319		19		360
Other Purchased Services							
Supplies and Materials	362	6,179	5,343	3,446	1,229	7,822	24,381
Other Objects			1,750			400	2,150
Total Support Services	61,943	51,683	193,224	174,681	174,937	106,930	763,398
Facilities Acq. and Construction							
Instructional Equipment							
Total Facilities Acquisition & Construction							
Contribution to School-Based Budgets							
Total Expenditures	\$ 61,943	\$ 63,451	\$ 193,224	\$ 174,681	\$ 174,937	\$ 106,930	\$ 775,166

**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, 2011**

EXPENDITURES	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Instruction					
Salaries of Teachers	\$ 218,724	\$ -	\$ 218,724	\$ 176,826	\$ 41,898
Other Salaries for Instruction	79,734	-	79,734	71,109	8,625
Other Purchased Services	3,375	-	3,375	2,353	1,022
General Supplies	143,290	2,400	145,690	142,726	2,964
Other Objects	2,400	(2,400)	-	-	-
Total Instruction	<u>447,523</u>	<u>-</u>	<u>447,523</u>	<u>393,014</u>	<u>54,509</u>
Support Services					
Salaries of Program Directors	249,240	2,500	251,740	251,740	-
Salaries of Other Professional Staff	766,390	7,100	773,490	773,446	44
Salaries of Secr, and Clerical Assistants	189,524	20,000	209,524	201,103	8,421
Other Salaries	112,550	2,000	114,550	114,102	448
Salaries of Community Parent Involvement Spec	84,760	(11,600)	73,160	56,878	16,282
Salaries of Master Teachers	504,939	-	504,939	434,086	70,853
Personal Services - Employee Benefits	546,182	-	546,182	514,905	31,277
Purchased Professional Ed Services	14,646,281	570,774	15,217,055	14,778,277	438,778
Other Purchased Professional - Educational Svs	35,130	(11,030)	24,100	18,764	5,336
Other Purchased Professional Services	12,000	3,900	15,900	10,448	5,452
Rentals	15,000	10,741	25,741	25,606	135
Contracted Services-Trans. (Field Trips)	3,600	-	3,600	-	3,600
Travel	9,000	585	9,585	4,078	5,507
Supplies and Materials	345,439	(193,613)	151,826	95,517	56,309
Other Objects	5,840	-	5,840	521	5,319
Total Support Services	<u>17,525,875</u>	<u>401,357</u>	<u>17,927,232</u>	<u>17,279,471</u>	<u>647,761</u>
Facilities Acq. and Construction					
Instructional Equipment	20,000	(15,000)	5,000	-	5,000
Total Facilities Acq. And Construction	<u>20,000</u>	<u>(15,000)</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Transfer to General Fund					
Contribution to School-Based Budgets	-	-	-	-	-
Total Expenditures	<u>\$ 17,993,398</u>	<u>\$ 386,357</u>	<u>\$ 18,379,755</u>	<u>\$ 17,672,485</u>	<u>\$ 707,270</u>

Calculation of Budget Carryover

Total revised 2010-2011 Preschool Education Aid Allocation	\$ 17,740,239
Add: Actual ECPA/PEA Carryover (June 30, 2010)	1,066,313
Add: Transfer from General Fund	335,880
Total Preschool Education Aid Funds Available for 2010-2011 Budget	19,142,432
Less: 2010-2011 Budgeted Preschool Education Aid (Including prior year budgeted carryover)	18,379,755
able & Unbudgeted Preschool Education Aid Funds as of June 30, 2011	762,677
Add: June 30, 2011 Unexpended ECPA	707,270
2010-2011 Actual Carryover - Preschool Education Aid	<u>\$ 1,469,947</u>
2010-11 Preschool Education Aid Carryover Budgeted for Preschool Programs 2011-12	<u>\$ 694,459</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, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES					
Instruction					
Salaries of Teachers	\$ 218,724		\$ 218,724	\$ 176,826	\$ 41,898
Other Salaries for Instruction	79,734		79,734	71,109	8,625
Other Purchased Services	3,375		3,375	2,353	1,022
General Supplies	143,290	\$ 2,400	145,690	142,726	2,964
Other Objects	2,400	(2,400)	-	-	-
Total Instruction	<u>447,523</u>	<u>-</u>	<u>447,523</u>	<u>393,014</u>	<u>54,509</u>
Support Services					
Salaries of Program Directors	249,240	2,500	251,740	251,740	-
Salaries of Other Professional Staff	766,390	7,100	773,490	773,446	44
Salaries of Secr. and Clerical Assistants	189,524	20,000	209,524	201,103	8,421
Other Salaries	112,550	2,000	114,550	114,102	448
Salaries of Community Parent Involvement Spec	84,760	(11,600)	73,160	56,878	16,282
Salaries of Master Teachers	504,939	-	504,939	434,086	70,853
Personal Services - Employee Benefits	546,182	-	546,182	514,905	31,277
Purchased Professional Ed Services	14,646,281	570,774	15,217,055	14,778,277	438,778
Other Purchased Professional - Educational Svs	35,130	(11,030)	24,100	18,764	5,336
Other Purchased Professional Services	12,000	3,900	15,900	10,448	5,452
Rentals	15,000	10,741	25,741	25,606	135
Contracted Services-Trans. (Field Trips)	3,600	-	3,600	-	3,600
Travel	9,000	585	9,585	4,078	5,507
Supplies and Materials	345,439	(193,613)	151,826	95,517	56,309
Other Objects	5,840	-	5,840	521	5,319
Total Support Services	<u>17,525,875</u>	<u>401,357</u>	<u>17,927,232</u>	<u>17,279,471</u>	<u>647,761</u>
Facilities Acq. and Construction					
Instructional Equipment	20,000	(15,000)	5,000	-	5,000
Total Facilities Acq. And Construction	<u>20,000</u>	<u>(15,000)</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Contribution to School-Based Budgets	-	-	-	-	-
Total Expenditures	<u>\$ 17,993,398</u>	<u>\$ 386,357</u>	<u>\$ 18,379,755</u>	<u>\$ 17,672,485</u>	<u>\$ 707,270</u>

CAPITAL PROJECTS FUND

PLAINFIELD BOARD OF EDUCATION
 CAPITAL PROJECTS FUND
 SUMMARY SCHEDULE OF PROJECT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Year</u>	<u>Project</u>	<u>Appropriation</u>	<u>Prior Year</u>	<u>Current Year</u>	<u>Balance, June 30, 2011</u>
2010	Roof Replacement at Plainfield High School	\$ 374,000	\$ 26,883	\$ 317,000	\$ 30,117
2010	Window and Door Replacement at Stillman Elementary School	398,000	20,000	378,000	-
		<u>\$ 772,000</u>	<u>\$ 46,883</u>	<u>\$ 695,000</u>	<u>\$ 30,117</u>
	Fund Balance, June 30, 2011 - Budgetary Basis				\$ 30,117
	Deferred Revenue				<u>(30,117)</u>
	Fund Balance (GAAP Basis), June 30, 2011				<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, 2011**

Revenues	
State Sources - On-Behalf SDA Contributions	\$ 284,257
Total Revenues	<u>284,257</u>
Expenditures	
Construction Services	695,000
On -Behalf SDA Construction Services	<u>284,257</u>
Total Expenditures	<u>979,257</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>(695,000)</u>
Fund Balance, Beginning of Year	<u>725,117</u>
Fund Balance - End of Year	<u>\$ 30,117</u>
<u>Reconciliation to GAAP Basis</u>	
Fund Balance - Budgetary Basis	\$ 30,117
Less: Deferred Revenue	<u>30,117</u>
Fund Balance - GAAP Basis	<u>\$ -</u>

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

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources - SDA Grant	\$ 374,000	-	\$ 374,000	\$ 374,000
 Total Revenues	 374,000	 -	 374,000	 374,000
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	26,883		26,883	24,000
Construction Services	-	\$ 317,000	317,000	350,000
 Total Expenditures	 26,883	 317,000	 343,883	 374,000
 Excess of Revenue Over Expenditures	 \$ 347,117	 \$ (317,000)	 \$ 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>
Revenues and Other Financing Sources				
State Sources - SDA Grant	\$ 398,000	-	\$ 398,000	\$ 398,000
 Total Revenues	<u>398,000</u>	<u>-</u>	<u>398,000</u>	<u>398,000</u>
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	20,000		20,000	20,000
Construction Services	<u>-</u>	<u>\$ 378,000</u>	<u>378,000</u>	<u>378,000</u>
 Total Expenditures	<u>20,000</u>	<u>378,000</u>	<u>398,000</u>	<u>398,000</u>
 Excess of Revenue Over Expenditures	<u>\$ 378,000</u>	<u>\$ (378,000)</u>	<u>\$ -</u>	<u>\$ -</u>

Additional Project Information:

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

PROPRIETARY FUNDS

**CITY OF PLAINFIELD BOARD OF EDUCATION
ENTERPRISE FUNDS
COMBINING STATEMENT OF NET ASSETS
AS OF JUNE 30, 2011**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-4

**COMBINING STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

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, 2011**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-6

FIDUCIARY FUNDS

**PLAINFIELD BOARD OF EDUCATION
FIDUCIARY FUNDS
COMBINING STATEMENT OF AGENCY FUND NET ASSETS
AS OF JUNE 30, 2011**

	<u>Student Activity</u>	<u>Payroll</u>	<u>Total Agency Funds</u>
ASSETS			
Cash	\$ 123,742	\$ 680,513	\$ 804,255
Total Assets	<u>\$ 123,742</u>	<u>\$ 680,513</u>	<u>\$ 804,255</u>
LIABILITIES			
Payroll Deductions and Withholdings		\$ 679,951	\$ 679,951
Due to Other Funds		562	562
Due to Student Groups	\$ 123,742	-	123,742
Total Liabilities	<u>\$ 123,742</u>	<u>\$ 680,513</u>	<u>\$ 804,255</u>

**FIDUCIARY NET ASSETS
COMBINING STATEMENT OF CHANGES IN
FIDUCIARY NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOT APPLICABLE

PLAINFIELD BOARD OF EDUCATION
 FIDUCIARY FUNDS
 STUDENT ACTIVITY AGENCY FUND
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>School</u>	<u>Balance</u> <u>July 1, 2010</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Balance,</u> <u>June 30, 2011</u>
ELEMENTARY SCHOOLS				
Barlow School	\$ 2,274	\$ 28,817	\$ 25,862	\$ 5,229
Cedarbrook	3,496	37,007	33,715	6,788
Clinton School	3,270	5,402	6,454	2,218
Cook School	755	11,865	12,263	357
Emerson School	2,349	8,694	10,121	922
Evergreen School	8,210	21,174	14,302	15,082
Hubbard School	7,391	23,784	26,549	4,626
Jefferson School	1,687	11,435	11,588	1,534
Maxson School	120	9,062	8,258	924
Stillman School	623	15,301	6,705	9,219
Washington School	2,350	28,928	25,818	5,460
Woodland School	2,624	6,915	5,215	4,324
HIGH SCHOOL				
High School Account	93,474	166,868	209,261	51,081
Plainfield Academy for Arts and Advanced Studies	1,796	18,196	12,980	7,012
Athletic Account	4,050	77,227	72,311	8,966
	<u>\$ 134,469</u>	<u>\$ 470,675</u>	<u>\$ 481,402</u>	<u>\$ 123,742</u>

**PLAINFIELD BOARD OF EDUCATION
FIDUCIARY FUNDS
PAYROLL AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Balance, July 1, 2010</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, June 30, 2011</u>
ASSETS				
Cash (Overdraft)	\$ (225,216)	\$ 79,560,424	\$ 78,654,695	\$ 680,513
Due from Other Funds	<u>820,144</u>	<u>962</u>	<u>821,106</u>	<u>-</u>
Total Assets	<u>\$ 594,928</u>	<u>\$ 79,561,386</u>	<u>\$ 79,475,801</u>	<u>\$ 680,513</u>
LIABILITIES				
Payroll Deductions and Withholdings	\$ 594,928	\$ 33,503,418	\$ 33,418,395	\$ 679,951
Accrued Salaries and Wages		45,224,087	45,224,087	
Due to Other Funds	<u>-</u>	<u>833,881</u>	<u>833,319</u>	<u>562</u>
Total Liabilities	<u>\$ 594,928</u>	<u>\$ 79,561,386</u>	<u>\$ 79,475,801</u>	<u>\$ 680,513</u>

LONG-TERM DEBT

PLAINFIELD BOARD OF EDUCATION
 LONG-TERM DEBT
 SCHEDULE OF SERIAL BONDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Issue	Date of Issue	Amount of Issue	Annual Maturities Date	Amount	Interest Rate	Balance, July 1, 2010	Retired	Balance, June 30, 2011
Refunding School Bonds - Series 2009	4/15/2009	27,940,000	8/1/2011	\$ 1,100,000	2.000 %	\$ 27,710,000	\$ 1,080,000	\$ 26,630,000
			8/1/2012	1,130,000	2.500 %			
			8/1/2013	1,155,000	3.000 %			
			8/1/2014	1,345,000	4.000 %			
			8/1/2015	1,390,000	2.900 %			
			8/1/2016	1,445,000	4.436 %			
			8/1/2017	1,515,000	5.000 %			
			8/1/2018	1,595,000	5.000 %			
			8/1/2019	1,675,000	5.000 %			
			8/1/2020	1,760,000	5.000 %			
			8/1/2021	1,850,000	5.000 %			
			8/1/2022	1,945,000	5.000 %			
			8/1/2023	2,035,000	4.250 %			
			8/1/2024	2,125,000	4.375 %			
			8/1/2025	2,225,000	5.000 %			
			8/1/2026	2,340,000	5.000 %			
						\$ 27,710,000	\$ 1,080,000	\$ 26,630,000

**PLAINFIELD BOARD OF EDUCATION
LONG-TERM DEBT
SCHEDULE OF CAPITAL LEASES PAYABLE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOT APPLICABLE

PLAINFIELD BOARD OF EDUCATION
 DEBT SERVICE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES					
Local Sources					
Property Taxes	\$ 1,285,300		\$ 1,285,300	\$ 1,285,300	
State Sources	1,057,023	-	1,057,023	1,057,023	
Debt Service Aid Type II					
Total Revenues	<u>2,342,323</u>	<u>-</u>	<u>2,342,323</u>	<u>2,342,323</u>	<u>-</u>
EXPENDITURES:					
Regular Debt Service:					
Interest	1,194,568	-	1,194,568	1,194,568	
Redemption of Principal	1,174,844	-	1,174,844	1,174,844	
Total Expenditures	<u>2,369,412</u>	<u>-</u>	<u>2,369,412</u>	<u>2,369,412</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(27,089)</u>	<u>-</u>	<u>(27,089)</u>	<u>(27,089)</u>	<u>-</u>
Fund Balance, Beginning of Year	<u>221,081</u>	<u>-</u>	<u>221,081</u>	<u>221,081</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 221,081</u>	<u>\$ -</u>	<u>\$ 221,081</u>	<u>\$ 193,992</u>	<u>\$ -</u>
Recapitulation of Fund Balance:					
Restricted for Debt Service				\$ 193,992	
Designated for Subsequent Year's Budgeted Debt Service Expenditures				\$ 193,992	
Total Fund Balance - Restricted Debt Service				<u>\$ 193,992</u>	

PLAINFIELD BOARD OF EDUCATION
 LONG-TERM DEBT
 SCHEDULE OF INTERGOVERNMENTAL LOANS PAYABLE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Intergovernmental Loan</u>	<u>Interest Rate Payable</u>	<u>Amount of Original Issue</u>	<u>Balance July 1, 2010</u>	<u>Retirement</u>	<u>Balance June 30, 2011</u>
New Jersey Economic Development	1.50%	\$ 382,500	\$ 80,526	\$ 20,132	\$ 60,394
New Jersey Economic Development	5.288%	1,147,500	319,031	74,712	244,319
			<u>\$ 399,557</u>	<u>\$ 94,844</u>	<u>\$ 304,713</u>

STATISTICAL SECTION

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

Contents

Exhibits

Financial Trends

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

J-1 to J-5

Revenue Capacity

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

J-6 to J-9

Debt Capacity

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

J-10 to J-13

Demographic and Economic Information

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

J-14 and J-15

Operating Information

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

J-16 to J-20

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

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

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

Note:

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

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

	Fiscal Year Ending June 30, 2006	Fiscal Year Ending June 30, 2007 (Restated)	Fiscal Year Ending June 30, 2008	Fiscal Year Ending June 30, 2009	Fiscal Year Ending June 30, 2010	Fiscal Year Ending June 30, 2011
Expenses						
Governmental Activities						
Instruction						
Regular	\$ 62,485,357	\$ 66,098,659	\$ 68,907,005	\$ 68,227,442	\$ 56,137,039	\$ 54,812,445
Special Education	12,634,129	14,049,631	16,842,664	16,909,457	17,768,651	18,635,670
Other Instruction	8,416,023	8,893,939	8,181,107	9,494,039	8,555,819	9,981,302
School Sponsored Activities And Athletics	940,250	1,073,177	1,023,134	1,135,225	1,090,653	1,070,958
Support Services:						
Student & Instruction Related Services	25,375,908	25,636,931	24,242,538	21,640,890	35,447,571	34,236,534
School Administration Services	5,656,705	5,031,948	6,289,233	5,351,804	6,186,896	5,767,543
General Administration Services	2,206,508	2,622,298	2,180,270	2,384,396	2,013,624	2,645,905
Business/Central	5,420,475	4,723,115	5,405,030	5,116,515	5,187,964	4,801,026
Plant Operations And Maintenance	14,954,234	14,293,167	15,892,478	17,328,288	17,715,587	18,053,620
Pupil Transportation	4,443,232	4,635,061	4,929,689	4,357,370	4,497,966	4,887,235
Interest On Long-Term Debt	1,602,176	1,553,017	1,490,961	1,119,553	1,092,465	1,115,356
Total Governmental Activities Expenses	<u>144,134,997</u>	<u>148,610,943</u>	<u>155,384,109</u>	<u>153,064,979</u>	<u>155,674,235</u>	<u>156,007,594</u>
Business-Type Activities						
Food Service	3,498,098	3,375,395	3,044,586	3,173,630	3,257,255	3,568,862
Total Business-Type Activities Expense	<u>3,498,098</u>	<u>3,375,395</u>	<u>3,044,586</u>	<u>3,173,630</u>	<u>3,257,255</u>	<u>3,568,862</u>
Total District Expenses	<u>\$ 147,633,095</u>	<u>\$ 151,986,338</u>	<u>\$ 158,428,695</u>	<u>\$ 156,238,609</u>	<u>\$ 158,931,490</u>	<u>\$ 159,576,456</u>
Program Revenues						
Governmental Activities:						
Charges For Services	\$ 155,497	\$ 239,006	\$ 65,046	\$ 149,917	\$ 304,443	\$ 416,825
Operating Grants And Contributions	39,642,165	44,018,066	44,703,138	39,355,786	53,775,546	42,205,944
Capital Grants And Contributions	7,884,620	13,769,823	540,962	1,560,605	1,330,858	979,257
Total Governmental Activities Program Revenues	<u>47,682,282</u>	<u>58,026,895</u>	<u>45,309,146</u>	<u>41,066,308</u>	<u>55,410,847</u>	<u>43,602,026</u>

PLAINFIELD BOARD OF EDUCATION
CHANGES IN NET ASSETS
LAST SIX FISCAL YEARS
(Unaudited)

(accrual basis of accounting)

	Fiscal Year Ending June 30, 2006	Fiscal Year Ending June 30, 2007	Fiscal Year Ending June 30, 2008	Fiscal Year Ending June 30, 2009	Fiscal Year Ending June 30, 2010	Fiscal Year Ending June 30, 2011
Business-Type Activities:						
Charges For Services:						
Food Service	\$ 1,173,686	\$ 871,758	\$ 779,387	\$ 845,164	\$ 769,634	\$ 764,949
Operating Grants And Contributions	2,378,152	2,388,946	2,275,589	2,390,765	2,708,120	2,855,504
Capital Grants And Contributions	-	-	-	-	-	-
Total Business Type Activities Program Revenues	3,551,838	3,260,704	3,054,976	3,235,929	3,477,754	3,620,453
Total District Program Revenues	\$ 51,234,120	\$ 61,287,599	\$ 48,364,122	\$ 44,302,237	\$ 58,888,601	\$ 47,222,479
Net (Expense)/Revenue						
Governmental Activities	\$ (96,452,715)	\$ (90,584,048)	\$ (110,074,963)	\$ (111,998,671)	\$ (100,263,388)	\$ (112,405,568)
Business-Type Activities	53,740	(114,691)	10,390	62,299	220,499	51,591
Total District-Wide Net Expense	\$ (96,398,975)	\$ (90,698,739)	\$ (110,064,573)	\$ (111,936,372)	\$ (100,042,889)	\$ (112,353,977)
General Revenues and Other Changes in Net Assets						
Governmental Activities:						
Property Taxes Levied For General Purposes, Net	\$ 17,683,906	\$ 17,683,906	\$ 17,683,906	\$ 18,391,262	\$ 19,862,563	\$ 21,848,819
Taxes Levied For Debt Service	136,551	1,033,201	989,874	687,929	1,086,219	1,285,300
Federal/State Aid Not Restricted	82,558,194	82,736,330	86,090,846	85,682,282	77,229,902	89,768,994
Federal/State Aid Restricted-Debt Service	1,359,557	1,387,634	1,412,032	1,439,668	1,478,757	1,057,023
Investment Earnings	386,559	969,719	489,629	126,497	32,902	28,844
Miscellaneous Income	591,559	2,380,186	1,145,372	628,001	1,218,088	959,502
Loss on Disposal of Assets	-	(86,436)	(8,475)	(81,002)	(6,971)	-
Total Governmental Activities	102,716,326	106,124,540	107,803,384	106,874,637	100,901,460	114,948,482
Business-Type Activities:						
Investment Earnings	5,408	20,568	8,149	2,278	801	965
Total Business-Type Activities	5,408	20,568	8,149	2,278	801	965
Total District-Wide	\$ 102,721,734	\$ 106,145,108	\$ 107,811,533	\$ 106,876,915	\$ 100,902,261	\$ 114,949,447
Change in Net Assets						
Governmental Activities	\$ 6,263,611	\$ 15,540,492	\$ (2,271,579)	\$ (5,124,034)	\$ 638,072	\$ 2,542,914
Business-Type Activities	59,148	(94,123)	18,539	64,577	221,300	52,556
Total District	\$ 6,322,759	\$ 15,446,369	\$ (2,253,040)	\$ (5,059,457)	\$ 859,372	\$ 2,595,470

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

	Fiscal Year Ending June 30,						
	2005	2006	2007	2008	2009	2010	2011
General Fund							
Reserved	\$ 3,860,385	\$ 815,757	\$ 2,978,747	\$ 2,978,747	\$ 924,983	\$ 366,983	
Unreserved	(355,426)	2,791,873	3,012,057	(1,474,409)	(4,452,846)	(5,350,026)	
Restricted							\$ 1,448,998
Committed							259,000
Assigned							1,300,000
Unassigned	-	-	-	-	-	-	(6,952,007)
Total General Fund	\$ 3,504,959	\$ 3,607,630	\$ 5,990,804	\$ 1,504,338	\$ (3,527,863)	\$ (4,983,043)	\$ (3,944,009)
All Other Governmental Funds							
Reserved	\$ 1,380,602	\$ 27,781				\$ 695,000	
Unreserved	(758,051)	(928,835)	\$ (1,104,050)	\$ (178,020)	\$ (1,549,925)	(2,162,873)	
Restricted	-	-	-	-	-	-	\$ (1,580,032)
Total All Other Governmental Funds	\$ 622,551	\$ (901,054)	\$ (1,104,050)	\$ (178,020)	\$ (1,549,925)	\$ (1,467,873)	\$ (1,580,032)

Note:

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

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

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

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

* 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 six 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 NINE YEARS
 (Unaudited)

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

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.

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

Fiscal Year Ended June 30,	Vacant Land	Residential	Farm Reg.	Qfarm	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate ^a
2002	\$ 9,401,500	\$ 1,016,943,100		\$ 5,300	\$ 149,426,800	\$ 32,187,200	\$ 67,364,200	\$ 1,275,328,100	\$ 11,260,293	\$ 1,286,588,393	\$ 1,608,436,545	\$ 1.39
2003	8,575,500	1,021,365,900		5,300	148,756,900	32,601,900	67,025,100	1,278,330,600	10,633,280	1,288,963,880	1,744,672,279	1.39
2004	8,857,900	1,021,474,000		5,300	147,382,500	32,169,700	65,900,100	1,275,789,500	9,376,452	1,285,165,952	1,930,548,223	1.39
2005	8,658,200	1,025,288,700		5,300	147,637,700	27,520,400	65,776,400	1,274,886,700	7,663,545	1,282,552,245	2,258,834,101	1.39
2006	8,322,600	1,026,254,021			143,610,000	27,245,400	64,983,600	1,270,415,621	6,320,749	1,276,736,370	2,860,501,826	1.43
2007	7,787,900	1,029,309,321			140,800,100	25,268,200	64,528,000	1,267,693,521	5,023,780	1,272,717,301	3,206,286,443	1.48
2008	8,043,450	1,032,202,621			137,000,400	24,600,300	63,014,900	1,264,861,671	4,667,138	1,269,528,809	3,480,068,007	1.46
2009	7,576,200	1,033,160,421			134,539,800	23,884,800	58,477,100	1,257,638,321	4,681,597	1,262,319,918	3,608,690,446	1.60
2010	7,127,800	1,032,811,221			133,726,500	22,390,300	58,267,900	1,254,323,721	4,997,909	1,259,321,630	3,408,177,618	1.74
2011	6,768,200	1,033,056,821			131,439,000	21,697,300	55,598,100	1,248,559,421	6,209,159	1,254,768,580	3,040,389,096	1.85

Source: County Abstract of Ratables

^a Tax rates are per \$100

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

Calendar Year	Overlapping Rates			
	<u>Plainfield School District</u>	<u>City of Plainfield</u>	<u>Union County</u>	<u>Total</u>
2002	\$ 1.39	\$ 2.22	\$ 0.54	\$ 4.15
2003	1.39	2.44	0.59	4.42
2004	1.39	3.04	0.64	5.07
2005	1.39	3.07	0.70	5.16
2006	1.43	3.19	0.79	5.41
2007	1.48	3.31	0.88	5.67
2008	1.46	3.57	0.95	5.98
2009	1.60	3.59	1.02	6.21
2010	1.74	3.97	1.05	6.75
2011	1.85	4.11	1.03	6.99

Source: County Abstract of Ratables

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

Taxpayer	2011	
	Taxable Assessed Value	% of Total District Net Assessed Value
Verizon	\$ 8,729,359	0.696%
Norwood Estates LLC	4,178,800	0.333%
Formation Properties	3,865,300	0.308%
Channel Park Avenue, LLC	3,230,000	0.257%
New Meadow Assoc. LLC	2,652,700	0.211%
Michael Manor, LLC	2,400,000	0.191%
Plainfield South Ave Center	1,955,000	0.156%
Hampshire Park Associates LLC	1,404,500	0.112%
South Second Street Plainfield Realty	1,886,700	0.150%
Prime Realty Associates, LLC	1,850,000	0.147%
	\$ 32,152,359	2.562%

Source: Municipal Tax Assessor

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

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Amount	Percentage of Levy	
2002	\$ 17,822,270	\$ 17,822,270	100.00%	
2003	18,016,257	18,016,257	100.00%	
2004	18,016,257	18,016,257	100.00%	
2005	17,850,082	17,850,082	100.00%	
2006	17,820,457	17,820,457	100.00%	
2007	18,737,107	18,675,556	99.67%	\$ 61,551
2008	18,673,780	18,673,780	100.00%	
2009	19,079,191	18,614,294	97.56%	464,897
2010	20,948,782	20,948,782	100.00%	
2011	23,134,119	23,134,119	100.00%	

**PLAINFIELD BOARD OF EDUCATION
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST SEVEN 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	46,318 (A)	582	

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 seven years of information is available. Each year thereafter, an additional year's data will be included until ten years of data is present.

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

Fiscal Year Ended June 30,	General Bonded Debt Outstanding			Percentage of Actual Taxable Value ^a of Property	Per Capita ^b
	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding		
2005	\$ 32,740,000		\$ 32,740,000	2.55%	\$ 693
2006	31,980,000		31,980,000	2.50%	683
2007	31,170,000		31,170,000	2.45%	671
2008	30,315,000		30,315,000	2.39%	658
2009	29,000,000		29,000,000	2.30%	630
2010	27,710,000		27,710,000	2.20%	598
2011	26,630,000		26,630,000	2.12%	575

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 seven years of information is available. Each year thereafter, an additional year's data will be included until ten years of data is present.

**PLAINFIELD BOARD OF EDUCATION
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2011
(Unaudited)**

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
Municipal Debt: (1)			
Plainfield Board of Education	\$ 26,934,713	\$ 26,934,713	
City of Plainfield	<u>35,547,576</u>	<u>-</u>	<u>\$ 35,547,576</u>
	<u>\$ 62,482,289</u>	<u>\$ 26,934,713</u>	35,547,576
Overlapping Debt Apportioned to the Municipality:			
County of Union (A)			<u>20,037,372</u>
Total Direct and Overlapping Debt			<u>\$ 55,584,948</u>

Source:

(1) City of Plainfield's June 30, 2011 Annual Debt Statement

(A) The debt for this entity was apportioned to Plainfield by dividing the municipality's 2010 equalized value by the total 2010 equalized value for Union County.

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

Legal Debt Margin Calculation for Fiscal Year 2011

Equalized Valuation Basis	
2010	\$ 3,039,311,173
2009	3,411,365,145
2008	<u>3,615,956,750</u>
	<u>\$ 10,066,633,068</u>
Average Equalized Valuation Of Taxable Property	\$ 3,355,544,356
Debt Limit (4% of Average Equalization Value)	134,221,774
Total Net Debt Applicable to Limit	<u>26,934,713</u>
Legal Debt Margin	<u>\$ 107,287,061</u>

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Fiscal Year 2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Debt Limit	\$ 78,737,734	\$ 91,327,913	\$ 108,039,626	\$ 124,255,666	\$ 136,862,035	\$ 140,031,453	\$ 134,221,774
Total Net Debt Applicable To Limit	<u>33,570,974</u>	<u>32,729,986</u>	<u>31,836,461</u>	<u>30,315,000</u>	<u>29,491,347</u>	<u>28,109,557</u>	<u>26,934,713</u>
Legal Debt Margin	<u>\$ 45,166,760</u>	<u>\$ 58,597,927</u>	<u>\$ 76,203,165</u>	<u>\$ 93,940,666</u>	<u>\$ 107,370,688</u>	<u>\$ 111,921,896</u>	<u>\$ 107,287,061</u>
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%

Source: Annual Debt Statements

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

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

<u>Year</u>	<u>Population</u>	<u>County Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2002	47,912 (A)	\$ 40,848	9.10%
2003	47,865 (A)	41,661	N/A
2004	47,650 (A)	43,045	N/A
2005	47,255 (A)	44,586	6.60%
2006	46,816 (A)	49,062	6.40%
2007	46,420 (A)	51,054	6.00%
2008	46,088 (A)	51,539	7.80%
2009	46,046 (A)	49,040	12.10%
2010	46,318 (A)	N/A	12.10%
2011	46,318 (A)	N/A	N/A

Source: New Jersey State Department of Education

(A) Estimated

**PLAINFIELD BOARD OF EDUCATION
PRINCIPAL EMPLOYERS,
CURRENT YEAR AND NINE YEARS AGO
(Unaudited)**

INFORMATION NOT AVAILABLE

PLAINFIELD BOARD OF EDUCATION
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM
LAST SIX 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>
Instruction						
Regular	701.0	656.0	620.0	583.0	570.0	521.0
Other Instruction	125.0	123.0	104.0	69.5	98.0	99.0
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
General Administration Services	9.0	9.0	15.0	9.5	7.0	8.0
School Administrative Services	68.0	67.0	57.0	66.0	43.0	44.0
Administrative Information Technology	2.0	2.0	23.0	23.0	16.0	15.0
Plant Operations And Maintenance	104.0	104.0	115.0	115.0	115.0	138.0
Pupil Transportation	15.0	15.0	23.0	23.0	21.0	21.0
Other Support Services	23.0	32.0	45.0	43.0	59.0	62.0
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>

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 six 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)

Fiscal Year	Pupil/Teacher Ratio										Senior High School	Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
	Enrollment ^a	Operating Expenditures ^b	Cost Per Pupil ^c	Percentage Change	Teaching Staff	Elementary	Middle School	Pupil/Teacher Ratio							
2002	7,522	\$ 113,597,296	\$ 15,102	7.90%	856	14.1	14.1	13.1	7,522	7,058	3.1%	93.83%			
2003	7,689	117,775,724	15,317	1.43%	808	14.1	14.1	13.1	7,689	7,133	2.2%	92.77%			
2004	7,600	118,598,962	15,605	1.88%	817	14.1	14.1	13.1	7,545	7,105	-1.9%	94.17%			
2005	7,859	130,759,289	16,636	6.60%	824	10.2	10.9	11.7	7,469	6,949	-1.0%	93.04%			
2006	7,609	140,135,833	18,417	10.71%	825	9.8	10.5	11.9	7,121	6,558	-4.7%	92.09%			
2007	7,423	145,616,319	19,617	6.52%	718	10.8	10.6	11.6	6,657	6,206	-6.5%	93.23%			
2008	7,269	153,134,047	21,067	7.39%	682	8.94	8.82	11.2	6,463	6,074	-2.9%	93.98%			
2009	7,713	149,986,663	19,446	-7.69%	649	10.5	8.83	9.84	6,320	5,902	-2.2%	93.39%			
2010	7,436	152,550,762	20,515	5.50%	605	11.26	8.92	12.25	6,328	5,972	0.13%	94.37%			
2011	7,574	153,284,081	20,238	-1.35%	549	12.83	9.02	11.05	6,344	6,019	0.3%	94.88%			

Sources: District records

- Note:
- a Enrollment based on annual October district count.
 - 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)**

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
District Building										
High School										
Plainfield High School										
Square Feet	268,185	268,185	268,185	268,185	268,185	268,185	268,185	268,185	268,185	268,185
Enrollment	1,798	1,806	1,874	1,924	1,852	1,784	1,842	1,616	1,614	1,374
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
Enrollment								68	71	68
Capacity (students)								175	175	175
Middle School										
Hubbard										
Square Feet	95,375	95,375	95,375	95,375	95,375	95,375	95,375	95,375	95,375	95,375
Enrollment	647	673	716	685	730	697	587	522	350	353
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	962	935	985	984	1,044	957	745	719	442	337
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
Enrollment									82	158
Capacity									185	185
Elementary										
Barlow										
Square Feet	44,452	44,452	44,452	44,452	44,452	44,452	44,452	44,452	44,452	44,452
Enrollment	373	357	376	384	383	365	261	289	334	337
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	484	524	549	524	485	448	364	477	524	575
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	288	293	292	276	312	340	331	338	295	336
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	300	287	279	287	262	233	212	250	287	304
Capacity (Students)	256	256	256	256	256	256	256	256	256	256

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
District Building										
<u>Elementary (Continued)</u>										
Emerson										
Square Feet	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290
Enrollment	606	612	600	584	489	411	400	429	469	473
Capacity (Students)	390	390	390	390	390	390	390	390	390	390
Evergreen										
Square Feet	58,885	58,885	58,885	58,885	58,885	58,885	58,885	58,885	58,885	58,885
Enrollment	513	537	524	500	510	473	420	439	535	569
Capacity (Students)	450	450	450	450	450	450	450	450	450	450
Jefferson										
Square Feet	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970
Enrollment	414	413	434	436	401	404	327	287	252	404
Capacity (Students)	429	429	429	429	429	429	429	429	429	429
Stillman										
Square Feet	40,253	40,253	40,253	40,253	40,253	40,253	40,253	40,253	40,253	40,253
Enrollment	238	252	259	262	286	260	261	239	274	279
Capacity (Students)	274	274	274	274	274	274	274	274	274	274
Washington										
Square Feet	90,595	90,595	90,595	90,595	90,595	90,595	90,595	90,595	90,595	90,595
Enrollment	500	579	608	602	510	466	481	455	530	564
Capacity (Students)	548	548	548	548	548	548	548	548	548	548
Woodland										
Square Feet	36,640	36,640	36,640	36,640	36,640	36,640	36,640	36,640	36,640	36,640
Enrollment	290	293	271	269	292	258	215	203	255	265
Capacity (Students)	266	266	266	266	266	266	266	266	266	266

Number of Schools at June 30, 2011

Elementary = 10

Middle School = 3

Senior High School = 2

Source: District Records

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

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

Project # (s)	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
School Facilities										
High School	\$ 357,387	\$ 346,050	\$ 383,270	\$ 380,334	\$ 727,440	\$ 447,680	\$ 544,159	\$ 602,723	\$ 597,036	\$ 734,958
Hubbard Middle School	127,098	123,066	136,303	135,259	225,769	159,209	193,520	214,347	212,324	261,373
Maxson Middle School	155,096	150,176	166,329	165,054	272,927	194,281	236,150	261,565	259,097	318,951
Barlow Elementary School	59,237	57,158	63,528	63,041	48,151	74,203	90,194	99,901	98,958	121,818
Cedarbrook Elementary School	83,928	81,266	90,006	89,317	49,727	105,132	127,789	141,542	140,206	172,595
Clinton Elementary School	48,720	47,175	52,249	51,849	48,303	61,029	74,181	82,165	81,390	100,192
Cook Elementary School	62,036	60,117	66,583	66,073	46,156	77,772	94,533	104,707	103,719	127,679
Emerson Elementary School	87,096	84,246	93,308	92,593	40,995	108,988	132,476	146,734	145,349	178,926
Evergreen Elementary School	78,471	75,982	84,154	83,509	57,297	98,296	119,480	132,339	131,090	161,373
Jefferson Elementary School	75,919	73,311	81,417	80,794	97,512	95,100	115,595	128,036	126,828	156,127
Stillman Elementary School	53,642	51,940	57,527	57,086	55,310	67,194	81,675	90,465	89,612	110,313
Washington Elementary School	120,728	116,898	129,472	128,480	53,144	151,230	183,821	203,604	201,683	248,275
Woodland Elementary School	48,827	47,278	52,363	51,962	42,900	61,163	75,833	83,995	83,203	102,425
Total School Facilities	\$ 1,358,185	\$ 1,314,663	\$ 1,456,509	\$ 1,445,351	\$ 1,765,631	\$ 1,701,277	\$ 2,069,406	\$ 2,292,123	\$ 2,270,495	\$ 2,795,005

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, 2011
(Unaudited)**

	<u>Coverage</u>	<u>Deductible</u>
School Package Policy		
Philadelphia Indemnity Insurance Co.		
Property - Blanket Building & Contents	\$ 206,024,942	\$ 5,000
Earthquake/Flood	2,000,000	25,000
N.J. School Board Association		
Boiler and Machinery	50,000,000	5,000
Comprehensive General Liability	16,000,000	
Comprehensive Automobile Liability	16,000,000	1,000
School Board Legal Liability	16,000,000	
Crime Employee Dishonesty	100,000	1,000

Source: District records

SINGLE AUDIT SECTION

LERCH, VINCI & HIGGINS, LLP

EXHIBIT K-1

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

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EDWARD N. KERE, CPA

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Plainfield Board of Education as of and for the fiscal year ended June 30, 2011, which collectively comprise the Plainfield Board of Education's basic financial statements and have issued our report thereon dated November 29, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and audit requirements as prescribed by the Division of Finance and Regulatory Compliance, Department of Education, State of New Jersey.

Internal Control Over Financial Reporting

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

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 Plainfield Board of Education's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

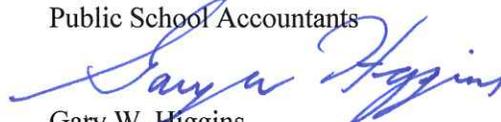
As part of obtaining reasonable assurance about whether the Plainfield Board of Education's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a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

However, we noted certain matters that we have reported to management of the Plainfield Board of Education in a separate report entitled, "Auditors' Management Report on Administrative Findings – Financial, Compliance and Performance" dated November 29, 2011.

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



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



Gary W. Higgins
Public School Accountant
PSA Number CS00814

Fair Lawn, New Jersey
November 29, 2011

LERCH, VINCI & HIGGINS, LLP

EXHIBIT K-2

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

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EDWARD N. KERE, CPA

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

Independent Auditor's Report

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

Compliance

We have audited the Plainfield Board of Education's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the New Jersey OMB Circular 04-04 State Aid/Grant Compliance Supplement that could have a direct and material effect on each of Plainfield Board of Education's major federal and state programs for the fiscal year ended June 30, 2011. Plainfield Board of Education's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirement of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the Plainfield Board of Education's management. Our responsibility is to express an opinion on Plainfield Board of Education's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; audit requirements as prescribed by the Division of Finance and Regulatory Compliance, Department of Education, State of New Jersey; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and New Jersey OMB Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards and circulars require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about Plainfield Board of Education's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Plainfield Board of Education's compliance with those requirements.

In our opinion, Plainfield Board of Education complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2011.

Internal Control Over Compliance

Management of Plainfield Board of Education is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered Plainfield Board of Education's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and New Jersey OMB Circular 04-04, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control over compliance.

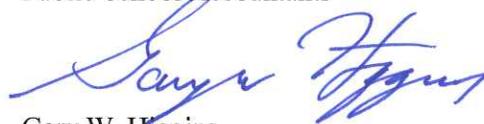
A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal or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

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

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



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



Gary W. Higgins
Public School Accountant
PSA Number CS00814

Fair Lawn, New Jersey
November 29, 2011

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

Federal/Grantor/Pass-Through Grantor/ Program Title	CFDA Number	Grant or State Project Number	Grant Period	Award Amount	Balance July 1, 2010	Carryover Amount	Cash Received	Budgetary Expenditures	Prior Year Expenditure Adjustments	Repayment of Prior Years' Balances	(Accounts Receivable)	June 30, 2011 Deferred Revenue	Due to Grantor
U.S. Department of Agriculture Passed-through State Department of Education	10-555	N/A	7/1/10-6/30/11 7/1/09-6/30/10 7/1/10-6/30/11 7/1/09-6/30/10 7/1/10-6/30/11 7/1/09-6/30/10 7/1/10-6/30/11 7/1/09-6/30/10 7/1/10-6/30/11 7/1/09-6/30/10 7/1/10-6/30/11 7/1/09-6/30/10	\$ 219,300 313,893 2,202,418 1,759,005 356,116 326,653 52,069 38,072 78,542 146,644	\$ 24,128 (112,047) (25,859) (2,819)	\$ 219,300 1,791,835 1,942,404 326,444 49,646 2,819 78,542 146,644	\$ 215,539 1,942,404 356,116 52,069 78,542 146,644	\$ 3,771 (150,569) (29,672) (2,423) (8,433)					
Total U.S. Department of Agriculture					(115,957)		2,741,705	2,815,432			(191,697)	3,771	
U.S. Department of Education passed-through State Department of Education													
General Fund	92-278	N/A	7/1/10-6/30/11	278,638			208,272	278,638			(70,366)		
McGonaid Reimbursement	92-278	N/A	7/1/09-6/30/10	250,326	(39,646)		39,645						
McGonaid Reimbursement	84-394	N/A	7/1/09-6/30/11	14,174,937	1,972,979		6,037	1,972,979					
Impact Aid	84-041	N/A	7/1/09-6/30/10	6,037			6,037						
Total General Fund				1,933,334			253,954	2,237,644			(70,366)		
Special Revenue Fund L.A.S.A. Consolidated Grant/NCLB													
Title I	84-010A	NCLB416011	9/1/10-8/31/11	2,578,136		(173,771)		2,179,087			(2,352,838)		
Title I, Carryover	84-010A	NCLB416010	9/1/09-8/31/10	3,838,955	(300,593)	173,771	413,250	283,428					
Title I - ARRA	84-389	NCLB416010	9/1/09-8/31/11	1,652,096	712,984		721,200	1,434,132					2
Title I, SIA	84-010A	NCLB416011	9/1/10-8/31/11	237,248		120,724		74,042					
Title I, SIA, Carryover	84-010A	NCLB416010	9/1/09-8/31/10	103,774	(194,983)	(120,724)	386,543	70,856				46,682	
Title I, School Improvement Grant	84-377A	NCLB416010	9/1/09-8/31/10	100,000	(55,060)			61,197			(96,247)		
Title I, SIA, Part A, ARRA	84-389	NCLB416010	9/1/09-8/31/11	105,673	13,300		3,221	16,521					
Title II A	84-357A	NCLB416011	9/1/10-8/31/11	599,254		230,271		149,769					
Title II A, Carryover	84-357A	NCLB416010	9/1/09-8/31/10	256,993	140,933	(230,271)	187,226	117,888				80,502	
Title II D	84-318X	NCLB416011	9/1/10-8/31/11	7,626		19,017		6,982					
Title II D, Carryover	84-318X	NCLB416010	9/1/09-8/31/10	13,153	8,411	(19,017)	11,402	796				12,035	
Title III	84-365A	NCLB416011	9/1/10-8/31/11	388,125		24,375		278,645					
Title III, Carryover	84-365A	NCLB416010	9/1/09-8/31/10	444,242	(113,116)	(24,375)	211,921	74,430			(254,270)		
Title III, Immigrant Education, Carryover	84-365A	NCLB416009	9/1/08-8/31/09	118,880	(44,506)		44,511						5
Title IV	84-186A	NCLB416011	9/1/09-8/31/11	19,377		21,756		10,275					
Title IV, Carryover	84-186A	NCLB416010	9/1/09-8/31/10	256,993	21,756		19,227					30,708	
Title V, Carryover	84-298A	NCLB416008	9/1/07-8/31/08	21,332	5,845							5,845	
I.D.E.A. Part B Basic Regular - ARRA	84-391	IDEA416010	9/1/09-8/31/11	1,948,710	(1,515,790)		1,948,710	432,271				649	
Basic Regular	84-027	IDEA416011	9/1/10-8/31/11	1,704,245		8,019	959,095	1,439,887			(472,873)		
Basic Regular, Carryover	84-027	IDEA416010	9/1/09-8/31/10	1,655,849	(248,153)	(8,019)	1,515,874	1,259,700					
Preschool - ARRA	84-392	IDEA416010	9/1/09-8/31/11	70,038	(55,038)		70,038	13,157				1,843	
Preschool	84-173	IDEA416011	9/1/10-8/31/11	48,815		61,590	43,080	47,708					
Preschool, Carryover	84-173	IDEA416010	9/1/09-8/31/10	42,057	20,640	(61,590)	40,950					56,902	

The Notes to the Schedules of Federal Awards and State Financial Assistance are an Integral Part of this Statement

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

Federal/Grantor/Pass-Through Grantor/ Program Title	CFDA Number	Grant or State Project Number	Grant Period	Award Amount	Balance July 1, 2010	Carryover Amount	Cash Received	Budgetary Expenditures	Prior Year Expenditure Adjustments	Repayment of Prior Years' Balances	(Accounts Receivable)	June 30, 2011 Deferred Revenue	Due to Grantor
U.S. Department of Education pass-through													
Pass-through State Department													
of Education													
21st Century Community Learning Center	84.287C	11000665	09/01/10-08/31/11	\$ 535,000	\$		\$ 66,754	382,163		\$	(315,409)	\$	
21st Century Community Learning Center	84.287C	109-00-103	09/01/09-08/31/10	535,000	(37,310)		123,113	74,011		\$		11,792	
21st Century Community Learning Center	84.287C		07/01/07-06/30/08	535,542	23,396					\$	16,320	7,076	
21st Century Community Learning Center	84.287C		07/01/06-06/30/07	535,000	7,871							7,871	
21st Century Community Learning Center	84.287C		07/01/05-06/30/06	535,000	12,047							12,047	
21st Century Community Learning Center	84.287C	100-90-6569	07/01/04-06/30/05	484,479	15,526							15,526	
Smaller Learning Community	84.215L		7/1/06-6/30/07	129,920	7,164							7,164	
Title VI	84.298A		07/01/04-06/30/05	6,022	6,022							6,022	
Early Literacy	84.077A		07/01/09-06/30/10	60,000	(6,791)		7,759					959	
Position	84.048A		07/01/10-06/30/11	95,734			95,734	79,077	\$ 312			16,657	
Workforce Investment Act (WIA)	84.048A		07/01/09-06/30/10	108,805	77,611		19,905				(31,263)	97,823	
				34,684	(31,963)								
Total U.S. Department of Education - Special Revenue Fund					(1,892,812)		6,889,504	8,486,122	312	16,320	(3,523,620)	418,175	
Total				\$	326,918	\$	8,885,161	13,559,198	\$ 312	\$ 16,320	\$ (3,785,073)	\$ 421,946	

MANFIELD BOARD OF EDUCATION
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2011

State Creator/Program Title	Grant or State Project Number	Grant Period	Award Amount	July 1, 2010		Carryover (Withover) Amount	Cash Received	Budgetary Expenditures	Adjustments (A)	Repayment of Prior Years' Balances	June 30, 2011		Memo	
				Revenues/Assets Receivable	Due to Grantor July 1, 2010						(Accounts Receivable)	Deferred Revenue	CAAP Receivable	Cumulative Expenditures
General Fund														
Equalization Aid	11-495-034-5120-078	7/1/10-6/30/11	\$ 88,174,647	\$ (7,776,037)		\$ 79,084,313	\$ 88,174,647				\$ (8,680,313)	\$	\$ 88,174,647	
Preschool Education Aid	11-100-034-5120-086	7/1/10-6/30/11	6,167,789			7,776,937							6,167,789	
Preschool Education Aid	11-100-034-5120-086	7/1/10-6/30/11	6,167,789			7,776,937							6,167,789	
Security Aid	11-495-034-5120-084	7/1/10-6/30/11	2,491,926	(281,595)		233,595	616,789				(60,880)			
Security Aid	11-495-034-5120-084	7/1/10-6/30/11	2,491,926	(281,595)		233,595	616,789				(60,880)			
Adjustment Aid	11-495-034-5120-085	7/1/10-6/30/11	9,422,555	(1,070,621)		1,070,621	1,400,178				(138,205)		1,400,178	
Adjustment Aid	11-495-034-5120-085	7/1/10-6/30/11	9,422,555	(1,070,621)		1,070,621	1,400,178				(138,205)		1,400,178	
Education Adequacy Aid	11-100-034-5120-083	7/1/10-6/30/11	4,186,736	(159,692)		3,773,484	4,186,736				(413,252)		4,186,736	
Education Adequacy Aid	11-100-034-5120-083	7/1/10-6/30/11	4,186,736	(159,692)		3,773,484	4,186,736				(413,252)		4,186,736	
Special Education Categorical Aid	11-495-034-5120-089	7/1/10-6/30/11	4,101,687	(466,046)		466,046								
Special Education Categorical Aid	11-495-034-5120-089	7/1/10-6/30/11	4,101,687	(466,046)		466,046								
Transportation Aid	11-100-034-5120-074	7/1/10-6/30/11	1,083,149	(121,298)		121,298	847,205				(947,305)		847,205	
Transportation Aid	11-100-034-5120-074	7/1/10-6/30/11	1,083,149	(121,298)		121,298	847,205				(947,305)		847,205	
Expenditure Aid	11-100-034-5120-075	7/1/10-6/30/11	375,157	(375,157)		375,157	50,698				(50,698)		50,698	
Expenditure Aid	11-100-034-5120-075	7/1/10-6/30/11	375,157	(375,157)		375,157	50,698				(50,698)		50,698	
Additional Non Public Transportation Aid	N/A	7/1/10-6/30/11	44,025	(44,025)										
Additional Non Public Transportation Aid	N/A	7/1/10-6/30/11	44,025	(44,025)										
T.P.A.F. - NCGI	11-495-034-5095-007	7/1/10-6/30/11	155,086			155,086	155,086						155,086	
T.P.A.F. - NCGI	11-495-034-5095-007	7/1/10-6/30/11	155,086			155,086	155,086						155,086	
T.P.A.F. - Post Retirement Medical	11-495-034-5095-001	7/1/10-6/30/11	3,294,041			3,294,041	3,294,041						3,294,041	
T.P.A.F. - Social Security	11-495-034-5095-002	7/1/10-6/30/11	3,511,954			3,511,954	3,511,954						3,511,954	
T.P.A.F. - Social Security	11-495-034-5095-002	7/1/10-6/30/11	3,511,954			3,511,954	3,511,954						3,511,954	
			4,938,090	(573,422)		573,422	102,356,844				(10,650,822)		102,356,844	
Total General Fund			17,740,239	(622,641)		1,666,313	17,672,485	\$ 333,880			(1,774,024)	\$ 1,469,947	17,672,485	
Special Revenue			16,889,541			(1,066,313)	1,688,954							
Preschool Education Aid	11-495-034-5120-086	7/1/10-6/30/11	17,740,239			1,666,313	15,966,215						15,966,215	
Preschool Education Aid	11-495-034-5120-086	7/1/10-6/30/11	17,740,239			1,666,313	15,966,215						15,966,215	
Charitable Education Aid	06-495-034-5120-053	7/1/05-6/30/06	20,311		\$ 281				\$ 281					
Charitable Education Aid	06-495-034-5120-053	7/1/05-6/30/06	20,311		\$ 281				\$ 281					
New Jersey Nonpublic Aid	11-100-034-5120-064	7/1/10-6/30/11	20,807			30,807	21,019						9,788	
Textbook Aid	11-100-034-5120-064	7/1/10-6/30/11	23,324			36,505	16,532						19,973	
Textbook Aid	11-100-034-5120-064	7/1/10-6/30/11	23,324			36,505	16,532						19,973	
Nursing Services	11-100-034-5120-067	7/1/10-6/30/11	1,957			141,499	101,310						40,189	
Nursing Services	11-100-034-5120-067	7/1/10-6/30/11	1,957			141,499	101,310						40,189	
Auxiliary Services:														
English as a Second Language	11-100-034-5120-067	7/1/10-6/30/11	141,499			17,211	17,211						17,211	
English as a Second Language	11-100-034-5120-067	7/1/10-6/30/11	141,499			17,211	17,211						17,211	
Compensatory Education	11-100-034-5120-067	7/1/10-6/30/11	148,753			20,093	15,631						15,631	
Compensatory Education	11-100-034-5120-067	7/1/10-6/30/11	148,753			20,093	15,631						15,631	
Head Start Services:														
Examining and Classification	11-100-034-5120-066	7/1/10-6/30/11	20,093			14,082	4,694						4,694	
Examining and Classification	11-100-034-5120-066	7/1/10-6/30/11	20,093			14,082	4,694						4,694	
Corrective Speech	11-100-034-5120-066	7/1/10-6/30/11	13,410			13,410	13,410						13,410	
Corrective Speech	11-100-034-5120-066	7/1/10-6/30/11	13,410			13,410	13,410						13,410	
Structural Instruction	11-100-034-5120-066	7/1/10-6/30/11	13,410			13,410	13,410						13,410	
Structural Instruction	11-100-034-5120-066	7/1/10-6/30/11	13,410			13,410	13,410						13,410	
Priority One	N/A	7/1/04-6/30/05	28,500	(28,500)								(28,500)		
Priority One	N/A	7/1/04-6/30/05	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, 2011**

NOTE 1 GENERAL

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

NOTE 2 BASIS OF ACCOUNTING

The accompanying schedules are presented using the budgetary basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These bases of accounting are described in Notes 1(C) to the Board's basic financial statements.

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 of \$114,791 for the general fund and a decrease of \$173,975 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	\$ 2,257,644	\$ 102,451,635	\$ 104,709,279
Special Revenue Fund	8,312,954	18,845,397	27,158,351
Capital Projects Fund		979,257	979,257
Debt Service Fund		1,057,023	1,057,023
Food Service Fund	2,815,432	40,072	2,855,504
	<hr/>	<hr/>	<hr/>
Total Financial Assistance	<u>\$ 13,386,030</u>	<u>\$ 123,373,384</u>	<u>\$ 136,759,414</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, 2011**

NOTE 4 RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules may not necessarily agree with the amounts reported in the related federal and state financial reports due to timing differences between the District's fiscal year and grant program years.

NOTE 5 STATE LOANS OUTSTANDING

The District's state loans outstanding at June 30, 2011, which are not required to be reported on the schedule of state financial assistance, are as follows:

<u>Loan Program</u>	<u>State Account Number</u>	<u>Total</u>
New Jersey Economic Development	243-93	\$ 60,394
New Jersey Economic Development	243-93	<u>244,319</u>
		<u>\$ 304,713</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 \$3,611,964 represents the amount reimbursed by the State for the employer's share of social security contributions for TPAF members for the year ended June 30, 2011. The amount reported as TPAF Pension System Contributions in the amount of \$155,086 and TPAF Post-Retirement Medical Benefits Contributions in the amount of \$3,294,041 represents the amount paid by the State on behalf of the District for the year ended June 30, 2011. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling \$284,257 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, 2011.

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, 2011**

NOTE 8 SCHOOLWIDE PROGRAM FUNDS

Schoolwide programs are not separate federal programs as defined in OMB Circular A-133; amounts used in schoolwide programs (i.e., school based budgets) are included in the total expenditures of the program contributing the funds in the Schedule of Expenditure of Federal Awards. The following funds by program are included in schoolwide programs in the District.

<u>Federal Program</u>	<u>Amount</u>
Title I, Part A: <i>Improving Basic Programs Operated by Local Education Agencies</i>	<u>\$1,669,306</u>

**PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Part I – Summary of Auditor’s Results

State Awards Section

- J) Dollar threshold used to determine Type A programs: \$ 3,000,000
- K) Auditee qualified as low-risk auditee? _____ yes X no
- L) Type of auditors' report on compliance for major programs: Unqualified
- M) Internal Control over compliance:
- 1) Material weakness (es) identified? _____ yes X no
- 2) Were significant deficiencies identified that were not considered to be material weaknesses? _____ yes X none reported
- N) Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 04-04? _____ yes X no
- O) Identification of major programs:

GMIS Number(s)	Name of State Program
<u>11-495-034-5120-078</u>	<u>Equalization Aid</u>
<u>11-495-034-5120-089</u>	<u>Special Education Categorical Aid</u>
<u>11-495-034-5120-084</u>	<u>Security Aid</u>
<u>11-495-034-5120-083</u>	<u>Education Adequacy Aid</u>
<u>11-495-034-5120-086</u>	<u>Preschool Education Aid</u>
<u>11-495-034-5095-002</u>	<u>Reimbursed TPAF Social Security Contributions</u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>

**PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Part 2 – Schedule of Financial Statement Findings

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

THERE ARE NONE.

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

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, 2011**

This section identifies the status of prior-year findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, U.S. OMB Circular A-133 (section .315(a)(b) and New Jersey OMB's Circular 04-04, as amended.

STATUS OF PRIOR YEAR FINDINGS

There were none.