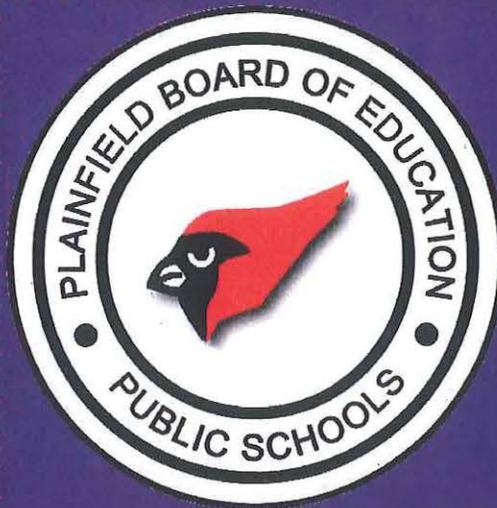


**PLAINFIELD BOARD OF EDUCATION  
COMPREHENSIVE  
ANNUAL FINANCIAL REPORT**



**ANNUAL AUDIT FOR THE YEAR ENDING  
JUNE 30, 2014**

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**

**of the**

**PLAINFIELD BOARD OF EDUCATION**

**Plainfield, New Jersey**

**For The Fiscal Year Ended June 30, 2014**

**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

1200 Myrtle Avenue  
Plainfield, NJ 07063  
(908) 731-4344 \* Fax (908) 731-4345

November 21, 2014

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, 2014 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 2013-2014 fiscal year with an average daily enrollment of 7,195 students, which is 409 students above the previous year's 2012-2013 enrollment.

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

<b><u>Fiscal Year</u></b>	<b><u>Average Daily Enrollment</u></b>	<b><u>Percent Change</u></b>
2013-14	7,195	6.00
2012-13	6,786	5.00
2011-12	6,460	1.8
2010-11	6,343	.237
2009-10	6,328	.00
2008-09	6,320	(2.21)
2007-08	6,463	(2.91)
2006-07	6,657	(6.52)
2005-06	7,121	(4.66)
2004-05	7,469	(1.01)

## **2) ECONOMIC CONDITIONS AND OUTLOOK**

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

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

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

### **3) MAJOR INITIATIVES**

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

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

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

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

The Literacy Program at the middle school level is based in the Common Core State Standards and State Assessments. The curriculum is aligned to the New Jersey Model Curriculum, and addresses all components of a balanced literacy approach to English/Language Arts instruction. Foci for this year include: ongoing training for new district curriculum, creating an English/Language Arts leadership team to turnkey professional development at all schools, teaching Reading through non-fiction texts, and creating classroom libraries. In addition, best practices in Writing instruction and the use of supplemental teachers to assist Tier II students will continue.

### **Grades 9-12**

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

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

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

### **Grades 6-8**

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

### **Grade 9-12**

The Mathematics Program at the high school level is based in the Common Core State Standards and State Assessments. Plainfield High School, Barack Obama Academy, and PAAAS offer a variety of courses to satisfy the State graduation requirements in Mathematics. These courses include Algebra I, Geometry, and Algebra II. Additional courses include Pre-Calculus, Probability, Statistics and Data Analysis, and AP Calculus. Foci for the year include: ongoing training for the new district curriculum, pilot programs for textbook adoption, and engaging teachers in lesson study to deepen their understanding of engaging mathematical practices in all classrooms.

## **Science**

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

### **Grades K-5**

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

### **Grades 6-8**

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

### **Grades 9-12**

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

## **Social Studies**

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

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

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

The Plainfield Public Schools has implemented a Dual Language program district-wide. This year, the district is utilizing a two-way immersion and a one-way developmental model in grades K-5 across all schools. Dual Language Immersion and One-way Developmental models are research-based educational models which offer students the opportunity to develop proficiencies in all subject areas as evidence by mastery in the New Jersey Core Curriculum Content Standards and the Common Core State Standards in English/Language Arts and Mathematics, while simultaneously acquiring a second language.

The goals of the Bilingual Education program are:

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

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

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

#### **4) INTERNAL ACCOUNTING CONTROLS**

Management of the District is responsible for establishing and maintaining an internal control structure to ensure that the assets of the District are protected from loss, theft or misuse, and to ensure that adequate accounting data are compiled to allow for the preparation of the Basic Financial Statements in conformity with accounting principles generally accepted in the United States of America (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefit likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

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

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

#### **5) BUDGETARY CONTROLS**

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

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

#### **6) ACCOUNTING SYSTEM AND REPORTS**

The District complies with Governmental Accounting Standard Board (GASB) Statement 34 requirements. GASB requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The District's MD&A can be found immediately following the report of the independent auditor's.

The District's accounting record reflects generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board "GASB". The accounting system of the District is organized on the basis of funds. These funds are explained in the "Notes to the Financial Statements."

## **7) CASH MANAGEMENT**

The investment policy of the District is guided in large part by State Statute as detailed in the "Notes to the Financial Statements." The District has adopted a cash management plan which requires it to deposit public funds in public depositories protected from loss under the provisions of the Government Unit Deposit Protection Act ("GUDPA"). GUDPA was enacted in 1970 to protect governmental units from loss of funds on deposit with failed banking institutions.

The law requires governmental units in New Jersey to deposit public funds only in public depositories located in New Jersey, where the funds are secured in accordance with the Act.

## **8) RISK MANAGEMENT**

The Board carries various forms of insurance, including, but not limited to, general liability, automobile liability, and comprehensive/collision, hazard and theft insurance on property and contents, and fidelity bonds.

## **9) OTHER INFORMATION**

State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Lerch, Vinci & Higgins, LLP was selected by the Board of Education. In addition to meeting the requirements set forth in state statutes, the audit was designed to meet the requirements of the Single Audit Act and the related OMB Circular A-133 and New Jersey OMB Circular 04-04. The auditors' report on the basic financial statements and combining and individual fund statements and schedules is included in the Financial Section of this report. The auditors' reports related specifically to the single audit are included in the Single Audit section of this report.

## **10) ACKNOWLEDGMENTS**

The members of the Board of Education of the City of Plainfield continue to express their concern for and strive to provide fiscal accountability to the citizens and taxpayers of the school district. They contribute their full support to the development and maintenance of our financial operation. The preparation of this report could not have been accomplished without the services of the financial and accounting staff.

Respectfully submitted,



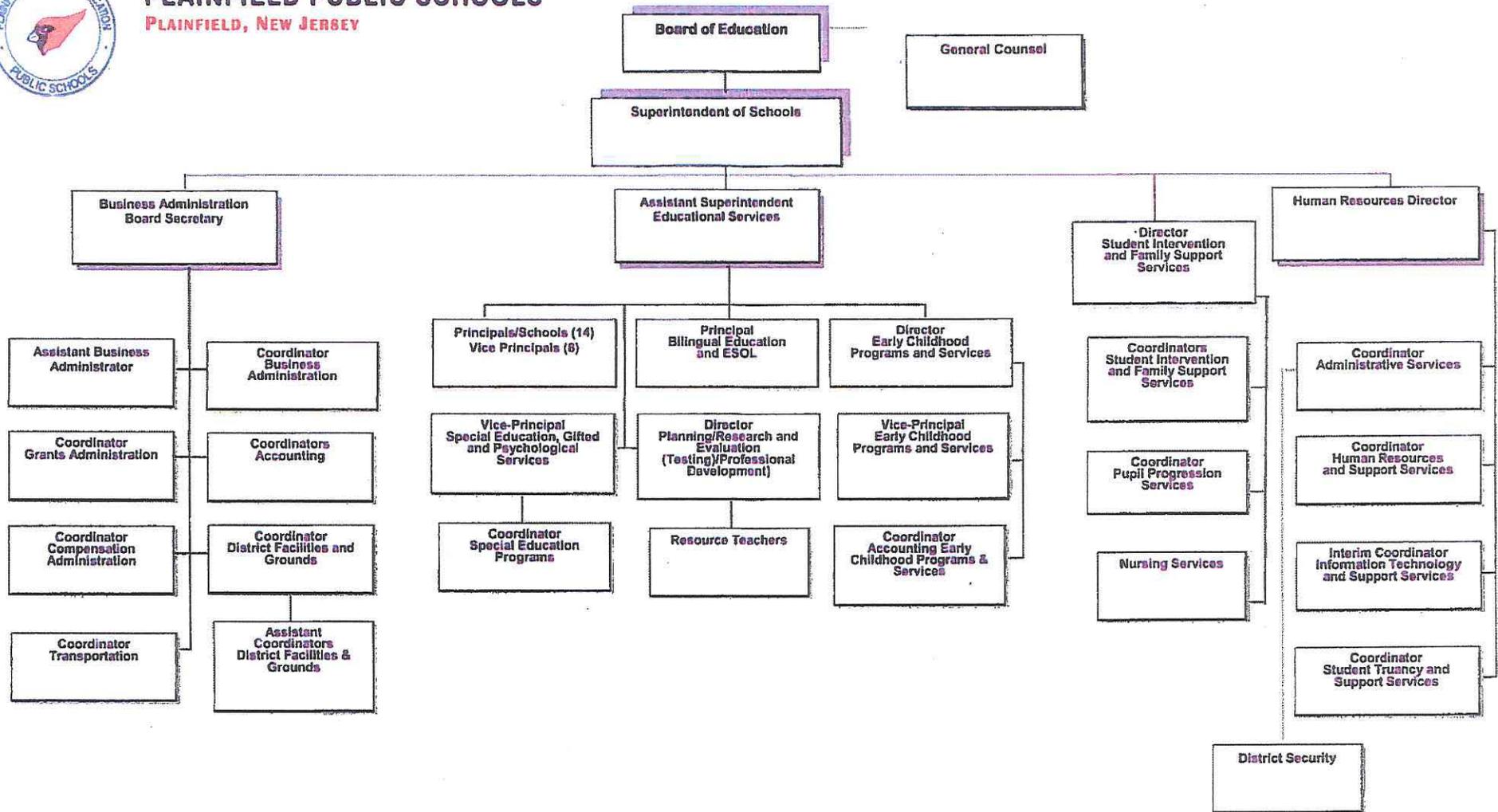
Anna Belin-Pyles,  
Superintendent of Schools



Gary L. Ottmann  
School Business Administrator



**PLAINFIELD PUBLIC SCHOOLS**  
 PLAINFIELD, NEW JERSEY



XI

PLAINFIELD BOARD OF EDUCATION  
Plainfield, New Jersey

ROSTER OF OFFICIALS  
AT JUNE 30, 2014

<u>NAME</u>	<u>TERM EXPIRATION</u>
Mrs. Wilma G. Campbell	2016
Mrs. Deborah Clarke	2016
Mrs. Jackie Coley	2015
Mr. Alex O. Edache	2014
Mrs. Keisha Edwards	2015
Mrs. Mahogany Hall	2015
Mr. Dorien Hurtt	2014
Mr. Frederick D. Moore, Sr.	2016
Ms. Jameelah Surgeon	2014

Other Officials

Mrs. Anna Belin-Pyles, Superintendent of Schools

Mr. Gary L. Ottmann, School Business Administrator

**PLAINFIELD BOARD OF EDUCATION**

**CONSULTANTS AND ADVISORS**

**AUDIT FIRM**

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

**BOARD ATTORNEY**

DiFrancesco Bateman  
15 Mountain Boulevard  
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**OFFICIAL DEPOSITORY**

PNC Bank  
202 Park Avenue  
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Plainfield, New Jersey 07061-0632

**FINANCIAL SECTION**



# LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS  
REGISTERED MUNICIPAL ACCOUNTANTS

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

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CINDY JANACEK, CPA, RMA  
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ELIZABETH A. SHICK, CPA, RMA, PSA  
ANDREW PARENTE, CPA, RMA, PSA  
ROBERT W. HAAG, CPA, PSA  
DEBORAH K. LERCH, CPA, PSA  
RALPH M. PICONE, CPA, RMA, PSA

## INDEPENDENT AUDITOR'S REPORT

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

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Plainfield Board of Education, as of and for the fiscal year ended June 30, 2014 and the related notes to the financial statements, which collectively comprise the Board of Education's basic financial statements as listed in the table of contents.

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

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

### *Auditor's Responsibility*

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

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

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

## *Opinions*

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Plainfield Board of Education as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## *Other Matters*

### *Required Supplementary Information*

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

### *Other Information*

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

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

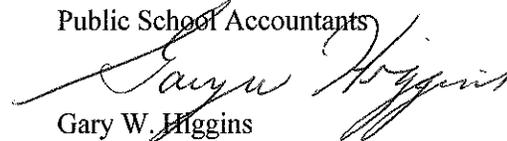
The introductory section, financial schedules and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with Government Auditing Standards, we have also issued our report dated November 21, 2014 on our consideration of the Plainfield Board of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Plainfield Board of Education's internal control over financial reporting and compliance.



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



Gary W. Higgins  
Public School Accountant  
PSA Number CS00814

Fair Lawn, New Jersey  
November 21, 2014

**PLAINFIELD BOARD OF EDUCATION  
PLAINFIELD, NEW JERSEY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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, 2014. The intent of this discussion and analysis is to look at the School District's financial performance as a whole; readers should also review the basic financial statements including the notes to enhance their understanding of the School District's financial performance. Certain comparative information between the current year (2013-2014) and the prior year (2012-2013) is required to be presented in the MD&A.

**Financial Highlights**

Key financial highlights for 2014 are as follows

- In total, net position increased \$4,189,405. Net position of governmental activities increased \$4,339,618, which represents a 7% increase over the June 30, 2013 net position. Net position of the business-type activities, which represents the food service operation, decreased \$150,213 or 14% from the June 30, 2013 net position.
- General Revenues accounted for \$137,733,710 or 72% of all revenues. Program specific revenues in the form of charges for services and operating grants and contributions accounted for \$54,078,237 or 28% of total revenues of \$191,811,947.
- The School District had \$187,622,542 in expenses: only \$54,078,237 of these expenses was offset by program specific charges for services, grants or contributions. General revenues (primarily unrestricted state aid and property taxes) of \$137,733,710 were adequate to provide for these programs.

**Using the Basic Financial Statements**

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

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

**PLAINFIELD BOARD OF EDUCATION  
PLAINFIELD, NEW JERSEY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**Reporting the School District as a Whole**

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

While this report contains the large number of funds used by the School District to provide programs and activities, the view of the School district as a whole looks at all financial transactions-and ask the question, "How did we do financially during fiscal year ended June 30, 2014?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets, liabilities and deferred outflows/inflows of resources using the accrual basis of accounting similar to the accounting system used by most private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash was received or paid.

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

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

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

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

**Fund Financial Statements**

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

**Governmental Funds**

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

**PLAINFIELD BOARD OF EDUCATION  
PLAINFIELD, NEW JERSEY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**Enterprise Fund**

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

**The School District as a Whole**

The Statement of Net Position provides the perspective of the District as a whole. Table A-1 provides a summary of the District's net position as of June 30, 2014 and 2013.

**Table A-1  
Statement of Net Position  
as of June 30, 2014 and 2013**

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
<b>Assets</b>						
Current and Other Assets	\$ 24,793,871	\$ 29,024,192	\$ 593,142	\$ 729,669	\$ 25,387,013	\$ 29,753,861
Capital Assets, Net	<u>82,355,133</u>	<u>80,222,930</u>	<u>318,069</u>	<u>334,029</u>	<u>82,673,202</u>	<u>80,556,959</u>
<b>Total Assets</b>	<u>107,149,004</u>	<u>109,247,122</u>	<u>911,211</u>	<u>1,063,698</u>	<u>108,060,215</u>	<u>110,310,820</u>
<b>Deferred Outflows of Resources</b>						
Deferred Charge on Refunding of Debt	<u>336,687</u>	<u>381,818</u>	<u>-</u>	<u>-</u>	<u>336,687</u>	<u>381,818</u>
<b>Total Deferred Outflows of Resources</b>	<u>336,687</u>	<u>381,818</u>	<u>-</u>	<u>-</u>	<u>336,687</u>	<u>381,818</u>
<b>Liabilities:</b>						
Other Liabilities	16,939,218	21,501,279			16,939,218	21,501,279
Long-Term Liabilities	<u>26,229,706</u>	<u>28,150,512</u>	<u>-</u>	<u>-</u>	<u>26,229,706</u>	<u>28,150,512</u>
<b>Total Liabilities</b>	<u>43,168,924</u>	<u>49,651,791</u>	<u>-</u>	<u>-</u>	<u>43,168,924</u>	<u>49,651,791</u>
<b>Deferred Inflows of Resources</b>						
Deferred Commodities Revenue	<u>-</u>	<u>-</u>	<u>528</u>	<u>2,802</u>	<u>528</u>	<u>2,802</u>
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>528</u>	<u>2,802</u>	<u>528</u>	<u>2,802</u>
<b>Net Position:</b>						
Net Investment in						
Capital Assets	58,768,480	55,330,337	318,069	334,029	59,086,549	55,664,366
Restricted	13,000,000	13,000,001			13,000,000	13,000,001
Unrestricted	<u>(7,451,713)</u>	<u>(8,353,189)</u>	<u>592,614</u>	<u>726,867</u>	<u>(6,859,099)</u>	<u>(7,626,322)</u>
<b>Total Net Position</b>	<u>\$ 64,316,767</u>	<u>\$ 59,977,149</u>	<u>\$ 910,683</u>	<u>\$ 1,060,896</u>	<u>\$ 65,227,450</u>	<u>\$ 61,038,045</u>

**PLAINFIELD BOARD OF EDUCATION  
PLAINFIELD, NEW JERSEY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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

Table A-2 shows changes in net position for the fiscal year ended June 30, 2014 and 2013.

**Table A-2  
Changes in Net Position  
For the Fiscal Years Ended June 30, 2014 and 2013**

	Governmental Activities		Business-Type Activities		Total	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
<b>Revenues</b>						
<b>Program Revenues</b>						
Charges for Services	\$ 311,057	\$ 385,724	\$ 580,871	\$ 730,343	\$ 891,928	\$ 1,116,067
Operating Grants and Contributions	49,304,791	48,564,602	3,763,737	3,473,231	53,068,528	52,037,833
Capital Grants and Contributions	117,781	152,133			117,781	152,133
<b>General Revenues</b>						
Property Taxes	23,940,418	23,499,064			23,940,418	23,499,064
Grants and Entitlements	112,867,223	110,515,623			112,867,223	110,515,623
Other	925,584	1,569,262	485	367	926,069	1,569,629
<b>Total Revenues</b>	<u>187,466,854</u>	<u>184,686,408</u>	<u>4,345,093</u>	<u>4,203,941</u>	<u>191,811,947</u>	<u>188,890,349</u>
<b>Program Expenses</b>						
<b>Instruction</b>						
Regular	66,355,888	64,621,087			66,355,888	64,621,087
Special Education	21,072,709	20,330,808			21,072,709	20,330,808
Other Instruction	12,695,473	12,389,316			12,695,473	12,389,316
School Sponsored Activities and Athletics	1,268,814	1,367,860			1,268,814	1,367,860
<b>Support Services</b>						
Student and Instruction Related Services	42,598,829	39,322,742			42,598,829	39,322,742
General Administration Services	2,223,154	1,924,443			2,223,154	1,924,443
School Administration Services	6,420,593	5,964,024			6,420,593	5,964,024
Plant Operations and Maintenance	18,857,685	18,480,246			18,857,685	18,480,246
Pupil Transportation	5,572,075	4,908,860			5,572,075	4,908,860
Business/Central Services	4,836,071	4,692,737			4,836,071	4,692,737
Interest on Long-Term Debt	1,225,945	1,122,760			1,225,945	1,122,760
Food Service	-	-	4,495,306	3,899,522	4,495,306	3,899,522
<b>Total Expenses</b>	<u>183,127,236</u>	<u>175,124,883</u>	<u>4,495,306</u>	<u>3,899,522</u>	<u>187,622,542</u>	<u>179,024,405</u>
Change in Net Position	4,339,618	9,561,525	(150,213)	304,419	4,189,405	9,865,944
Beginning of Year, Net Position	<u>59,977,149</u>	<u>50,415,624</u>	<u>1,060,896</u>	<u>756,477</u>	<u>61,038,045</u>	<u>51,172,101</u>
End of Year, Net Position	<u>\$ 64,316,767</u>	<u>\$ 59,977,149</u>	<u>\$ 910,683</u>	<u>\$ 1,060,896</u>	<u>\$ 65,227,450</u>	<u>\$ 61,038,045</u>

**PLAINFIELD BOARD OF EDUCATION  
PLAINFIELD, NEW JERSEY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**Governmental Activities**

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

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

	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
<b>Program Expenses</b>				
<b>Instruction</b>				
Regular	66,355,888	64,621,087	\$ 59,599,459	\$ 57,033,517
Special Education	21,072,709	20,330,808	11,949,411	11,105,184
Other Instruction	12,695,473	12,389,316	9,538,629	9,168,496
School Sponsored Activities and Athletics	1,268,814	1,367,860	1,134,362	1,207,601
<b>Support Services</b>				
Student and Instruction Related Services	42,598,829	39,322,742	17,328,179	15,629,350
General Administration Services	2,223,154	1,924,443	2,187,364	1,924,443
School Administration Services	6,420,593	5,964,024	5,776,014	5,296,178
Plant Operations and Maintenance	18,857,685	18,480,246	15,579,239	15,228,208
Pupil Transportation	5,572,075	4,908,860	4,275,597	3,613,950
Business/Central Services	4,836,071	4,692,737	4,799,408	4,692,737
Interest on Long-Term Debt	1,225,945	1,122,760	1,225,945	1,122,760
<b>Total Governmental Activities</b>	<u>\$ 183,127,236</u>	<u>\$ 175,124,883</u>	<u>\$ 133,393,607</u>	<u>\$ 126,022,424</u>

Instruction expenses include activities directly dealing with the teaching of pupils and the interaction between teacher and student, including extracurricular activities.

Student and instruction related service expenses include the activities involved with assisting staff with the content and process of teaching to students, including curriculum, staff development and guidance.

General and school administration and central services include expenses associated with administrative and financial supervision of the District.

Plant operations and maintenance involve keeping the school grounds, buildings, and equipment in good working condition.

Pupil transportation includes activities involved with the conveyance of students to and from school activities.

Interest and other charges involve the transactions associated with the payment of interest and other related charges to servicing the debt of the School District.

**PLAINFIELD BOARD OF EDUCATION  
PLAINFIELD, NEW JERSEY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**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 \$187,466,854 and \$184,686,408 for the years ended June 30, 2014 and 2013, respectively. Property taxes made up 13% of revenues for governmental activities for the Plainfield Board of Education for fiscal years 2014 and 2013. Federal, State, and local grants accounted for another 87% of revenue for the years ended June 30, 2014 and 2013.

**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 expenses exceeded revenues by \$150,213.
- Charges for services represent \$580,871 or 13% of revenue. This represents amounts paid by Patrons for daily food service.
- Federal and state reimbursements for meals, including payments for free and reduced lunches, breakfast and snacks and donated commodities was \$3,763,737 or 87% 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 \$187,466,854 and \$184,686,408 and expenditures of \$186,657,490 and \$180,045,625 for the fiscal year ended June 30, 2014 and 2013, 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, 2014**

**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, 2014 and 2013:

**Table A-4  
Summary of Governmental Funds Revenues  
For the Fiscal Years Ended June 30, 2014 and 2013**

	<u>Year Ended June 30</u>		<u>Increase/ (Decrease)</u>	<u>Percentage Change</u>
	<u>2014</u>	<u>2013</u>		
<b>Revenues</b>				
Local Sources	\$ 25,214,471	\$ 25,578,175	\$ (363,704)	-1.4%
State Sources	155,170,318	152,507,834	2,662,484	1.7%
Federal Sources	<u>7,082,065</u>	<u>6,600,399</u>	<u>481,666</u>	7.3%
<b>Total Revenues</b>	<u>\$ 187,466,854</u>	<u>\$ 184,686,408</u>	<u>\$ 2,780,446</u>	1.5%

The following schedule presents a summary of governmental funds expenditures for the fiscal years ended June 30, 2014 and 2013:

**Table A-5  
Summary of Governmental Funds Expenditures  
For the Fiscal Years Ended June 30, 2014 and 2013**

	<u>Year Ended June 30</u>		<u>Increase/ (Decrease)</u>	<u>Percentage Change</u>
	<u>2014</u>	<u>2013</u>		
<b>Expenditures</b>				
Instruction	\$ 99,556,034	\$ 97,359,944	\$ 2,196,090	2.3%
Support Services	79,344,463	74,469,048	4,875,415	6.5%
Capital Outlay	4,595,699	5,748,255	(1,152,556)	-20.1%
Debt Service	<u>3,161,294</u>	<u>2,468,378</u>	<u>692,916</u>	28.1%
<b>Total Expenditures</b>	<u>\$ 186,657,490</u>	<u>\$ 180,045,625</u>	<u>\$ 6,611,865</u>	3.7%

**PLAINFIELD BOARD OF EDUCATION  
PLAINFIELD, NEW JERSEY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**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, 2014 and 2013, the School District had invested in land, construction in progress, land improvements, buildings and building improvements and machinery and equipment for governmental activities as reflected on Table A-6:

**Table A-6  
Capital Assets  
as of June 30, 2014 and 2013**

	<u>2014</u>	<u>2013</u>
Land	\$ 1,776,334	\$ 1,776,334
Construction in Progress	8,845,138	9,774,784
Land Improvements	4,112,335	3,918,260
Building and Building Improvements	93,401,059	88,612,719
Machinery and Equipment	<u>7,318,981</u>	<u>7,059,443</u>
	115,453,847	111,141,540
Less: Accumulated Depreciation	<u>(33,098,714)</u>	<u>(30,918,610)</u>
Capital Assets, Net	<u>\$ 82,355,133</u>	<u>\$ 80,222,930</u>

Overall, capital assets increased \$2,132,203 from fiscal year 2013 to fiscal year 2014. Additional information pertaining to capital assets can be found in Note 4 to the financial statements.

**PLAINFIELD BOARD OF EDUCATION  
PLAINFIELD, NEW JERSEY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**Debt Administration**

At June 30, 2014 and 2013, the School District had \$29,996,157 and \$31,424,901 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, 2014 and 2013**

	<u>2014</u>	<u>2013</u>
Bonds Payable, Including Premium	\$ 23,923,340	\$ 25,169,267
Intergovernmental Loans		105,144
Compensated Absences	2,306,366	2,261,130
Deferred Pension Obligation		614,971
Claims Payable	884,877	452,739
Accrued Liability for Insurance Claims	<u>2,881,574</u>	<u>2,821,650</u>
Total	<u>\$ 29,996,157</u>	<u>\$ 31,424,901</u>

At June 30, 2014, the School District's remaining legal debt margin was \$82,890,973. Additional information pertaining to the District's long-term debt can be found in Note 4 to the financial statements.

**For the Future**

The District budgeted approximately \$7.5 million of fund balance in the 2014/2015 budget. The District must continue to look at alternatives to the reliance on the utilization of prior year fund balance for future budgets.

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

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

**BASIC FINANCIAL STATEMENTS**

**PLAINFIELD BOARD OF EDUCATION  
STATEMENT OF NET POSITION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 21,056,183	\$ 250,310	\$ 21,306,493
Receivables, net	3,354,143	259,115	3,613,258
Other Accounts Receivable	383,545	50,189	433,734
Inventory		33,528	33,528
Capital Assets, net			
Not Being Depreciated	10,621,472		10,621,472
Being Depreciated	<u>71,733,661</u>	<u>318,069</u>	<u>72,051,730</u>
Total Assets	<u>107,149,004</u>	<u>911,211</u>	<u>108,060,215</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Charge on Refunding of Debt	<u>336,687</u>	<u>-</u>	<u>336,687</u>
Total Deferred Outflows of Resources	<u>336,687</u>	<u>-</u>	<u>336,687</u>
<b>LIABILITIES</b>			
Payable to State Government	190,732		190,732
Claims Payable	4,737,622		4,737,622
Accounts Payable	2,519,354	-	2,519,354
Accrued Salaries and Wages	4,823,013		4,823,013
Accrued Interest Payable	451,215		451,215
Unearned Revenue	4,217,282		4,217,282
Noncurrent Liabilities			
Due Within One Year	1,575,637		1,575,637
Due Beyond One Year	<u>24,654,069</u>	<u>-</u>	<u>24,654,069</u>
Total Liabilities	<u>43,168,924</u>	<u>-</u>	<u>43,168,924</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Commodities Revenue	<u>-</u>	<u>528</u>	<u>528</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>528</u>	<u>528</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	58,768,480	318,069	59,086,549
Restricted			
Plant Maintenance	3,000,000		3,000,000
Capital Projects	10,000,000		10,000,000
Unrestricted	<u>(7,451,713)</u>	<u>592,614</u>	<u>(6,859,099)</u>
Total Net Position	<u>\$ 64,316,767</u>	<u>\$ 910,683</u>	<u>\$ 65,227,450</u>

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

PLAINFIELD BOARD OF EDUCATION  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities							
Instruction							
Regular	\$ 66,355,888	\$ 311,057	\$ 6,445,372		\$ (59,599,459)		\$ (59,599,459)
Special Education	21,072,709		9,123,298		(11,949,411)		(11,949,411)
Other Instruction	12,695,473		3,156,844		(9,538,629)		(9,538,629)
School Sponsored Activities and Athletics	1,268,814		134,452		(1,134,362)		(1,134,362)
Support Services							
Student and Instruction Related Svcs.	42,598,829		25,270,650		(17,328,179)		(17,328,179)
General Administration Services	2,223,154		35,790		(2,187,364)		(2,187,364)
School Administration Services	6,420,593		644,579		(5,776,014)		(5,776,014)
Plant Operations and Maintenance	18,857,685		3,160,665	\$ 117,781	(15,579,239)		(15,579,239)
Pupil Transportation	5,572,075		1,296,478		(4,275,597)		(4,275,597)
Business/Central Services	4,836,071		36,663		(4,799,408)		(4,799,408)
Interest on Long-Term Debt	1,225,945				(1,225,945)		(1,225,945)
Total Governmental Activities	183,127,236	311,057	49,304,791	117,781	(133,393,607)	-	(133,393,607)
Business-Type Activities							
Food Service	4,495,306	580,871	3,763,737	-		\$ (150,698)	(150,698)
Total Business-Type Activities	4,495,306	580,871	3,763,737	-	-	(150,698)	(150,698)
Total Primary Government	\$187,622,542	\$ 891,928	\$ 53,068,528	\$ 117,781	(133,393,607)	(150,698)	(133,544,305)

PLAINFIELD BOARD OF EDUCATION  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-Type Activities	Total
General Revenues:			
Property Taxes, Levied for General Purposes	\$ 22,731,000		\$ 22,731,000
Taxes Levied for Debt Service	1,209,418		1,209,418
Restricted State Aid for Debt Service Purposes	1,153,365		1,153,365
Federal and State Aid - Unrestricted	111,713,858		111,713,858
Interest Earnings	25,163	\$ 485	25,648
Miscellaneous Income	900,421		900,421
Total General Revenues and Special Items	137,733,225	485	137,733,710
Change in Net Position	4,339,618	(150,213)	4,189,405
Net Position, Beginning of Year	59,977,149	1,060,896	61,038,045
Net Position, End of Year	\$ 64,316,767	\$ 910,683	\$ 65,227,450

**FUND FINANCIAL STATEMENTS**

**PLAINFIELD BOARD OF EDUCATION  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2014**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 19,823,998	\$ 1,232,185			\$ 21,056,183
Receivables From Other Governments	251,379	445,764	\$ 2,657,000		3,354,143
Other Receivables	349,371	33,742			383,113
Due from Other Funds	<u>798,640</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>798,640</u>
Total Assets	<u>\$ 21,223,388</u>	<u>\$ 1,711,691</u>	<u>\$ 2,657,000</u>	<u>\$ -</u>	<u>\$ 25,592,079</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 1,555,802	\$ 963,552			\$ 2,519,354
Accrued Salaries and Wages	4,596,060	226,953			4,823,013
Due to Other Funds	-		\$ 798,208		798,208
Claims Payable	971,171				971,171
Unearned Revenue	-	2,358,490	1,858,792		4,217,282
Payable to State Government	<u>-</u>	<u>190,732</u>	<u>-</u>	<u>-</u>	<u>190,732</u>
Total Liabilities	<u>7,123,033</u>	<u>3,739,727</u>	<u>2,657,000</u>	<u>-</u>	<u>13,519,760</u>
<b>Fund Balances</b>					
<b>Restricted</b>					
Excess Surplus	1,606,783				1,606,783
Excess Surplus - Designated for Subsequent Year's Expenditures	2,961,311				2,961,311
Capital Reserve	6,000,000				6,000,000
Capital Reserve - Designated for Subsequent Year's Expenditures	4,000,000				4,000,000
Maintenance Reserve	3,000,000				3,000,000
<b>Committed</b>					
Year End Encumbrances	1,078,256				1,078,256
<b>Assigned</b>					
Designated for Subsequent Year's Expenditures	4,538,723				4,538,723
Unassigned	<u>(9,084,718)</u>	<u>(2,028,036)</u>	<u>-</u>	<u>-</u>	<u>(11,112,754)</u>
Total Fund Balances	<u>14,100,355</u>	<u>(2,028,036)</u>	<u>-</u>	<u>-</u>	<u>12,072,319</u>
Total Liabilities and Fund Balances	<u>\$ 21,223,388</u>	<u>\$ 1,711,691</u>	<u>\$ 2,657,000</u>	<u>\$ -</u>	

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$115,453,847 and the accumulated depreciation is \$33,098,714. 82,355,133

Amounts resulting from the refunding of debt are reported as deferred outflows of resources on the statement of net position and amortized over the life of the debt. 336,687

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). (30,447,372)

Net Position of Governmental Activities (Exhibit A) \$ 64,316,767

**PLAINFIELD BOARD OF EDUCATION**  
**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>					
Local Sources					
Property Taxes	\$ 22,731,000			\$ 1,209,418	\$ 23,940,418
Tuition	311,057				311,057
Interest	25,163				25,163
Miscellaneous	900,421	\$ 37,412	-	-	937,833
Total - Local Sources	<u>23,967,641</u>	<u>37,412</u>	<u>-</u>	<u>1,209,418</u>	<u>25,214,471</u>
State Sources	131,732,315	22,166,857	\$ 117,781	1,153,365	155,170,318
Federal Sources	239,872	6,842,193	-	-	7,082,065
Total Revenues	<u>155,939,828</u>	<u>29,046,462</u>	<u>117,781</u>	<u>2,362,783</u>	<u>187,466,854</u>
<b>EXPENDITURES</b>					
Current					
Instruction					
Regular Instruction	64,825,249	290,870			65,116,119
Special Education Instruction	18,887,457	1,903,423			20,790,880
Other Instruction	10,851,778	1,559,115			12,410,893
School Sponsored Activities and Cocurricular Instruction	1,238,142				1,238,142
Support Services					
Student and Instruction Related Services	17,500,582	24,643,110			42,143,692
School Administration Services	6,252,950				6,252,950
General Administration Services	2,207,185				2,207,185
Business / Central Services	4,724,440				4,724,440
Plant Operations and Maintenance	18,525,794				18,525,794
Pupil Transportation	5,490,402				5,490,402
Debt Service					
Principal	614,971			1,260,144	1,875,115
Interest and Other Charges	183,539			1,102,640	1,286,179
Capital Outlay	4,467,462	10,456	117,781	-	4,595,699
Total Expenditures	<u>155,769,951</u>	<u>28,406,974</u>	<u>117,781</u>	<u>2,362,784</u>	<u>186,657,490</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>169,877</u>	<u>639,488</u>	<u>-</u>	<u>(1)</u>	<u>809,364</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In - SBB and Preschool	1,231,182				1,231,182
Transfer Out - Special Revenue Fund - Preschool	(551,733)				(551,733)
Transfer In - Special Revenue Fund - Preschool		551,733			551,733
Transfer Out - SBB and Preschool	-	(1,231,182)	-	-	(1,231,182)
Total Other Financing Sources and Uses	<u>679,449</u>	<u>(679,449)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	849,326	(39,961)	-	(1)	809,364
Fund Balance (Deficit), Beginning of Year	<u>13,251,029</u>	<u>(1,988,075)</u>	<u>-</u>	<u>1</u>	<u>11,262,955</u>
Fund Balance (Deficit), End of Year	<u>\$ 14,100,355</u>	<u>\$ (2,028,036)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,072,319</u>

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

**PLAINFIELD BOARD OF EDUCATION  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**Total net change in fund balances - governmental funds (Exhibit B-2)** \$ 809,364

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

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

Capital Outlay	\$	4,595,699	
Depreciation Expense		<u>(2,457,555)</u>	
			2,138,144

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

Loss on Disposal of Capital Assets	(5,941)
------------------------------------	---------

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

Principal Repayments			
Serial Bonds		1,155,000	
Deferred Pension Liability		614,971	
Loans		<u>105,144</u>	
			1,875,115

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		14,438	
Amortization of Original Issue Premium		90,927	
Amortization of Deferred Amount on Refunding		(45,131)	
Increase in Compensated Absences		<u>(45,236)</u>	
			14,998

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		(59,924)	
Claims Payable		<u>(432,138)</u>	
			<u>(492,062)</u>

**Change in net position of governmental activities** **\$ 4,339,618**

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

**PLAINFIELD BOARD OF EDUCATION  
 PROPRIETARY FUND  
 STATEMENT OF NET POSITION  
 JUNE 30, 2014**

	<b>Business-Type Activities Enterprise Fund <u>Food Services</u></b>
<b>ASSETS</b>	
Current Assets	
Cash and Cash Equivalents	\$ 250,310
Intergovernmental Receivable	
State	6,932
Federal	252,183
Other Accounts Receivables	50,189
Inventory	<u>33,528</u>
Total Current Assets	<u>593,142</u>
Capital Assets	
Equipment	1,092,330
Less: Accumulated Depreciation	<u>(774,261)</u>
Total Capital Assets	<u>318,069</u>
Total Assets	<u>911,211</u>
<b>LIABILITIES</b>	
Deferred Inflows of Resources	
Deferred Commodities Revenue	<u>528</u>
Total Deferred Inflows of Resources	<u>528</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	318,069
Unrestricted	<u>592,614</u>
Total Net Position	<u>\$ 910,683</u>

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

**PLAINFIELD BOARD OF EDUCATION  
 PROPRIETARY FUND  
 STATEMENT OF REVENUES, EXPENSES AND  
 CHANGES IN FUND NET POSITION  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Business-Type Activities Enterprise Fund <u>Food Services</u></b>
<b>OPERATING REVENUES</b>	
Charges for Services	
Daily Sales-Reimbursable Programs	\$ 313,465
Daily Sales-Non-Reimbursable Programs	265,132
Miscellaneous Revenues	<u>2,274</u>
 Total Operating Revenues	 <u>580,871</u>
<b>OPERATING EXPENSES</b>	
Cost of Sales	1,856,574
Salaries and Benefits	1,427,254
Supplies and Materials	234,637
Purchased Services	190,045
Insurance	59,333
Summer Program Costs	295,831
Depreciation	54,874
Management Company Fee and Allowance	362,351
Miscellaneous Expenditures	<u>14,407</u>
 Total Operating Expenses	 <u>4,495,306</u>
 Operating Loss	 <u>(3,914,435)</u>
<b>NONOPERATING REVENUES</b>	
State Sources	
School Lunch Program	53,310
Federal Sources	
National School Breakfast Program	501,475
National School Lunch Program	2,847,086
Fresh Fruit & Vegetable Program	96,903
Snack Program	69,132
Summer Food Program	195,831
Interest Revenue	<u>485</u>
 Total Nonoperating Revenues	 <u>3,764,222</u>
 Change in Net Position	 (150,213)
Net Position, Beginning of Year	<u>1,060,896</u>
Net Position, End of Year	<u>\$ 910,683</u>

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

**PLAINFIELD BOARD OF EDUCATION  
PROPRIETARY FUND  
STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Business-Type Activities Enterprise Fund <u>Food Services</u></b>
<b>Cash Flows from Operating Activities</b>	
Cash Received from Customers	\$ 716,711
Cash Payments for Salaries and Benefits	(1,427,254)
Cash Payments to Suppliers for Goods and Services	<u>(2,722,505)</u>
Net Cash Used by Operating Activities	<u>(3,433,048)</u>
<b>Cash Flows from Noncapital Financing Activities</b>	
Cash Received from State and Federal Subsidy Reimbursements	<u>3,474,451</u>
Net Cash Provided by Noncapital Financing Activities	<u>3,474,451</u>
<b>Cash Flows from Capital and Related Financing Activities</b>	
Acquisition of Capital Assets	<u>(38,914)</u>
Net Cash Used for Capital and Related Financing Activities	<u>(38,914)</u>
<b>Cash Flows from Investing Activities</b>	
Interest on Investments	<u>485</u>
Net Cash Provided by Investing Activities	<u>485</u>
Net Increase in Cash and Cash Equivalents	2,974
Cash and Cash Equivalents, Beginning of Year	<u>247,336</u>
Cash and Cash Equivalents, End of Year	<u>\$ 250,310</u>
<b>Reconciliation of Operating Loss to Net Cash Used for Operating Activities</b>	
Operating Loss	<u>\$ (3,914,435)</u>
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities	
Depreciation	54,874
USDA Commodities	288,591
Change in Assets and Liabilities	
(Increase)/Decrease in Other Accounts Receivable	122,775
(Increase)/Decrease in Due from Other Funds	13,065
(Increase)/Decrease in Inventory	<u>2,082</u>
Total Adjustments	<u>481,387</u>
Net Cash Used by Operating Activities	<u>\$ (3,433,048)</u>
Non-Cash Financing Activities	
National School Lunch Program (Food Distribution)	<u>\$ 286,317</u>

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

**PLAINFIELD BOARD OF EDUCATION  
FIDUCIARY FUNDS  
STATEMENT OF FIDUCIARY NET POSITION  
JUNE 30, 2014**

	<b><u>Unemployment Compensation Insurance Fund</u></b>	<b><u>Agency Fund</u></b>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 541,794	\$ 4,158,402
Intergovernmental Receivable	2,398	
Due from Other Funds	<u>184,102</u>	<u>-</u>
 Total Assets	 <u>728,294</u>	 <u>\$ 4,158,402</u>
<b>LIABILITIES</b>		
Accrued Salaries and Wages		\$ 2,966,743
Payroll Deductions and Withholdings		858,098
Due to Student Groups		149,027
Due to Other Funds		184,534
Intergovernmental Payable	<u>43,162</u>	<u>-</u>
 Total Liabilities	 <u>43,162</u>	 <u>\$ 4,158,402</u>
<b>NET POSITION</b>		
Held in Trust for Unemployment Claims	<u>\$ 685,132</u>	

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

**PLAINFIELD BOARD OF EDUCATION  
FIDUCIARY FUNDS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2014**

	<b>Unemployment Compensation <u>Insurance Fund</u></b>
<b>ADDITIONS</b>	
Interest on Deposits	\$ 1,795
Board Contribution	280,000
Employee Contributions	<u>171,367</u>
Total Additions	<u>453,162</u>
<b>DEDUCTIONS</b>	
Unemployment Claims	<u>326,521</u>
Total Deductions	<u>326,521</u>
Change in Net Position	126,641
Net Position, Beginning of Year	<u>558,491</u>
Net Position, End of Year	<u><u>\$ 685,132</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS**

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

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

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

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

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

**B. New Accounting Standards**

During fiscal year 2014, the District adopted the following GASB statement:

- GASB 66, *Technical Corrections – 2012, an Amendment of GASB Statements 10 and 62*. The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.

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

- GASB 68, *Accounting and Financial Reporting for Pensions*, will be effective beginning with the fiscal year ending June 30, 2015. The objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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

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

- GASB 69, *Government Combinations and Disposals of Government Operations* will be effective beginning with the fiscal year ending June 30, 2015. The objective of this Statement is to establish accounting and financial reporting standards for mergers, acquisitions, and transfers of operations (i.e., government combinations). The Statement also provides guidance on how to determine the gain or loss on a disposal of government operations. This Statement applies to all state and local governmental entities. The District does not expect this statement to impact its financial statements.

**C. Basis of Presentation – Financial Statements**

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

**District-Wide Financial Statements**

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

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

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

**Fund Financial Statements**

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

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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

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

The District reports the following major governmental funds:

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

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

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

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

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

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

Additionally, the government reports the following fund type:

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

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

**Reclassifications**

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

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

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

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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

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

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

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

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

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

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

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

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

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

***2. Receivables***

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

**PLAINFIELD BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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

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

**3. *Inventories***

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

Food Service Fund inventories, exclusive of the federal commodities, are valued at cost, using the first-in first-out (FIFO) method and consist of food and expendable supplies. The cost of such inventories is recorded as expenses when consumed rather than when purchased. The United States Department of Agriculture (USDA) commodity portion of the Food Service Fund inventory consists of food donated by the USDA. It is valued at estimated market prices by the USDA. The amount of unused commodities at year-end is reported as deferred inflows of resources.

**4. *Capital Assets***

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

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

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

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

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

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

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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

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

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

In additions to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under the accrual basis of accounting that qualifies for reporting in this category. It is the deferred commodities revenue, reported in both the district-wide and the proprietary funds statements of net position. The deferred commodities revenue represents the estimated market value of the donated and unused Federal commodities at year end. This amount is deferred and recognized as an inflow of resources in the period the commodities are consumed.

**6. *Compensated Absences***

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

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

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

PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

8. *Net Position/Fund Balance*

District-Wide Statements

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

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

Governmental Fund Statements

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

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

Excess Surplus – Designated for Subsequent Year's Expenditures - This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2013 audited excess surplus that was appropriated in the 2014/2015 original budget certified for taxes.

Excess Surplus – This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2014 audited excess surplus that is required to be appropriated in the 2015/2016 original budget certified for taxes.

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

Capital Reserve - Designated for Subsequent Year's Budget – This designation was created to dedicate the portion of capital reserve fund balance appropriated in the adopted 2014/2015 District budget certified for taxes.

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

PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Governmental Fund Statements (Continued)

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

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

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

*Designated for Subsequent Year's Expenditures* – This designation was created to dedicate the portion of fund balance appropriated in the adopted 2014/2015 District budget certified for taxes.

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

F. Revenues and Expenditures/Expenses

1. *Program Revenues*

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

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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

**F. Revenues and Expenditures/Expenses (Continued)**

**2. *Property Taxes***

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

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

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

Tuition Expenditures - Tuition charges for the fiscal years 2012-2013 and 2013-2014 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been certified by the State Department of Education.

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the food service enterprise fund are charges to customers for sales and services. Operating expenses for 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.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**NOTE 2 RECONCILIATION OF DISTRICT-WIDE AND FUND FINANCIAL STATEMENTS**

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

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net position– governmental activities as reported in the district-wide statement of net position. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$(30,447,372) difference are as follows:

Bonds payable	\$(23,245,000)
Add: Issuance premium (to be amortized as interest expense)	(678,340)
Accrued interest payable	(451,215)
Accrued liability for insurance claims	(2,881,574)
Compensated absences	(2,306,366)
Claims payable	<u>(884,877)</u>
 Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	 <u>\$(30,447,372)</u>

**NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information**

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

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

**PLAINFIELD BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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

**A. Budgetary Information (Continued)**

Budget adoptions and amendments are recorded in the District's board minutes. The budget is amended by the Board of Trustees as needed throughout the year. The budget for revenues, other resources, other uses, and fund balances is prepared by fund source and amount. The budget for expenditures is prepared by fund, program, function, object and amount. The legal level of budgetary control is established at the line item account within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6:20-2A.2(m)1. The Board approved several budget transfers during 2013/2014. Also, during 2013/2014 the Board increased the original budget by \$8,979,781. 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. Excess Expenditures Over Appropriations**

The following is a summary of expenditures in excess of available appropriations. The overexpended appropriations resulted in unfavorable variances.

	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
General Fund			
Instruction – Regular Programs			
Grades 1-5	\$12,328,306	\$12,735,854	\$407,548
Grades 6-8	7,636,576	7,807,844	171,268

The above variances were offset with other available resources.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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

**C. Deficit Fund Equity**

The District has an unassigned fund deficit of \$9,084,718 in the General Fund and \$2,028,036 in the Special Revenue Fund as of June 30, 2014 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 2013/2014 budgeted state aid payments in the subsequent fiscal year, the school district cannot recognize such payments on the GAAP (fund) financial statements until the year the State records the payable. Due to the timing difference of recording these delayed state aid payments, the General and Special Revenue Fund deficits do not alone indicate that the District is facing financial difficulties; however, unless the State of New Jersey budgets the delayed payments in future years, the District may also report fund deficits in the future.

Pursuant to NJSA 18A:22-44.2, any negative unreserved, undesignated (i.e., unassigned) general fund balance that is reported as a direct result of a delay in the payment of state aid until the following fiscal year, is not considered as a violation of New Jersey Statute or regulation and is not considered an item in need of corrective action. The District deficits in the GAAP (fund) financial statements of \$9,084,718 in the General Fund and \$2,028,036 in the Special Revenue Fund are equal to or less than the delayed state aid payments.

**D. Capital Reserve**

A capital reserve account was established by the District on June 19, 2012. The accumulation of funds will be used for capital outlay expenditures in subsequent fiscal years. The capital reserve is maintained in the general fund and its activity is included in the general fund annual budget.

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

The activity of the capital reserve for the fiscal year ended June 30, 2014 is as follows:

Balance, July 1, 2013	<u>\$ 10,000,000</u>
Balance, June 30, 2014	<u>\$ 10,000,000</u>

The June 30, 2014 LRFP balance of local support costs of uncompleted capital projects has not been determined. A withdrawal of \$4,000,000 is appropriated in the 2014/15 budget.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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

**E. Calculation of Excess Surplus**

In accordance with N.J.S.A. 18A:7F-7, as amended, the restricted fund balance for 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, 2014 is \$4,568,094. Of this amount, \$2,961,311 was designated and appropriated in the 2014/2015 original budget certified for taxes and the remaining amount of \$1,606,783 will be appropriated in the 2015/2016 original budget certified for taxes.

**NOTE 4 DETAILED NOTES ON ALL FUNDS**

**A. Cash Deposits and Investments**

**Cash Deposits**

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

Bank balances 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, 2014, the book value of the Board's deposits were \$26,006,689 and bank and brokerage firm balances of the Board's deposits amounted to \$29,801,199. The Board's deposits which are displayed on the various fund balance sheets as "cash and cash equivalents" are categorized as:

**Depository Account**

Insured	<u>\$ 29,801,199</u>
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Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Board does not have a policy for custodial credit risk. As of June 30, 2014 none of the Board's bank balances were exposed to custodial credit risk.

**Investments**

The Board is permitted to invest public funds in accordance with the types of securities authorized by N.J.S.A. 18A:20-37. Examples of the allowable investments are bonds or other obligations of the United States or obligations guaranteed by the United States of America, Government Money Market Mutual Funds, 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, 2014, the Board had no outstanding investments.

Interest Rate Risk – The Board does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**PLAINFIELD BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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

**B. Receivables**

Receivables as of June 30, 2014 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:					
Accounts	\$ 349,371			\$ 50,189	\$ 399,560
Intergovernmental					
Federal		\$ 106,025		252,183	358,208
State	222,055	339,739	\$ 2,657,000	6,932	3,225,726
Local	<u>29,324</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,324</u>
Gross Receivables	600,750	445,764	2,657,000	309,304	4,012,818
Less: Allowance for Uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Total Receivables	<u>\$ 600,750</u>	<u>\$ 445,764</u>	<u>\$ 2,657,000</u>	<u>\$ 309,304</u>	<u>\$ 4,012,818</u>

**C. Unearned Revenue**

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

Special Revenue Fund	
Unencumbered grant draw downs	\$ 2,131,611
Grant draw downs reserved for encumbrances	226,879
Capital Projects Fund	
Unrealized School Facility Grants	<u>1,858,792</u>
 Total Unearned Revenue for Governmental Funds	 <u>\$ 4,217,282</u>

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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

**D. Capital Assets**

Capital asset activity for the fiscal year ended June 30, 2014 was as follows:

	Balance, <u>July 1, 2013</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	Balance, <u>June 30, 2014</u>
<b>Governmental Activities:</b>					
Capital assets, not being depreciated					
Land	\$ 1,776,334				\$ 1,776,334
Construction in Progress	<u>9,774,784</u>	\$ 507,734	-	\$ (1,437,380)	<u>8,845,138</u>
Total capital assets not being depreciated	<u>11,551,118</u>	<u>507,734</u>	<u>-</u>	<u>(1,437,380)</u>	<u>10,621,472</u>
Capital assets, being depreciated					
Land Improvements	3,918,260	94,398		99,677	4,112,335
Buildings and Building Improvements	88,612,719	3,450,637		1,337,703	93,401,059
Machinery and Equipment	<u>7,059,443</u>	<u>542,930</u>	\$ (283,392)	-	<u>7,318,981</u>
Total capital assets, being depreciated	<u>99,590,422</u>	<u>4,087,965</u>	<u>(283,392)</u>	<u>1,437,380</u>	<u>104,832,375</u>
Less accumulated depreciation for:					
Land Improvements	(3,111,953)	(155,622)			(3,267,575)
Buildings and Building Improvements	(24,165,040)	(1,736,588)			(25,901,628)
Machinery and Equipment	<u>(3,641,617)</u>	<u>(565,345)</u>	277,451	-	<u>(3,929,511)</u>
Total accumulated depreciation	<u>(30,918,610)</u>	<u>(2,457,555)</u>	<u>277,451</u>	<u>-</u>	<u>(33,098,714)</u>
Total capital assets, being depreciated, net	<u>68,671,812</u>	<u>1,630,410</u>	<u>(5,941)</u>	<u>1,437,380</u>	<u>71,733,661</u>
Government activities capital assets, net	<u>\$ 80,222,930</u>	<u>\$ 2,138,144</u>	<u>\$ (5,941)</u>	<u>\$ -</u>	<u>\$ 82,355,133</u>
	Balance, <u>July 1, 2013</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance, June 30, 2014</u>	
<b>Business-Type Activities:</b>					
Capital assets, being depreciated:					
Machinery and Equipment	\$ 1,057,616	\$ 38,914	\$ (4,200)	\$ 1,092,330	
Total capital assets being depreciated	<u>1,057,616</u>	<u>38,914</u>	<u>(4,200)</u>	<u>1,092,330</u>	
Less accumulated depreciation for:					
Machinery and Equipment	<u>(723,587)</u>	<u>(54,874)</u>	<u>4,200</u>	<u>(774,261)</u>	
Total accumulated depreciation	<u>(723,587)</u>	<u>(54,874)</u>	<u>4,200</u>	<u>(774,261)</u>	
Total capital assets, being depreciated, net	<u>334,029</u>	<u>(15,960)</u>	<u>-</u>	<u>318,069</u>	
Business-type activities capital assets, net	<u>\$ 334,029</u>	<u>\$ (15,960)</u>	<u>\$ -</u>	<u>\$ 318,069</u>	

**PLAINFIELD BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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

**D. Capital Assets (Continued)**

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

**Governmental Activities:**

Instruction	
Regular	\$ 1,012,471
Special Education	231,267
Other Instruction	232,742
School Sponsored CoCurricular	<u>25,952</u>
 Total Instruction	 <u>1,502,432</u>

**Support Services**

Student and Instruction Related Services	373,482
General Administration	13,104
School Administration	137,567
Operations and Maintenance of Plant	272,347
Transportation	67,020
Central Services	<u>91,603</u>
 Total Support Services	 <u>955,123</u>

Total Depreciation Expense - Governmental Activities	<u>\$ 2,457,555</u>
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**Business-Type Activities:**

Food Service Fund	<u>\$ 54,874</u>
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Total Depreciation Expense-Business-Type Activities	<u>\$ 54,874</u>
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**PLAINFIELD BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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

**D. Capital Assets (Continued)**

**Construction Commitments**

The District has the following active construction projects as of June 30, 2014:

<u>Project</u>	<u>Spent-to-Date</u>	<u>Remaining Commitment</u>
New Storage Building at Hub Stine Field	\$ 228,580	\$ 1,042
Window and Exterior Door Replacement at High School	1,154,511	61,764
Barlow Elementary Window Replacement	19,380	300,620
Cook Elementary Partial Roof Replacement	193,420	<u>18,580</u>
		<u>\$ 382,006</u>

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

The composition of interfund balances as of June 30, 2014, is as follows:

**Due to/from other funds**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Capital Projects Fund	\$ 798,208
General Fund	Agency Fund	432
Unemployment Compensation		
Insurance Fund	Agency Fund	<u>184,102</u>
		<u>\$ 982,742</u>

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

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

**PLAINFIELD BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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

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

**Interfund transfers**

	<u>Transfer In:</u>	
	<u>General</u>	<u>Total</u>
<u>Transfer Out:</u>		
Special Revenue Fund, Net	\$ 679,449	\$ 679,449
Total transfers out	<u>\$ 679,449</u>	<u>\$ 679,449</u>

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

**F. Long-Term Debt**

**General Obligation Bonds**

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

Bonds payable at June 30, 2014 is comprised of the following issue:

\$27,940,000, 2009 Refunding Bonds, due in annual installments of \$1,345,000 to \$2,340,000 through August 1, 2026, interest at 2.90% to 5.00% \$23,245,000

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

**Governmental Activities:**

Fiscal Year Ending <u>June 30,</u>	<u>Serial Bonds</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2015	\$ 1,345,000	\$ 1,056,016	\$ 2,401,016
2016	1,390,000	1,008,961	2,398,961
2017	1,445,000	956,756	2,401,756
2018	1,515,000	886,831	2,401,831
2019	1,595,000	809,081	2,404,081
2020-2024	9,265,000	2,740,788	12,005,788
2025-2027	<u>6,690,000</u>	<u>505,860</u>	<u>7,195,860</u>
	<u>\$ 23,245,000</u>	<u>\$ 7,964,293</u>	<u>\$ 31,209,293</u>

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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

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

**Statutory Borrowing Power**

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2014 was as follows:

4% of Equalized Valuation Basis (Municipal)	\$ 106,135,973
Less: Net Debt	<u>23,245,000</u>
	<u>\$ 82,890,973</u>

**G. Other Long-Term Liabilities**

**Changes in Long-Term Liabilities**

Long-term liability activity for the fiscal year ended June 30, 2014, was as follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>	Due Within <u>One Year</u>
<b>Governmental Activities:</b>					
Bonds Payable	\$ 24,400,000		\$ 1,155,000	\$ 23,245,000	\$ 1,345,000
Add: Unamortized Premium	<u>769,267</u>	-	<u>90,927</u>	<u>678,340</u>	-
Bonds Payable Net	<u>25,169,267</u>	-	<u>1,245,927</u>	<u>23,923,340</u>	<u>1,345,000</u>
Intergovernmental Loans	105,144		105,144		
Claims Payable-Workers Comp. Plan	452,739	\$ 432,138		884,877	
Accrued Liability for Insurance Claims					
Workers Compensation Plan	2,821,650	59,924		2,881,574	
Deferred Pension Obligation	614,971		614,971		
Compensated Absences	<u>2,261,130</u>	<u>45,236</u>	-	<u>2,306,366</u>	<u>230,637</u>
Governmental Activity Long-Term Liabilities	<u>\$ 31,424,901</u>	<u>\$ 537,298</u>	<u>\$ 1,966,042</u>	<u>\$ 29,996,157</u>	<u>\$ 1,575,637</u>

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

**PLAINFIELD BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**NOTE 5 OTHER INFORMATION**

**A. Risk Management**

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

The District has established a worker's compensation plan for its employees. Transactions related to the plan are accounted for in the General Fund. The District funds the entire cost of the plan. Claims are paid directly by the plan up to a maximum of \$350,000 for any one accident or occurrence, with any excess benefit being reimbursed through an excess workers compensation policy with Insurance Corporation of Hanover. A contingent liability exists with respect to reinsurance, which would become an actual liability in the event the reinsuring company may not be able to meet their obligations to the District under existing reinsurance agreements.

Estimates of claims payable and of claims incurred, but not reported (IBNR) at June 30, 2014, 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 \$4,737,622 reported at June 30, 2014 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, 2014 and 2013 are as follows:

**Governmental Activities:**

	<u>Fiscal Year Ended</u>	
	<u>June 30, 2014</u>	<u>June 30, 2013</u>
Unpaid Claims, Beginning of Year	\$ 4,232,470	\$ 4,254,320
Incurred Claims (IBNR's)	1,417,298	857,126
Claim Payments	<u>(912,146)</u>	<u>(878,976)</u>
Unpaid Claims, End of Year	<u>\$ 4,737,622</u>	<u>\$ 4,232,470</u>

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

<u>Fiscal Year Ended June 30,</u>	<u>District Contributions</u>	<u>Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2014	\$ 280,000	\$ 171,367	\$ 326,521	\$ 685,132
2013	100,000	194,422	397,220	558,491
2012		163,668	646,929	658,397

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**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, 2014, 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, 2014, the District has not estimated its arbitrage earnings due to the IRS, if any.

**D. Employee Retirement Systems and Pension Plans**

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

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

**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. TPAF is a cost sharing plan with special funding situations.

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.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**NOTE 5 OTHER INFORMATION (Continued)**

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

**Defined Contribution Retirement Program (DCRP)** – established under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2008 to provide coverage to elected, certain appointed officials, and certain Board employees not eligible for enrollment in PERS or TPAF. Effective July 1, 2007 membership is mandatory for such individuals with vesting occurring after one (1) year of membership.

**Other Pension Funds**

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

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

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

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

**Basis of Accounting**

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

**Significant Legislation**

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

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

- For new members of TPAF and PERS hired on or after June 28, 2011 (Tier 5 members), the years of creditable service needed for early retirement benefits increased from 25 to 30 years and the early retirement age increased from 55 to 65.
- The eligibility age to qualify for a service retirement in the TPAF and PERS increased from age 62 to 65 for Tier 5 members.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**NOTE 5 OTHER INFORMATION (Continued)**

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

**Significant Legislation (Continued)**

- It increased the TPAF and PERS active member rates from 5.5 percent of annual compensation to 6.5 percent plus an additional 1 percent phased-in over 7 years for members hired or reappointed on or after June 28, 2011. For Fiscal Year 2012, the member contribution rates increased in October 2011. The phase-in of the additional incremental member contributions for TPAF and PERS members takes place in July of each subsequent fiscal year.
- The payment of automatic cost-of-living adjustment (COLA) additional increases to current and future retirees and beneficiaries was suspended. COLA increases may be reactivated at a future date as permitted by this law.
- It changed the method for amortizing the pension system's unfunded accrued liability (from a level percent of pay method to a level dollar of pay method).

**Investment Valuation**

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

The State of New Jersey, Department of the Treasury, Division of Investment, issues publicly available financial reports that include the financial statements of the State of New Jersey Cash Management Fund. The financial reports may be obtained in writing to the State of New Jersey, Department of the Treasury, Division of Investment, P.O. Box 290, Trenton, New Jersey 08625-0290.

**Funding Status and Funding Progress**

As of July 1, 2012, the most recent actuarial valuation date, the aggregate funded ratio for all the State administered retirement systems including TPAF and PERS, is 64.5 percent with an unfunded actuarial accrued liability of \$47.2 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded systems is 56.7 percent and \$34.4 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS and Police and Firemen's Retirement System ("PFRS") is 76.1 percent and \$12.8 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 funding limitations on the pattern of cost sharing between the employer and members in the future.

**PLAINFIELD BOARD OF EDUCATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**NOTE 5 OTHER INFORMATION (Continued)**

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

**Actuarial Methods and Assumptions**

In the July 1, 2012 actuarial valuation, the projected unit credit was used as the actuarial cost method, and the five year average of market value was used as the asset valuation method for the retirement systems. The actuarial assumptions included (a) an investment rate of return for the retirement systems from 7.95 percent to 7.90 percent and (b) projected salary increases of 4.22 percent for the PERS and 3.51 % percent for TPAF.

**Employer and Employee Pension Contributions**

The contribution policy is set by laws of the State of New Jersey and contributions are required by active members and participating employers. Plan member and employer contributions may be amended by State of New Jersey legislation with the amount of contributions by the State of New Jersey contingent upon the Annual Appropriations Act. As defined, the retirement systems require employee contributions based on 6.6% for PERS, 6.6% 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 *Accounting for Pensions by State and Local Government Employees*, for the fiscal year ended June 30, 2014 for TPAF, which is a cost sharing plan with special funding situations, the annual pension cost differs from the annual required contribution. For PERS, which is a cost sharing multi-employer defined benefit pension plan, the annual pension cost equals contributions made. TPAF employer contributions are made annually by the State of New Jersey to the pension system on behalf of the Board. PERS employer contributions are made annually by the Board to the pension system in accordance with Chapter 114, P.L. 1997. In the DCRP, which is a defined contribution plan, member contributions are matched by a 3% employer contribution.

During the fiscal years ended June 30, 2014, 2013 and 2012 the Board was required to contribute for PERS and DCRP and the State of New Jersey was required to contribute for TPAF for normal cost pension and accrued liability contributions (including non-contributory group life insurance (NCGI)) the following amounts:

Fiscal Year Ended <u>June 30,</u>	<u>PERS</u>	On-behalf <u>TPAF</u>	<u>DCRP</u>
2014	\$ 2,668,938	\$ 2,082,360	\$ 43,973
2013	1,813,406	3,122,068	40,379
2012	1,964,644	1,468,460	

During fiscal year 2013/2014 the State did not contribute to the TPAF for accrued liability but did contribute \$2,082,360 for normal cost pension and NCGI premium. For fiscal years 2012/2013 and 2011/2012, the state contributed \$3,122,068 and \$1,468,460, respectively for normal cost pension, accrued liability and the NCGI premium.

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the Board \$4,202,023 during the fiscal year ended June 30, 2014 for the employer’s share of social security contributions for TPAF members as calculated on their base salaries. This amount, along with the on-behalf TPAF pension contribution, has been included in the district-wide financial statements and the fund financial statements as a revenue and expenditure in accordance with GASB No. 24.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**NOTE 5 OTHER INFORMATION (Continued)**

**E. Post-Retirement Medical Benefits**

The State of New Jersey sponsors and administers the post-retirement health benefit program plans for school districts. The Plans are classified as either single employer plans or cost sharing multiple employer defined benefit plans depending on the plan the eligible employee is covered under.

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, 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-Local 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 585 state and local participating employers and contributing entities for Fiscal Year 2013.

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 paid 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 paid 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 state paid health coverage at retirement can continue in the program if their employer participates in this program or if they are participating in the health benefits plan of their former employer and are enrolled in Medicare parts A and B by paying the cost of the insurance for themselves and their covered dependents. Also, education employees are eligible for the PDP coverage after 60 days of employment.

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

**Basis of Accounting**

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

**Significant Legislation**

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

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**NOTE 5 OTHER INFORMATION (Continued)**

**E. Post-Retirement Medical Benefits (Continued)**

**Investment Valuation**

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

**Funded Status and Funding Progress**

As of July 1, 2012, the most recent actuarial valuation date, the State had a \$51.5 billion unfunded actuarial accrued liability for other post-employment benefits (OPEB) which is made up to \$19.3 billion for state active and retired members and \$32.2 billion for education employees and retirees that become the obligation of the State of New Jersey upon retirement.

The funded status and funding progress of the OPEB includes 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 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 or contractual funding limitations on the pattern of cost sharing between the employer and members in the future.

**Actuarial Methods and Assumptions**

In the July 1, 2012, OPEB actuarial valuation, the projected unit credit was used as the actuarial cost method. The actuarial assumptions included an assumed investment rate of return of 4.50 percent.

**Post-Retirement Medical Benefits Contributions**

P.L. 1987, c. 384 and P.L. 1990, c.6 required the Teachers' Pension and Annuity Fund (TPAF) and Public Employees' Retirement System (PERS), respectively to fund post-retirement medical benefits for those State employees and education employees who retire after accumulating 25 years of credited service or on a disability retirement. As of June 30, 2013, there were 100,134, retirees receiving post-retirement medical benefits and the State contributed \$1.07 billion 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 paid health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education or county college with 25 years of service. The State paid \$173.8 million toward Chapter 126 benefits for 17,356 eligible retired members in Fiscal Year 2013.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**NOTE 5 OTHER INFORMATION (Continued)**

**E. Post-Retirement Medical Benefits (Continued)**

The State sets the contribution rate based on a pay as you go basis and not on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The State's contributions to the State Health Benefits Program Fund for TPAF retirees' post-retirement benefits on behalf of the School District for the fiscal years ended June 30, 2014, 2013 and 2012 were \$3,414,286, \$3,530,271 and \$2,951,987, respectively, which equaled the required contributions for each year. The State's contributions to the State Health Benefits Program Fund for PERS retirees' post-retirement benefits on behalf of the School District was not determined or made available by the State of New Jersey.

**BUDGETARY COMPARISON SCHEDULES**

**PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget To Actual</u>
<b>REVENUES</b>					
<b>Local Sources</b>					
Property Taxes	\$ 22,731,000		\$ 22,731,000	\$ 22,731,000	
Tuition	175,000		175,000	311,057	\$ 136,057
Interest	-		-	25,163	25,163
Miscellaneous	100,000	-	100,000	900,421	800,421
<b>Total Local Sources</b>	<b>23,006,000</b>	<b>-</b>	<b>23,006,000</b>	<b>23,967,641</b>	<b>961,641</b>
<b>State Sources</b>					
Equalization Aid	100,550,671	-	100,550,671	100,550,671	
Security Aid	3,169,418	-	3,169,418	3,169,418	
Special Education Aid	4,804,436	-	4,804,436	4,804,436	
Transportation Aid	1,265,855	-	1,265,855	1,265,855	
Extraordinary Aid	-	-	-	1,278,705	1,278,705
Education Adequacy Aid	11,009,173	-	11,009,173	11,009,173	
Under Adequacy Aid	423,687	-	423,687	423,687	
Nonpublic Transportation Aid				30,809	30,809
On-behalf TPAF - NCGI Premium (Non-Budget)				168,895	168,895
On-behalf TPAF - Normal Cost (Non-Budget)				1,913,465	1,913,465
On-behalf TPAF - Post-Retirement Medical (Non-Budget)				3,414,286	3,414,286
On-behalf TPAF Social Security Payments (Non-Budget)	-	-	-	4,202,023	4,202,023
<b>Total State Sources</b>	<b>121,223,240</b>	<b>-</b>	<b>121,223,240</b>	<b>132,231,423</b>	<b>11,008,183</b>
<b>Federal Sources</b>					
Medicaid Reimbursement	175,994	-	175,994	239,872	63,878
<b>Total Federal Sources</b>	<b>175,994</b>	<b>-</b>	<b>175,994</b>	<b>239,872</b>	<b>63,878</b>
<b>Total Revenues</b>	<b>144,405,234</b>	<b>-</b>	<b>144,405,234</b>	<b>156,438,936</b>	<b>12,033,702</b>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Instruction - Regular Programs</b>					
<b>Salaries of Teachers</b>					
Preschool/Kindergarten	1,527,625	775,817	2,303,442	2,201,027	102,415
Grades 1-5	12,464,348	(136,042)	12,328,306	12,735,854	(407,548)
Grades 6-8	7,636,292	284	7,636,576	7,807,844	(171,268)
Grades 9-12	7,732,985	(182,523)	7,550,462	7,513,862	36,600
<b>Regular Programs - Home Instruction</b>					
Salaries of Teachers	140,000	13,600	153,600	153,521	79
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional/Educational Services	64,260	60,000	124,260	113,601	10,659
<b>Regular Programs - Undistributed Instruction</b>					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	1,370,111	(432,774)	937,337	855,782	81,555
Purchased Professional/Educational Services	27,550	34,166	61,716	61,335	381
Purchased Technical Services	51,130	(22,618)	28,512	27,891	621
Other Purchased Services	295,300	404,132	699,432	596,829	102,603
General Supplies	1,081,717	472,985	1,554,702	1,468,289	86,413
Textbooks	402,640	440,497	843,137	813,314	29,823
Miscellaneous Expenditures	68,000	15,920	83,920	73,436	10,484
<b>Total Regular Programs</b>	<b>32,861,958</b>	<b>1,443,444</b>	<b>34,305,402</b>	<b>34,422,585</b>	<b>(117,183)</b>

Continued

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES (Continued)</b>					
Special Education					
Cognitive Impaired - Mild					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive Impaired - Mild	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers	\$ 1,655,563	\$ 14,060	\$ 1,669,623	\$ 1,557,718	\$ 111,905
Other Salaries for Instruction	546,330	(3,332)	542,998	486,977	56,021
Purchased Professional/Educational Services	-	-	-	-	-
Other Purchased Services	500	-	500	-	500
General Supplies	7,700	(6,500)	1,200	329	871
Textbooks	1,000	-	1,000	1,000	-
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	2,211,093	4,228	2,215,321	2,046,024	169,297
Auditory Impairments					
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	60,000	60,000	60,000	-
General Supplies	-	-	-	-	-
Total	-	60,000	60,000	60,000	-
Behavioral Disabilities					
Salaries of Teachers	539,859	(82,400)	457,459	446,561	10,898
Other Salaries for Instruction	221,571	(4,754)	216,817	215,103	1,714
Purchased Professional-Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	4,000	(4,000)	-	-	-
Textbooks	1,000	-	1,000	674	326
Total	766,430	(91,154)	675,276	662,338	12,938
Multiple Disabilities					
Salaries of Teachers	420,947	23,132	444,079	392,886	51,193
Other Salaries for Instruction	398,695	61,000	459,695	414,348	45,347
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Purchasing Professional Educational Services	-	-	-	-	-
Total Multiple Disabilities	819,642	84,132	903,774	807,234	96,540
Resource Room/Resource Center					
Salaries of Teachers	2,705,700	(80,815)	2,624,885	2,512,236	112,649
Other Salaries for Instruction	333,083	32,756	365,839	328,101	37,738
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	10,000	(3,565)	6,435	6,086	349
Textbooks	1,000	-	1,000	759	241
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	3,049,783	(51,624)	2,998,159	2,847,182	150,977
Visually Impaired					
Other Salaries for Instruction	-	1,054	1,054	-	1,054
Total Visually Impaired	-	1,054	1,054	-	1,054
Preschool Disabilities - Full - Time					
Salaries of Teachers	386,189	(100)	386,089	385,623	466
Other Salaries for Instruction	76,384	30,300	106,684	93,644	13,040
General Supplies	-	-	-	-	-
Total Preschool Disabilities - Full-Time	462,573	30,200	492,773	479,267	13,506

Continued

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT C-1

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES (Continued)</b>					
<b>Autism</b>					
Salaries of Teachers	\$ 195,006	\$ 52,800	\$ 247,806	\$ 246,509	\$ 1,297
Other Salaries for Instruction	83,384	53,100	136,484	62,452	74,032
<b>Total Autism</b>	<b>278,390</b>	<b>105,900</b>	<b>384,290</b>	<b>308,961</b>	<b>75,329</b>
<b>Total Special Education</b>	<b>7,587,911</b>	<b>142,736</b>	<b>7,730,647</b>	<b>7,211,006</b>	<b>519,641</b>
<b>Basic Skills/Remedial</b>					
Salaries of Teachers	285,000	(1,000)	284,000	281,275	2,725
<b>Total Basic Skills/Remedial</b>	<b>285,000</b>	<b>(1,000)</b>	<b>284,000</b>	<b>281,275</b>	<b>2,725</b>
<b>Bilingual Education</b>					
Salaries of Teachers	6,995,122	(227,097)	6,768,025	6,678,779	89,246
Other Salaries for Instruction	221,432	15,000	236,432	220,392	16,040
Purchased Professional/Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	1,500	(1,500)	-	-	-
General Supplies	54,250	(16,040)	38,210	37,534	676
Textbooks	4,000	-	4,000	3,882	118
Other Objects	-	-	-	-	-
<b>Total Bilingual Education</b>	<b>7,276,304</b>	<b>(229,637)</b>	<b>7,046,667</b>	<b>6,940,587</b>	<b>106,080</b>
<b>School Sponsored Co-Curricular Activities</b>					
Salaries	5,000	44,600	49,600	48,795	805
Other Purchased Services	17,151	(17,151)	-	-	-
General Supplies	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total School Sponsored Co-Curricular Activities</b>	<b>22,151</b>	<b>27,449</b>	<b>49,600</b>	<b>48,795</b>	<b>805</b>
<b>School Sponsored Athletics</b>					
Salaries	660,674	(40,990)	619,684	618,019	1,665
Purchased Services	83,750	52,240	135,990	121,801	14,189
General Supplies	171,272	(36,400)	134,872	133,792	1,080
Other Objects	14,500	-	14,500	14,469	31
<b>Total School Sponsored Athletics</b>	<b>930,196</b>	<b>(25,150)</b>	<b>905,046</b>	<b>888,081</b>	<b>16,965</b>
<b>Other Instructional Programs - Instruction</b>					
Salaries	-	-	-	-	-
Other Purchased Services	-	7,099	7,099	7,099	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Other Instructional Programs - Instruction</b>	<b>-</b>	<b>7,099</b>	<b>7,099</b>	<b>7,099</b>	<b>-</b>
<b>Before/After School Program</b>					
Salaries	6,000	12,000	18,000	7,267	10,733
Other Purchased Services	-	-	-	-	-
<b>Total Before/After School Program</b>	<b>6,000</b>	<b>12,000</b>	<b>18,000</b>	<b>7,267</b>	<b>10,733</b>
<b>Total Instruction</b>	<b>48,969,520</b>	<b>1,376,941</b>	<b>50,346,461</b>	<b>49,806,695</b>	<b>539,766</b>
<b>Undistributed Expenditures</b>					
<b>Instruction</b>					
Tuition to Other LEAs w/ State - Special	3,097,000	889,973	3,986,973	3,984,335	2,638
Tuition to CVSD - Regular	786,000	(148,000)	638,000	635,995	2,005
Tuition to CVSD - Special	-	-	-	-	-
Tuition to CSSD & Reg. Day Schools	769,230	(720,000)	49,230	46,107	3,123
Tuition to Priv. Sch. for the Disabled - State	3,899,127	(18,140)	3,880,987	3,876,913	4,074
Tuition to Priv. Sch. Disabled - Out State	-	-	-	-	-
Tuition - State Facilities	518,102	-	518,102	518,102	-
Tuition - Other	206,331	(99,000)	107,331	106,840	491
<b>Total Undistributed Expenditures - Instruction</b>	<b>9,275,790</b>	<b>(95,167)</b>	<b>9,180,623</b>	<b>9,168,292</b>	<b>12,331</b>

Continued

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT C-1

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES (Continued)</b>					
<b>Attendance and Social Work</b>					
Salaries	\$ 249,834	\$ (112,900)	\$ 136,934	\$ 136,292	\$ 642
Salaries of Family Support Teams	786,197	161,255	947,452	882,995	64,457
Salaries of Drop-Out Prevention Officer/Coordinators	-	-	-	-	-
Salaries of Community School Coordinators	256,344	1,500	257,844	257,511	333
Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services	1,500	(350)	1,150	795	355
Supplies and Materials	8,697	(1,200)	7,497	6,894	603
Other Objects	3,000	(1,530)	1,470	1,470	-
<b>Total Attendance and Social Work</b>	<b>1,305,572</b>	<b>46,775</b>	<b>1,352,347</b>	<b>1,285,957</b>	<b>66,390</b>
<b>Health Services</b>					
Salaries	1,245,315	(55,984)	1,189,331	1,145,358	43,973
Salaries of Social Service Coordinators	1,126,411	148,785	1,275,196	1,141,366	133,830
Purchased Professional & Technical Services	155,364	981	156,345	150,901	5,444
Other Purchased Services	1,050	300	1,350	522	828
Supplies and Materials	10,050	145,054	155,104	154,088	1,016
Other Objects	284	-	284	-	284
<b>Total Health Services</b>	<b>2,538,394</b>	<b>239,136</b>	<b>2,777,530</b>	<b>2,592,235</b>	<b>185,295</b>
<b>Other Support Serv. Students - Related Serv.</b>					
Salaries	451,438	(57,474)	393,964	393,377	587
Purchased Professional/Educational Services	-	-	-	-	-
Supplies and Materials	4,000	-	4,000	3,979	21
Other Objects	2,050	(50)	2,000	2,000	-
<b>Total Other Supp.Serv. Student - Related Serv.</b>	<b>457,488</b>	<b>(57,524)</b>	<b>399,964</b>	<b>399,356</b>	<b>608</b>
<b>Guidance</b>					
Salaries of Other Professional Staff	1,289,538	3,738	1,293,276	1,279,993	13,283
Salaries of Secretarial and Clerical	281,105	(16,100)	265,005	241,095	23,910
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Professional and Tech. Svc.	115,932	(26,000)	89,932	88,434	1,498
Other Purchased Services	1,800	(519)	1,281	1,131	150
Supplies and Materials	45,734	(40,575)	5,159	2,218	2,941
Other Objects	-	-	-	-	-
<b>Total Guidance</b>	<b>1,734,109</b>	<b>(79,456)</b>	<b>1,654,653</b>	<b>1,612,871</b>	<b>41,782</b>
<b>Child Study Teams</b>					
Salaries of Other Professional Staff	1,845,536	(32,030)	1,813,506	1,811,009	2,497
Salaries of Secretarial & Clerical Assistants	247,937	1,000	248,937	248,650	287
Other Purchased Professional and Tech. Svc.	325,682	541,856	867,538	852,657	14,881
Miscellaneous Purchased Services	23,700	-	23,700	7,144	16,556
Supplies and Materials	20,612	-	20,612	18,805	1,807
Other Objects	1,000	-	1,000	946	54
<b>Total Child Study Teams</b>	<b>2,464,467</b>	<b>510,826</b>	<b>2,975,293</b>	<b>2,939,211</b>	<b>36,082</b>
<b>Improvement of Instruction Services</b>					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	2,610,808	14,100	2,624,908	2,598,185	26,723
Salaries of Secretarial & Clerical Assist.	471,204	(35,000)	436,204	420,935	15,269
Other Salaries	-	-	-	-	-
Purchased Professional/Educational Services	67,399	(17,726)	49,673	17,699	31,974
Other Purchased Professional and Tech. Svc.	12,500	344	12,844	6,846	5,998
Other Purchased Services	77,711	26,000	103,711	94,475	9,236
Supplies and Materials	64,144	27,902	92,046	89,861	2,185
Other Objects	13,694	1,500	15,194	13,176	2,018
<b>Total Improvement of Instruction Services</b>	<b>3,317,460</b>	<b>17,120</b>	<b>3,334,580</b>	<b>3,241,177</b>	<b>93,403</b>

Continued

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT C-1

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES (Continued)</b>					
Undistributed Expenditures (Continued)					
Educational Media/School Library					
Salaries	\$ 861,682	\$ (17,387)	\$ 844,295	\$ 735,790	\$ 108,505
Salaries of Technology Coordinators	84,935	2,000	86,935	86,182	753
Purchased Professional/Educational Services	-	-	-	-	-
Purchased Professional and Technical Services	6,750	(4,000)	2,750	1,000	1,750
Other Purchased Services	13,240	(13,240)	-	-	-
Supplies and Materials	45,815	(8,736)	37,079	34,330	2,749
Other Objects	2,500	(500)	2,000	1,598	402
Total Educational Media/School Library	1,014,922	(41,863)	973,059	858,900	114,159
Instructional Staff Training Services					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	205,026	(48,495)	156,531	155,434	1,097
Purchased Professional/Educational Services	41,197	(9,604)	31,593	23,416	8,177
Other Purchased Professional and Technical Services	12,000	-	12,000	3,967	8,033
Other Purchased Services	25,000	(20,500)	4,500	3,406	1,094
Supplies & Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Instructional Staff Training Services	283,223	(78,599)	204,624	186,223	18,401
Support Services General Administration					
Salaries	401,940	7,600	409,540	404,681	4,859
Audit Fees	75,000	-	75,000	73,600	1,400
Legal Services	550,000	43,500	593,500	586,729	6,771
Other Purchased Professional Services	12,800	(1,761)	11,039	2,160	8,879
Purchased Technical Services	10,000	-	10,000	9,150	850
Communications/Telephone	698,736	43,000	741,736	727,409	14,327
BOE Other Purchased Services	35,000	-	35,000	10,162	24,838
Other Purchased Services	63,922	-	63,922	51,314	12,608
General Supplies	69,487	7,720	77,207	62,259	14,948
Judgements Against the School District	106,000	(43,500)	62,500	62,500	-
Miscellaneous Expenditures	68,444	(11,239)	57,205	47,881	9,324
BOE Membership Dues and Fees	-	-	-	-	-
Total Support Services General Administration	2,091,329	45,320	2,136,649	2,037,845	98,804
Support Services School Administration					
Salaries of Principals/Asst. Principals	3,165,820	154,985	3,320,805	3,196,788	124,017
Salaries of Secretarial and Clerical Assistants	1,070,884	48,060	1,118,944	1,051,673	67,271
Salaries of Other Professional Staff	1,000	-	1,000	-	1,000
Other Salaries	2,500	(1,100)	1,400	-	1,400
Purchased Professional and Technical Services	2,100	4,611	6,711	2,062	4,649
Other Purchased Services	44,647	31,522	76,169	67,512	8,657
Supplies and Materials	83,955	6,658	90,613	86,035	4,578
Other Objects	6,022	1,450	7,472	6,400	1,072
Total Support Services School Administration	4,376,928	246,186	4,623,114	4,410,470	212,644
Central Services					
Salaries	1,895,840	(60,020)	1,835,820	1,831,737	4,083
Purchased Technical Services	87,249	8,860	96,109	95,669	440
Miscellaneous Purchased Services	164,023	13,975	177,998	166,827	11,171
Supplies and Materials	51,760	15,285	67,045	65,657	1,388
Other Objects	6,318	-	6,318	2,889	3,429
Total Central Services	2,205,190	(21,900)	2,183,290	2,162,779	20,511
Admin. Info. Technology					
Salaries	935,112	62,600	997,712	997,219	493
Purchased Technical Services	118,086	(16,813)	101,273	101,088	185
Other Purchased Services	241,912	273,688	515,600	268,747	246,853
Supplies and Materials	89,445	(1,600)	87,845	87,353	492
Total Admin. Info. Technology	1,384,555	317,875	1,702,430	1,454,407	248,023

Continued

PLAINFIELD BOARD OF EDUCATION  
 GENERAL FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES (Continued)</b>					
Required Maintenance for School Facilities					
Salaries	\$ 867,186	\$ (31,600)	\$ 835,586	\$ 835,221	\$ 365
Cleaning, Repair and Maintenance Service	1,461,665	1,147,500	2,609,165	1,724,282	884,883
Supplies and Materials	415,000	(58,000)	357,000	356,715	285
<b>Total Required Maintenance for School Facilities</b>	<b>2,743,851</b>	<b>1,057,900</b>	<b>3,801,751</b>	<b>2,916,218</b>	<b>885,533</b>
Custodial Services					
Salaries	4,877,181	351,500	5,228,681	5,217,106	11,575
Salaries of Non-Instructional Aides	205,865	2,000	207,865	206,977	888
Purchased Professional and Technical Services	604,161	(77,300)	526,861	523,940	2,921
Cleaning, Repair and Maintenance Services	881,685	(56,200)	825,485	771,076	54,409
Rental of Land, Bldgs & Other than Lease Purchase	4,000	1,000	5,000	4,887	113
Other Purchased Property Services	242,000	(19,000)	223,000	222,018	982
Insurance	710,000	36,000	746,000	711,761	34,239
Miscellaneous Purchased Services	891	-	891	-	891
General Supplies	500,900	(6,900)	494,000	477,974	16,026
Energy (Electricity)	1,188,771	(141,200)	1,047,571	1,006,498	41,073
Energy (Natural Gas)	1,177,538	(59,919)	1,117,619	1,004,622	112,997
Energy (Oil)	-	33,919	33,919	32,359	1,560
Other Objects	6,834	6,000	12,834	12,016	818
<b>Total Custodial Services</b>	<b>10,399,826</b>	<b>69,900</b>	<b>10,469,726</b>	<b>10,191,234</b>	<b>278,492</b>
Care and Upkeep of Grounds					
Salaries	285,550	(44,000)	241,550	238,616	2,934
<b>Total Care and Upkeep of Grounds</b>	<b>285,550</b>	<b>(44,000)</b>	<b>241,550</b>	<b>238,616</b>	<b>2,934</b>
Security					
Salaries	1,521,901	416,531	1,938,432	1,912,914	25,518
Purchased Professional and Technical Services	1,500	(1,500)	-	-	-
General Supplies	250	14,400	14,650	9,707	4,943
<b>Total Security</b>	<b>1,523,651</b>	<b>429,431</b>	<b>1,953,082</b>	<b>1,922,621</b>	<b>30,461</b>
Undistributed Expenditures (Continued)					
Student Transportation Services					
Salaries of Non-Instructional Aides	-	-	-	-	-
Salaries for Pupil Trans.(Bet. Home & School)-Reg	1,049,905	522,200	1,572,105	1,570,993	1,112
Salaries for Pupil Trans.(Bet. Home & School)-Sp.Ed.	492,859	7,000	499,859	498,769	1,090
Salaries for Pupil Trans.(Other than Bet. Home&Sch)	-	-	-	-	-
Salaries for Pupil Trans (Bet. Home & Sch)-Non-Pub.	-	-	-	-	-
Management Fee - ESC & CTSA Trans. Program	46,920	-	46,920	43,659	3,261
Cleaning Repair & Maint. Services	195,000	100,900	295,900	294,419	1,481
Contracted Services (Bet. Home and Sch.)-Vendors	68,088	(9,500)	58,588	57,046	1,542
Contracted Services (Other Than Between Home and School) - Vendors	315,564	(91,779)	223,785	202,810	20,975
Contracted Services (Sp. Ed. Students)-Vendors	751,000	-	751,000	711,331	39,669
Contracted Serv.(Reg. Students)-ESCs & CTSA	169,376	(25,000)	144,376	140,000	4,376
Contracted Services (Spl. Ed. Students)-ESCs & CTSA	869,000	(148,700)	720,300	692,625	27,675
Contracted Services - Aid in Lieu Pymts-NonPub Sch	160,000	-	160,000	142,884	17,116
Miscellaneous Purchased Services-Transportation	8,248	-	8,248	1,832	6,416
Supplies and Materials	-	-	-	-	-
Transportation Supplies	245,867	83,800	329,667	322,638	7,029
Other Objects	7,514	5,000	12,514	9,878	2,636
<b>Total Student Transportation Services</b>	<b>4,379,341</b>	<b>443,921</b>	<b>4,823,262</b>	<b>4,688,884</b>	<b>134,378</b>
Other Support Services					
Salaries	-	-	-	-	-
Purchased Professional Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Miscellaneous Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
<b>Total Other Support Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unallocated Benefits- Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security Contributions	1,965,700	(16,368)	1,949,332	1,895,952	53,380
Other Retirement Contributions - Regular	2,078,917	772,800	2,851,717	2,712,911	138,806
Unemployment Compensation	731,987	(451,000)	280,987	280,000	987
Workers Compensation	1,035,500	187,000	1,222,500	1,071,788	150,712
Health Benefits	20,707,789	(2,836,575)	17,871,214	17,634,853	236,361
Tuition Reimbursement	150,000	23,400	173,400	173,327	73
Other Retirement Contributions - DCRP	-	-	-	-	-
<b>Total Unallocated Benefits</b>	<b>26,669,893</b>	<b>(2,320,743)</b>	<b>24,349,150</b>	<b>23,768,831</b>	<b>580,319</b>

Continued

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2014

EXHIBIT C-1

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES (Continued)</b>					
On-behalf TPAF NCGI Pension (Non-Budget)				\$ 168,895	\$ (168,895)
On-behalf TPAF Normal Cost (Non-Budget)				1,913,465	(1,913,465)
On-behalf TPAF Post-Retirement Medical (Non-Budget)				3,414,286	(3,414,286)
On-behalf TPAF Social Security Payments (Non-Budget)				4,202,023	(4,202,023)
Total Undistributed Expenditures	\$ 78,451,539	\$ 685,138	\$ 79,136,677	85,774,796	(6,638,119)
Total Current Expenditures	127,421,059	2,062,079	129,483,138	135,581,491	(6,098,353)
<b>CAPITAL OUTLAY</b>					
<b>Equipment</b>					
<b>Regular Program - Instruction</b>					
Preschool/Kindergarten	-	-	-	-	-
Grades 1-5	30,000	20,119	50,119	40,723	9,396
Grades 6-8	30,000	37,521	67,521	67,453	68
Grades 9-12	15,000	713,927	728,927	728,921	6
Undistributed Expenditures	-	-	-	-	-
Bilingual	-	-	-	-	-
School Sponsored Athletics	-	-	-	-	-
Learning and/or Language Disabilities	-	-	-	-	-
Support Serv. - Students - Special	-	-	-	-	-
Support Serv. - Instructional Staff	-	-	-	-	-
General Administration	-	-	-	-	-
School Administration	-	24,285	24,285	20,616	3,669
Admin. Info. Tech.	-	-	-	-	-
Custodial Services	52,500	111,769	164,269	90,353	73,916
Operation and Maint. of Plant Services	8,500	-	8,500	4,200	4,300
School Buses - Regular	179,000	319,487	498,487	308,878	189,609
Undist. Expendit. - Other Support Services	18,000	17,325	35,325	35,325	-
Total Equipment	333,000	1,244,433	1,577,433	1,296,469	280,964
<b>Facilities Acquisition and Construction Services</b>					
Architectural/Engineering Services	831,000	(26,980)	804,020	255,784	548,236
Construction Services	3,338,976	756,564	4,095,540	2,833,843	1,261,697
Lease Purchase Agreement - Principal	-	-	-	-	-
Total Facilities Acquis. and Const. Services	4,169,976	729,584	4,899,560	3,089,627	1,809,933
Total Capital Outlay	4,502,976	1,974,017	6,476,993	4,386,096	2,090,897
<b>Special Schools</b>					
Summer School - Instruction	116,900	84,026	200,926	134,636	66,290
Summer School - Support Services	-	-	-	-	-
Total Special Schools	116,900	84,026	200,926	134,636	66,290
Transfer to Charter Schools	16,497,009	(826,440)	15,670,569	15,667,728	2,841
Total General Fund	148,537,944	3,293,682	151,831,626	155,769,951	(3,938,325)
<b>Excess (Deficiency) of Revenues</b>					
Over/(Under) Expenditures	(4,132,710)	(3,293,682)	(7,426,392)	668,985	8,095,377
<b>Other Financing Sources (Uses)</b>					
Transfer In - General Fund - School-Based Budgets	74,143,233	494,812	74,638,045	72,852,606	(1,785,439)
Transfer In - Special Revenue - School-Based Budgets Fund	1,250,000	5,188	1,255,188	1,231,182	(24,006)
Transfer Out - Special Revenue Fund - Preschool Program	(551,733)	-	(551,733)	(551,733)	-
Transfer Out - Contribution to School-Based Budgets	(74,143,233)	(494,812)	(74,638,045)	(72,852,606)	1,785,439
Total Other Financing Sources (Uses)	698,267	5,188	703,455	679,449	(24,006)
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Sources (Uses)</b>					
	(3,434,443)	(3,288,494)	(6,722,937)	1,348,434	8,071,371
Fund Balance, Beginning of Year	26,053,990	-	26,053,990	26,053,990	-
Fund Balance, End of Year	\$ 22,619,547	\$ (3,288,494)	\$ 19,331,053	\$ 27,402,424	\$ 8,071,371

Continued

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2014

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget To Actual</u>
<b>Recapitulation</b>					
Restricted Fund Balance					
Excess Surplus				\$ 1,606,783	
Excess Surplus Designated for Subsequent Year's Expenditures				2,961,311	
Capital Reserve				6,000,000	
Capital Reserve Designated for Subsequent Year's Expenditures				4,000,000	
Maintenance Reserve				3,000,000	
Committed Fund Balance					
Year End Encumbrances				1,078,256	
Assigned Fund Balance					
Designated for Subsequent Year's Expenditures				4,538,723	
Unassigned				<u>4,217,351</u>	
				27,402,424	
Reconciliation to Governmental Fund Statements (GAAP)					
Less: State Aid Payment Not Recognized on GAAP Basis				(12,023,364)	
Less: Extraordinary Aid Payment Not Recognized on GAAP Basis				<u>(1,278,705)</u>	
Fund Balance Per Governmental Funds (GAAP)				<u>\$ 14,100,355</u>	

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	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
<b>REVENUES</b>												
Local Sources												
Property Taxes	\$ 22,731,000	-	\$ 22,731,000	-	-	\$ 22,731,000	\$ 22,731,000	-	\$ 22,731,000	\$ 22,731,000	-	\$ 22,731,000
Tuition	175,000	-	175,000	-	-	175,000	175,000	-	311,057	25,103	-	336,160
Interest	100,000	-	100,000	-	-	100,000	100,000	-	906,421	-	-	906,421
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Local Sources</b>	<b>23,006,000</b>	<b>-</b>	<b>23,006,000</b>	<b>-</b>	<b>-</b>	<b>23,006,000</b>	<b>23,006,000</b>	<b>-</b>	<b>23,947,478</b>	<b>25,103</b>	<b>-</b>	<b>23,972,581</b>
State Sources												
Equalization Aid	100,550,671	-	100,550,671	-	-	100,550,671	100,550,671	-	100,550,671	100,550,671	-	100,550,671
Categorical Security Aid	3,169,418	-	3,169,418	-	-	3,169,418	3,169,418	-	3,169,418	3,169,418	-	3,169,418
Categorical Special Education Aid	4,804,436	-	4,804,436	-	-	4,804,436	4,804,436	-	4,804,436	4,804,436	-	4,804,436
Categorical Transportation Aid	1,265,855	-	1,265,855	-	-	1,265,855	1,265,855	-	1,265,855	1,265,855	-	1,265,855
Extrordinary Aid	-	-	-	-	-	-	-	-	-	-	-	-
Under the Act - Security Aid	11,099,173	-	11,099,173	-	-	11,099,173	11,099,173	-	11,099,173	11,099,173	-	11,099,173
Under the Act - Security Aid	423,687	-	423,687	-	-	423,687	423,687	-	423,687	423,687	-	423,687
Nonpublic Transportation Aid	-	-	-	-	-	-	-	-	-	-	-	-
On-behalf TPAF - NCGI Premium (Non-Budget)	-	-	-	-	-	-	-	-	-	-	-	-
On-behalf TPAF - Normal Cost (Non-Budget)	-	-	-	-	-	-	-	-	-	-	-	-
On-behalf TPAF - Post-Retirement Medical (Non-Budget)	-	-	-	-	-	-	-	-	-	-	-	-
On-behalf TPAF - Social Security Payments (Non-Budget)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total State Sources</b>	<b>121,222,240</b>	<b>-</b>	<b>121,222,240</b>	<b>-</b>	<b>-</b>	<b>121,222,240</b>	<b>121,222,240</b>	<b>-</b>	<b>121,222,240</b>	<b>121,222,240</b>	<b>-</b>	<b>121,222,240</b>
Federal Sources												
Medicaid Reimbursement	175,994	-	175,994	-	-	175,994	175,994	-	175,994	175,994	-	175,994
<b>Total Federal Sources</b>	<b>175,994</b>	<b>-</b>	<b>175,994</b>	<b>-</b>	<b>-</b>	<b>175,994</b>	<b>175,994</b>	<b>-</b>	<b>175,994</b>	<b>175,994</b>	<b>-</b>	<b>175,994</b>
<b>Total Revenues</b>	<b>144,405,234</b>	<b>-</b>	<b>144,405,234</b>	<b>-</b>	<b>-</b>	<b>144,405,234</b>	<b>144,405,234</b>	<b>-</b>	<b>144,405,234</b>	<b>156,438,956</b>	<b>-</b>	<b>156,438,956</b>
<b>EXPENDITURES</b>												
Current Expenditures												
Instruction - Regular Programs												
Salaries of Teachers	1,577,625	-	1,577,625	-	-	1,577,625	1,577,625	-	1,577,625	1,577,625	-	1,577,625
Preschool Kindergarten	11,779,348	-	11,779,348	-	-	11,779,348	11,779,348	-	11,779,348	11,779,348	-	11,779,348
Grades 1-8	140,000	-	140,000	-	-	140,000	140,000	-	140,000	140,000	-	140,000
Grades 9-12	495,000	-	495,000	-	-	495,000	495,000	-	495,000	495,000	-	495,000
Regular Programs - Home Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Teachers	140,000	-	140,000	-	-	140,000	140,000	-	140,000	140,000	-	140,000
Other Salaries for Instruction	64,260	-	64,260	-	-	64,260	64,260	-	64,260	64,260	-	64,260
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Salaries - Unidentified Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	1,370,111	-	1,370,111	-	-	1,370,111	1,370,111	-	1,370,111	1,370,111	-	1,370,111
Purchased Professional/Educational Services	27,550	-	27,550	-	-	27,550	27,550	-	27,550	27,550	-	27,550
Purchase Technical Services	10,000	-	10,000	-	-	10,000	10,000	-	10,000	10,000	-	10,000
Other Purchased Services	295,300	-	295,300	-	-	295,300	295,300	-	295,300	295,300	-	295,300
General Supplies	1,068,803	-	1,068,803	-	-	1,068,803	1,068,803	-	1,068,803	1,068,803	-	1,068,803
Textbooks	402,640	-	402,640	-	-	402,640	402,640	-	402,640	402,640	-	402,640
Miscellaneous Expenditures	68,850	-	68,850	-	-	68,850	68,850	-	68,850	68,850	-	68,850
<b>Total Regular Programs</b>	<b>1,578,304</b>	<b>-</b>	<b>1,578,304</b>	<b>-</b>	<b>-</b>	<b>1,578,304</b>	<b>1,578,304</b>	<b>-</b>	<b>1,578,304</b>	<b>1,608,709</b>	<b>-</b>	<b>1,608,709</b>
Instruction - Special Programs												
Salaries of Teachers	685,000	-	685,000	-	-	685,000	685,000	-	685,000	685,000	-	685,000
Preschool Kindergarten	140,000	-	140,000	-	-	140,000	140,000	-	140,000	140,000	-	140,000
Grades 1-8	495,000	-	495,000	-	-	495,000	495,000	-	495,000	495,000	-	495,000
Grades 9-12	-	-	-	-	-	-	-	-	-	-	-	-
Regular Programs - Home Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Teachers	140,000	-	140,000	-	-	140,000	140,000	-	140,000	140,000	-	140,000
Other Salaries for Instruction	64,260	-	64,260	-	-	64,260	64,260	-	64,260	64,260	-	64,260
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Salaries - Unidentified Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	1,370,111	-	1,370,111	-	-	1,370,111	1,370,111	-	1,370,111	1,370,111	-	1,370,111
Purchased Professional/Educational Services	27,550	-	27,550	-	-	27,550	27,550	-	27,550	27,550	-	27,550
Purchase Technical Services	10,000	-	10,000	-	-	10,000	10,000	-	10,000	10,000	-	10,000
Other Purchased Services	295,300	-	295,300	-	-	295,300	295,300	-	295,300	295,300	-	295,300
General Supplies	1,068,803	-	1,068,803	-	-	1,068,803	1,068,803	-	1,068,803	1,068,803	-	1,068,803
Textbooks	402,640	-	402,640	-	-	402,640	402,640	-	402,640	402,640	-	402,640
Miscellaneous Expenditures	68,850	-	68,850	-	-	68,850	68,850	-	68,850	68,850	-	68,850
<b>Total Special Programs</b>	<b>1,578,304</b>	<b>-</b>	<b>1,578,304</b>	<b>-</b>	<b>-</b>	<b>1,578,304</b>	<b>1,578,304</b>	<b>-</b>	<b>1,578,304</b>	<b>1,608,709</b>	<b>-</b>	<b>1,608,709</b>
<b>Total Expenditures</b>	<b>144,405,234</b>	<b>-</b>	<b>144,405,234</b>	<b>-</b>	<b>-</b>	<b>144,405,234</b>	<b>144,405,234</b>	<b>-</b>	<b>144,405,234</b>	<b>156,438,956</b>	<b>-</b>	<b>156,438,956</b>
<b>Total</b>	<b>121,222,240</b>	<b>-</b>	<b>121,222,240</b>	<b>-</b>	<b>-</b>	<b>121,222,240</b>	<b>121,222,240</b>	<b>-</b>	<b>121,222,240</b>	<b>139,231,423</b>	<b>-</b>	<b>139,231,423</b>
<b>Federal Sources</b>	<b>175,994</b>	<b>-</b>	<b>175,994</b>	<b>-</b>	<b>-</b>	<b>175,994</b>	<b>175,994</b>	<b>-</b>	<b>175,994</b>	<b>239,872</b>	<b>-</b>	<b>239,872</b>
<b>Total Federal Sources</b>	<b>175,994</b>	<b>-</b>	<b>175,994</b>	<b>-</b>	<b>-</b>	<b>175,994</b>	<b>175,994</b>	<b>-</b>	<b>175,994</b>	<b>239,872</b>	<b>-</b>	<b>239,872</b>
<b>Total Revenues</b>	<b>144,405,234</b>	<b>-</b>	<b>144,405,234</b>	<b>-</b>	<b>-</b>	<b>144,405,234</b>	<b>144,405,234</b>	<b>-</b>	<b>144,405,234</b>	<b>156,438,956</b>	<b>-</b>	<b>156,438,956</b>

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	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	Blended Resource Fund
<b>EXPENDITURES</b>												
<b>CURRENT EXPENDITURES</b>												
Special Education	-	-	-	-	-	-	-	-	-	-	-	-
Cognitive Impaired - Mild	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cognitive Impaired - Mild</b>	-	-	-	-	-	-	-	-	-	-	-	-
Learning and/or Language Disabilities												
Salaries of Teachers	\$ 1,655,563	\$ 1,655,563	\$ 14,060	\$ -	\$ 14,060	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ 60,000
Other Salaries for Instruction	546,230	546,230	(3,332)	-	(3,332)	-	-	-	-	-	-	-
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	500	500	-	-	-	-	-	-	-	-	-	-
Textbooks	7,200	7,200	(6,500)	-	(6,500)	-	-	-	-	-	-	-
Other Objects	1,000	1,000	-	-	-	-	-	-	-	-	-	-
<b>Total Learning and/or Language Disabilities</b>	<b>2,211,093</b>	<b>2,211,093</b>	<b>4,228</b>	<b>-</b>	<b>4,228</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>	<b>60,000</b>	<b>-</b>	<b>60,000</b>
Auditory Impairments												
Other Salaries for Instruction	-	-	-	\$ 60,000	\$ 60,000	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>	<b>60,000</b>	<b>-</b>	<b>60,000</b>
Behavioral Disabilities												
Salaries of Teachers	539,839	539,839	(83,400)	-	(83,400)	-	-	-	-	-	-	-
Other Salaries for Instruction	221,571	221,571	(4,754)	-	(4,754)	-	-	-	-	-	-	-
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	4,000	4,000	(4,000)	-	(4,000)	-	-	-	-	-	-	-
Textbooks	1,000	1,000	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>766,430</b>	<b>766,430</b>	<b>(91,154)</b>	<b>-</b>	<b>(91,154)</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>	<b>60,000</b>	<b>-</b>	<b>60,000</b>
Multiple Disabilities												
Salaries of Teachers	420,947	420,947	23,132	-	23,132	-	-	-	-	-	-	-
Other Salaries for Instruction	398,695	398,695	6,100	-	6,100	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Multiple Disabilities</b>	<b>819,642</b>	<b>819,642</b>	<b>29,232</b>	<b>-</b>	<b>29,232</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Resource Room/Resource Center												
Salaries of Teachers	2,705,700	2,705,700	(89,815)	-	(89,815)	-	-	-	-	-	-	-
Other Salaries for Instruction	333,083	333,083	32,756	-	32,756	-	-	-	-	-	-	-
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	10,000	10,000	(3,565)	-	(3,565)	-	-	-	-	-	-	-
Textbooks	1,000	1,000	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Resource Room/Resource Center</b>	<b>3,049,783</b>	<b>3,049,783</b>	<b>(61,629)</b>	<b>-</b>	<b>(61,629)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Visually Impaired												
Other Salaries for Instruction	-	-	1,054	-	1,054	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Visually Impaired</b>	<b>-</b>	<b>-</b>	<b>1,054</b>	<b>-</b>	<b>1,054</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Preschool Disabilities - Full - Time												
Salaries of Teachers	52,602	333,387	386,189	\$ 23,000	(100)	63,602	\$ 63,602	386,089	\$ 63,619	386,089	386,089	386,089
Other Salaries for Instruction	-	76,384	76,384	-	30,300	83,684	-	106,684	21,351	71,093	93,644	93,644
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Preschool Disabilities - Full - Time</b>	<b>52,602</b>	<b>409,871</b>	<b>462,573</b>	<b>23,000</b>	<b>30,200</b>	<b>63,602</b>	<b>63,602</b>	<b>492,773</b>	<b>84,970</b>	<b>479,267</b>	<b>479,267</b>	<b>479,267</b>
Autism												
Salaries of Teachers	-	195,006	195,006	-	52,800	247,806	-	247,806	247,806	-	247,806	247,806
Other Salaries for Instruction	-	35,290	35,290	-	13,102	48,392	-	48,392	48,392	-	48,392	48,392
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Autism</b>	<b>-</b>	<b>230,296</b>	<b>230,296</b>	<b>-</b>	<b>65,902</b>	<b>296,198</b>	<b>-</b>	<b>296,198</b>	<b>296,198</b>	<b>-</b>	<b>296,198</b>	<b>296,198</b>
Total Special Education	52,602	7,535,209	7,587,911	83,000	142,736	597,202	138,602	7,730,647	138,670	7,869,317	7,869,317	7,869,317

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Total Resource Fund	Total General Fund	Operating Fund	Budgeted Resource Fund	Total General Fund	Operating Fund	Budgeted Resource Fund	Total General Fund	Operating Fund	Budgeted Resource Fund	Total General Fund
<b>EXPENDITURES</b>												
<b>CURRENT EXPENDITURES (Continued)</b>												
Basic Skills Remedial	285,000	285,000	285,000	(1,000)	-	(1,000)	284,000	-	284,000	283,275	-	283,275
Purchased Professional/Educational Services	285,000	285,000	285,000	(1,000)	-	(1,000)	284,000	-	284,000	283,275	-	283,275
Total Basic Skills Remedial												
Bilingual Education												
Salaries of Teachers	6,995,122	6,995,122	6,995,122	(237,097)	\$	(237,097)	6,758,025	\$	6,758,025	6,678,779	\$	6,678,779
Other Salaries for Instruction	221,432	221,432	221,432	-	15,000	15,000	236,432	-	236,432	220,392	-	220,392
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Technical Serv. fees	1,500	1,500	1,500	-	(1,500)	(1,500)	38,210	-	38,210	37,554	-	37,554
Other Purchased Services	54,230	54,230	54,230	-	(16,040)	(16,040)	4,000	-	4,000	3,882	-	3,882
General Supplies	4,000	4,000	4,000	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Bilingual Education												
	7,276,304	7,276,304	7,276,304	(239,637)	(239,637)	(239,637)	7,046,667	-	7,046,667	6,940,587	-	6,940,587
School Sponsored Co-Curricular Activities												
Salaries	5,000	5,000	5,000	44,600	-	44,600	49,600	-	49,600	48,795	-	48,795
Other Purchased Services	17,151	17,151	17,151	-	(17,151)	(17,151)	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total School Sponsored Co-Curricular Activities												
	5,000	5,000	5,000	44,600	(17,151)	27,449	49,600	-	49,600	48,795	-	48,795
School Sponsored Athletics												
Salaries	666,674	666,674	666,674	(40,990)	-	(40,990)	619,684	-	619,684	618,019	-	618,019
Purchased Services	72,000	72,000	72,000	52,240	-	52,240	124,240	11,750	135,990	121,801	-	121,801
Supplies and Materials	166,472	166,472	166,472	(36,000)	(400)	(36,400)	130,072	4,600	134,672	133,726	4,007	137,733
Other Objects	35,550	35,550	35,550	-	-	-	17,250	-	17,250	14,462	-	14,462
Total School Sponsored Athletics												
	913,446	913,446	913,446	(24,750)	(400)	(25,150)	888,696	16,350	905,046	884,074	4,007	888,081
Other Instructional Programs - Instruction												
Salaries	-	-	-	-	7,099	7,099	-	7,099	7,099	-	7,099	7,099
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Instructional Programs												
	-	-	-	-	7,099	7,099	-	7,099	7,099	-	7,099	7,099
Before/After School Program												
Salaries	6,000	6,000	6,000	1,600	10,400	12,000	1,600	16,400	18,000	1,499	5,768	7,267
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
Total Before/After School Program												
	6,000	6,000	6,000	1,600	10,400	12,000	1,600	16,400	18,000	1,499	5,768	7,267
Total Instruction	2,834,352	46,135,168	48,969,520	181,990	1,194,951	1,376,941	3,016,342	47,330,119	50,346,461	2,959,422	46,847,273	49,806,695
Undistributed Expenditures - Instruction												
Tuition to Other LEAS within the State-Special	3,097,000	3,097,000	3,097,000	889,973	-	889,973	3,986,973	-	3,986,973	3,984,335	-	3,984,335
Tuition to County Voc. School District-Regular	786,000	786,000	786,000	(148,000)	-	(148,000)	638,000	-	638,000	635,995	-	635,995
Tuition to County Voc. School District-Special	-	-	-	-	-	-	-	-	-	-	-	-
Tuition to CSSD & Reg. Day Schools	769,230	769,230	769,230	(720,000)	-	(720,000)	49,230	-	49,230	46,107	-	46,107
Tuition to Priv. Sch. For the Disabled w/ State	3,899,127	3,899,127	3,899,127	(18,140)	-	(18,140)	3,880,987	-	3,880,987	3,876,913	-	3,876,913
Tuition to Private Sch. Disabled & Other LEAS-	-	-	-	-	-	-	-	-	-	-	-	-
Sp. OS, State Facilities	518,102	518,102	518,102	-	-	-	518,102	-	518,102	518,102	-	518,102
Tuition - Other	206,531	206,531	206,531	(99,000)	-	(99,000)	107,531	-	107,531	106,840	-	106,840
Total Undistributed Expenditures - Instruction	9,275,790	9,275,790	9,275,790	(93,167)	-	(93,167)	9,182,623	-	9,182,623	9,168,292	-	9,168,292

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	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	Blended Resource Fund
<b>EXPENDITURES</b>												
<b>CURRENT EXPENDITURES (Continued)</b>												
Attendance and Social Work												
Salaries	\$ 249,854	\$ 249,854	\$ -	\$ (12,900)	\$ -	\$ 136,934	\$ 136,934	\$ 136,934	\$ -	\$ 136,934	\$ -	\$ 136,934
Salaries of Family Support Teams	59,195	786,197	107,410	53,845	161,355	113,040	112,784	112,784	770,211	112,784	770,211	882,995
Salaries of Family Liaison/Comm Parent Inv Spec	-	-	-	1,500	1,500	-	257,844	257,844	-	257,844	-	257,844
Salaries of Family Support Teams	256,344	256,344	-	-	-	-	-	-	-	-	-	-
Salaries of Family Liaison/Comm Parent Inv Spec	-	-	-	(349)	(349)	1,150	1,150	1,150	785	785	785	785
Salaries of Family Support Teams	8,697	8,697	-	(1,200)	(1,200)	7,497	7,497	7,497	6,894	6,894	6,894	6,894
Salaries of Family Liaison/Comm Parent Inv Spec	3,800	3,800	-	(1,539)	(1,539)	1,470	1,470	1,470	1,470	1,470	1,470	1,470
Salaries of Family Support Teams	574,070	574,070	1,205,572	(58,753)	46,775	837,082	837,082	837,082	775,476	775,476	775,476	1,265,957
Salaries of Family Liaison/Comm Parent Inv Spec	-	-	-	195,530	-	-	-	-	-	-	-	-
Salaries of Family Support Teams	1,245,315	1,245,315	3,000	3,000	1,186,331	1,186,331	1,186,331	1,186,331	2,345	1,143,013	1,143,013	1,143,338
Salaries of Family Liaison/Comm Parent Inv Spec	1,126,411	1,126,411	148,785	981	148,785	1,275,196	1,275,196	1,275,196	150,901	1,141,366	1,141,366	1,141,366
Salaries of Family Support Teams	155,364	155,364	300	300	156,345	156,345	156,345	156,345	522	150,901	150,901	150,901
Salaries of Family Liaison/Comm Parent Inv Spec	1,050	1,050	-	-	-	-	-	-	-	-	-	-
Salaries of Family Support Teams	204	204	-	-	-	204	204	204	-	-	-	-
Salaries of Family Liaison/Comm Parent Inv Spec	156,618	156,618	2,538,394	147,793	239,136	304,299	2,473,131	2,473,131	297,158	2,285,877	2,285,877	2,552,235
Salaries of Family Support Teams	451,438	451,438	(57,474)	(57,474)	393,964	393,964	393,964	393,964	393,377	393,377	393,377	393,377
Salaries of Family Liaison/Comm Parent Inv Spec	4,000	4,000	-	-	-	4,000	4,000	4,000	3,979	3,979	3,979	3,979
Salaries of Family Support Teams	2,050	2,050	(50)	(50)	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Salaries of Family Liaison/Comm Parent Inv Spec	457,488	457,488	(57,524)	(57,524)	399,964	399,964	399,964	399,964	399,256	399,256	399,256	399,256
Salaries of Family Support Teams	114,720	1,174,818	281,105	14,500	(16,100)	129,220	1,164,056	1,164,056	127,823	1,153,172	1,153,172	1,279,993
Salaries of Family Liaison/Comm Parent Inv Spec	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Family Support Teams	115,922	1,180	1,800	(26,000)	(519)	89,932	1,281	89,932	88,434	88,434	88,434	88,434
Salaries of Family Liaison/Comm Parent Inv Spec	41,699	4,123	45,754	(39,100)	(1,475)	2,569	2,650	2,650	1,151	1,151	1,151	1,151
Salaries of Family Support Teams	272,261	1,461,848	1,734,109	(50,680)	(79,456)	221,651	1,432,932	1,432,932	216,255	1,396,616	1,396,616	1,612,871
Salaries of Family Liaison/Comm Parent Inv Spec	1,845,536	1,845,536	(32,030)	(32,030)	1,813,506	1,813,506	1,813,506	1,813,506	1,811,009	1,811,009	1,811,009	1,811,009
Salaries of Family Support Teams	247,937	247,937	1,000	1,000	248,937	248,937	248,937	248,937	248,650	248,650	248,650	248,650
Salaries of Family Liaison/Comm Parent Inv Spec	325,682	325,682	541,856	541,856	367,538	867,338	867,338	867,338	852,657	852,657	852,657	852,657
Salaries of Family Support Teams	24,700	24,700	-	-	-	24,700	24,700	24,700	24,700	24,700	24,700	24,700
Salaries of Family Liaison/Comm Parent Inv Spec	2,000	2,000	-	-	-	2,000	2,000	2,000	1,844	1,844	1,844	1,844
Salaries of Family Support Teams	1,000	1,000	-	-	-	1,000	1,000	1,000	946	946	946	946
Salaries of Family Liaison/Comm Parent Inv Spec	2,464,467	2,464,467	(28,856)	(28,856)	2,435,611	2,435,611	2,435,611	2,435,611	2,435,611	2,435,611	2,435,611	2,435,611
Salaries of Family Support Teams	1,058,910	1,058,910	1,284	1,284	1,040,170	1,040,170	1,040,170	1,040,170	1,039,474	1,039,474	1,039,474	1,039,474
Salaries of Family Liaison/Comm Parent Inv Spec	431,204	431,204	(30,000)	(30,000)	401,204	401,204	401,204	401,204	420,955	420,955	420,955	420,955
Salaries of Family Support Teams	41,649	41,649	(9,681)	(9,681)	33,604	33,604	33,604	33,604	3,300	3,300	3,300	3,300
Salaries of Family Liaison/Comm Parent Inv Spec	12,500	12,500	344	344	12,844	12,844	12,844	12,844	12,844	12,844	12,844	12,844
Salaries of Family Support Teams	77,711	77,711	26,000	26,000	103,711	103,711	103,711	103,711	94,475	94,475	94,475	94,475
Salaries of Family Liaison/Comm Parent Inv Spec	64,344	64,344	(1,098)	(1,098)	63,246	63,246	63,246	63,246	62,344	62,344	62,344	62,344
Salaries of Family Support Teams	13,694	13,694	1,500	1,500	13,694	13,694	13,694	13,694	12,925	12,925	12,925	12,925
Salaries of Family Liaison/Comm Parent Inv Spec	1,653,512	1,653,512	(51,095)	(51,095)	1,602,417	1,602,417	1,602,417	1,602,417	1,602,417	1,602,417	1,602,417	1,602,417
Salaries of Family Support Teams	3,317,400	3,317,400	17,120	17,120	3,334,520	3,334,520	3,334,520	3,334,520	3,334,520	3,334,520	3,334,520	3,334,520

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	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
<b>EXPENDITURES</b>												
<b>CURRENT EXPENDITURES (Continued)</b>												
Educational Media/School Library												
Salaries		\$ 861,682	\$ 861,682		\$ (17,387)	\$ (17,387)		\$ 844,295	\$ 844,295		\$ 735,790	\$ 735,790
Salaries of Supervisors of Instruction		84,935	84,935		2,000	2,000		86,935	86,935		86,182	86,182
Purchased Professional - Educational Services		6,750	6,750		(4,000)	(4,000)		2,750	2,750		1,000	1,000
Other Purchased Professional and Technical Services		13,240	13,240		(13,240)	(13,240)						
Supplies and Materials		45,815	45,815		(8,736)	(8,736)		37,079	37,079		34,320	34,320
Other Objects		2,500	2,500		(500)	(500)		2,000	2,000		1,598	1,598
Total Educational Media/School Library		1,014,922	1,014,922		(41,863)	(41,863)		973,059	973,059		858,900	858,900
Instructional Staff Training Services												
Salaries of Supervisors of Instruction		205,026	205,026		(48,495)	(48,495)		156,531	156,531		156,424	156,424
Purchased Professional - Educational Services		41,197	41,197		(15,000)	(15,000)		26,197	26,197		19,167	19,167
Other Purchased Professional and Technical Services		12,000	12,000		5,396	5,396		17,396	17,396		4,249	4,249
Supplies and Materials		25,000	25,000		(20,500)	(20,500)		4,500	4,500		3,967	3,967
Other Objects												
Total Instructional Staff Training Services		246,223	246,223		(68,495)	(68,495)		187,728	187,728		174,601	174,601
Support Services - General Administration												
Audit Fees		401,940	401,940		7,600	7,600		409,540	409,540		404,681	404,681
Legal Services		75,000	75,000					75,000	75,000		73,600	73,600
Other Purchased Professional Services		550,000	550,000		43,500	43,500		593,500	593,500		586,729	586,729
Purchased Technical Services		12,800	12,800		(1,761)	(1,761)		11,039	11,039		2,160	2,160
Communications/Telephone		698,736	698,736		43,000	43,000		741,736	741,736		727,409	727,409
BOE Other Purchased Services		35,000	35,000					35,000	35,000		10,162	10,162
Miscellaneous Purchased Services		63,922	63,922		7,720	7,720		71,642	71,642		21,314	21,314
Judgments Against the School District		105,000	105,000		(43,500)	(43,500)		61,500	61,500		62,500	62,500
Miscellaneous Expenditures		68,444	68,444		(11,239)	(11,239)		57,205	57,205		47,883	47,883
BOE Membership Dues and Fees												
Total Support Services - General Administration		2,091,329	2,091,329		45,320	45,320		2,136,649	2,136,649		2,057,945	2,057,945
Support Services School Administration												
Salaries of Supervisors of Instruction		119,800	119,800		(3,800)	(3,800)		117,000	117,000		116,510	116,510
Salaries of Secretaries and Clerical Assistants		113,681	113,681		13,900	13,900		127,581	127,581		127,404	127,404
Salaries of Other Professional Staff		1,000	1,000					1,000	1,000			
Other Salaries		2,500	2,500		(1,100)	(1,100)		1,400	1,400			
Purchased Professional and Technical Services		12,016	12,016		(1,920)	(1,920)		10,096	10,096		9,837	9,837
Other Purchased Services		18,160	18,160		9,000	9,000		27,160	27,160		25,614	25,614
Supplies and Materials		3,922	3,922		(420)	(420)		3,502	3,502		1,000	1,000
Other Objects		267,179	267,179		17,530	17,530		284,709	284,709		280,374	280,374
Total Support Services School Administration		1,895,840	1,895,840		(60,020)	(60,020)		1,835,820	1,835,820		1,831,737	1,831,737
Central Services												
Salaries		87,249	87,249		8,860	8,860		96,109	96,109		95,669	95,669
Purchased Technical Services		164,023	164,023		13,975	13,975		177,998	177,998		166,827	166,827
Supplies and Materials		9,178	9,178		12,285	12,285		21,463	21,463		6,850	6,850
Miscellaneous Expenditures		62,118	62,118					62,118	62,118		2,682	2,682
Total Central Services		2,205,190	2,205,190		(21,900)	(21,900)		2,183,290	2,183,290		2,162,779	2,162,779
Admin. Info. Technology												
Salaries		995,112	995,112		62,600	62,600		997,712	997,712		997,219	997,219
Purchased Technical Services		118,086	118,086		(16,813)	(16,813)		101,273	101,273		101,088	101,088
Other Purchased Services		241,912	241,912		273,688	273,688		515,600	515,600		268,747	268,747
Supplies and Materials		89,445	89,445		(1,820)	(1,820)		87,625	87,625		87,353	87,353
Total Admin. Info. Technology		1,344,555	1,344,555		317,875	317,875		1,702,430	1,702,430		1,454,407	1,454,407
Required Maintenance for School Facilities												
Salaries		867,186	867,186		(31,600)	(31,600)		835,586	835,586		835,221	835,221
Cleaning, Repair and Maintenance Service		1,461,665	1,461,665		1,147,500	1,147,500		2,609,165	2,609,165		1,724,282	1,724,282
Supplies and Materials		415,000	415,000		(35,000)	(35,000)		380,000	380,000		356,715	356,715
Total Required Maintenance for School Facilities		2,443,851	2,443,851		1,081,900	1,081,900		3,501,751	3,501,751		2,916,218	2,916,218

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Original Budget		Budget Transfer		Final Budget		Actual		Total General Fund
	Operating Fund	Total General Fund	Operating Fund	Total General Fund	Operating Fund	Total General Fund	Operating Fund	Total General Fund	
<b>EXPENDITURES</b>									
<b>Current Expenditures (Continued)</b>									
Custodial Services									
Salaries	\$ 4,877,181	\$ 4,877,181	\$ 351,500	\$ 351,500	\$ 5,228,681	\$ 5,228,681	\$ 5,217,106	\$ 5,217,106	
Salaries of Non-Instructional Aides	203,865	203,865	2,000	2,000	207,865	207,865	206,977	206,977	
Purchased Professional and Technical Services	604,161	604,161	(72,000)	(72,000)	532,161	532,161	523,940	523,940	
Travel	891	891	(1,000)	(1,000)	(99)	(99)	71,829	71,829	
Travel of Bkts. Oth. Trans. Lease Fur. Autom	14,000	14,000	1,000	1,000	15,000	15,000	4,887	4,887	
Other Purchased Property Services	242,000	242,000	(19,000)	(19,000)	223,000	223,000	222,018	222,018	
Insurance	710,000	710,000	36,000	36,000	746,000	746,000	711,761	711,761	
Miscellaneous Purchased Services	891	891	(6,900)	(6,900)	494,000	494,000	477,974	477,974	
General Supplies	500,950	500,950	1,188,771	1,188,771	1,689,721	1,689,721	1,066,498	1,066,498	
Energy (Electricity)	1,188,771	1,188,771	(141,200)	(141,200)	1,047,571	1,047,571	1,046,498	1,046,498	
Energy (Gas)	1,177,538	1,177,538	33,919	33,919	1,211,457	1,211,457	1,210,559	1,210,559	
Gas (Students)			33,919	33,919			32,359	32,359	
Other Objects	6,834	6,834	6,900	6,900	12,834	12,834	12,016	12,016	
Total Custodial Services	10,399,826	10,399,826	69,900	69,900	10,469,726	10,469,726	10,191,234	10,191,234	
Care and Upkeep of Grounds									
Salaries	285,550	285,550	(44,000)	(44,000)	241,550	241,550	238,616	238,616	
Total Care and Upkeep of Grounds	285,550	285,550	(44,000)	(44,000)	241,550	241,550	238,616	238,616	
Security									
Salaries	200,000	1,521,901	384,200	416,531	584,200	1,938,432	583,304	1,355,610	
Purchased Professional and Technical Services	1,500	1,500	(1,500)	(1,500)			9,502	9,502	
General Supplies	250	250	14,400	14,400			204	204	
Total Security	201,500	1,523,651	397,100	429,431	598,600	1,953,832	592,807	1,365,314	
Student Transportation Services									
Salaries of Non-Instructional Aides	1,049,905	1,049,905	522,200	522,200	1,572,105	1,572,105	1,570,993	1,570,993	
Salaries for Pupil Trans.(Bk. Home & School)Bkz	492,859	492,859	7,000	7,000	499,859	499,859	498,769	498,769	
Salaries for Pupil Trans.(Bk. Home & School)Sp.Ed.									
Salaries for Pupil Trans.(Other than Bk. Home&Sch)									
Salaries for Pupil Trans (Bk. Home & Sch) Non-Pub.									
Management Fee - ESC & CTSA Trans. Program	46,920	46,920	100,400	100,400	147,320	147,320	147,320	147,320	
Cleaning Repair & Maint. Services	195,000	195,000	195,000	195,000	390,000	390,000	390,000	390,000	
Contracted Services (Other than Sch.) Vendors	68,088	68,088	(3,500)	(3,500)	64,588	64,588	64,588	64,588	
Contracted Services (Other than Between									
Home and School) - Vendors	205,864	109,700	(64,700)	(64,700)	141,100	141,100	134,843	134,843	
Contracted Services (Sp. Ed. Students) Vendors	751,000	315,564	(64,700)	(64,700)	686,300	686,300	686,300	686,300	
Contracted Serv.(Ret. Student) ESC & CTSA	169,376	169,376	(25,000)	(25,000)	144,376	144,376	144,000	144,000	
Contracted Serv.(Sp. Ed. Student) ESC & CTSA	869,000	869,000	(148,700)	(148,700)	720,300	720,300	692,625	692,625	
Contracted Services - Aid in Lieu Pupil NonPub Sch	160,000	160,000			160,000	160,000	142,884	142,884	
Miscellaneous Purchased Services Transportation	8,248	8,248			8,248	8,248	1,832	1,832	
Supplies and Materials	245,867	245,867	83,800	83,800	329,667	329,667	322,638	322,638	
Other Objects	2,514	2,514	3,000	3,000	12,514	12,514	9,878	9,878	
Total Student Transportation Services	4,269,641	109,700	471,000	443,921	4,740,641	4,833,262	4,620,917	4,688,884	
Other Support Services									
Salaries									
Unfunded Professional Services									
Purchased Professional Services									
Miscellaneous Purchased Services									
Supplies and Materials									
Miscellaneous Expenditures									
Total Other Support Services									
Unfunded Benefits - Employee Benefits									
Social Security	1,099,000	1,965,700	10,800	(16,308)	1,109,800	839,532	1,095,641	800,311	
Other Retirement Contributions - PERS	2,078,917	2,078,917	775,800	775,800	2,854,717	2,854,717	2,712,911	2,712,911	
Unemployment Compensation	731,987	731,987	(451,000)	(451,000)	280,987	280,987	280,000	280,000	
Health Benefits	1,035,500	1,035,500	187,000	187,000	1,222,500	1,222,500	1,071,788	1,071,788	
Tuition Reimbursement	5,330,920	20,707,789	(1,716,381)	(2,836,575)	3,614,539	17,871,214	3,898,242	17,654,833	
Other Employee Benefits	150,000	150,000	39,400	39,400	179,400	179,400	173,327	173,327	
Total Unfunded Benefits	10,426,324	16,243,569	(1,173,381)	(1,147,362)	9,252,943	15,096,207	9,231,299	14,538,222	
On-behalf TPAP Pension System Payments - NCCI (Non-Budget)									
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 Unfunded Expenditures	49,385,374	29,866,165	1,518,625	(633,487)	50,903,999	28,232,678	38,729,957	26,981,839	
Total Current Expenditures	92,219,726	75,201,333	1,709,616	361,464	55,920,341	75,562,707	61,742,379	73,829,112	
Total Unallocated Benefits									
On-behalf TPAP Pension System Payments - NCCI (Non-Budget)									
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 Benefits									
Total Unfunded Expenditures									
Total Current Expenditures									

PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Original Budget		Budget Transfer		Final Budget		Actual		Total General Fund	Total General Fund	Total General Fund
	Operating Fund	Capital Resource Fund	Operating Fund	Capital Resource Fund	Operating Fund	Capital Resource Fund	Operating Fund	Capital Resource Fund			
<b>CAPITAL OUTLAY</b>											
Equipment	\$ 30,000	\$ 30,000	\$ -	\$ 20,119	\$ 30,119	\$ -	\$ 40,733	\$ -	\$ 40,733	\$ -	\$ 40,733
Regular Programs - Instruction	30,000	30,000	-	37,531	37,531	-	67,433	-	67,433	-	67,433
Grades 6-8	15,000	15,000	-	(5,415)	713,927	-	9,579	-	728,927	-	728,927
Grades 9-12	-	-	-	-	-	-	-	-	-	-	-
Undistributed Expenditures	-	-	-	-	-	-	-	-	-	-	-
Bilingual	-	-	-	-	-	-	-	-	-	-	-
School Sponsored Activities - Instruction	-	-	-	-	-	-	-	-	-	-	-
Lending and/or Language Disabilities	-	-	-	-	-	-	-	-	-	-	-
Support Serv. - Students - Special	-	-	-	-	-	-	-	-	-	-	-
Support Serv. - Instructional Staff	-	-	-	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-	-	-
Custodial Services	-	-	-	-	-	-	-	-	-	-	-
Central Services	-	-	-	-	-	-	-	-	-	-	-
Understand. - Instruction	52,500	52,500	(31,380)	-	21,120	-	12,120	-	12,120	-	12,120
Understand. - Instructional Staff	8,500	8,500	-	-	8,500	-	4,200	-	4,200	-	4,200
Understand. - School Administration	179,000	179,000	2,285	-	22,000	-	18,331	-	20,616	-	20,616
Understand. - Custodial Services	-	-	-	-	-	-	70,428	-	70,428	-	70,428
Understand. - Admin into Tech.	18,000	18,000	17,325	-	35,325	-	-	-	35,325	-	35,325
Total Equipment	258,000	258,000	1,389,923	54,510	1,447,923	129,319	1,176,439	120,040	1,296,469	-	1,296,469
Facilities Acquisition and Construction Services											
Architectural/Engineering Services	831,000	831,000	(26,980)	-	804,020	-	255,784	-	255,784	-	255,784
Construction Services	3,338,976	3,338,976	756,564	-	4,095,540	-	2,833,843	-	2,833,843	-	2,833,843
Lease Purchase Agreement - Principal	-	-	-	-	-	-	-	-	-	-	-
Total Facilities Acquis. and Const. Services	4,169,976	4,169,976	729,584	-	4,899,560	-	3,089,627	-	3,089,627	-	3,089,627
Total Capital Outlay	4,427,976	4,427,976	1,919,507	54,510	1,974,017	129,319	4,266,036	120,040	4,386,096	-	4,386,096
Special Schools											
Summer School - Instruction	-	116,900	-	84,026	84,026	-	-	-	134,636	-	134,636
Summer School - Support Services	-	-	-	-	-	-	-	-	-	-	-
Total Special Schools	-	116,900	-	84,026	84,026	-	-	-	134,636	-	134,636
Transfer to Charter Schools	16,497,989	-	(828,440)	-	(828,440)	-	15,670,549	-	15,670,549	-	15,670,549
Total General Fund	73,144,711	75,393,233	2,793,682	590,000	3,293,682	75,899,233	81,846,163	74,085,788	153,769,951	-	153,769,951
Excess (Deficiency) of Revenues Over (Under) Expenditures	71,260,323	(75,993,233)	(2,793,682)	(590,000)	(3,293,682)	(75,899,233)	(74,752,773)	(74,083,788)	668,985	-	668,985
Other Financing Sources (Uses)											
Transfer In - WSR General Fund	-	74,143,233	-	494,812	494,812	74,638,045	74,638,045	72,852,606	72,852,606	-	72,852,606
Transfer In - WSR Special Revenue Fund	-	1,250,000	-	5,188	5,188	1,255,188	1,255,188	1,231,182	1,231,182	-	1,231,182
Transfer Out - Special Revenue Fund-Pre-school Program	(551,733)	-	(551,733)	-	(551,733)	-	(551,733)	-	(551,733)	-	(551,733)
Transfer Out - Contribution to School Based Budgets	(74,143,233)	-	(494,812)	-	(494,812)	-	(74,638,045)	-	(72,852,606)	-	(72,852,606)
Total Other Financing Sources (Uses)	(74,694,966)	75,393,233	(494,812)	500,000	5,188	75,899,233	(73,404,339)	74,085,788	679,469	-	679,469
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	(3,434,443)	-	(3,288,694)	-	(3,288,694)	(6,722,977)	1,248,434	-	1,348,434	-	1,348,434
Fund Balance, Beginning of Year	26,053,990	-	-	-	-	26,053,990	26,053,990	26,053,990	26,053,990	-	26,053,990
Fund Balance, End of Year	22,619,547	-	(3,288,694)	-	(3,288,694)	19,331,053	27,402,424	-	27,402,424	-	27,402,424

**PLAINFIELD BOARD OF EDUCATION  
BUDGETARY COMPARISON SCHEDULE  
SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
<b>REVENUES</b>					
Intergovernmental					
State	\$ 21,726,920	\$ 1,543,293	\$ 23,270,213	\$ 22,146,556	\$ (1,123,657)
Federal	4,189,804	4,077,090	8,266,894	6,298,159	(1,968,735)
Local Sources					
Miscellaneous	-	65,716	65,716	37,412	(28,304)
Total Revenues	<u>25,916,724</u>	<u>5,686,099</u>	<u>31,602,823</u>	<u>28,482,127</u>	<u>(3,120,696)</u>
<b>EXPENDITURES</b>					
Instruction					
Salaries of Teachers	1,356,596	(814,606)	541,990	420,728	121,262
Other Salaries for Instruction	27,971	119,665	147,636	137,677	9,959
Other Salaries		195,292	195,292	171,784	23,508
Purchased Professional/Educational Services		72,185	72,185	37,753	34,432
Purchased Professional & Technical Services		44,173	44,173	38,301	5,872
Tuition	1,655,849	122,212	1,778,061	1,407,293	370,768
Other Purchased Services	1,125	87,141	88,266	66,905	21,361
General Supplies	2,000	1,215,496	1,217,496	803,326	414,170
Textbooks	30,807	(16,765)	14,042	8,190	5,852
Other Objects	2,000	19,976	21,976	15,955	6,021
Total Instruction	<u>3,076,348</u>	<u>1,044,769</u>	<u>4,121,117</u>	<u>3,107,912</u>	<u>1,013,205</u>
Support Services					
Salaries of Teachers		320,801	320,801	261,969	58,832
Salaries of Supervisors of Instruction	139,526	29,235	168,761	139,230	29,531
Salaries of Principals/Asst Principals/Directors	126,898	1,534	128,432	126,850	1,582
Salaries of Other Professional Staff	842,104	1,476,363	2,318,467	2,224,756	93,711
Salaries of Secretarial and Clerical Asst.	245,405	65,393	310,798	291,671	19,127
Other Salaries for Instruction		44,315	44,315	5,250	39,065
Other Salaries	115,821	420,070	535,891	509,565	26,326
Salaries of Community Parent Involvement Spec.	102,088	46,283	148,371	148,351	20
Salaries of Master Teachers	425,168	(26,651)	398,517	398,433	84
Personal Services - Employee Benefits	529,264	485,860	1,015,124	980,665	34,459
Other Purchased Professional/Educational Services	15,000	19,599	34,599	31,178	3,421
Purchased Professional/Educational Services	18,525,393	502,497	19,027,890	18,539,034	488,856
Purchased Professional & Technical Services	30,000	39,455	69,455	67,977	1,478
Other Purchased Professional Services		25,152	25,152	12,797	12,355
Cleaning, Repair and Maintenance Services	5,000	-	5,000	1,840	3,160
Rentals	25,000	462	25,462	22,065	3,397
Travel	17,000	20,806	37,806	4,232	33,574
Other Purchased Services		440,515	440,515	369,815	70,700
Supplies and Materials	438,709	299,679	738,388	509,205	229,183
Other Objects	5,000	38,190	43,190	30,054	13,136
Total Support Services	<u>21,587,376</u>	<u>4,249,558</u>	<u>25,836,934</u>	<u>24,674,937</u>	<u>1,161,997</u>
Facilities Acquisition and Construction					
Instructional Equipment	3,000	50,690	53,690	19,829	33,861
Noninstructional Equipment	-	-	-	-	-
Total Facilities Acq. & Construction	<u>3,000</u>	<u>50,690</u>	<u>53,690</u>	<u>19,829</u>	<u>33,861</u>
Transfer to Charter Schools	-	-	-	-	-
Total Expenditures	<u>24,666,724</u>	<u>5,345,017</u>	<u>30,011,741</u>	<u>27,802,678</u>	<u>2,209,063</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	<u>1,250,000</u>	<u>341,082</u>	<u>1,591,082</u>	<u>679,449</u>	<u>(911,633)</u>
Other Financing Sources (Uses)					
Transfer from General Fund		-		551,733	551,733
Transfer Out - Contribution to School-Based Budgets	(1,250,000)	(341,082)	(1,591,082)	(1,231,182)	359,900
Total Other Financing Sources (Uses)	<u>(1,250,000)</u>	<u>(341,082)</u>	<u>(1,591,082)</u>	<u>(679,449)</u>	<u>911,633</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, 2014**

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>
<b>Sources/inflows of resources</b>		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedules (Exhibits C-1, C-2)	\$ 156,438,936	\$ 28,482,127
Difference - budget to GAAP:		
State Aid payments recognized for GAAP statements, not recognized for budgetary purposes (2012-2013)	12,802,961	1,988,075
State Aid payments recognized for budgetary purposes, not recognized for GAAP purposes (2013-2014)	(13,302,069)	(2,028,036)
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Encumbrances, June 30, 2014		(226,879)
Encumbrances, June 30, 2013	-	<u>831,175</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 155,939,828</u>	<u>\$ 29,046,462</u>
<b>Uses/outflows of resources</b>		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedules ( Exhibit C-1, C-2)	\$ 155,769,951	\$ 27,802,678
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, 2014		(226,879)
Encumbrances, June 30, 2013	-	<u>831,175</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 155,769,951</u>	<u>\$ 28,406,974</u>

**SCHOOL LEVEL SCHEDULES**

**(General Fund)**

**PLAINFIELD BOARD OF EDUCATION  
GENERAL FUND  
COMBINING BALANCE SHEET  
AS OF JUNE 30, 2014**

	<u>Operating Fund</u>	<u>Blended Resource Fund</u>	<u>Total General Fund</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 15,767,133	\$ 4,056,865	\$ 19,823,998
Due from Other Funds	798,640		798,640
Receivables			
Intergovernmental	251,379		251,379
Other	349,371	-	349,371
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 17,166,523</u>	<u>\$ 4,056,865</u>	<u>\$ 21,223,388</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts Payable	\$ 1,119,899	\$ 435,903	\$ 1,555,802
Accrued Salaries and Wages	975,098	3,620,962	4,596,060
Claims Payable	971,171	-	971,171
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>3,066,168</u>	<u>4,056,865</u>	<u>7,123,033</u>
<b>Fund Balances</b>			
<b>Restricted</b>			
Excess Surplus	1,606,783		1,606,783
Excess Surplus - Designated for Subsequent Years' Expenditures	2,961,311		2,961,311
Capital Reserve	6,000,000		6,000,000
Capital Reserve - Designated for Subsequent Years' Expenditures	4,000,000		4,000,000
Maintenance Reserve	3,000,000		3,000,000
<b>Committed</b>			
Year End Encumbrances	1,078,256		1,078,256
<b>Assigned</b>			
Designated for Subsequent Years' Expenditures	4,538,723		4,538,723
Unassigned	(9,084,718)	-	(9,084,718)
	<hr/>	<hr/>	<hr/>
Total Fund Balances	<u>14,100,355</u>	<u>-</u>	<u>14,100,355</u>
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$ 17,166,523</u>	<u>\$ 4,056,865</u>	<u>\$ 21,223,388</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Districtwide

<b>Resources</b>	<b>Resource Amount</b>	<b>% of Total Resources</b>	<b>Total Expenditures % of Total Resources</b>	<b>Total/Surplus Carryover % of Total Resources</b>
General Fund Contribution	\$ 74,638,045		\$ 72,852,606	\$ 1,785,439
General Fund Reserve for Encumbrance at June 30, 2013	-		-	-
	<u>74,638,045</u>		<u>72,852,606</u>	<u>1,785,439</u>
 Combined General Fund Contribution	 <u>74,638,045</u>	 98.35%	 <u>72,852,606</u>	 <u>1,785,439</u>
 Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	<u>1,218,715</u>		<u>1,195,832</u>	<u>22,883</u>
	<u>1,218,715</u>	1.61%	<u>1,195,832</u>	<u>22,883</u>
 Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	 <u>11,473</u>		 <u>11,120</u>	 <u>353</u>
	<u>11,473</u>	0.02%	<u>11,120</u>	<u>353</u>
 Title III of NCLB: <i>Grants for English Language Acquis &amp; Lang Enhanc</i>	 <u>25,000</u>		 <u>24,230</u>	 <u>770</u>
	<u>25,000</u>	0.03%	<u>24,230</u>	<u>770</u>
 Restricted Federal Resources Total	 <u>1,255,188</u>	 1.65%	 <u>1,231,182</u>	 <u>24,006</u>
 Totals	 <u>\$ 75,893,233</u>	 100.00%	 <u>\$ 74,083,788</u>	 <u>\$ 1,809,445</u>

**PLAINFIELD BOARD OF EDUCATION**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Barlow School

<b>Resources</b>	<b>Resource Amount</b>	<b>% of Total Resources</b>	<b>Total Expenditures % of Total Resources</b>	<b>Total/Surplus Carryover % of Total Resources</b>
General Fund Contribution	\$ 3,334,998		\$ 3,310,083	\$ 24,915
General Fund Reserve for Encumbrance at June 30, 2013	-		-	-
	<u>3,334,998</u>		<u>3,310,083</u>	<u>24,915</u>
Combined General Fund Contribution	<u>3,334,998</u>	96.68%	<u>3,310,083</u>	<u>24,915</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	<u>111,000</u>		<u>110,171</u>	<u>829</u>
	<u>111,000</u>	3.22%	<u>110,171</u>	<u>829</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	<u>1,147</u>		<u>1,138</u>	<u>9</u>
	<u>1,147</u>	0.03%	<u>1,138</u>	<u>9</u>
Title III of NCLB: <i>Grants for English Language Acquis &amp; Lang Enhanc</i>	<u>2,500</u>		<u>2,481</u>	<u>19</u>
	<u>2,500</u>	0.07%	<u>2,481</u>	<u>19</u>
Restricted Federal Resources Total	<u>114,647</u>	3.32%	<u>113,790</u>	<u>857</u>
Totals	<u>\$ 3,449,645</u>	100.00%	<u>\$ 3,423,873</u>	<u>\$ 25,772</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Cedarbrook School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 6,007,743		\$ 5,620,821	\$ 386,922
General Fund Reserve for Encumbrance at June 30, 2013	-		-	-
	<u>6,007,743</u>		<u>5,620,821</u>	<u>386,922</u>
Combined General Fund Contribution	<u>6,007,743</u>	99.94%	<u>5,620,821</u>	<u>386,922</u>
Restricted Federal Resources				
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	<u>1,147</u>		<u>1,073</u>	<u>74</u>
	<u>1,147</u>	0.02%	<u>1,073</u>	<u>74</u>
Title III of NCLB: <i>Grants for English Language Acquis &amp; Lang Enhanc</i>	<u>2,500</u>		<u>2,339</u>	<u>161</u>
	<u>2,500</u>	0.04%	<u>2,339</u>	<u>161</u>
Restricted Federal Resources Total	<u>3,647</u>	0.06%	<u>3,412</u>	<u>235</u>
Totals	<u>\$ 6,011,390</u>	100.00%	<u>\$ 5,624,233</u>	<u>\$ 387,157</u>

**PLAINFIELD BOARD OF EDUCATION**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Clinton School

<b>Resources</b>	<b>Resource Amount</b>	<b>% of Total Resources</b>	<b>Total Expenditures % of Total Resources</b>	<b>Total/Surplus Carryover % of Total Resources</b>
General Fund Contribution	\$ 4,428,931		\$ 4,413,530	\$ 15,401
General Fund Reserve for Encumbrance at June 30, 2013	-		-	-
	<u>4,428,931</u>		<u>4,413,530</u>	<u>15,401</u>
Combined General Fund Contribution	<u>4,428,931</u>	97.71%	<u>4,413,530</u>	<u>15,401</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	100,000		99,652	348
	<u>100,000</u>	2.21%	<u>99,652</u>	<u>348</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	1,147		1,143	4
	<u>1,147</u>	0.03%	<u>1,143</u>	<u>4</u>
Title III of NCLB: <i>Grants for English Language Acquis &amp; Lang Enhanc</i>	2,500		2,491	9
	<u>2,500</u>	0.06%	<u>2,491</u>	<u>9</u>
Restricted Federal Resources Total	<u>103,647</u>	2.29%	<u>103,287</u>	<u>360</u>
Totals	<u>\$ 4,532,578</u>	100.00%	<u>\$ 4,516,817</u>	<u>\$ 15,761</u>

**PLAINFIELD BOARD OF EDUCATION**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Frederic W. Cook School

<b>Resources</b>	<b>Resource Amount</b>	<b>% of Total Resources</b>	<b>Total Expenditures % of Total Resources</b>	<b>Total/Surplus Carryover % of Total Resources</b>
General Fund Contribution	\$ 3,594,811		\$ 3,368,006	\$ 226,805
General Fund Reserve for Encumbrance at June 30, 2013	-		-	-
	<u>3,594,811</u>		<u>3,368,006</u>	<u>226,805</u>
Combined General Fund Contribution	<u>3,594,811</u>	99.90%	<u>3,368,006</u>	<u>226,805</u>
Restricted Federal Resources				
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	<u>1,147</u>		<u>1,075</u>	<u>72</u>
	<u>1,147</u>	0.03%	<u>1,075</u>	<u>72</u>
Title III of NCLB: <i>Grants for English Language Acquis &amp; Lang Enhanc</i>	<u>2,500</u>		<u>2,342</u>	<u>158</u>
	<u>2,500</u>	0.07%	<u>2,342</u>	<u>158</u>
Restricted Federal Resources Total	<u>3,647</u>	0.10%	<u>3,417</u>	<u>230</u>
Totals	<u>\$ 3,598,458</u>	<u>100.00%</u>	<u>\$ 3,371,423</u>	<u>\$ 227,035</u>

**PLAINFIELD BOARD OF EDUCATION**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Emerson School

<b>Resources</b>	<b>Resource Amount</b>	<b>% of Total Resources</b>	<b>Total Expenditures % of Total Resources</b>	<b>Total/Surplus Carryover % of Total Resources</b>
General Fund Contribution	\$ 4,402,899		\$ 4,321,058	\$ 81,841
General Fund Reserve for Encumbrance at June 30, 2013	-		-	-
	<u>4,402,899</u>		<u>4,321,058</u>	<u>81,841</u>
Combined General Fund Contribution	<u>4,402,899</u>	97.14%	<u>4,321,058</u>	<u>81,841</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	126,000		123,658	2,342
	<u>126,000</u>	2.78%	<u>123,658</u>	<u>2,342</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	1,148		1,127	21
	<u>1,148</u>	0.03%	<u>1,127</u>	<u>21</u>
Title III of NCLB: <i>Grants for English Language Acquis &amp; Lang Enhanc</i>	2,500		2,454	46
	<u>2,500</u>	0.06%	<u>2,454</u>	<u>46</u>
Restricted Federal Resources Total	<u>129,648</u>	2.86%	<u>127,238</u>	<u>2,410</u>
Totals	<u>\$ 4,532,547</u>	100.00%	<u>\$ 4,448,296</u>	<u>\$ 84,251</u>

**PLAINFIELD BOARD OF EDUCATION**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Evergreen School

<b>Resources</b>	<b>Resource Amount</b>	<b>% of Total Resources</b>	<b>Total Expenditures % of Total Resources</b>	<b>Total/Surplus Carryover % of Total Resources</b>
General Fund Contribution	\$ 4,791,751		\$ 4,735,444	\$ 56,307
General Fund Reserve for Encumbrance at June 30, 2013	-		-	-
	<u>4,791,751</u>		<u>4,735,444</u>	<u>56,307</u>
Combined General Fund Contribution	<u>4,791,751</u>	96.37%	<u>4,735,444</u>	<u>56,307</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	177,000		174,920	2,080
	<u>177,000</u>	3.56%	<u>174,920</u>	<u>2,080</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	1,148		1,135	13
	<u>1,148</u>	0.02%	<u>1,135</u>	<u>13</u>
Title III of NCLB: <i>Grants for English Language Acquis &amp; Lang Enhanc</i>	2,500		2,471	29
	<u>2,500</u>	0.05%	<u>2,471</u>	<u>29</u>
Restricted Federal Resources Total	<u>180,648</u>	3.63%	<u>178,525</u>	<u>2,123</u>
Totals	<u>\$ 4,972,399</u>	100.00%	<u>\$ 4,913,969</u>	<u>\$ 58,430</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Jefferson School

<b>Resources</b>	<b>Resource Amount</b>	<b>% of Total Resources</b>	<b>Total Expenditures % of Total Resources</b>	<b>Total/Surplus Carryover % of Total Resources</b>
General Fund Contribution	\$ 4,504,067		\$ 4,396,684	\$ 107,383
General Fund Reserve for Encumbrance at June 30, 2013	-		-	-
	<u>4,504,067</u>		<u>4,396,684</u>	<u>107,383</u>
Combined General Fund Contribution	<u>4,504,067</u>	97.27%	<u>4,396,684</u>	<u>107,383</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	123,000		120,068	2,932
	<u>123,000</u>	2.66%	<u>120,068</u>	<u>2,932</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	1,147		1,120	27
	<u>1,147</u>	0.02%	<u>1,120</u>	<u>27</u>
Title III of NCLB: <i>Grants for English Language Acquis &amp; Lang Enhanc</i>	2,500		2,440	60
	<u>2,500</u>	0.05%	<u>2,440</u>	<u>60</u>
Restricted Federal Resources Total	<u>126,647</u>	2.73%	<u>121,187</u>	<u>3,019</u>
Totals	<u>\$ 4,630,714</u>	<u>100.00%</u>	<u>\$ 4,520,312</u>	<u>\$ 110,402</u>

**PLAINFIELD BOARD OF EDUCATION**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Chas H. Stillman School

<b>Resources</b>	<b>Resource Amount</b>	<b>% of Total Resources</b>	<b>Total Expenditures % of Total Resources</b>	<b>Total/Surplus Carryover % of Total Resources</b>
General Fund Contribution	\$ 3,171,500		\$ 3,099,576	\$ 71,924
General Fund Reserve for Encumbrance at June 30, 2013	-		-	-
	<u>3,171,500</u>		<u>3,099,576</u>	<u>71,924</u>
Combined General Fund Contribution	<u>3,171,500</u>	96.55%	<u>3,099,576</u>	<u>71,924</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	109,715		107,227	2,488
	<u>109,715</u>	3.34%	<u>107,227</u>	<u>2,488</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	1,147		1,121	26
	<u>1,147</u>	0.03%	<u>1,121</u>	<u>26</u>
Title III of NCLB: <i>Grants for English Language Acquis &amp; Lang Enhanc</i>	2,500		2,443	57
	<u>2,500</u>	0.08%	<u>2,443</u>	<u>57</u>
Restricted Federal Resources Total	<u>113,362</u>	3.45%	<u>110,791</u>	<u>2,571</u>
Totals	<u>\$ 3,284,862</u>	<u>100.00%</u>	<u>\$ 3,210,367</u>	<u>\$ 74,495</u>

**PLAINFIELD BOARD OF EDUCATION**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Washington School

<b>Resources</b>	<b>Resource Amount</b>	<b>% of Total Resources</b>	<b>Total Expenditures % of Total Resources</b>	<b>Total/Surplus Carryover % of Total Resources</b>
General Fund Contribution	\$ 5,935,638		\$ 5,726,878	\$ 208,760
General Fund Reserve for Encumbrance at June 30, 2013	-		-	-
	<u>5,935,638</u>		<u>5,726,878</u>	<u>208,760</u>
Combined General Fund Contribution	<u>5,935,638</u>	97.32%	<u>5,726,878</u>	<u>208,760</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	160,000		154,373	5,627
	<u>160,000</u>	2.62%	<u>154,373</u>	<u>5,627</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	1,148		1,108	40
	<u>1,148</u>	0.02%	<u>1,108</u>	<u>40</u>
Title III of NCLB: <i>Grants for English Language Acquis &amp; Lang Enhanc</i>	2,500		2,412	88
	<u>2,500</u>	0.04%	<u>2,412</u>	<u>88</u>
Restricted Federal Resources Total	<u>163,648</u>	2.68%	<u>157,892</u>	<u>5,756</u>
Totals	<u>\$ 6,099,286</u>	100.00%	<u>\$ 5,884,770</u>	<u>\$ 214,516</u>

**PLAINFIELD BOARD OF EDUCATION**  
**BLENDED RESOURCE FUND 15**  
**SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Woodland School

<b>Resources</b>	<b>Resource Amount</b>	<b>% of Total Resources</b>	<b>Total Expenditures % of Total Resources</b>	<b>Total/Surplus Carryover % of Total Resources</b>
General Fund Contribution	\$ 2,680,196		\$ 2,526,236	\$ 153,960
General Fund Reserve for Encumbrance at June 30, 2013	-		-	-
	<u>2,680,196</u>		<u>2,526,236</u>	<u>153,960</u>
Combined General Fund Contribution	<u>2,680,196</u>	97.86%	<u>2,526,236</u>	<u>153,960</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	55,000		51,841	3,159
	<u>55,000</u>	2.01%	<u>51,841</u>	<u>3,159</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	1,147		1,081	66
	<u>1,147</u>	0.04%	<u>1,081</u>	<u>66</u>
Title III of NCLB: <i>Grants for English Language Acquis &amp; Lang Enhanc</i>	2,500		2,356	144
	<u>2,500</u>	0.09%	<u>2,356</u>	<u>144</u>
Restricted Federal Resources Total	<u>58,647</u>	2.14%	<u>55,278</u>	<u>3,369</u>
Totals	<u>\$ 2,738,843</u>	100.00%	<u>\$ 2,581,514</u>	<u>\$ 157,329</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Hubbard School

<b>Resources</b>	<b>Resource Amount</b>	<b>% of Total Resources</b>	<b>Total Expenditures % of Total Resources</b>	<b>Total/Surplus Carryover % of Total Resources</b>
General Fund Contribution	\$ 4,897,679		\$ 4,729,654	\$ 168,025
General Fund Reserve for Encumbrance at June 30, 2013	-		-	-
	<u>4,897,679</u>		<u>4,729,654</u>	<u>168,025</u>
Combined General Fund Contribution	<u>4,897,679</u>	97.38%	<u>4,729,654</u>	<u>168,025</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	132,000		127,471	4,529
	<u>132,000</u>	2.62%	<u>127,471</u>	<u>4,529</u>
Restricted Federal Resources Total	<u>132,000</u>	2.62%	<u>127,471</u>	<u>4,529</u>
Totals	<u>\$ 5,029,679</u>	100.00%	<u>\$ 4,857,125</u>	<u>\$ 172,554</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Maxson School

<b>Resources</b>	<b>Resource Amount</b>	<b>% of Total Resources</b>	<b>Total Expenditures % of Total Resources</b>	<b>Total/Surplus Carryover % of Total Resources</b>
General Fund Contribution	\$ 5,043,805		\$ 5,102,387	\$ (58,582)
General Fund Reserve for Encumbrance at June 30, 2013	-		-	-
	<u>5,043,805</u>		<u>5,102,387</u>	<u>(58,582)</u>
Combined General Fund Contribution	<u>5,043,805</u>	97.58%	<u>5,102,387</u>	<u>(58,582)</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	125,000		126,452	(1,452)
	<u>125,000</u>	2.42%	<u>126,452</u>	<u>(1,452)</u>
Restricted Federal Resources Total	<u>125,000</u>	2.42%	<u>126,452</u>	<u>(1,452)</u>
Totals	<u>\$ 5,168,805</u>	<u>100.00%</u>	<u>\$ 5,228,839</u>	<u>\$ (60,034)</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Plainfield High School

<b>Resources</b>	<b><u>Resource Amount</u></b>	<b><u>% of Total Resources</u></b>	<b><u>Total Expenditures % of Total Resources</u></b>	<b><u>Total/Surplus Carryover % of Total Resources</u></b>
General Fund Contribution	\$ 16,348,773		\$ 16,166,781	\$ 181,992
General Fund Reserve for Encumbrance at June 30, 2013	-		-	-
	<u>16,348,773</u>		<u>16,166,781</u>	<u>181,992</u>
 Combined General Fund Contribution	 <u>16,348,773</u>	 100.00%	 <u>16,166,781</u>	 <u>181,992</u>
 Totals	 <u>\$ 16,348,773</u>	 <u>100.00%</u>	 <u>\$ 16,166,781</u>	 <u>\$ 181,992</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Barack Obama Academy for Academic and Civic Development

<b>Resources</b>	<b><u>Resource Amount</u></b>	<b><u>% of Total Resources</u></b>	<b><u>Total Expenditures % of Total Resources</u></b>	<b><u>Total/Surplus Carryover % of Total Resources</u></b>
General Fund Contribution	\$ 1,265,824		\$ 1,120,192	\$ 145,632
General Fund Reserve for Encumbrance at June 30, 2013	-		-	-
	<u>1,265,824</u>		<u>1,120,192</u>	<u>145,632</u>
Combined General Fund Contribution	<u>1,265,824</u>	100.00%	<u>1,120,192</u>	<u>145,632</u>
Totals	<u>\$ 1,265,824</u>	<u>100.00%</u>	<u>\$ 1,120,192</u>	<u>\$ 145,632</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Plainfield Academy for the Arts and Advanced Science

<b>Resources</b>	<b><u>Resource Amount</u></b>	<b><u>% of Total Resources</u></b>	<b><u>Total Expenditures % of Total Resources</u></b>	<b><u>Total/Surplus Carryover % of Total Resources</u></b>
General Fund Contribution	\$ 4,229,430		\$ 4,215,277	\$ 14,153
General Fund Reserve for Encumbrance at June 30, 2013	-		-	-
	<u>4,229,430</u>		<u>4,215,277</u>	<u>14,153</u>
 Combined General Fund Contribution	 <u>4,229,430</u>	 100.00%	 <u>4,215,277</u>	 <u>14,153</u>
 Totals	 <u>\$ 4,229,430</u>	 <u>100.00%</u>	 <u>\$ 4,215,277</u>	 <u>\$ 14,153</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Districtwide</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 1,527,625	\$ 775,817	\$ 2,303,442	\$ 2,201,027	\$ 102,415
Grades 1 - 5	11,779,348	(70,342)	11,709,006	12,116,624	(407,618)
Grades 6 - 8	7,496,292	284	7,496,576	7,676,839	(180,263)
Grades 9 - 12	7,237,985	(17,923)	7,220,062	7,210,461	9,601
<b>Total</b>	<u>28,041,250</u>	<u>687,836</u>	<u>28,729,086</u>	<u>29,204,951</u>	<u>(475,865)</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	-	-	-	-	-
Purchase Professional Educational Services	-	-	-	-	-
Purchase Technical Services	-	-	-	-	-
Other Purchase Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Other Salaries for Instruction	1,370,111	(694,274)	675,837	594,320	81,517
Purchase Professional Educational Services	27,550	34,166	61,716	61,335	381
Purchased Technical Services	10,000	-	10,000	9,991	9
Other Purchased Services	295,300	404,132	699,432	596,829	102,603
General Supplies	1,068,803	478,245	1,547,048	1,461,318	85,730
Textbooks	402,640	440,497	843,137	813,314	29,823
Other Objects	68,000	14,302	82,302	71,818	10,484
<b>Total</b>	<u>3,242,404</u>	<u>677,068</u>	<u>3,919,472</u>	<u>3,608,925</u>	<u>310,547</u>
<b>Total Regular Programs - Instruction</b>	<u>31,283,654</u>	<u>1,364,904</u>	<u>32,648,558</u>	<u>32,813,876</u>	<u>(165,318)</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers	1,655,563	14,060	1,669,623	1,557,718	111,905
Other Salaries for Instruction	546,330	(3,332)	542,998	486,977	56,021
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	500	-	500	-	500
General Supplies	7,700	(6,500)	1,200	329	871
Textbooks	1,000	-	1,000	1,000	-
Other Objects	-	-	-	-	-
<b>Total</b>	<u>2,211,093</u>	<u>4,228</u>	<u>2,215,321</u>	<u>2,046,024</u>	<u>169,297</u>
Auditory Impairments					
Salaries of Teachers	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
General Supplies	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Districtwide</u></b>					
<b>Behavioral Disabilities</b>					
Salaries of Teachers	\$ 539,859	\$ (82,400)	\$ 457,459	\$ 446,561	\$ 10,898
Other Salaries for Instruction	221,571	(4,754)	216,817	215,103	1,714
Purchased Professional-Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	4,000	(4,000)	-	-	-
Textbooks	1,000	-	1,000	674	326
<b>Total</b>	<u>766,430</u>	<u>(91,154)</u>	<u>675,276</u>	<u>662,338</u>	<u>12,938</u>
<b>Multiple Disabilities</b>					
Salary of Teachers	420,947	23,132	444,079	392,886	51,193
Other Salary for Instructors	398,695	61,000	459,695	414,348	45,347
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total</b>	<u>819,642</u>	<u>84,132</u>	<u>903,774</u>	<u>807,234</u>	<u>96,540</u>
<b>Resource Room</b>					
Salaries of Teachers	2,705,700	(80,815)	2,624,885	2,512,236	112,649
Other Salaries for Instruction	333,083	32,756	365,839	328,101	37,738
Purchase Professional Education Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	10,000	(3,565)	6,435	6,086	349
Textbooks	1,000	-	1,000	759	241
Other Objects	-	-	-	-	-
<b>Total</b>	<u>3,049,783</u>	<u>(51,624)</u>	<u>2,998,159</u>	<u>2,847,182</u>	<u>150,977</u>
<b>Visual Impairments</b>					
Other Salaries for Instruction	-	1,054	1,054	-	1,054
<b>Total</b>	<u>-</u>	<u>1,054</u>	<u>1,054</u>	<u>-</u>	<u>1,054</u>
<b>Autism</b>					
Salaries of Teachers	195,006	52,800	247,806	246,509	1,297
Other Salaries for Instruction	83,384	53,100	136,484	62,452	74,032
<b>Total</b>	<u>278,390</u>	<u>105,900</u>	<u>384,290</u>	<u>308,961</u>	<u>75,329</u>
<b>Preschool Disabilities - Part-Time</b>					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Preschool Disabilities - Full-Time</b>					
Salaries of Teachers	333,587	(100)	333,487	333,104	383
Other Salaries for Instruction	76,384	7,300	83,684	71,093	12,591
<b>Total</b>	<u>409,971</u>	<u>7,200</u>	<u>417,171</u>	<u>404,197</u>	<u>12,974</u>
<b>Total Special Education - Instruction</b>	<u>7,535,309</u>	<u>59,736</u>	<u>7,595,045</u>	<u>7,075,936</u>	<u>519,109</u>
<b>Basic Skills/Remedial - Instructions</b>					
Salaries of Teachers	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Districtwide</u></b>					
<b>Bilingual Education</b>					
Salaries of Teachers	\$ 6,995,122	\$ (227,097)	\$ 6,768,025	\$ 6,678,779	\$ 89,246
Other Salary for Instructors	221,432	15,000	236,432	220,392	16,040
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	1,500	(1,500)	-	-	-
General Supplies	54,250	(16,040)	38,210	37,534	676
Textbooks	4,000	-	4,000	3,882	118
Other Objects	-	-	-	-	-
<b>Total</b>	<b>7,276,304</b>	<b>(229,637)</b>	<b>7,046,667</b>	<b>6,940,587</b>	<b>106,080</b>
<b>School Sponsored Cocurricular Activities</b>					
Salaries	-	-	-	-	-
Purchased Services	17,151	(17,151)	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total</b>	<b>17,151</b>	<b>(17,151)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>School Sponsored Athletics - Instruction</b>					
Salaries	-	-	-	-	-
Purchased Services	11,750	-	11,750	-	11,750
Supplies and Materials	5,000	(400)	4,600	4,007	593
Other Objects	-	-	-	-	-
<b>Total</b>	<b>16,750</b>	<b>(400)</b>	<b>16,350</b>	<b>4,007</b>	<b>12,343</b>
<b>Other Instructional Programs</b>					
Salaries	-	-	-	-	-
Purchased Services	-	7,099	7,099	7,099	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>7,099</b>	<b>7,099</b>	<b>7,099</b>	<b>-</b>
<b>Before/After School Programs</b>					
Salaries	6,000	10,400	16,400	5,768	10,632
Other Purchased Services	-	-	-	-	-
<b>Total</b>	<b>6,000</b>	<b>10,400</b>	<b>16,400</b>	<b>5,768</b>	<b>10,632</b>
<b>Total Instruction</b>	<b>46,135,168</b>	<b>1,194,951</b>	<b>47,330,119</b>	<b>46,847,273</b>	<b>482,846</b>
<b>Attendance and Social Work</b>					
Salaries	727,002	107,410	834,412	770,211	64,201
Salaries of Drop-Out Prevention Officer/Coordinators	-	-	-	-	-
Salaries of Community/School Coordinators	-	-	-	-	-
Purchased Professional and Technical Services	1,500	(350)	1,150	795	355
Other Purchased Services	-	-	-	-	-
Supplies and Materials	3,000	(1,530)	1,470	1,470	-
Other Objects	-	-	-	-	-
<b>Total</b>	<b>731,502</b>	<b>105,530</b>	<b>837,032</b>	<b>772,476</b>	<b>64,556</b>
<b>Health Services</b>					
Salaries	1,245,315	(58,984)	1,186,331	1,143,013	43,318
Salaries of Social Service Coordinators	1,126,411	148,785	1,275,196	1,141,366	133,830
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	-	300	300	-	300
Supplies and Materials	10,050	1,254	11,304	10,698	606
Other Objects	-	-	-	-	-
<b>Total</b>	<b>2,381,776</b>	<b>91,355</b>	<b>2,473,131</b>	<b>2,295,077</b>	<b>178,054</b>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Districtwide</b>					
<b>Guidance</b>					
Salaries of Other Professional Staff	\$ 1,174,818	\$ (10,762)	\$ 1,164,056	\$ 1,152,172	\$ 11,884
Salaries of Secretarial and Clerical	281,105	(16,100)	265,005	241,095	23,910
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	1,800	(519)	1,281	1,131	150
Supplies and Materials	4,125	(1,475)	2,650	2,218	432
Other Objects	-	-	-	-	-
<b>Total</b>	<b>1,461,848</b>	<b>(28,856)</b>	<b>1,432,992</b>	<b>1,396,616</b>	<b>36,376</b>
<b>Improvement of Instructional Services</b>					
Salaries Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	1,571,898	12,840	1,584,738	1,558,711	26,027
Salaries of Secretarial & Clerical Assist.	40,000	(35,000)	5,000	-	5,000
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	25,750	(9,681)	16,069	14,399	1,670
Other Purch. Prof & Tech. Services	12,500	344	12,844	6,846	5,998
Other Purchased Services	-	-	-	-	-
Supplies and Materials	3,800	(1,098)	2,702	2,143	559
Other Objects	-	1,500	1,500	250	1,250
<b>Total</b>	<b>1,653,948</b>	<b>(31,095)</b>	<b>1,622,853</b>	<b>1,582,349</b>	<b>40,504</b>
<b>Educational Media/School Library</b>					
Salaries	861,682	(17,387)	844,295	735,790	108,505
Salaries of Technology Coordinators	84,935	2,000	86,935	86,182	753
Purchased Professional - Educational Services	-	-	-	-	-
Purchased Professional and Technical Services	6,750	(4,000)	2,750	1,000	1,750
Other Purchased Services	13,240	(13,240)	-	-	-
Supplies and Materials	45,815	(8,736)	37,079	34,330	2,749
Other Objects	2,500	(500)	2,000	1,598	402
<b>Total</b>	<b>1,014,922</b>	<b>(41,863)</b>	<b>973,059</b>	<b>858,900</b>	<b>114,159</b>
<b>Instructional Staff Training Services</b>					
Purchased Professional Educational Services	-	5,396	5,396	4,249	1,147
Other Purchased Professional and Technical Services	12,000	-	12,000	3,967	8,033
Other Purchased Services	25,000	(20,500)	4,500	3,406	1,094
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total</b>	<b>37,000</b>	<b>(15,104)</b>	<b>21,896</b>	<b>11,622</b>	<b>10,274</b>
<b>Support Service - School Administration</b>					
Salaries of Principals/Assistant Principals	3,046,020	157,785	3,203,805	3,080,269	123,536
Salaries of Sec'l and Clerical Assistants	957,203	34,160	991,363	924,269	67,094
Salaries of Other Professional Staff	1,000	-	1,000	-	1,000
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	2,100	4,611	6,711	2,062	4,649
Other Purchased Services	32,631	33,442	66,073	57,675	8,398
Supplies and Materials	65,795	(2,342)	63,453	60,421	3,032
Other Objects	5,000	1,000	6,000	5,400	600
<b>Total</b>	<b>4,109,749</b>	<b>228,656</b>	<b>4,338,405</b>	<b>4,130,096</b>	<b>208,309</b>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Districtwide</u>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ 1,321,901	\$ 32,331	\$ 1,354,232	\$ 1,329,610	\$ 24,622
General Supplies	250	-	250	204	46
Total	1,322,151	32,331	1,354,482	1,329,814	24,668
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	109,700	(27,079)	82,621	67,967	14,654
Total	109,700	(27,079)	82,621	67,967	14,654
Unallocated Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security	866,700	(27,168)	839,532	800,311	39,221
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	15,376,869	(1,120,194)	14,256,675	13,736,611	520,064
Total	16,243,569	(1,147,362)	15,096,207	14,536,922	559,285
Total Undistributed Expenditures	29,066,165	(833,487)	28,232,678	26,981,839	1,250,839
Total School Based Budget Current Expense	75,201,333	361,464	75,562,797	73,829,112	1,733,685
Capital Outlay					
Equipment					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 -5	30,000	20,119	50,119	40,723	9,396
Equipment Grades 6-8	30,000	37,521	67,521	67,453	68
Equipment Grades 9-12	15,000	(5,415)	9,585	9,579	6
School-Sponsored and Other Instructional Programs	-	-	-	-	-
Learning and/or Language Disabilities	-	-	-	-	-
Basic Skills	-	-	-	-	-
Bilingual	-	-	-	-	-
Resource Room	-	-	-	-	-
Support Staff - Instructional	-	-	-	-	-
Undistributed Expenditures - School Administration	-	2,285	2,285	2,285	-
Undistributed Expenditures - Support Services - Students - Regular	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	75,000	54,510	129,510	120,040	9,470
SPECIAL SCHOOLS					
Summer School - Instruction	116,900	84,026	200,926	134,636	66,290
Summer School - Support Services	-	-	-	-	-
Total Special Schools	116,900	84,026	200,926	134,636	66,290
TOTAL SCHOOL BASED EXPENDITURES	\$ 75,393,233	\$ 500,000	\$ 75,893,233	\$ 74,083,788	\$ 1,809,445

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Barlow School</u></b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 196,402	\$ 38,101	\$ 234,503	\$ 233,131	\$ 1,372
Grades 1 - 5	682,938	97,373	780,311	828,645	(48,334)
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
<b>Total</b>	<u>879,340</u>	<u>135,474</u>	<u>1,014,814</u>	<u>1,061,776</u>	<u>(46,962)</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	69,072	(53,756)	15,316	15,222	94
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	96,000	22,539	118,539	117,780	759
Textbooks	2,100	60,013	62,113	62,113	-
Other Objects	500	(500)	-	-	-
<b>Total</b>	<u>167,672</u>	<u>28,296</u>	<u>195,968</u>	<u>195,115</u>	<u>853</u>
<b>Total Regular Programs - Instruction</b>	<u>1,047,012</u>	<u>163,770</u>	<u>1,210,782</u>	<u>1,256,891</u>	<u>(46,109)</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers	61,527	7,840	69,367	51,636	17,731
Other Salaries for Instruction	27,878	100	27,978	27,757	221
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>89,405</u>	<u>7,940</u>	<u>97,345</u>	<u>79,393</u>	<u>17,952</u>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Barlow School</u>					
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	\$ 114,677	\$ (47,200)	\$ 67,477	\$ 67,270	\$ 207
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	114,677	(47,200)	67,477	67,270	207
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	204,082	(39,260)	164,822	146,663	18,159
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, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Barlow School</u></b>					
Bilingual Education					
Salaries of Teachers	\$ 762,544	\$ (158,900)	\$ 603,644	\$ 602,309	\$ 1,335
Other Salaries for Instruction	27,628	6,800	34,428	31,013	3,415
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>790,172</u>	<u>(152,100)</u>	<u>638,072</u>	<u>633,322</u>	<u>4,750</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>2,041,266</u>	<u>(27,590)</u>	<u>2,013,676</u>	<u>2,036,876</u>	<u>(23,200)</u>
Attendance and Social Work					
Salaries	46,849	2,900	49,749	40,282	9,467
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>46,849</u>	<u>2,900</u>	<u>49,749</u>	<u>40,282</u>	<u>9,467</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Barlow School</u></b>					
Health Services					
Salaries	\$ 65,000	\$ (11,900)	\$ 53,100	\$ 52,351	\$ 749
Salaries of Social Service Coordinators	94,238	300	94,538	94,335	203
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000	-	1,000	1,000	-
Other Objects	-	-	-	-	-
Total	<u>160,238</u>	<u>(11,600)</u>	<u>148,638</u>	<u>147,686</u>	<u>952</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	138,576	6,600	145,176	144,473	703
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>138,576</u>	<u>6,600</u>	<u>145,176</u>	<u>144,473</u>	<u>703</u>
Educational Media/School Library					
Salaries	40,439	(17,700)	22,739	15,020	7,719
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	500	(500)	-	-	-
Total	<u>40,939</u>	<u>(18,200)</u>	<u>22,739</u>	<u>15,020</u>	<u>7,719</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	22,000	(22,000)	-	-	-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>22,000</u>	<u>(22,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Barlow School</b>					
Support Service - School Administration					
Salaries of Principals/Assistant Principals	\$ 151,230	\$ 1,800	\$ 153,030	\$ 151,077	\$ 1,953
Salaries of Sec't and Clerical Assistants	58,545	110	58,655	58,638	17
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	1,000	611	1,611	1,611	-
Other Purchased Services					-
Supplies and Materials		500	500	497	3
Other Objects	1,000	(1,000)	-	-	-
<b>Total</b>	<u>211,775</u>	<u>2,021</u>	<u>213,796</u>	<u>211,823</u>	<u>1,973</u>
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries		40,500	40,500	40,248	252
General Supplies	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>40,500</u>	<u>40,500</u>	<u>40,248</u>	<u>252</u>
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	4,000	(950)	3,050	3,050	-
<b>Total</b>	<u>4,000</u>	<u>(950)</u>	<u>3,050</u>	<u>3,050</u>	<u>-</u>
Unallocated Employee Benefits					
Group Insurance					
Social Security	52,100	5,000	57,100	56,355	745
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	742,324	(7,150)	735,174	708,277	26,897
<b>Total</b>	<u>794,424</u>	<u>(2,150)</u>	<u>792,274</u>	<u>764,632</u>	<u>27,642</u>
<b>Total Undistributed Expenditures</b>	<u>1,418,801</u>	<u>(2,879)</u>	<u>1,415,922</u>	<u>1,367,214</u>	<u>48,708</u>
<b>Total School Based Budget Current Expense</b>	<u>3,460,067</u>	<u>(30,469)</u>	<u>3,429,598</u>	<u>3,404,090</u>	<u>25,508</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Barlow School</u></b>					
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5		\$ 15,427	\$ 15,427	\$ 15,163	\$ 264
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	15,427	15,427	15,163	264
<b>SPECIAL SCHOOLS</b>					
Summer School - Instruction		4,620	4,620	4,620	
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	4,620	4,620	4,620	-
Total Barlow School	\$ 3,460,067	\$ (10,422)	\$ 3,449,645	\$ 3,423,873	\$ 25,772

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Cedarbrook School</u></b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 201,044	\$ 112,311	\$ 313,355	\$ 312,086	\$ 1,269
Grades 1 - 5	1,600,545	(41,140)	1,559,405	1,498,269	61,136
Grades 6 - 8	735,751		735,751	696,906	38,845
Grades 9 - 12	-	-	-	-	-
<b>Total</b>	<u>2,537,340</u>	<u>71,171</u>	<u>2,608,511</u>	<u>2,507,261</u>	<u>101,250</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	55,506	(55,506)	-		
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	21,000	1,000	22,000	16,669	5,331
General Supplies	95,188	47,421	142,609	141,706	903
Textbooks	19,100	66,244	85,344	83,284	2,060
Other Objects	18,000	(6,000)	12,000	11,664	336
<b>Total</b>	<u>208,794</u>	<u>53,159</u>	<u>261,953</u>	<u>253,323</u>	<u>8,630</u>
<b>Total Regular Programs - Instruction</b>	<u>2,746,134</u>	<u>124,330</u>	<u>2,870,464</u>	<u>2,760,584</u>	<u>109,880</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Cedarbrook School</u></b>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educationnl Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers	\$ 330,647	\$ (72,368)	\$ 258,279	\$ 235,951	\$ 22,328
Other Salaries for Instruction	157,745	27,000	184,745	151,900	32,845
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	488,392	(45,368)	443,024	387,851	55,173
Resource Room					
Salaries of Teachers	238,652		238,652	200,242	38,410
Other Salaries for Instruction	50,905	(15,400)	35,505	15,477	20,028
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	289,557	(15,400)	274,157	215,719	58,438
Autism					
Other Salaries for Instruction	27,628	-	27,628	7,114	20,514
Total	27,628	-	27,628	7,114	20,514
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
Total Special Education - Instruction	805,577	(60,768)	744,809	610,684	134,125
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, 2014

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Cedarbrook School</u></b>					
<b>Bilingual Education</b>					
Salaries of Teachers	\$ 260,245	\$ 7,000	\$ 267,245	\$ 260,344	\$ 6,901
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>260,245</u>	<u>7,000</u>	<u>267,245</u>	<u>260,344</u>	<u>6,901</u>
<b>School Sponsored Co-curricular Activities</b>					
Salaries					
Purchased Services	17,151	(17,151)	-	-	-
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>17,151</u>	<u>(17,151)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>School Sponsored Athletics - Instruction</b>					
Salaries					
Purchased Services		-	-	-	-
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Instructional Programs</b>					
Salaries					
Purchased Services		7,099	7,099	7,099	-
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>7,099</u>	<u>7,099</u>	<u>7,099</u>	<u>-</u>
<b>Before/After School Programs</b>					
Salaries	-	10,000	10,000	5,768	4,232
Other Purchased Services	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>5,768</u>	<u>4,232</u>
<b>Total Instruction</b>	<u>3,829,107</u>	<u>70,510</u>	<u>3,899,617</u>	<u>3,644,479</u>	<u>255,138</u>
<b>Attendance and Social Work</b>					
Salaries	47,187	39,800	86,987	81,792	5,195
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>47,187</u>	<u>39,800</u>	<u>86,987</u>	<u>81,792</u>	<u>5,195</u>
<b>Health Services</b>					
Salaries	90,800	800	91,600	90,393	1,207
Salaries of Social Service Coordinators	39,993	46,000	85,993	85,475	518
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>130,793</u>	<u>46,800</u>	<u>177,593</u>	<u>175,868</u>	<u>1,725</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Cedarbrook School</u></b>					
<b>Guidance</b>					
Salaries of Other Professional Staff	\$ 93,225	\$ (28,700)	\$ 64,525	\$ 63,706	\$ 819
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>93,225</u>	<u>(28,700)</u>	<u>64,525</u>	<u>63,706</u>	<u>819</u>
<b>Improvement of Instructional Services</b>					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	117,806	(1,400)	116,406	95,372	21,034
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	2,600	(2,600)	-	-	-
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>120,406</u>	<u>(4,000)</u>	<u>116,406</u>	<u>95,372</u>	<u>21,034</u>
<b>Educational Media/School Library</b>					
Salaries	67,722	1,000	68,722	27,180	41,542
Salaries of Technology Coordinators					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services	2,240	(2,240)	-	-	-
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>69,962</u>	<u>(1,240)</u>	<u>68,722</u>	<u>27,180</u>	<u>41,542</u>
<b>Instructional Staff Training Services</b>					
Purchased Professional Educational Services		-			-
Other Purchased Professional and Technical Services		-			-
Other Purchased Services		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Support Service - School Administration</b>					
Salaries of Principals/Assistant Principals	263,360	3,300	266,660	263,360	3,300
Salaries of Sec't and Clerical Assistants	58,545	(29,000)	29,545	29,218	327
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					-
Other Purchased Services	13,871	(10,033)	3,838	3,830	8
Supplies and Materials	6,000	(1,728)	4,272	4,272	-
Other Objects	-	-	-	-	-
<b>Total</b>	<u>341,776</u>	<u>(37,461)</u>	<u>304,315</u>	<u>300,680</u>	<u>3,635</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Cedarbrook School</u></b>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ 52,946	\$ 38,901	\$ 91,847	\$ 91,720	\$ 127
General Supplies	-	-	-	-	-
Total	52,946	38,901	91,847	91,720	127
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	18,000	(2,750)	15,250	14,239	1,011
Total	18,000	(2,750)	15,250	14,239	1,011
Unallocated Employee Benefits					
Group Insurance					
Social Security	64,100	(2,000)	62,100	59,833	2,267
Unemployment Compensation					
Workmen's Compensation	1,132,788	(10,020)	1,122,768	1,068,104	54,664
Health Benefits	-	-	-	-	-
Total	1,196,888	(12,020)	1,184,868	1,127,937	56,931
Total Undistributed Expenditures					
	2,071,183	39,330	2,110,513	1,978,494	132,019
Total School Based Budget Current Expense					
	5,900,290	109,840	6,010,130	5,622,973	387,157
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services					
Total Capital Outlay	-	-	-	-	-
<b>SPECIAL SCHOOLS</b>					
Summer School - Instruction	-	1,260	1,260	1,260	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	1,260	1,260	1,260	-
Total Cedarbrook School	\$ 5,900,290	\$ 111,100	\$ 6,011,390	\$ 5,624,233	\$ 387,157

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Clinton School</u></b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 147,190	\$ 55,371	\$ 202,561	\$ 189,903	\$ 12,658
Grades 1 - 5	1,088,536	(177,718)	910,818	1,007,744	(96,926)
Grades 6 - 8	485,374	87,492	572,866	543,142	29,724
Grades 9 - 12	-	-	-	-	-
Total	<u>1,721,100</u>	<u>(34,855)</u>	<u>1,686,245</u>	<u>1,740,789</u>	<u>(54,544)</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	84,985	(73,371)	11,614	10,113	1,501
Purchase Professional Educational Services	5,000	(5,000)	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	21,000	3,011	24,011	22,777	1,234
General Supplies	41,455	25,615	67,070	61,541	5,529
Textbooks	21,200	37,594	58,794	58,794	-
Other Objects	5,000	6,550	11,550	10,909	641
Total	<u>178,640</u>	<u>(5,601)</u>	<u>173,039</u>	<u>164,134</u>	<u>8,905</u>
Total Regular Programs - Instruction	<u>1,899,740</u>	<u>(40,456)</u>	<u>1,859,284</u>	<u>1,904,923</u>	<u>(45,639)</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, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Clinton School</u></b>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers		\$ 95,000	95,000	\$ 89,900	\$ 5,100
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	95,000	95,000	89,900	5,100
Resource Room					
Salaries of Teachers	\$ 58,377	51,200	109,577	109,554	23
Other Salaries for Instruction	27,878	24,500	52,378	51,693	685
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	86,255	75,700	161,955	161,247	708
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	333,587	(100)	333,487	333,104	383
Other Salaries for Instruction	27,778	7,200	34,978	34,122	856
Total	361,365	7,100	368,465	367,226	1,239
Total Special Education - Instruction	447,620	177,800	625,420	618,373	7,047
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, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Clinton School</u></b>					
Bilingual Education					
Salaries of Teachers	\$ 441,983	\$ (48,500)	\$ 393,483	\$ 392,053	\$ 1,430
Other Salaries for Instruction	50,905	200	51,105	50,674	431
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,000	(2,000)			
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>494,888</u>	<u>(50,300)</u>	<u>444,588</u>	<u>442,727</u>	<u>1,861</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services			-		-
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries			-		-
Other Purchased Services	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>2,842,248</u>	<u>87,044</u>	<u>2,929,292</u>	<u>2,966,023</u>	<u>(36,731)</u>
Attendance and Social Work					
Salaries	48,835	2,510	51,345	47,619	3,726
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>48,835</u>	<u>2,510</u>	<u>51,345</u>	<u>47,619</u>	<u>3,726</u>
Health Services					
Salaries	91,875	(200)	91,675	91,438	237
Salaries of Social Service Coordinators	91,875	9,375	101,250	101,144	106
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>183,750</u>	<u>9,175</u>	<u>192,925</u>	<u>192,582</u>	<u>343</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Clinton School</u></b>					
Guidance					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	\$ 220,984	\$ 6,290	\$ 227,274	\$ 226,618	\$ 656
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	4,650	(4,650)	-		
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>225,634</u>	<u>1,640</u>	<u>227,274</u>	<u>226,618</u>	<u>656</u>
Educational Media/School Library					
Salaries	32,500	(300)	32,200	28,120	\$ 4,080
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,900	(158)	2,742	2,742	-
Other Objects	-	-	-	-	-
<b>Total</b>	<u>35,400</u>	<u>(458)</u>	<u>34,942</u>	<u>30,862</u>	<u>4,080</u>
Instructional Staff Training Services					
Purchased Professional Educational Services		5,396	5,396	4,249	1,147
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>5,396</u>	<u>5,396</u>	<u>4,249</u>	<u>1,147</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	144,010	(24,000)	120,010	108,008	12,002
Salaries of Sec't and Clerical Assistants	61,941	300	62,241	61,688	553
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	3,345		3,345	3,333	12
Other Objects	-	-	-	-	-
<b>Total</b>	<u>209,296</u>	<u>(23,700)</u>	<u>185,596</u>	<u>173,029</u>	<u>12,567</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Clinton School</u></b>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries	\$ 53,196	\$ 1,000	\$ 54,196	\$ 53,737	\$ 459
General Supplies	-	-	-	-	-
Total	<u>53,196</u>	<u>1,000</u>	<u>54,196</u>	<u>53,737</u>	<u>459</u>
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	5,000	(1,200)	3,800	3,800	-
Total	<u>5,000</u>	<u>(1,200)</u>	<u>3,800</u>	<u>3,800</u>	<u>-</u>
Unallocated Employee Benefits					
Group Insurance					
Social Security	82,200	(10,000)	72,200	72,129	71
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	835,032	(66,000)	769,032	739,589	29,443
Total	<u>917,232</u>	<u>(76,000)</u>	<u>841,232</u>	<u>811,718</u>	<u>29,514</u>
Total Undistributed Expenditures	<u>1,678,343</u>	<u>(81,637)</u>	<u>1,596,706</u>	<u>1,544,214</u>	<u>52,492</u>
Total School Based Budget Current Expense	<u>4,520,591</u>	<u>5,407</u>	<u>4,525,998</u>	<u>4,510,237</u>	<u>15,761</u>
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	10,000	(7,200)	2,800	2,800	-
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>10,000</u>	<u>(7,200)</u>	<u>2,800</u>	<u>2,800</u>	<u>-</u>
SPECIAL SCHOOLS					
Summer School - Instruction		3,780	3,780	3,780	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	<u>-</u>	<u>3,780</u>	<u>3,780</u>	<u>3,780</u>	<u>-</u>
Total Clinton School	<u>\$ 4,530,591</u>	<u>\$ 1,987</u>	<u>\$ 4,532,578</u>	<u>\$ 4,516,817</u>	<u>\$ 15,761</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Frederic W. Cook School</b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 154,152	\$ 53,072	\$ 207,224	\$ 184,661	\$ 22,563
Grades 1 - 5	1,298,634	(86,516)	1,212,118	1,159,218	52,900
Grades 6 - 8	247,981	27,000	274,981	234,373	40,608
Grades 9 - 12	-	-	-	-	-
Total	<u>1,700,767</u>	<u>(6,444)</u>	<u>1,694,323</u>	<u>1,578,252</u>	<u>116,071</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	66,770	(54,156)	12,614	12,053	561
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	8,300	27,600	35,900	24,191	11,709
General Supplies	60,000	29,997	89,997	87,715	2,282
Textbooks	2,000	18,901	20,901	20,901	-
Other Objects	4,000	(800)	3,200	1,838	1,362
Total	<u>141,070</u>	<u>21,542</u>	<u>162,612</u>	<u>146,698</u>	<u>15,914</u>
Total Regular Programs - Instruction	<u>1,841,837</u>	<u>15,098</u>	<u>1,856,935</u>	<u>1,724,950</u>	<u>131,985</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services	500	-	500	-	500
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>500</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>
Visually Impairments					
Other Salaries for Instruction					
Other Salaries for Instruction	-	1,054	1,054	-	1,054
Total	<u>-</u>	<u>1,054</u>	<u>1,054</u>	<u>-</u>	<u>1,054</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, 2014

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Frederic W. Cook School</b>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction	\$ 46,054	\$ (43,754)	\$ 2,300	\$ 2,043	\$ 257
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>46,054</u>	<u>(43,754)</u>	<u>2,300</u>	<u>2,043</u>	<u>257</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	257,305	(3,300)	254,005	244,097	9,908
Other Salaries for Instruction	50,905	(18,700)	32,205	27,948	4,257
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	500	(65)	435	435	
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>308,710</u>	<u>(22,065)</u>	<u>286,645</u>	<u>272,480</u>	<u>14,165</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>355,264</u>	<u>(64,765)</u>	<u>290,499</u>	<u>274,523</u>	<u>15,976</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, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Frederic W. Cook School</u></b>					
Bilingual Education					
Salaries of Teachers	\$ 94,738		\$ 94,738	\$ 94,311	\$ 427
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	500		500	493	7
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>95,238</u>	<u>-</u>	<u>95,238</u>	<u>94,804</u>	<u>434</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services			-		-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,292,339</u>	<u>\$ (49,667)</u>	<u>2,242,672</u>	<u>2,094,277</u>	<u>148,395</u>
Attendance and Social Work					
Salaries	49,335	(400)	48,935	48,610	325
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>49,335</u>	<u>(400)</u>	<u>48,935</u>	<u>48,610</u>	<u>325</u>
Health Services					
Salaries	92,875	6,480	99,355	98,937	418
Salaries of Social Service Coordinators	94,238	450	94,688	93,789	899
Purchased Professional and Technical Services					
Other Purchased Services		300	300		300
Supplies and Materials		325	325	325	-
Other Objects	-	-	-	-	-
Total	<u>187,113</u>	<u>7,555</u>	<u>194,668</u>	<u>193,051</u>	<u>1,617</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Frederic W. Cook School</u></b>					
Guidance					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	\$ 300	\$ (300)			
Supplies and Materials	325	(325)			
Other Objects	-	-	-	-	-
<b>Total</b>	<u>625</u>	<u>(625)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	93,813	1,500	\$ 95,313	\$ 94,817	\$ 496
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials		-			-
Other Objects	-	-	-	-	-
<b>Total</b>	<u>93,813</u>	<u>1,500</u>	<u>95,313</u>	<u>94,817</u>	<u>496</u>
Educational Media/School Library					
Salaries	47,048	2,200	49,248	48,859	389
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	3,000	1,223	4,223	4,030	193
Other Objects	-	-	-	-	-
<b>Total</b>	<u>50,048</u>	<u>3,423</u>	<u>53,471</u>	<u>52,889</u>	<u>582</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services		1,500	1,500	1,500	
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	144,510	800	145,310	144,510	800
Salaries of Sec't and Clerical Assistants	50,603	6,600	57,203	56,348	855
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	7,000	5,700	12,700	12,507	193
Other Objects	-	-	-	-	-
<b>Total</b>	<u>202,113</u>	<u>13,100</u>	<u>215,213</u>	<u>213,365</u>	<u>1,848</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Frederic W. Cook School</b>					
<b>Custodial Services</b>					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Security</b>					
Salaries	42,414	\$ 1,000	\$ 43,414	\$ 42,681	\$ 733
General Supplies	-	-	-	-	-
<b>Total</b>	<b>42,414</b>	<b>1,000</b>	<b>43,414</b>	<b>42,681</b>	<b>733</b>
<b>Student Transportation Services</b>					
<b>Contracted Services (Other than Between Home &amp; School) -</b>					
Vendors	\$ 4,000	2,473	6,473	5,900	573
<b>Total</b>	<b>4,000</b>	<b>2,473</b>	<b>6,473</b>	<b>5,900</b>	<b>573</b>
<b>Unallocated Employee Benefits</b>					
<b>Group Insurance</b>					
Social Security	42,300	11,000	53,300	52,995	305
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	724,069	(82,855)	641,214	569,053	72,161
<b>Total</b>	<b>766,369</b>	<b>(71,855)</b>	<b>694,514</b>	<b>622,048</b>	<b>72,466</b>
<b>Total Undistributed Expenditures</b>	<b>1,395,830</b>	<b>(42,329)</b>	<b>1,353,501</b>	<b>1,274,861</b>	<b>78,640</b>
<b>Total School Based Budget Current Expense</b>	<b>3,688,169</b>	<b>(91,996)</b>	<b>3,596,173</b>	<b>3,369,138</b>	<b>227,035</b>
<b>Capital Outlay</b>					
<b>Equipment</b>					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 -5	-	-	-	-	-
Equipment Grades 6 -8	-	-	-	-	-
Equipment Grades 9-12	-	-	-	-	-
School-Sponsored and Other Instructional Programs	-	-	-	-	-
Learning and /or Language Disabilities	-	-	-	-	-
Basic Skills	-	-	-	-	-
Bilingual	-	-	-	-	-
Resource Room	-	-	-	-	-
Support Staff - Instructional	-	-	-	-	-
Undistributed Expenditures - School Administration	-	2,285	2,285	2,285	-
Undistributed Expenditures - Support Services - Students - Regular	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>2,285</b>	<b>2,285</b>	<b>2,285</b>	<b>-</b>
<b>SPECIAL SCHOOLS</b>					
Summer School - Instruction	-	-	-	-	-
Summer School - Support Services	-	-	-	-	-
<b>Total Special Schools</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Frederic W. Cook School</b>	<b>\$ 3,688,169</b>	<b>\$ (89,711)</b>	<b>\$ 3,598,458</b>	<b>\$ 3,371,423</b>	<b>\$ 227,035</b>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Emerson School</u></b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 151,252	\$ 113,937	\$ 265,189	\$ 264,151	\$ 1,038
Grades 1 - 5	1,298,550	(14,571)	1,283,979	1,309,472	(25,493)
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
<b>Total</b>	<u>1,449,802</u>	<u>99,366</u>	<u>1,549,168</u>	<u>1,573,623</u>	<u>(24,455)</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	157,821	(118,467)	39,354	39,062	292
Purchase Professional Educational Services	8,550	(6,161)	2,389	2,389	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	16,000	-	16,000	-	16,000
General Supplies	70,000	-	70,000	69,001	999
Textbooks	20,000	52,613	72,613	69,474	3,139
Other Objects	10,000	(4,112)	5,888	5,853	35
<b>Total</b>	<u>282,371</u>	<u>(76,127)</u>	<u>206,244</u>	<u>185,779</u>	<u>20,465</u>
<b>Total Regular Programs - Instruction</b>	<u>1,732,173</u>	<u>23,239</u>	<u>1,755,412</u>	<u>1,759,402</u>	<u>(3,990)</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers	230,182	720	230,902	230,516	386
Other Salaries for Instruction	148,414	(7,380)	141,034	113,346	27,688
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total</b>	<u>378,596</u>	<u>(6,660)</u>	<u>371,936</u>	<u>343,862</u>	<u>28,074</u>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Emerson School</u></b>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	-	-	-	-	-
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	\$ 164,840	\$ (73,000)	91,840	\$ 90,915	\$ 925
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	164,840	(73,000)	91,840	90,915	925
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	543,436	(79,660)	463,776	434,777	28,999
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, 2014

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Emerson School</b>					
<b>Bilingual Education</b>					
Salaries of Teachers	\$ 366,683	\$ 22,400	\$ 389,083	\$ 388,720	\$ 363
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>366,683</u>	<u>22,400</u>	<u>389,083</u>	<u>388,720</u>	<u>363</u>
<b>School Sponsored Cocurricular Activities</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>School Sponsored Athletics - Instruction</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Instructional Programs</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Before/After School Programs</b>					
Salaries					
Other Purchased Services	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>2,642,292</u>	<u>(34,021)</u>	<u>2,608,271</u>	<u>2,582,899</u>	<u>25,372</u>
<b>Attendance and Social Work</b>					
Salaries	49,535	(15,000)	34,535	30,684	3,851
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>49,535</u>	<u>(15,000)</u>	<u>34,535</u>	<u>30,684</u>	<u>3,851</u>
<b>Health Services</b>					
Salaries	91,875	(10,720)	81,155	73,938	7,217
Salaries of Social Service Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>91,875</u>	<u>(10,720)</u>	<u>81,155</u>	<u>73,938</u>	<u>7,217</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Emerson School</u></b>					
Guidance					
Salaries of Other Professional Staff	\$ 91,875	\$ 280	\$ 92,155	\$ 92,105	\$ 50
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>91,875</u>	<u>280</u>	<u>92,155</u>	<u>92,105</u>	<u>50</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	230,831	(14,750)	216,081	216,006	75
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>230,831</u>	<u>(14,750)</u>	<u>216,081</u>	<u>216,006</u>	<u>75</u>
Educational Media/School Library					
Salaries	\$ 92,625	320	92,945	92,221	724
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	1,000	(1,000)			
Supplies and Materials	5,000		5,000	3,735	1,265
Other Objects	-	-	-	-	-
<b>Total</b>	<u>98,625</u>	<u>(680)</u>	<u>97,945</u>	<u>95,956</u>	<u>1,989</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	135,280	104,000	239,280	236,113	3,167
Salaries of Sec't and Clerical Assistants	50,103	23,300	73,403	68,401	5,002
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	15,000	44,081	59,081	52,541	6,540
Supplies and Materials	10,000		10,000	8,974	1,026
Other Objects	-	-	-	-	-
<b>Total</b>	<u>210,383</u>	<u>171,381</u>	<u>381,764</u>	<u>366,029</u>	<u>15,735</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Emerson School</b>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 10,000	\$ (1,360)	\$ 8,640	\$ 8,590	\$ 50
Total	10,000	(1,360)	8,640	8,590	50
Unallocated Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security	63,100	(1,000)	62,100	61,705	395
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	906,232	(38,000)	868,232	857,353	10,879
Total	969,332	(39,000)	930,332	919,058	11,274
Total Undistributed Expenditures	1,752,456	90,151	1,842,607	1,802,366	40,241
Total School Based Budget Current Expense	4,394,748	56,130	4,450,878	4,385,265	65,613
Capital Outlay					
Equipment					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 -5	-	2,989	2,989	2,989	-
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	-	2,989	2,989	2,989	-
<b>SPECIAL SCHOOLS</b>					
Summer School - Instruction	69,900	8,780	78,680	60,042	18,638
Summer School - Support Services	-	-	-	-	-
Total Special Schools	69,900	8,780	78,680	60,042	18,638
Total Emerson School	\$ 4,464,648	\$ 67,899	\$ 4,532,547	\$ 4,448,296	\$ 84,251

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Evergreen School</u></b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 267,002	\$ 58,284	\$ 325,286	\$ 305,242	\$ 20,044
Grades 1 - 5	1,228,970	128,776	1,357,746	1,446,211	(88,465)
Grades 6 - 8					
Grades 9 - 12	-	-	-	-	-
Total	<u>1,495,972</u>	<u>187,060</u>	<u>1,683,032</u>	<u>1,751,453</u>	<u>(68,421)</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	82,884	(37,584)	45,300	44,467	833
Purchase Professional Educational Services	5,000		5,000	5,000	-
Purchased Technical Services					-
Other Purchased Services	15,250	43,000	58,250	34,387	23,863
General Supplies	70,650	49,798	120,448	100,534	19,914
Textbooks	50,000	59,480	109,480	107,777	1,703
Other Objects	5,000	3,771	8,771	8,616	155
Total	<u>228,784</u>	<u>118,465</u>	<u>347,249</u>	<u>300,781</u>	<u>46,468</u>
Total Regular Programs - Instruction	<u>1,724,756</u>	<u>305,525</u>	<u>2,030,281</u>	<u>2,052,234</u>	<u>(21,953)</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
Visual Impairments					
Other Salaries for Instruction					
Total	-	-	-	-	-
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
Total	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Evergreen School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction	\$ 27,778	\$ 26,500	\$ 54,278	\$ 53,983	\$ 295
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	27,778	26,500	54,278	53,983	295
Resource Room					
Salaries of Teachers	90,800	300	91,100	90,393	707
Other Salaries for Instruction		-			
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,500	(1,500)	-		
Textbooks					
Other Objects	-	-	-	-	-
Total	92,300	(1,200)	91,100	90,393	707
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	120,078	25,300	145,378	144,376	1,002
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, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Evergreen School</u></b>					
Bilingual Education					
Salaries of Teachers	\$ 1,001,507	\$ (99,614)	\$ 901,893	\$ 863,915	\$ 37,978
Other Salaries for Instruction	27,628	19,600	47,228	47,025	203
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services	1,500	(1,500)	-	-	-
General Supplies	13,000	(3,500)	9,500	9,500	-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>1,043,635</u>	<u>(85,014)</u>	<u>958,621</u>	<u>920,440</u>	<u>38,181</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Services	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,888,469</u>	<u>245,811</u>	<u>3,134,280</u>	<u>3,117,050</u>	<u>17,230</u>
Attendance and Social Work					
Salaries	44,037	(41,200)	2,837		2,837
Salaries of Drop-Out Prevention Officer/Coordinators		-			-
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>44,037</u>	<u>(41,200)</u>	<u>2,837</u>	<u>-</u>	<u>2,837</u>
Health Services					
Salaries	92,978	(375)	92,603	92,535	68
Salaries of Social Service Coordinators	90,800	300	91,100	90,393	707
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>183,778</u>	<u>(75)</u>	<u>183,703</u>	<u>182,928</u>	<u>775</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Evergreen School</u></b>					
<b>Guidance</b>					
Salaries of Other Professional Staff	\$ 95,338	\$ 2,400	\$ 97,738	\$ 96,786	\$ 952
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>95,338</u>	<u>2,400</u>	<u>97,738</u>	<u>96,786</u>	<u>952</u>
<b>Improvement of Instructional Services</b>					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	125,721	3,100	128,821	128,165	656
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	5,000		5,000	4,875	125
Other Purch. Prof & Tech. Services	5,000	344	5,344	5,343	1
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>135,721</u>	<u>3,444</u>	<u>139,165</u>	<u>138,383</u>	<u>782</u>
<b>Educational Media/School Library</b>					
Salaries	95,488	400	95,888	95,095	793
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	1,000	(1,000)	-	-	-
Other Purchased Services					
Supplies and Materials	1,240		1,240	1,123	117
Other Objects	-	-	-	-	-
<b>Total</b>	<u>97,728</u>	<u>(600)</u>	<u>97,128</u>	<u>96,218</u>	<u>910</u>
<b>Instructional Staff Training Services</b>					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Support Service - School Administration</b>					
Salaries of Principals/Assistant Principals	254,300	3,100	257,400	254,300	3,100
Salaries of Sec'l and Clerical Assistants	114,810	3,000	117,810	117,252	558
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	3,760	(606)	3,154	1,304	1,850
Supplies and Materials					
Other Objects	-	2,000	2,000	1,670	330
<b>Total</b>	<u>372,870</u>	<u>7,494</u>	<u>380,364</u>	<u>374,526</u>	<u>5,838</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Evergreen School</u></b>					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 8,000	\$ (2,009)	\$ 5,991	\$ 5,823	\$ 168
Total	8,000	(2,009)	5,991	5,823	168
Unallocated Employee Benefits					
Group Insurance					
Social Security	53,100	1,000	54,100	53,437	663
Unemployment Compensation		-			-
Workmen's Compensation					
Health Benefits	1,074,951	(212,858)	862,093	842,889	19,204
Total	1,128,051	(211,858)	916,193	896,326	19,867
Total Undistributed Expenditures	2,065,523	(242,404)	1,823,119	1,790,990	32,129
Total School Based Budget Current Expense	4,953,992	3,407	4,957,399	4,908,040	49,359
Capital Outlay					
Equipment					
Preschool/K/indergarten					
Equipment Grades 1 -5	15,000		15,000	5,929	9,071
Equipment Grades 6 -8					
Equipment Grades 9 -12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	15,000	-	15,000	5,929	9,071
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Evergreen School	\$ 4,968,992	\$ 3,407	\$ 4,972,399	\$ 4,913,969	\$ 58,430

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Jefferson School</u></b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 151,502	\$ 173,033	\$ 324,535	\$ 323,851	\$ 684
Grades 1 - 5	1,054,909	(19,087)	1,035,822	1,189,919	(154,097)
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,206,411</u>	<u>153,946</u>	<u>1,360,357</u>	<u>1,513,770</u>	<u>(153,413)</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	90,047	(78,433)	11,614	11,404	210
Purchase Professional Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	22,000	52,100	74,100	63,706	10,394
General Supplies	56,050	(6,100)	49,950	48,909	1,041
Textbooks	20,000	63,770	83,770	81,026	2,744
Other Objects	1,000	-	1,000	870	130
Total	<u>189,097</u>	<u>31,337</u>	<u>220,434</u>	<u>205,915</u>	<u>14,519</u>
Total Regular Programs - Instruction	<u>1,395,508</u>	<u>185,283</u>	<u>1,580,791</u>	<u>1,719,685</u>	<u>(138,894)</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	260,065	(1,400)	258,665	258,485	180
Other Salaries for Instruction	111,562	(25,805)	85,757	72,666	13,091
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>371,627</u>	<u>(27,205)</u>	<u>344,422</u>	<u>331,151</u>	<u>13,271</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, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Jefferson School</u></b>					
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	\$ 166,690	\$ (71,983)	\$ 94,707	\$ 94,557	\$ 150
Other Salaries for Instruction		10,196	10,196	4,986	5,210
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	166,690	(61,787)	104,903	99,543	5,360
Autism					
Salaries of Teachers		-		-	
Other Salaries for Instruction	27,878	52,100	79,978	27,359	52,619
Total	27,878	52,100	79,978	27,359	52,619
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	566,195	(36,892)	529,303	458,053	71,250
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, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Jefferson School</u></b>					
Bilingual Education					
Salaries of Teachers	\$ 893,490	\$ (48,462)	\$ 845,028	\$ 843,032	\$ 1,996
Other Salaries for Instruction	64,466	100	64,566	62,416	2,150
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>957,956</u>	<u>(48,362)</u>	<u>909,594</u>	<u>905,448</u>	<u>4,146</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	6,000		6,000		6,000
Other Purchased Services					
Total	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>
Total Instruction	<u>2,925,659</u>	<u>100,029</u>	<u>3,025,688</u>	<u>3,083,186</u>	<u>(57,498)</u>
Attendance and Social Work					
Salaries	56,387	2,200	58,587	58,538	49
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services	1,000	150	1,150	795	355
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>57,387</u>	<u>2,350</u>	<u>59,737</u>	<u>59,333</u>	<u>404</u>
Health Services					
Salaries	90,300	28,601	118,901	110,552	8,349
Salaries of Social Service Coordinators		45,100	45,100	44,704	396
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,000	2,000	4,000	3,570	430
Other Objects	-	-	-	-	-
Total	<u>92,300</u>	<u>75,701</u>	<u>168,001</u>	<u>158,826</u>	<u>9,175</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Jefferson School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 92,725	\$ 400	\$ 93,125	\$ 93,000	\$ 125
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,000	(150)	1,850	1,662	188
Other Objects	-	-	-	-	-
Total	<u>94,725</u>	<u>250</u>	<u>94,975</u>	<u>94,662</u>	<u>313</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	96,177	(11,300)	84,877	84,394	483
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	1,442	558
Other Objects	-	-	-	-	-
Total	<u>98,177</u>	<u>(11,300)</u>	<u>86,877</u>	<u>85,836</u>	<u>1,041</u>
Educational Media/School Library					
Salaries	32,500	(4,137)	28,363	28,120	243
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	2,000	-	2,000	1,000	1,000
Other Purchased Services					
Supplies and Materials					
Other Objects	2,000	-	2,000	1,598	402
Total	<u>36,500</u>	<u>(4,137)</u>	<u>32,363</u>	<u>30,718</u>	<u>1,645</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services	12,000	-	12,000	3,967	8,033
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>3,967</u>	<u>8,033</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	118,890	1,500	120,390	118,890	1,500
Salaries of Sec't and Clerical Assistants	50,253	2,610	52,863	52,582	281
Salaries of Other Professional Staff	1,000	-	1,000	-	1,000
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,000	-	2,000	2,000	-
Other Objects	2,000	-	2,000	1,818	182
Total	<u>174,143</u>	<u>4,110</u>	<u>178,253</u>	<u>175,290</u>	<u>2,963</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Jefferson School</u></b>					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 8,000	-	\$ 8,000	\$ 4,735	\$ 3,265
Total	8,000	-	8,000	4,735	3,265
Unallocated Employee Benefits					
Group Insurance					
Social Security	48,100	\$ 6,000	54,100	53,713	387
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	962,585	(98,865)	863,720	770,046	93,674
Total	1,010,685	(92,865)	917,820	823,759	94,061
Total Undistributed Expenditures	1,583,917	(25,891)	1,558,026	1,437,126	120,900
Total School Based Budget Current Expense	4,509,576	74,138	4,583,714	4,520,312	63,402
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	47,000		47,000		47,000
Summer School - Support Services	-	-	-	-	-
Total Special Schools	47,000	-	47,000	-	47,000
Total Jefferson School	\$ 4,556,576	\$ 74,138	\$ 4,630,714	\$ 4,520,312	\$ 110,402

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Charles H Stillman School</u></b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 53,127	\$ 45,028	\$ 98,155	\$ 92,065	\$ 6,090
Grades 1 - 5	786,009	(86,464)	699,545	754,320	(54,775)
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>839,136</u>	<u>(41,436)</u>	<u>797,700</u>	<u>846,385</u>	<u>(48,685)</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	36,839	772	37,611	15,021	22,590
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	20,000	3,500	23,500	16,851	6,649
General Supplies	16,350	74,032	90,382	88,210	2,172
Textbooks	50,000	2,040	52,040	52,040	-
Other Objects	-	1,000	1,000	864	136
Total	<u>123,189</u>	<u>81,344</u>	<u>204,533</u>	<u>172,986</u>	<u>31,547</u>
Total Regular Programs - Instruction	<u>962,325</u>	<u>39,908</u>	<u>1,002,233</u>	<u>1,019,371</u>	<u>(17,138)</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	54,177	65,800	119,977	117,421	2,556
Other Salaries for Instruction	23,177	31,134	54,311	53,275	1,036
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>77,354</u>	<u>96,934</u>	<u>174,288</u>	<u>170,696</u>	<u>3,592</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, 2014

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Charles H Stillman School</u></b>					
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	\$ 67,039	\$ 300	\$ 67,339	\$ 66,440	\$ 899
Other Salaries for Instruction	23,027	(22,040)	987		987
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	90,066	(21,740)	68,326	66,440	1,886
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	167,420	75,194	242,614	237,136	5,478
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, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Charles H Stillman School</u>					
Bilingual Education					
Salaries of Teachers	\$ 721,851	\$ 124,637	\$ 846,488	\$ 845,392	\$ 1,096
Other Salaries for Instruction	27,628	1,300	28,928	28,160	768
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>749,479</u>	<u>125,937</u>	<u>875,416</u>	<u>873,552</u>	<u>1,864</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Programs	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>1,879,224</u>	<u>241,039</u>	<u>2,120,263</u>	<u>2,130,059</u>	<u>(9,796)</u>
Attendance and Social Work					
Salaries	48,835	3,300	52,135	51,302	833
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>48,835</u>	<u>3,300</u>	<u>52,135</u>	<u>51,302</u>	<u>833</u>
Health Services					
Salaries	74,315	17,900	92,215	92,040	175
Salaries of Social Service Coordinators	91,875	300	92,175	91,437	738
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	4,000	(71)	3,929	3,928	1
Other Objects	-	-	-	-	-
Total	<u>170,190</u>	<u>18,129</u>	<u>188,319</u>	<u>187,405</u>	<u>914</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Charles II Stillman School</u>					
Guidance					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	\$ 3,000	\$ (2,725)	275	\$ 275	-
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	3,000	(2,725)	275	275	-
Educational Media/School Library					
Salaries	40,439	(60)	40,379	15,790	\$ 24,589
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	1,000	(1,000)	-		-
Other Purchased Services					
Supplies and Materials	3,000	(630)	2,370	2,234	136
Other Objects	-	-	-	-	-
Total	44,439	(1,690)	42,749	18,024	24,725
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	156,930		156,930	150,230	6,700
Salaries of Sec'l and Clerical Assistants	50,253	2,600	52,853	52,407	446
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	5,000	(374)	4,626	4,626	-
Other Objects	-	-	-	-	-
Total	212,183	2,226	214,409	207,263	7,146

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Charles H Stillman School</u>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	-	\$ 53,668	\$ 53,668	\$ 53,393	\$ 275
General Supplies	-	-	-	-	-
Total	-	53,668	53,668	53,393	275
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 5,000	(4,100)	900	-	900
Total	5,000	(4,100)	900	-	900
Unallocated Employee Benefits					
Group Insurance					
Social Security	43,100	(17,000)	26,100	23,052	3,048
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	598,101	(25,575)	572,526	526,076	46,450
Total	641,201	(42,575)	598,626	549,128	49,498
 Total Undistributed Expenditures	 1,124,848	 26,233	 1,151,081	 1,066,790	 84,291
 Total School Based Budget Current Expense	 3,004,072	 267,272	 3,271,344	 3,196,849	 74,495
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	5,000	1,903	6,903	6,903	-
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	5,000	1,903	6,903	6,903	-
 SPECIAL SCHOOLS					
Summer School - Instruction		6,615	6,615	6,615	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	6,615	6,615	6,615	-
 Total Charles H Stillman School	 \$ 3,009,072	 \$ 275,790	 \$ 3,284,862	 \$ 3,210,367	 \$ 74,495

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Washington School</u></b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 152,827	\$ 59,397	\$ 212,224	\$ 197,375	\$ 14,849
Grades 1 - 5	1,679,332	232,405	1,911,737	1,968,570	(56,833)
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
<b>Total</b>	<u>1,832,159</u>	<u>291,802</u>	<u>2,123,961</u>	<u>2,165,945</u>	<u>(41,984)</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	313,532	(138,290)	175,242	133,521	41,721
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	18,000		18,000	8,129	9,871
General Supplies	86,700	61,013	147,713	147,674	39
Textbooks	44,200	74,086	118,286	102,280	16,006
Other Objects	7,000	-	7,000	3,715	3,285
<b>Total</b>	<u>469,432</u>	<u>(3,191)</u>	<u>466,241</u>	<u>395,319</u>	<u>70,922</u>
<b>Total Regular Programs - Instruction</b>	<u>2,301,591</u>	<u>288,611</u>	<u>2,590,202</u>	<u>2,561,264</u>	<u>28,938</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers	83,763	300	84,063	83,366	697
Other Salaries for Instruction	23,027	2,419	25,446	16,596	8,850
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies	1,200		1,200	329	871
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>107,990</u>	<u>2,719</u>	<u>110,709</u>	<u>100,291</u>	<u>10,418</u>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies					
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Washington School</u></b>					
Behavioral Disabilities					
Salaries of Teachers	\$ 256,390	\$ (86,500)	\$ 169,890	\$ 163,812	\$ 6,078
Other Salaries for Instruction	97,084	18,200	115,284	114,559	725
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>353,474</u>	<u>(68,300)</u>	<u>285,174</u>	<u>278,371</u>	<u>6,803</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	196,577	(29,400)	167,177	154,903	12,274
Other Salaries for Instruction	23,027	1,200	24,227	23,323	904
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies		-			-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>219,604</u>	<u>(28,200)</u>	<u>191,404</u>	<u>178,226</u>	<u>13,178</u>
Autism					
Salaries of Teachers	60,739	200	60,939	60,161	778
Other Salaries for Instruction	-	-	-	-	-
Total	<u>60,739</u>	<u>200</u>	<u>60,939</u>	<u>60,161</u>	<u>778</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	48,606	100	48,706	36,971	11,735
Total	<u>48,606</u>	<u>100</u>	<u>48,706</u>	<u>36,971</u>	<u>11,735</u>
Total Special Education - Instruction	<u>790,413</u>	<u>(93,481)</u>	<u>696,932</u>	<u>654,020</u>	<u>42,912</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, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Washington School</u></b>					
<b>Bilingual Education</b>					
Salaries of Teachers	\$ 737,060	\$ (45,800)	\$ 691,260	\$ 689,317	\$ 1,943
Other Salaries for Instruction			-		-
Purchased Professional-Educational Services					-
Purchased Technical Services					
Other Purchased Services					
General Supplies	10,000		10,000	9,331	669
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>747,060</u>	<u>(45,800)</u>	<u>701,260</u>	<u>698,648</u>	<u>2,612</u>
<b>School Sponsored Cocurricular Activities</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>School Sponsored Athletics - Instruction</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Instructional Programs</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Before/After School Programs</b>					
Salaries					
Other Purchased Programs	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<u>3,839,064</u>	<u>149,330</u>	<u>3,988,394</u>	<u>3,913,932</u>	<u>74,462</u>
<b>Attendance and Social Work</b>					
Salaries	48,835	3,400	52,235	52,023	212
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>48,835</u>	<u>3,400</u>	<u>52,235</u>	<u>52,023</u>	<u>212</u>
<b>Health Services</b>					
Salaries	74,315	1,800	76,115	75,518	597
Salaries of Social Service Coordinators	121,754	(987)	120,767	92,441	28,326
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>196,069</u>	<u>813</u>	<u>196,882</u>	<u>167,959</u>	<u>28,923</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Washington School</u></b>					
Guidance					
Salaries of Other Professional Staff	\$ 95,838	\$ 1,400	\$ 97,238	\$ 96,435	\$ 803
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>95,838</u>	<u>1,400</u>	<u>97,238</u>	<u>96,435</u>	<u>803</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	46,188	2,200	48,388	47,960	428
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	4,500	(3,306)	1,194	1,194	-
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>50,688</u>	<u>(1,106)</u>	<u>49,582</u>	<u>49,154</u>	<u>428</u>
Educational Media/School Library					
Salaries	85,235	(2,510)	82,725	61,048	21,677
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	10,000	(10,000)	-	-	-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>95,235</u>	<u>(12,510)</u>	<u>82,725</u>	<u>61,048</u>	<u>21,677</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	269,920	1,700	271,620	228,668	42,952
Salaries of Sec'l and Clerical Assistants	50,253	2,610	52,863	52,414	449
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	2,000	-	2,000	1,912	88
Total	<u>322,173</u>	<u>4,310</u>	<u>326,483</u>	<u>282,994</u>	<u>43,489</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Washington School</u></b>					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ 32,001	\$ (28,638)	\$ 3,363	\$ 1,524	\$ 1,839
General Supplies	-	-	-	-	-
Total	32,001	(28,638)	3,363	1,524	1,839
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	4,000	-	4,000	-	4,000
Total	4,000	-	4,000	-	4,000
Unallocated Employee Benefits					
Group Insurance					
Social Security	46,200	13,986	60,186	60,148	38
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,234,198	(3,000)	1,231,198	1,192,614	38,584
Total	1,280,398	10,986	1,291,384	1,252,762	38,622
Total Undistributed Expenditures	2,125,237	(21,345)	2,103,892	1,963,899	139,993
Total School Based Budget Current Expense	5,964,301	127,985	6,092,286	5,877,831	214,455
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5		7,000	7,000	6,939	61
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	7,000	7,000	6,939	61
SPECIAL SCHOOLS					
Summer School - Instruction	-	-	-	-	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Washington School	\$ 5,964,301	\$ 134,985	\$ 6,099,286	\$ 5,884,770	\$ 214,516

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<u>Woodland School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 53,127	\$ 67,283	\$ 120,410	\$ 98,562	\$ 21,848
Grades 1 - 5	1,060,925	(103,400)	957,525	954,256	3,269
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,114,052</u>	<u>(36,117)</u>	<u>1,077,935</u>	<u>1,052,818</u>	<u>25,117</u>
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	89,797	(77,283)	12,514	11,952	562
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	3,650	1,098	4,748	3,960	788
General Supplies	41,610	5,000	46,610	40,858	5,752
Textbooks	14,890	39,436	54,326	53,300	1,026
Other Objects	2,500	1,000	3,500	2,779	721
Total	<u>152,447</u>	<u>(30,749)</u>	<u>121,698</u>	<u>112,849</u>	<u>8,849</u>
Total Regular Programs - Instruction	<u>1,266,499</u>	<u>(66,866)</u>	<u>1,199,633</u>	<u>1,165,667</u>	<u>33,966</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		51,900	51,900	50,927	973
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies			-		
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>51,900</u>	<u>51,900</u>	<u>50,927</u>	<u>973</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, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Woodland School</u></b>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers					
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Autism					
Salaries of Teachers	\$ 134,267	\$ 52,600	\$ 186,867	\$ 186,348	\$ 519
Other Salaries for Instruction	27,878	1,000	28,878	27,979	899
Total	162,145	53,600	215,745	214,327	1,418
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	162,145	105,500	267,645	265,254	2,391
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, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Woodland School</u></b>					
Bilingual Education					
Salaries of Teachers	\$ 175,979	\$ 8,842	\$ 184,821	\$ 165,603	\$ 19,218
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,500	(1,000)	1,500	1,500	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>178,479</u>	<u>7,842</u>	<u>186,321</u>	<u>167,103</u>	<u>19,218</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	11,750		11,750		11,750
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>11,750</u>	<u>-</u>	<u>11,750</u>	<u>-</u>	<u>11,750</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries	-	-	-	-	-
Other Purchased Services					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>1,618,873</u>	<u>46,476</u>	<u>1,665,349</u>	<u>1,598,024</u>	<u>67,325</u>
Attendance and Social Work					
Salaries	47,037	4,000	51,037	50,244	793
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>47,037</u>	<u>4,000</u>	<u>51,037</u>	<u>50,244</u>	<u>793</u>
Health Services					
Salaries	72,740	700	73,440	72,533	907
Salaries of Social Service Coordinators					
Purchased Professional and Technical Services			-		-
Other Purchased Services					
Supplies and Materials	2,050		2,050	1,875	175
Other Objects	-	-	-	-	-
Total	<u>74,790</u>	<u>700</u>	<u>75,490</u>	<u>74,408</u>	<u>1,082</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Woodland School</u></b>					
<b>Guidance</b>					
Salaries of Other Professional Staff	\$ 93,475	\$ 1,000	\$ 94,475	\$ 93,109	\$ 1,366
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	500		500	350	150
Supplies and Materials	800		800	556	244
Other Objects	-	-	-	-	-
<b>Total</b>	<u>94,775</u>	<u>1,000</u>	<u>95,775</u>	<u>94,015</u>	<u>1,760</u>
<b>Improvement of Instructional Services</b>					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	29,976	1,200	31,176	31,118	58
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials	1,800	(1,098)	702	701	1
Other Objects	-	-	-	-	-
<b>Total</b>	<u>31,776</u>	<u>102</u>	<u>31,878</u>	<u>31,819</u>	<u>59</u>
<b>Educational Media/School Library</b>					
Salaries	47,048	2,000	49,048	48,859	189
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	800		800	765	35
Other Objects	-	-	-	-	-
<b>Total</b>	<u>47,848</u>	<u>2,000</u>	<u>49,848</u>	<u>49,624</u>	<u>224</u>
<b>Instructional Staff Training Services</b>					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Support Service - School Administration</b>					
Salaries of Principals/Assistant Principals	154,760	(630)	154,130	152,230	1,900
Salaries of Sec't and Clerical Assistants	50,253	3,530	53,783	52,582	1,201
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	1,100		1,100		1,100
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>206,113</u>	<u>2,900</u>	<u>209,013</u>	<u>204,812</u>	<u>4,201</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Woodland School</b>					
Custodial Services					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ 53,127	\$ (46,800)	\$ 6,327	-	\$ 6,327
General Supplies	-	-	-	-	-
Total	53,127	(46,800)	6,327	-	6,327
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	3,700	-	3,700	\$ 2,505	1,195
Total	3,700	-	3,700	2,505	1,195
Unallocated Employee Benefits					
Group Insurance					
Social Security	47,800	(3,000)	44,800	35,391	9,409
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	539,293	(40,125)	499,168	434,214	64,954
Total	587,093	(43,125)	543,968	469,605	74,363
Total Undistributed Expenditures	1,146,259	(79,223)	1,067,036	977,032	90,004
Total School Based Budget Current Expense	2,765,132	(32,747)	2,732,385	2,575,056	157,329
Capital Outlay					
Equipment					
Preschool/Kindergarten			-		
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
<b>SPECIAL SCHOOLS</b>					
Summer School - Instruction		6,458	6,458	6,458	
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	6,458	6,458	6,458	-
Total Woodland School	\$ 2,765,132	\$ (26,289)	\$ 2,738,843	\$ 2,581,514	\$ 157,329

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Hubbard School</u></b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 1,834,076	\$ (58,221)	\$ 1,775,855	\$ 1,770,136	\$ 5,719
	-	-	-	-	-
Total	<u>1,834,076</u>	<u>(58,221)</u>	<u>1,775,855</u>	<u>1,770,136</u>	<u>5,719</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	69,081	(30,000)	39,081	29,606	9,475
Purchase Professional Educational Services	4,000	(1,323)	2,677	2,677	-
Purchased Technical Services					
Other Purchased Services	22,000	30,670	52,670	47,607	5,063
General Supplies	60,000	88,294	148,294	147,505	789
Textbooks	40,000	2,916	42,916	42,915	1
Other Objects	6,000	(1,001)	4,999	4,999	-
Total	<u>201,081</u>	<u>89,556</u>	<u>290,637</u>	<u>275,309</u>	<u>15,328</u>
Total Regular Programs - Instruction	<u>2,035,157</u>	<u>31,335</u>	<u>2,066,492</u>	<u>2,045,445</u>	<u>21,047</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers	251,148		251,148	247,969	3,179
Other Salaries for Instruction	156,866	(90,700)	66,166	65,160	1,006
Purchasing Professional Educational Services					-
Other Purchased Services					-
General Supplies	2,500	(2,500)	-	-	-
Textbooks					-
Other Objects					-
Total	<u>410,514</u>	<u>(93,200)</u>	<u>317,314</u>	<u>313,129</u>	<u>4,185</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, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Hubbard School</u></b>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction		\$ 22,000	\$ 22,000	\$ 21,820	\$ 180
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>22,000</u>	<u>22,000</u>	<u>21,820</u>	<u>180</u>
Multiple Disabilities					
Salaries of Teachers	\$ 90,300	500	90,800	67,035	23,765
Other Salaries for Instruction	111,212	(11,800)	99,412	88,504	10,908
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies			-		
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>201,512</u>	<u>(11,300)</u>	<u>190,212</u>	<u>155,539</u>	<u>34,673</u>
Resource Room					
Salaries of Teachers	169,491	1,000	170,491	134,999	35,492
Other Salaries for Instruction	28,003	21,300	49,303	45,473	3,830
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,000	(1,000)			
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>198,494</u>	<u>21,300</u>	<u>219,794</u>	<u>180,472</u>	<u>39,322</u>
Autism					
Other Salaries for Instruction	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Special Education - Instruction</b>	<u>810,520</u>	<u>(61,200)</u>	<u>749,320</u>	<u>670,960</u>	<u>78,360</u>
Basic Skills/Remedial - Instructions					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Hubbard School</u></b>					
Bilingual Education					
Salaries of Teachers	\$ 172,304		\$ 172,304	\$ 157,162	\$ 15,142
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,250	\$ (2,250)			
Textbooks					
Other Objects					
Total	<u>174,554</u>	<u>(2,250)</u>	<u>172,304</u>	<u>157,162</u>	<u>15,142</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>
<b>Total Instruction</b>	<u>3,020,231</u>	<u>(32,115)</u>	<u>2,988,116</u>	<u>2,873,567</u>	<u>\$ 114,549</u>
Attendance and Social Work					
Salaries	50,103	2,700	52,803	46,540	6,263
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services	500	(500)			
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>50,603</u>	<u>2,200</u>	<u>52,803</u>	<u>46,540</u>	<u>6,263</u>
Health Services					
Salaries	91,050	(60,899)	30,151	29,670	481
Salaries of Social Service Coordinators	92,625	500	93,125	92,221	904
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000	(1,000)			
Other Objects					
Total	<u>184,675</u>	<u>(61,399)</u>	<u>123,276</u>	<u>121,891</u>	<u>1,385</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Hubbard School</u></b>					
Guidance					
Salaries of Other Professional Staff	\$ 59,777	\$ 6,565	\$ 66,342	\$ 65,204	\$ 1,138
Salaries of Secretarial and Clerical		-			
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>59,777</u>	<u>6,565</u>	<u>66,342</u>	<u>65,204</u>	<u>1,138</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	222,151	(56,700)	165,451	164,983	468
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services		1,100	1,100	178	922
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>222,151</u>	<u>(56,600)</u>	<u>166,551</u>	<u>165,161</u>	<u>1,390</u>
Educational Media/School Library					
Salaries	64,677		64,677	58,724	5,953
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	500	(500)			
Other Objects	-	-	-	-	-
<b>Total</b>	<u>65,177</u>	<u>(500)</u>	<u>64,677</u>	<u>58,724</u>	<u>5,953</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	242,210	500	242,710	239,790	2,920
Salaries of Sec'l and Clerical Assistants	58,545	2,500	61,045	60,589	456
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services			-	-	-
Supplies and Materials	4,000	(3,896)	104	104	-
Other Objects	-	-	-	-	-
<b>Total</b>	<u>304,755</u>	<u>(896)</u>	<u>303,859</u>	<u>300,483</u>	<u>3,376</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Hubbard School</b>					
Custodial Services					
Salaries					
General Supplies					
Total	-	-	-	-	-
Security					
Salaries	\$ 148,806	\$ (14,500)	\$ 134,306	\$ 129,758	\$ 4,548
General Supplies	250	-	250	204	46
Total	149,056	(14,500)	134,556	129,962	4,594
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	10,000	(9,258)	742	473	269
Total	10,000	(9,258)	742	473	269
Unallocated Employee Benefits					
Group Insurance					
Social Security	54,600	(15,000)	39,600	33,494	6,106
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,129,754	(48,752)	1,081,002	1,053,471	27,531
Total	1,184,354	(63,752)	1,120,602	1,086,965	33,637
Total Undistributed Expenditures	2,230,548	(197,140)	2,033,408	1,975,403	58,005
Total School Based Budget Current Expense	5,250,779	(229,255)	5,021,524	4,848,970	172,554
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8	20,000	(20,000)	-	-	-
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional		-			
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services					
Total Capital Outlay	20,000	(20,000)	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction		8,155	8,155	8,155	-
Summer School - Support Services		-	-	-	-
Total Special Schools	-	8,155	8,155	8,155	-
Total Hubbard School	\$ 5,270,779	\$ (241,100)	\$ 5,029,679	\$ 4,857,125	\$ 172,554

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Maxson School</u></b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 1,895,203	\$ (52,892)	\$ 1,842,311	\$ 1,990,461	\$ (148,150)
	-	-	-	-	-
	1,895,203	(52,892)	1,842,311	1,990,461	(148,150)
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
	69,081	500	69,581	66,887	2,694
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	23,500	32,532	56,032	47,959	8,073
	73,000	11,000	84,000	83,208	792
	-	6,752	6,752	6,603	149
	4,000	(3,300)	700	688	12
Total	169,581	47,484	217,065	205,345	11,720
Total Regular Programs - Instruction	2,064,784	(5,408)	2,059,376	2,195,806	(136,430)
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Learning and/or Language Disabilities					
	28,926	(9,200)	19,726	11,019	8,707
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	28,926	(9,200)	19,726	11,019	8,707
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, 2014

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Maxson School</b>					
Behavioral Disabilities					
Salaries of Teachers	\$ 227,717	\$ 4,100	\$ 231,817	\$ 231,410	\$ 407
Other Salaries for Instruction	78,433	(1,200)	77,233	76,681	552
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>306,150</u>	<u>2,900</u>	<u>309,050</u>	<u>308,091</u>	<u>959</u>
Multiple Disabilities					
Salaries of Teachers					-
Other Salaries for Instruction		18,800	18,800	18,299	501
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>18,800</u>	<u>18,800</u>	<u>18,299</u>	<u>501</u>
Resource Room					
Salaries of Teachers	265,760	68,000	333,760	321,663	12,097
Other Salaries for Instruction	27,878	30,200	58,078	58,062	16
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	3,000	(1,000)	2,000	2,000	-
Textbooks					-
Other Objects	-	-	-	-	-
Total	<u>296,638</u>	<u>97,200</u>	<u>393,838</u>	<u>381,725</u>	<u>12,113</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>631,714</u>	<u>109,700</u>	<u>741,414</u>	<u>719,134</u>	<u>22,280</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, 2014

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Maxson School</u></b>					
Bilingual Education					
Salaries of Teachers	\$ 291,266	\$ 2,300	\$ 293,566	\$ 292,601	\$ 965
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	20,000	(3,290)	16,710	16,710	-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>311,266</u>	<u>(990)</u>	<u>310,276</u>	<u>309,311</u>	<u>965</u>
School Sponsored Co-curricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Services	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,007,764</u>	<u>103,302</u>	<u>3,111,066</u>	<u>3,224,251</u>	<u>(113,185)</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	82,127	400	82,527	81,798	729
Salaries of Social Service Coordinators	86,127	(84,800)	1,327	963	364
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>168,254</u>	<u>(84,400)</u>	<u>83,854</u>	<u>82,761</u>	<u>1,093</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Maxson School</u></b>					
Guidance					
Salaries of Other Professional Staff	\$ 65,000		\$ 65,000	\$ 59,479	\$ 5,521
Salaries of Secretarial and Clerical	116,282	\$ (37,600)	78,682	78,601	81
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	1,000	(219)	781	781	-
Supplies and Materials	1,000	(1,000)	-	-	-
Other Objects	-	-	-	-	-
<b>Total</b>	<u>183,282</u>	<u>(38,819)</u>	<u>144,463</u>	<u>138,861</u>	<u>5,602</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction			-		-
Salaries of Other Professional Staff	123,639	96,400	220,039	219,770	269
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services	7,500		7,500	1,503	5,997
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>131,139</u>	<u>96,400</u>	<u>227,539</u>	<u>221,273</u>	<u>6,266</u>
Educational Media/School Library					
Salaries	94,095	400	94,495	93,946	549
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	750		750		750
Other Purchased Services					
Supplies and Materials	4,375		4,375	4,097	278
Other Objects	-	-	-	-	-
<b>Total</b>	<u>99,220</u>	<u>400</u>	<u>99,620</u>	<u>98,043</u>	<u>1,577</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	3,000		3,000	1,906	1,094
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>1,906</u>	<u>1,094</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	243,500	3,000	246,500	243,500	3,000
Salaries of Sec't and Clerical Assistants	63,507	(10,500)	53,007	52,845	162
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services		4,000	4,000	451	3,549
Other Purchased Services					
Supplies and Materials	750	(44)	706	706	-
Other Objects	-	-	-	-	-
<b>Total</b>	<u>307,757</u>	<u>(3,544)</u>	<u>304,213</u>	<u>297,502</u>	<u>6,711</u>

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b>Maxson School</b>					
Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ 159,088	\$ (15,300)	\$ 143,788	\$ 135,648	\$ 8,140
General Supplies	-	-	-	-	-
Total	159,088	(15,300)	143,788	135,648	8,140
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	6,000	(1,000)	5,000	4,445	555
Total	6,000	(1,000)	5,000	4,445	555
Unallocated Employee Benefits					
Group Insurance					
Social Security	43,600	846	44,446	43,371	1,075
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,016,249	(85,752)	930,497	909,527	20,970
Total	1,059,849	(84,906)	974,943	952,898	22,045
Total Undistributed Expenditures	2,117,589	(131,169)	1,986,420	1,933,337	53,083
Total School Based Budget Current Expense	5,125,353	(27,867)	5,097,486	5,157,588	(60,102)
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8	10,000	57,521	67,521	67,453	68
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	57,521	67,521	67,453	68
SPECIAL SCHOOLS					
Summer School - Instruction		3,798	3,798	3,798	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	3,798	3,798	3,798	-
Total Maxson School	\$ 5,135,353	\$ 33,452	\$ 5,168,805	\$ 5,228,839	\$ (60,034)

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Plainfield High School</u></b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 6,600,494	\$ (17,837)	\$ 6,582,657	\$ 6,662,224	\$ (79,567)
	6,600,494	(17,837)	6,582,657	6,662,224	(79,567)
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
	161,669	21,000	182,669	182,540	129
	5,000	44,650	49,650	49,644	6
	10,000		10,000	9,991	9
	99,600	187,321	286,921	284,882	2,039
	257,000	(30,024)	226,976	224,783	2,193
	75,000	(50,100)	24,900	24,788	112
	-	12,594	12,594	12,195	399
Total	608,269	185,441	793,710	788,823	4,887
	608,269	185,441	793,710	788,823	4,887
Total Regular Programs - Instruction	7,208,763	167,604	7,376,367	7,451,047	(74,680)
	7,208,763	167,604	7,376,367	7,451,047	(74,680)
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers					
	685,775	(50,000)	635,775	557,306	78,469
Other Salaries for Instruction					
	55,406	35,000	90,406	87,250	3,156
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
	4,000	(4,000)	-	-	-
Textbooks					
	1,000		1,000	1,000	-
Other Objects					
	-	-	-	-	-
Total	746,181	(19,000)	727,181	645,556	81,625
	746,181	(19,000)	727,181	645,556	81,625
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, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Plainfield High School</u></b>					
Behavioral Disabilities					
Salaries of Teachers	\$ 55,752		\$ 55,752	\$ 51,339	\$ 4,413
Other Salaries for Instruction					-
Purchased Professional-Educational Services					
Other Purchased Services					-
General Supplies	4,000	\$(4,000)	-		-
Textbooks	1,000	-	1,000	674	326
<b>Total</b>	<b>60,752</b>	<b>(4,000)</b>	<b>56,752</b>	<b>52,013</b>	<b>4,739</b>
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction	101,960	500	102,460	101,662	798
Purchasing Professional Educational Services					
Other Purchased Services					-
General Supplies					-
Textbooks					-
Other Objects					-
<b>Total</b>	<b>101,960</b>	<b>500</b>	<b>102,460</b>	<b>101,662</b>	<b>798</b>
Resource Room					
Salaries of Teachers					
Other Salaries for Instruction	850,815	(65,500)	785,315	784,474	841
Other Salaries for Instruction	73,832	500	74,332	73,486	846
Purchase Professional Education Services					
Purchased Technical Services					-
Other Purchased Services					-
General Supplies	4,000		4,000	3,651	349
Textbooks	1,000	-	1,000	759	241
Other Objects					-
<b>Total</b>	<b>929,647</b>	<b>(65,000)</b>	<b>864,647</b>	<b>862,370</b>	<b>2,277</b>
Autism					
Other Salaries for Instruction					
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Special Education - Instruction</b>	<b>1,838,540</b>	<b>(87,500)</b>	<b>1,751,040</b>	<b>1,661,601</b>	<b>89,439</b>
Basic Skills/Remedial - Instructions					
Salaries of Teachers					
General Supplies					-
Textbooks					-
Other Objects					-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Plainfield High School</u></b>					
<b>Bilingual Education</b>					
Salaries of Teachers	\$ 1,075,472	\$ 9,000	\$ 1,084,472	\$ 1,084,020	\$ 452
Other Salaries for Instruction	23,177	(13,000)	10,177	1,104	9,073
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	4,000	(4,000)	-	-	-
Textbooks	4,000		4,000	3,882	118
Other Objects	-	-	-	-	-
<b>Total</b>	<u>1,106,649</u>	<u>(8,000)</u>	<u>1,098,649</u>	<u>1,089,006</u>	<u>9,643</u>
<b>School Sponsored Cocurricular Activities</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>School Sponsored Athletics - Instruction</b>					
Salaries					
Purchased Services					
Supplies and Materials	5,000	(400)	4,600	4,007	593
Other Objects	-	-	-	-	-
<b>Total</b>	<u>5,000</u>	<u>(400)</u>	<u>4,600</u>	<u>4,007</u>	<u>593</u>
<b>Other Instructional Programs</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Before/After School Programs</b>					
Salaries		400	400		400
Other Purchased Services	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>400</u>	<u>400</u>	<u>-</u>	<u>400</u>
<b>Total Instruction</b>	<u>10,158,952</u>	<u>72,104</u>	<u>10,231,056</u>	<u>10,205,661</u>	<u>25,395</u>
<b>Attendance and Social Work</b>					
Salaries	132,495	136,200	268,695	255,714	12,981
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	3,000	(1,530)	1,470	1,470	-
Other Objects	-	-	-	-	-
<b>Total</b>	<u>135,495</u>	<u>134,670</u>	<u>270,165</u>	<u>257,184</u>	<u>12,981</u>
<b>Health Services</b>					
Salaries	170,065	(45,171)	124,894	103,169	21,725
Salaries of Social Service Coordinators	188,976	72,901	261,877	242,765	19,112
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>359,041</u>	<u>27,730</u>	<u>386,771</u>	<u>345,934</u>	<u>40,837</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Plainfield High School</u></b>					
Guidance					
Salaries of Other Professional Staff	\$ 412,900	\$ (1,325)	\$ 411,575	\$ 411,264	\$ 311
Salaries of Secretarial and Clerical	61,741	17,500	79,241	78,843	398
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					-
Supplies and Materials					-
Other Objects	-	-	-	-	-
<b>Total</b>	<b>474,641</b>	<b>16,175</b>	<b>490,816</b>	<b>490,107</b>	<b>709</b>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.	40,000	(35,000)	5,000		5,000
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					-
Supplies and Materials					
Other Objects	-	1,500	1,500	250	1,250
<b>Total</b>	<b>40,000</b>	<b>(33,500)</b>	<b>6,500</b>	<b>250</b>	<b>6,250</b>
Educational Media/School Library					
Salaries	121,866	1,000	122,866	122,808	58
Salaries of Technology Coordinators	84,935	2,000	86,935	86,182	753
Purchased Professional and Technical Services	2,000	(2,000)	-		-
Other Purchased Services					
Supplies and Materials	10,000	(6,671)	3,329	3,326	3
Other Objects	-	-	-	-	-
<b>Total</b>	<b>218,801</b>	<b>(5,671)</b>	<b>213,130</b>	<b>212,316</b>	<b>814</b>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					-
Supplies and Materials					-
Other Objects	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	504,530	60,315	564,845	527,719	37,126
Salaries of Sec'l and Clerical Assistants	239,592	(51,000)	188,592	133,387	55,205
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					-
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<b>744,122</b>	<b>9,315</b>	<b>753,437</b>	<b>661,106</b>	<b>92,331</b>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Plainfield High School</u></b>					
Custodial Services					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ 621,610	\$ 53,000	\$ 674,610	\$ 674,371	\$ 239
General Supplies	-	-	-	-	-
Total	621,610	53,000	674,610	674,371	239
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	15,000	(1,825)	13,175	11,382	1,793
Total	15,000	(1,825)	13,175	11,382	1,793
Unallocated Employee Benefits					
Group Insurance					
Social Security	161,300	(14,000)	147,300	147,062	238
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	3,388,668	(244,000)	3,144,668	3,144,269	399
Total	3,549,968	(258,000)	3,291,968	3,291,331	637
Total Undistributed Expenditures	6,158,678	(58,106)	6,100,572	5,943,981	156,591
Total School Based Budget Current Expense	16,317,630	13,998	16,331,628	16,149,642	181,986
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12	15,000	(5,415)	9,585	9,579	6
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional		-			-
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	15,000	(5,415)	9,585	9,579	6
SPECIAL SCHOOLS					
Summer School - Instruction		7,560	7,560	7,560	-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	7,560	7,560	7,560	-
Total Plainfield High School	\$ 16,332,630	\$ 16,143	\$ 16,348,773	\$ 16,166,781	\$ 181,992

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Barack Obama Academy for Academic and Civic Development</u></b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 637,491	\$ (86)	\$ 637,405	\$ 548,237	\$ 89,168
	<u>637,491</u>	<u>(86)</u>	<u>637,405</u>	<u>548,237</u>	<u>89,168</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		2,000	2,000	1,625	375
Purchased Technical Services					
Other Purchased Services					
General Supplies	13,500	15,000	28,500	16,497	12,003
Textbooks	5,000		5,000	2,249	2,751
Other Objects	5,000	-	5,000	1,728	3,272
Total	<u>23,500</u>	<u>17,000</u>	<u>40,500</u>	<u>22,099</u>	<u>18,401</u>
Total Regular Programs - Instruction	<u>660,991</u>	<u>16,914</u>	<u>677,905</u>	<u>570,336</u>	<u>107,569</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, 2014

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

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Barack Obama Academy for Academic and Civic Development</u></b>					
<b>Bilingual Education</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>School Sponsored Cocurricular Activities</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>School Sponsored Athletics - Instruction</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Other Instructional Programs</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Before/After School Programs</b>					
Salaries					
Other Purchased Services					
<b>Total</b>	-	-	-	-	-
<b>Total Instruction</b>	\$ 660,991	\$ 16,914	\$ 677,905	\$ 570,336	\$ 107,569
<b>Attendance and Social Work</b>					
Salaries	57,532	(33,000)	24,532	6,863	17,669
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	57,532	(33,000)	24,532	6,863	17,669
<b>Health Services</b>					
Salaries					
Salaries of Social Service Coordinators	50,147	18,146	68,293	63,349	4,944
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	50,147	18,146	68,293	63,349	4,944

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Barack Obama Academy for Academic and Civic Development</u></b>					
<b>Guidance</b>					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Improvement of Instructional Services</b>					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.		-			-
Other Salaries					
Purchased Professional Educational Services		\$ 500	\$ 500	\$ 500	
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	-	500	500	500	-
<b>Educational Media/School Library</b>					
Salaries					
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Instructional Staff Training Services</b>					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Support Service - School Administration</b>					
Salaries of Principals/Assistant Principals	\$ 123,080	700	123,780	122,364	\$ 1,416
Salaries of Sec't and Clerical Assistants		52,500	52,500	51,895	605
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	7,700	(2,500)	5,200	4,125	1,075
Other Objects	-	-	-	-	-
<b>Total</b>	130,780	50,700	181,480	178,384	3,096

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Barack Obama Academy for Academic and Civic Development</u></b>					
Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ 105,892	\$ (51,500)	\$ 54,392	\$ 53,177	\$ 1,215
General Supplies	-	-	-	-	-
Total	105,892	(51,500)	54,392	53,177	1,215
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	2,000	-	2,000	1,725	275
Total	2,000	-	2,000	1,725	275
Unallocated Employee Benefits					
Group Insurance					
Social Security	22,100		22,100	11,789	10,311
Unemployment Compensation		-			-
Workmen's Compensation					
Health Benefits	289,622	(55,000)	234,622	234,069	553
Total	311,722	(55,000)	256,722	245,858	10,864
Total Undistributed Expenditures	658,073	(70,154)	587,919	549,856	38,063
Total School Based Budget Current Expense	1,319,064	(53,240)	1,265,824	1,120,192	145,632
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12			-		-
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
<b>SPECIAL SCHOOLS</b>					
Summer School - Instruction		-			-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Barack Obama Academy for Academic and Civic Development	\$ 1,319,064	\$ (53,240)	\$ 1,265,824	\$ 1,120,192	\$ 145,632

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Plainfield Academy for Academic and Civic Development</u></b>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 2,297,907	\$ (3,095)	\$ 2,294,812	\$ 2,441,821	\$ (147,009)
	-	-	-	-	-
Total	<u>2,297,907</u>	<u>(3,095)</u>	<u>2,294,812</u>	<u>2,441,821</u>	<u>(147,009)</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	23,027	300	23,327	22,472	855
Purchase Professional Educational Services					-
Purchased Technical Services					
Other Purchased Services	5,000	22,300	27,300	25,711	1,589
General Supplies	31,300	84,660	115,960	85,397	30,563
Textbooks	39,150	6,752	45,902	45,770	132
Other Objects	-	5,100	5,100	5,100	-
Total	<u>98,477</u>	<u>119,112</u>	<u>217,589</u>	<u>184,450</u>	<u>33,139</u>
Total Regular Programs - Instruction	<u>2,396,384</u>	<u>116,017</u>	<u>2,512,401</u>	<u>2,626,271</u>	<u>(113,870)</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, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Plainfield Academy for Academic and Civic Development</u></b>					
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	\$ 64,677	\$ 88,768	\$ 153,445	\$ 152,729	\$ 716
Other Salaries for Instruction	27,628	1,000	28,628	27,653	975
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	92,305	89,768	182,073	180,382	1,691
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	92,305	89,768	182,073	180,382	1,691
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, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Plainfield Academy for Academic and Civic Development</u></b>					
<b>Bilingual Education</b>					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>School Sponsored Cocurricular Activities</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>School Sponsored Athletics - Instruction</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Other Instructional Programs</b>					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Before/After School Programs</b>					
Salaries					
Other Purchased Services	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Total Instruction</b>	\$ 2,488,689	\$ 205,785	\$ 2,694,474	\$ 2,806,653	\$ (112,179)
<b>Attendance and Social Work</b>					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Health Services</b>					
Salaries	65,000	13,600	78,600	78,141	459
Salaries of Social Service Coordinators	83,763	41,200	124,963	48,350	76,613
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	148,763	54,800	203,563	126,491	77,072

PLAINFIELD BOARD OF EDUCATION  
 BLENDED RESOURCE FUND  
 SCHEDULE OF EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Plainfield Academy for Academic and Civic Development</u></b>					
<b>Guidance</b>					
Salaries of Other Professional Staff	\$ 74,665	\$ 7,218	\$ 81,883	\$ 81,084	\$ 799
Salaries of Secretarial and Clerical	103,082	4,000	107,082	83,651	23,431
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>177,747</u>	<u>11,218</u>	<u>188,965</u>	<u>164,735</u>	<u>24,230</u>
<b>Improvement of Instructional Services</b>					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	126,036	(20,300)	105,736	105,035	701
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	6,000	2,000	8,000	7,377	623
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>132,036</u>	<u>(18,300)</u>	<u>113,736</u>	<u>112,412</u>	<u>1,324</u>
<b>Educational Media/School Library</b>					
Salaries					
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	15,000	(2,000)	13,000	12,278	722
Other Objects	-	-	-	-	-
<b>Total</b>	<u>15,000</u>	<u>(2,000)</u>	<u>13,000</u>	<u>12,278</u>	<u>722</u>
<b>Instructional Staff Training Services</b>					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Support Service - School Administration</b>					
Salaries of Principals/Assistant Principals	139,510	1,700	141,210	139,510	1,700
Salaries of Sec't and Clerical Assistants		25,000	25,000	24,023	977
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	20,000		20,000	19,277	723
Other Objects	-	-	-	-	-
<b>Total</b>	<u>159,510</u>	<u>26,700</u>	<u>186,210</u>	<u>182,810</u>	<u>3,400</u>

**PLAINFIELD BOARD OF EDUCATION  
BLENDED RESOURCE FUND  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>CURRENT EXPENDITURES</b>					
<b><u>Plainfield Academy for Academic and Civic Development</u></b>					
Custodial Services					
Salaries	-	-	-	-	-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ 52,821	\$ 1,000	\$ 53,821	\$ 53,353	\$ 468
General Supplies	-	-	-	-	-
Total	52,821	1,000	53,821	53,353	468
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	7,000	(5,100)	1,900	1,300	600
Total	7,000	(5,100)	1,900	1,300	600
Unallocated Employee Benefits					
Group Insurance					
Social Security	43,000	(3,000)	40,000	35,837	4,163
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	803,003	(102,242)	700,761	687,060	13,701
Total	846,003	(105,242)	740,761	722,897	17,864
Total Undistributed Expenditures					
	1,538,880	(36,924)	1,501,956	1,376,276	125,680
Total School Based Budget Current Expense					
	4,027,569	168,861	4,196,430	4,182,929	13,501
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
<b>SPECIAL SCHOOLS</b>					
Summer School - Instruction		33,000	33,000	32,348	652
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	33,000	33,000	32,348	652
Total Plainfield Academy for Academic and Civic Development					
	\$ 4,027,569	\$ 201,861	\$ 4,229,430	\$ 4,215,277	\$ 14,153

**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, 2014**

	<u>EXHIBIT E-1A</u>	<u>EXHIBIT E-1B</u>	<u>EXHIBIT E-1C</u>	<u>EXHIBIT E-1D</u>	<u>EXHIBIT E-1E</u>	<u>Total</u>
<b>REVENUES</b>						
Intergovernmental						
State			\$ 1,409,679	\$ 20,696,762	\$ 40,115	\$ 22,146,556
Federal	\$ 3,769,918	\$ 2,528,241	-	-	-	6,298,159
Local Sources	-	-	-	-	37,412	37,412
	<u>3,769,918</u>	<u>2,528,241</u>	<u>1,409,679</u>	<u>20,696,762</u>	<u>77,527</u>	<u>28,482,127</u>
Total Revenues						
<b>EXPENDITURES</b>						
Instruction						
Salaries of Teachers	192,591	146,097	-	68,388	13,652	420,728
Other Salaries for Instruction	-	-	97,286	40,391	-	137,677
Other Salaries	-	171,784	-	-	-	171,784
Purchased Professional/Educational Services	4,938	32,815	-	-	-	37,753
Purchased Prof. & Technical Services	-	38,301	-	-	-	38,301
Tuition	-	1,407,293	-	-	-	1,407,293
Other Purchased Services	66,357	-	-	548	-	66,905
General Supplies	712,918	90,408	-	-	-	803,326
Textbooks	-	-	-	-	8,190	8,190
Other Objects	2,209	12,796	-	950	-	15,955
	<u>979,013</u>	<u>1,899,494</u>	<u>97,286</u>	<u>110,277</u>	<u>21,842</u>	<u>3,107,912</u>
Total Instruction						

**PLAINFIELD BOARD OF EDUCATION  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>EXHIBIT E-1A</u>	<u>EXHIBIT E-1B</u>	<u>EXHIBIT E-1C</u>	<u>EXHIBIT E-1D</u>	<u>EXHIBIT E-1E</u>	<u>Total</u>
<b>EXPENDITURES (Continued)</b>						
Support Services						
Salaries of Teachers	\$ 208,631	\$ 53,338	-	-	-	\$ 261,969
Salaries of Supervisors of Instruction	-	-	-	\$ 139,230	-	139,230
Salaries of Principals/Assistant Principals/Directors	-	-	-	126,850	-	126,850
Salaries of Other Professional Staff	425,251	171,769	\$ 767,259	860,477	-	2,224,756
Salaries of Secretarial and Clerical Asst.	36,254	58,789	-	196,628	-	291,671
Other Salaries for Instruction	-	5,250	-	-	-	5,250
Other Salaries	176,289	36,394	181,208	115,674	-	509,565
Salaries of Community Parent Involvement Spec.	-	-	-	148,351	-	148,351
Salaries of Master Teachers	-	-	-	398,433	-	398,433
Personal Services-Employee Benefits	163,588	129,424	86,506	595,161	5,986	980,665
Purchased Professional/Educational Services	246,999	29,325	1,064	18,261,646	\$ -	18,539,034
Other Purchased Professional/Educational Services	-	-	-	26,058	5,120	31,178
Purchased Professional/Technical Services	1,750	9,920	-	29,502	26,805	67,977
Other Purchased Professional Services	-	-	-	12,797	-	12,797
Cleaning, Repair & Maintenance Services	-	-	-	1,840	-	1,840
Rentals	-	-	-	22,065	-	22,065
Travel	-	-	-	4,232	-	4,232
Other Purchased Services	120,172	53,540	190,677	5,426	-	369,815
Supplies and Materials	173,893	65,247	64,243	193,848	11,974	509,205
Other Objects	500	2,318	21,436	-	5,800	30,054
<b>Total Support Services</b>	<u>1,553,327</u>	<u>615,314</u>	<u>1,312,393</u>	<u>21,138,218</u>	<u>55,685</u>	<u>24,674,937</u>
<b>Facilities Acquisition and Construction</b>						
Instructional Equipment	6,396	13,433	-	-	-	19,829
Noninstructional Equipment	-	-	-	-	-	-
<b>Total Facilities Acq. &amp; Construction</b>	<u>6,396</u>	<u>13,433</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,829</u>

**PLAINFIELD BOARD OF EDUCATION  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

<b>EXPENDITURES (Continued)</b>	<b>EXHIBIT <u>E-1A</u></b>	<b>EXHIBIT <u>E-1B</u></b>	<b>EXHIBIT <u>E-1C</u></b>	<b>EXHIBIT <u>E-1D</u></b>	<b>EXHIBIT <u>E-1E</u></b>	<b><u>Total</u></b>
Transfer to Charter Schools	-	-	-	-	-	-
Total Expenditures	\$ 2,538,736	\$ 2,528,241	\$ 1,409,679	\$ 21,248,495	\$ 77,527	\$ 27,802,678
Other Financing Sources (Uses)						
Transfers from Other Funds				551,733		551,733
Contribution to School-Based Budgets	(1,231,182)	-	-	-	-	(1,231,182)
Total Outflows	3,769,918	2,528,241	1,409,679	20,696,762	77,527	28,482,127
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, 2014

No Child Left Behind (NCLB)

	<u>Title I</u>	<u>Title I SIA</u>	<u>Title IIA</u>	<u>Title III</u>	<u>Title III Immigrant</u>	<u>Total</u>
<b>REVENUES</b>						
Intergovernmental						
State						
Federal	\$ 2,296,146	\$ 199,257	\$ 398,274	\$ 829,844	\$ 46,397	\$ 3,769,918
Local	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 2,296,146</b>	<b>\$ 199,257</b>	<b>\$ 398,274</b>	<b>\$ 829,844</b>	<b>\$ 46,397</b>	<b>\$ 3,769,918</b>
<b>EXPENDITURES</b>						
<b>Instruction</b>						
Salaries of Teachers	\$ 108,621			\$ 83,970		\$ 192,591
Other Salaries for Instruction						-
Other Salaries						-
Purchased Professional-Ed Services	4,938					4,938
Purchased Professional & Tech. Services						-
Tuition						-
Other Purchased Services	36,357			30,000		66,357
General Supplies	333,145	\$ 43,666		289,710	\$ 46,397	712,918
Textbooks						-
Other Objects	2,209	-	-	-	-	2,209
<b>Total Instruction</b>	<b>485,270</b>	<b>43,666</b>	<b>-</b>	<b>403,680</b>	<b>46,397</b>	<b>979,013</b>
<b>Support Services</b>						
Salaries of Teachers	208,631					208,631
Salaries of Supervisors of Instruction						-
Salaries of Principals/Assistant Principals/Directors						-
Salaries of Other Professional Staff	120,790	114,509	\$ 13,412	176,540		425,251
Salaries of Secretaries & Clerical Asst.	36,254					36,254
Other Salaries for Instruction						-
Other Salaries	40,704		854	134,731		176,289
Salaries of Community						-
Salaries of Master Teachers						-
Personal Services-Employee Benefits	81,507	38,682		43,399		163,588
Purchased Professional-Educational Services	41,273	2,400	202,181	1,145		246,999
Purchased Professional-Technical Services			1,750			1,750
Other Purchased Professional/Educational Services						-
Other Purchased Professional Services						-
Contracted Services-Transportation						-
Rentals						-
Travel						-
Other Purchased Services	7,495		92,728	19,949		120,172
Supplies and Materials	77,890		76,229	19,774		173,893
Other Objects	500	-	-	-	-	500
<b>Total Support Services</b>	<b>615,044</b>	<b>155,591</b>	<b>387,154</b>	<b>395,538</b>	<b>-</b>	<b>1,553,327</b>
<b>Facilities Acquisition and Construction</b>						
Instructional Equipment		-		6,396		6,396
Noninstructional Equipment		-		-		-
<b>Total Facilities Acq. &amp; Construction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,396</b>	<b>-</b>	<b>6,396</b>
<b>Total Expenditures</b>	<b>1,100,314</b>	<b>199,257</b>	<b>387,154</b>	<b>805,614</b>	<b>46,397</b>	<b>2,538,736</b>
<b>Other Financing Sources (Uses)</b>						
Contribution to School-Based Budgets	(1,195,832)	-	(11,120)	(24,230)	-	(1,231,182)
<b>Total Outflows</b>	<b>2,296,146</b>	<b>199,257</b>	<b>398,274</b>	<b>829,844</b>	<b>46,397</b>	<b>3,769,918</b>
<b>Excess (Deficiency) of Revenues Over (Under Expenditures)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

PLAINFIELD BOARD OF EDUCATION  
 SPECIAL REVENUE FUND  
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	IDEA Basic	IDEA Pre-School	21st Century Community	21st Century Community Supplemental	Perkins Grant	Race to the Top Phase 3	Total
<b>REVENUES</b>							
Intergovernmental							
State							
Federal	\$ 1,772,878	\$ 38,390	\$ 559,789	\$ 33,194	\$ 80,214	\$ 43,776	2,528,241
Local	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,772,878</b>	<b>\$ 38,390</b>	<b>\$ 559,789</b>	<b>\$ 33,194</b>	<b>\$ 80,214</b>	<b>\$ 43,776</b>	<b>\$ 2,528,241</b>
<b>EXPENDITURES</b>							
Instruction							
Salaries of Teachers			\$ 138,253	\$ 7,508	\$ 336		\$ 146,097
Other Salaries for Instruction							-
Other Salaries	\$ 171,784						171,784
Purchased Professional-Ed Services	32,815						32,815
Purchased Prof. & Technical Services			21,480	16,821			38,301
Tuition	1,371,026	\$ 36,267					1,407,293
Other Purchased Services							-
General Supplies	18,617	2,123	11,883		57,785		90,408
Textbooks							-
Other Objects	4,862	-	7,458	-	476	-	12,796
<b>Total Instruction</b>	<b>1,599,104</b>	<b>38,390</b>	<b>179,074</b>	<b>24,329</b>	<b>58,597</b>	<b>-</b>	<b>1,899,494</b>
Support Services							
Salaries of Teachers			53,338				53,338
Salaries of Supervisors of Instruction							-
Salaries of Principals/Assistant Principals/Directors							-
Salaries of Other Professional Staff	90,138		81,631				171,769
Salaries of Secretarial and Clerical Asst.			58,789				58,789
Other Salaries for Instruction				5,250			5,250
Other Salaries			33,944	2,450			36,394
Salaries of Community							-
Salaries of Master Teachers							-
Personal Services-Employee Benefits	46,411		81,822	1,164	27		129,424
Purchased Professional-Educational Services	4,325		25,000				29,325
Other Purchased Professional/Educational Services							-
Purchased Professional & Technical Services			9,920				9,920
Other Purchased Professional Services							-
Contracted Services - Transportation							-
Rentals							-
Travel							-
Other Purchased Services	13,855		31,527	1	8,157		53,540
Supplies and Materials	19,045		2,426			\$ 43,776	65,247
Other Objects	-	-	2,318	-	-	-	2,318
<b>Total Support Services</b>	<b>173,774</b>	<b>-</b>	<b>380,715</b>	<b>8,865</b>	<b>8,184</b>	<b>43,776</b>	<b>615,314</b>
Facilities Acquisition and Construction							
Instructional Equipment					13,433		13,433
Noninstructional Equipment							-
<b>Total Facilities Acq. &amp; Construction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,433</b>	<b>-</b>	<b>13,433</b>
Contribution to School-Based Budgets							-
<b>Total Expenditures</b>	<b>\$ 1,772,878</b>	<b>\$ 38,390</b>	<b>\$ 559,789</b>	<b>\$ 33,194</b>	<b>\$ 80,214</b>	<b>\$ 43,776</b>	<b>\$ 2,528,241</b>

PLAINFIELD BOARD OF EDUCATION  
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Family Outreach	WIA	SBYS	SBYS- Family Success	SBYS- Maxson Middle	SBYS- Hubbard Middle	SBYS- APPI	SBYS- PLP	Total
<b>REVENUES</b>									
Intergovernmental									
State	\$ 320,540	\$ 18,070	\$ 292,539	\$ 227,436	\$ 178,897	\$ 176,816	\$ 62,418	\$ 132,963	\$ 1,409,679
Federal	-	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 320,540	\$ 18,070	\$ 292,539	\$ 227,436	\$ 178,897	\$ 176,816	\$ 62,418	\$ 132,963	\$ 1,409,679
<b>EXPENDITURES</b>									
Instruction									
Salaries of Teachers	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	\$ 97,286	\$ 97,286	\$ 97,286
Other Salaries	-	-	-	-	-	-	-	-	-
Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-
Purchased Prof. & Technical Services	-	-	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-
Total Instruction	-	-	-	-	-	-	-	97,286	97,286
Support Services									
Salaries of Teachers	-	-	-	-	-	-	-	-	-
Salaries of Supervisors of Instruction	-	-	-	-	-	-	-	-	-
Salaries of Principals/Assistant Principals/Directors	-	-	-	-	-	-	-	-	-
Salaries of Other Professional Staff	\$ 93,809	-	\$ 258,718	\$ 32,452	\$ 159,324	\$ 161,166	\$ 61,790	-	767,259
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-
Other Salaries	-	\$ 12,677	-	168,531	-	-	-	-	181,208
Salaries of Community	-	-	-	-	-	-	-	-	-
Salaries of Master Teachers	-	-	-	-	-	-	-	-	-
Personal Services-Employee Benefits	17,221	-	26,045	14,885	12,184	12,363	-	3,808	86,506
Purchased Professional Educational Services	-	-	129	-	-	-	250	685	1,064
Other Purchased Professional/Educational Services	-	-	-	-	-	-	-	-	-
Purchased Professional/Technical Services	-	-	-	-	-	-	-	-	-
Other Purchased Professional Services	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Contracted Services - Transportation	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Other Purchased Services	190,000	134	524	-	-	-	-	19	190,677
Supplies and Materials	510	5,259	6,808	11,468	7,389	3,287	378	29,144	64,243
Other Objects	19,000	-	315	100	-	-	-	2,021	21,436
Total Support Services	320,540	18,070	292,539	227,436	178,897	176,816	62,418	35,677	1,312,393
Facilities Acq. and Construction									
Instructional Equipment	-	-	-	-	-	-	-	-	-
Non-instructional Equipment	-	-	-	-	-	-	-	-	-
Total Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-
Contribution to School-Based Budgets									
-	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 320,540	\$ 18,070	\$ 292,539	\$ 227,436	\$ 178,897	\$ 176,816	\$ 62,418	\$ 132,963	\$ 1,409,679

PLAINFIELD BOARD OF EDUCATION  
 SPECIAL REVENUE FUND  
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Preschool Education	SBYS- Family Friendly	Handicapped Services			Auxiliary Services			Total
			Examination & Classification	Corrective Speech	Supplemental Instruction	Compensatory Education	Transportation	ESL	
<b>REVENUES</b>									
Intergovernmental									
State	\$ 20,545,975	\$ 69,918	\$ 14,808	\$ 2,968	\$ 11,726	\$ 46,223	\$ 4,795	\$ 349	\$ 20,696,762
Federal	-	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 20,545,975	\$ 69,918	\$ 14,808	\$ 2,968	\$ 11,726	\$ 46,223	\$ 4,795	\$ 349	\$ 20,696,762
<b>EXPENDITURES</b>									
Instruction									
Salaries of Teachers	\$ 52,874	\$ 15,514							\$ 68,388
Other Salaries for Instruction	33,095	7,296							40,391
Other Salaries									-
Purchased Professional- Educational Services									-
Purchased Prof. & Technical Services									-
Tuition									-
Other Purchased Services	548								548
General Supplies									-
Textbooks									-
Other Objects	950								950
Total Instruction	87,467	22,810							110,277
Support Services									
Salaries of Teachers									-
Salaries of Supervisors of Instruction	139,230								139,230
Salaries of Principals/Assistant Principals/Directors	126,850								126,850
Salaries of Other Professional Staff	829,204	31,273							860,477
Salaries of Secretarial and Clerical Asst.	196,628								196,628
Other Salaries for Instruction									-
Other Salaries	115,674								115,674
Salaries of Community Parent Involvement Spec.	148,351								148,351
Salaries of Master Teachers	398,433								398,433
Personal Services - Employee Benefits	595,161								595,161
Purchased Prof/Educ Services Contracted Pre-K	18,207,784	2,495				\$ 46,223	\$ 4,795	\$ 349	18,261,646
Other Purchased Professional/Educational Services	26,058								26,058
Purchased Professional and Technical Services			\$ 14,808	\$ 2,968	\$ 11,726				29,502
Other Purchased Professional Services	12,797								12,797
Cleaning, Repair & Maintenance Services	1,840								1,840
Rentals	22,065								22,065
Travel	4,232								4,232
Other Purchased Services		5,426							5,426
Supplies and Materials	185,934	7,914							193,848
Other Objects									-
Total Support Services	21,010,241	47,108	14,808	2,968	11,726	46,223	4,795	349	21,138,218
Facilities Acq. and Construction									
Instructional Equipment									-
Non-Instructional Equipment									-
Total Facilities Acquisition & Construction									-
Transfer to Charter Schools									-
Total Expenditures	21,097,708	69,918	14,808	2,968	11,726	46,223	4,795	349	21,248,495
Other Financing Sources (Uses)									
Transfer from General Fund	551,733								551,733
Contribution to School-Based Budgets									-
Total Outflows	20,545,975	69,918	14,808	2,968	11,726	46,223	4,795	349	20,696,762
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, 2014

	Non-Public Nursing	Non-Public Textbook	Non-Public Technology	Chapter 192/193 Home Instruction	Flex Funds	21st Century Planned Parenthood	SBYS Donation	I Have a Dream	Total
<b>REVENUES</b>									
Intergovernmental									
State	\$ 19,763	\$ 8,190	\$ 5,120	\$ 7,042					\$ 40,115
Federal					\$ 9,759	\$ 2,215	\$ 5,800	\$ 19,638	-
Local	-	-	-	-	-	-	-	-	37,412
<b>Total Revenues</b>	<b>\$ 19,763</b>	<b>\$ 8,190</b>	<b>\$ 5,120</b>	<b>\$ 7,042</b>	<b>\$ 9,759</b>	<b>\$ 2,215</b>	<b>\$ 5,800</b>	<b>\$ 19,638</b>	<b>\$ 77,527</b>
<b>EXPENDITURES</b>									
Instruction									
Salaries of Teachers								\$ 13,652	\$ 13,652
Other Salaries for Instruction									-
Other Salaries									-
Purchased Professional/Educational Services									-
Purchased Professional & Technical Services									-
Tuition									-
Other Purchased Services									-
General Supplies									-
Textbooks		\$ 8,190							8,190
Other Objects	-	-	-	-	-	-	-	-	-
<b>Total Instruction</b>	<b>-</b>	<b>8,190</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,652</b>	<b>21,842</b>
Support Services									
Salaries of Teachers									-
Salaries of Supervisors of Instruction									-
Salaries of Principals/Assistant Principals/Directors									-
Salaries of Other Professional Staff									-
Salaries of Secretarial and Clerical Assistants									-
Other Salaries for Instruction									-
Other Salaries									-
Salaries of Community									-
Salaries of Master Teachers									-
Personal Services-Employee Benefits								5,986	5,986
Purchased Professional- Educational Services									-
Other Purchased Professional/Educational Services			\$ 5,120						5,120
Purchased Professional/Technical Services	\$ 19,763			\$ 7,042					26,805
Other Purchased Professional Services									-
Contracted Services - Transportation									-
Rentals									-
Travel									-
Other Purchased Services									-
Supplies and Materials					\$ 9,759	\$ 2,215			11,974
Other Objects	-	-	-	-	-	-	\$ 5,800	-	5,800
<b>Total Support Services</b>	<b>19,763</b>	<b>-</b>	<b>5,120</b>	<b>7,042</b>	<b>9,759</b>	<b>2,215</b>	<b>5,800</b>	<b>5,986</b>	<b>55,685</b>
Facilities Acq. and Construction									
Instructional Equipment									
Non-Instructional Equipment	-	-	-	-	-	-	-	-	-
<b>Total Facilities Acquisition &amp; Construction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Contribution to School-Based Budgets									
	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 19,763</b>	<b>\$ 8,190</b>	<b>\$ 5,120</b>	<b>\$ 7,042</b>	<b>\$ 9,759</b>	<b>\$ 2,215</b>	<b>\$ 5,800</b>	<b>\$ 19,638</b>	<b>\$ 77,527</b>

**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, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>Instruction</b>					
Salaries of Teachers	\$ 72,641	-	\$ 72,641	\$ 52,874	\$ 19,767
Other Salaries for Instruction	27,971	\$ 26,000	53,971	33,095	20,876
Other Purchased Services	1,125	-	1,125	548	577
General Supplies	2,000	2,115	4,115	-	4,115
Other Objects	2,000	-	2,000	950	1,050
<b>Total Instruction</b>	<u>105,737</u>	<u>28,115</u>	<u>133,852</u>	<u>87,467</u>	<u>46,385</u>
<b>Support Services</b>					
Salaries of Supervisors of Instruction	139,526	1,434	140,960	139,230	1,730
Salaries of Program Directors	126,898	1,534	128,432	126,850	1,582
Salaries of Other Professional Staff	842,104	(12,900)	829,204	829,204	-
Salaries of Secr. and Clerical Assistants	245,405	(35,700)	209,705	196,628	13,077
Other Salaries	115,821	-	115,821	115,674	147
Salaries of Community Parent Involvement Spec.	102,088	46,283	148,371	148,351	20
Salaries of Master Teachers	425,168	(26,651)	398,517	398,433	84
Personal Services - Employee Benefits	529,264	65,897	595,161	595,161	-
Purchased Prof Ed Services - Contracted Pre-K	18,283,440	185,332	18,468,772	18,207,784	260,988
Other Purchased Professional - Educational Svs	30,000	-	30,000	26,058	3,942
Other Purchased Professional Services	15,000	9,899	24,899	12,797	12,102
Cleaning, Repair & Maintenance Services	5,000	-	5,000	1,840	3,160
Rentals	25,000	462	25,462	22,065	3,397
Contracted Services-Trans. (Field Trips)	-	-	-	-	-
Travel	17,000	612	17,612	4,232	13,380
Supplies and Materials	438,709	(186,939)	251,770	185,934	65,836
Other Objects	5,000	-	5,000	-	5,000
<b>Total Support Services</b>	<u>21,345,423</u>	<u>49,263</u>	<u>21,394,686</u>	<u>21,010,241</u>	<u>384,445</u>
<b>Facilities Acq. and Construction</b>					
Non Instructional Equipment	3,000	-	3,000	-	3,000
<b>Total Facilities Acq. And Construction</b>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
<b>Transfer to General Fund</b>					
Contribution to School-Based Budgets	-	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 21,454,160</u>	<u>\$ 77,378</u>	<u>\$ 21,531,538</u>	<u>\$ 21,097,708</u>	<u>\$ 433,830</u>

**Calculation of Budget Carryover**

Total revised 2013-2014 Preschool Education Aid Allocation	\$ 20,280,357
Add: Actual ECPA/PEA Carryover (June 30, 2013)	1,681,010
Add: Budgeted Transfer from General Fund 2013-2014	551,733
Total Preschool Education Aid Funds Available for 2013-2014 Budget	22,513,100
Less: 2013-2014 Budgeted Preschool Education Aid (Including prior year budgeted carryover)	21,531,538
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2014	981,562
Add: June 30, 2014 Unexpended ECPA	433,830
2013-2014 Actual Carryover - Preschool Education Aid	<u>\$ 1,415,392</u>
2013-2014 Preschool Education Aid Carryover Budgeted for Preschool Programs 2014-2015	<u>\$ -</u>

**CITY OF PLAINFIELD BOARD OF EDUCATION  
SPECIAL REVENUE FUND  
PRESCHOOL EDUCATION AID SCHEDULE OF EXPENDITURES  
PRESCHOOL - FULL DAY 3 & 4 YEAR OLD  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>EXPENDITURES</b>					
<b>Instruction</b>					
Salaries of Teachers	\$ 72,641	-	\$ 72,641	\$ 52,874	\$ 19,767
Other Salaries for Instruction	27,971	\$ 26,000	53,971	33,095	20,876
Other Purchased Services	1,125	-	1,125	548	577
General Supplies	2,000	2,115	4,115		4,115
Other Objects	2,000	-	2,000	950	1,050
<b>Total Instruction</b>	<u>105,737</u>	<u>28,115</u>	<u>133,852</u>	<u>87,467</u>	<u>46,385</u>
<b>Support Services</b>					
Salaries of Supervisors of Instruction	139,526	1,434	140,960	139,230	1,730
Salaries of Program Directors	126,898	1,534	128,432	126,850	1,582
Salaries of Other Professional Staff	842,104	(12,900)	829,204	829,204	-
Salaries of Secr. and Clerical Assistants	245,405	(35,700)	209,705	196,628	13,077
Other Salaries	115,821	-	115,821	115,674	147
Salaries of Community Parent Involvement Spec	102,088	46,283	148,371	148,351	20
Salaries of Master Teachers	425,168	(26,651)	398,517	398,433	84
Personal Services - Employee Benefits	529,264	65,897	595,161	595,161	-
Purchased Prof Ed Services - Contracted Pre-K	18,283,440	185,332	18,468,772	18,207,784	260,988
Other Purchased Professional - Educational Svs	30,000	-	30,000	26,058	3,942
Other Purchased Professional Services	15,000	9,899	24,899	12,797	12,102
Cleaning, Repair & Maintenance Services	5,000	-	5,000	1,840	3,160
Rentals	25,000	462	25,462	22,065	3,397
Contracted Services-Trans. (Field Trips)		-			-
Travel	17,000	612	17,612	4,232	13,380
Supplies and Materials	438,709	(186,939)	251,770	185,934	65,836
Other Objects	5,000	-	5,000	-	5,000
<b>Total Support Services</b>	<u>21,345,423</u>	<u>49,263</u>	<u>21,394,686</u>	<u>21,010,241</u>	<u>384,445</u>
<b>Facilities Acq. and Construction</b>					
Non Instructional Equipment	3,000	-	3,000	-	3,000
<b>Total Facilities Acq. And Construction</b>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
<b>Contribution to School-Based Budgets</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>\$ 21,454,160</u>	<u>\$ 77,378</u>	<u>\$ 21,531,538</u>	<u>\$ 21,097,708</u>	<u>\$ 433,830</u>

**CAPITAL PROJECTS FUND**

**PLAINFIELD BOARD OF EDUCATION  
CAPITAL PROJECTS FUND  
SUMMARY SCHEDULE OF PROJECT EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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<u>Year</u>	<u>Project</u>	<u>Appropriation</u>	<u>Expenditures to Date</u>		<u>Cancelled</u>	<u>Balance, June 30, 2014</u>
			<u>Prior Year</u>	<u>Current Year</u>		
2010	Roof Replacement at Plainfield High School	\$ 374,000	\$ 343,883			\$ 30,117
2010	Window and Door Replacement at Stillman Elementary School	398,000	398,000			
2013	Window Repair and Replacement at Plainfield High School	1,930,000		\$ 101,325		1,828,675
2013	Roof Replacement at Frederic W Cook Elementary School	<u>775,000</u>	<u>2,325</u>	<u>12,675</u>	<u>\$ 760,000</u>	<u>-</u>
		<u>\$ 3,477,000</u>	<u>\$ 744,208</u>	<u>\$ 114,000</u>	<u>\$ 760,000</u>	<u>\$ 1,858,792</u>
						Fund Balance, June 30, 2014 - Budgetary Basis \$ 1,858,792
						Unearned Revenue <u>(1,858,792)</u>
						Fund Balance (GAAP Basis), June 30, 2014 <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, 2014**

<b>Revenues</b>	
State Sources - On-Behalf SDA Contributions	\$ 3,781
Total Revenues	<u>3,781</u>
<b>Expenditures</b>	
Purchased Professional and Technical Services	114,000
Cancellation Grant Receivable-Budgetary Basis	760,000
On -Behalf SDA Construction Services	<u>3,781</u>
Total Expenditures	<u>877,781</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>(874,000)</u>
Fund Balance, Beginning of Year	<u>2,732,792</u>
Fund Balance - End of Year	<u>\$ 1,858,792</u>
<b><u>Reconciliation to GAAP Basis</u></b>	
Fund Balance - Budgetary Basis	\$ 1,858,792
Less: Deferred Revenue	<u>1,858,792</u>
Fund Balance - GAAP Basis	<u>\$ -</u>

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

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

**Additional Project Information:**

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

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

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

**Additional Project Information:**

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

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

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources</b>				
State Sources - SDA Grant	\$ 1,930,000	-	\$ 1,930,000	\$ 1,930,000
 Total Revenues	 1,930,000	 -	 1,930,000	 1,930,000
<b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services		\$ 101,325	101,325	193,000
Construction Services	-	-	-	1,737,000
 Total Expenditures	 -	 101,325	 101,325	 1,930,000
 Excess of Revenue Over Expenditures	 \$ 1,930,000	 \$ (101,325)	 \$ 1,828,675	 \$ -

**Additional Project Information:**

Project Number	4160-050-12-6400
Grant Date	3/7/2013
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 1,930,000
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 1,930,000

Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	5.25%
Original Target Completion Date	12/31/13
Revised Target Completion Date	12/31/14

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

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources</b>				
State Sources - SDA Grant	\$ 775,000	\$ (760,000)	\$ 15,000	\$ 15,000
Total Revenues	<u>775,000</u>	<u>(760,000)</u>	<u>15,000</u>	<u>15,000</u>
<b>Expenditures and Other Financing Uses</b>				
Purchased Professional and Technical Services	2,325	12,675	15,000	15,000
Construction Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>2,325</u>	<u>12,675</u>	<u>15,000</u>	<u>15,000</u>
Excess of Revenue Over Expenditures	<u>\$ 772,675</u>	<u>\$ (772,675)</u>	<u>\$ -</u>	<u>\$ -</u>

**Additional Project Information:**

Project Number	4160-120-12-1400
Grant Date	3/7/2013
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 15,000
Additional Authorized Cost	\$ (760,000)
Revised Authorized Cost	\$ (745,000)
Percentage Increase Over Original	
Authorized Cost	-5066.67%
Percentage Completion	100.00%
Original Target Completion Date	12/31/13
Revised Target Completion Date	12/31/13

**PROPRIETARY FUNDS**

**CITY OF PLAINFIELD BOARD OF EDUCATION  
ENTERPRISE FUNDS  
COMBINING STATEMENT OF NET POSITION  
AS OF JUNE 30, 2014**

THIS STATEMENT IS NOT APPLICABLE

FINANCIAL STATEMENTS ARE PRESENTED ON EXHIBIT B-4

**COMBINING STATEMENTS OF REVENUES, EXPENSES  
AND CHANGES IN NET POSITION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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, 2014**

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 ASSETS AND LIABILITIES  
AS OF JUNE 30, 2014**

	<u>Student Activity</u>	<u>Payroll</u>	<u>Total Agency Funds</u>
<b>ASSETS</b>			
Cash	\$ 149,027	\$ 4,009,375	\$ 4,158,402
Total Assets	<u>\$ 149,027</u>	<u>\$ 4,009,375</u>	<u>\$ 4,158,402</u>
<b>LIABILITIES</b>			
Accrued Salaries and Wages		\$ 2,966,743	\$ 2,966,743
Payroll Deductions and Withholdings		858,098	858,098
Due to Other Funds		184,534	184,534
Due to Student Groups	<u>\$ 149,027</u>	<u>-</u>	<u>149,027</u>
Total Liabilities	<u>\$ 149,027</u>	<u>\$ 4,009,375</u>	<u>\$ 4,158,402</u>

**FIDUCIARY NET POSITION  
COMBINING STATEMENT OF CHANGES IN  
FIDUCIARY NET POSITION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOT APPLICABLE

**PLAINFIELD BOARD OF EDUCATION  
FIDUCIARY FUNDS  
STUDENT ACTIVITY AGENCY FUND  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

<u>School</u>	<u>Balance July 1, 2013</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2014</u>
<b>ELEMENTARY SCHOOLS</b>				
Barlow School	\$ 3,060	\$ 27,685	\$ 27,749	\$ 2,996
Barack Obama Academy for Academic and Civic Development	143	1,099	374	868
Cedarbrook	10,876	25,854	21,824	14,906
Clinton School	3,641	2,038	4,846	833
Cook School	3,000	26,108	27,110	1,998
Emerson School	5,481	21,959	17,873	9,567
Evergreen School	12,081	26,345	28,391	10,035
Hubbard School	1,487	42,028	35,497	8,018
Jefferson School	1,867	15,713	14,986	2,594
Maxson School	1,283	27,712	17,676	11,319
Stillman School	6,252	17,201	10,373	13,080
Washington School	514	1,223	1,467	270
Woodland School	4,390	4,495	4,740	4,145
<b>HIGH SCHOOL</b>				
High School Account	102	165,079	123,492	41,689
Plainfield Academy for Arts and Advanced Studies	13,234	48,581	36,692	25,123
Athletic Account	5,223	75,614	79,251	1,586
	<u>\$ 72,634</u>	<u>\$ 528,734</u>	<u>\$ 452,341</u>	<u>\$ 149,027</u>

PLAINFIELD BOARD OF EDUCATION  
 FIDUCIARY FUNDS  
 PAYROLL AGENCY FUND  
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Balance, July 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, June 30, 2014</u>
<b>ASSETS</b>				
Cash	\$ 775,624	\$ 90,730,413	\$ 87,496,662	\$ 4,009,375
Total Assets	<u>\$ 775,624</u>	<u>\$ 90,730,413</u>	<u>\$ 87,496,662</u>	<u>\$ 4,009,375</u>
<b>LIABILITIES</b>				
Payroll Deductions and Withholdings	\$ 703,093	\$ 41,116,698	\$ 40,961,693	\$ 858,098
Accrued Salaries and Wages		49,440,223	46,473,480	2,966,743
Due to Other Funds	<u>72,531</u>	<u>173,492</u>	<u>61,489</u>	<u>184,534</u>
Total Liabilities	<u>\$ 775,624</u>	<u>\$ 90,730,413</u>	<u>\$ 87,496,662</u>	<u>\$ 4,009,375</u>

**LONG-TERM DEBT**

**PLAINFIELD BOARD OF EDUCATION  
LONG-TERM DEBT  
SCHEDULE OF SERIAL BONDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

<u>Issue</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Annual Maturities Date</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Balance, July 1, 2013</u>	<u>Retired</u>	<u>Balance, June 30, 2014</u>
Refunding School Bonds - Series 2009	4/15/2009	\$ 27,940,000	8/1/2014	\$ 1,345,000	4.000 %	\$ 24,400,000	\$ 1,155,000	\$ 23,245,000
			8/1/2015	1,390,000	2.900 %			
			8/1/2016	1,445,000	4.436 %			
			8/1/2017	1,515,000	5.000 %			
			8/1/2018	1,595,000	5.000 %			
			8/1/2019	1,675,000	5.000 %			
			8/1/2020	1,760,000	5.000 %			
			8/1/2021	1,850,000	5.000 %			
			8/1/2022	1,945,000	5.000 %			
			8/1/2023	2,035,000	4.250 %			
			8/1/2024	2,125,000	4.375 %			
			8/1/2025	2,225,000	5.000 %			
			8/1/2026	2,340,000	5.000 %			
						-	-	-
						<u>\$ 24,400,000</u>	<u>\$ 1,155,000</u>	<u>\$ 23,245,000</u>

**PLAINFIELD BOARD OF EDUCATION  
LONG-TERM DEBT  
SCHEDULE OF CAPITAL LEASES PAYABLE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**NOT APPLICABLE**

PLAINFIELD BOARD OF EDUCATION  
 DEBT SERVICE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
<b>REVENUES</b>					
Local Sources					
Property Taxes	\$ 1,209,418		\$ 1,209,418	\$ 1,209,418	
State Sources					
Debt Service Aid Type II	<u>1,153,365</u>	<u>-</u>	<u>1,153,365</u>	<u>1,153,365</u>	<u>-</u>
Total Revenues	<u>2,362,783</u>	<u>-</u>	<u>2,362,783</u>	<u>2,362,783</u>	<u>-</u>
<b>EXPENDITURES:</b>					
Regular Debt Service:					
Interest	1,102,640		1,102,640	1,102,640	
Redemption of Principal	<u>1,260,144</u>	<u>-</u>	<u>1,260,144</u>	<u>1,260,144</u>	<u>-</u>
Total Expenditures	<u>2,362,784</u>	<u>-</u>	<u>2,362,784</u>	<u>2,362,784</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1)</u>	<u>-</u>	<u>(1)</u>	<u>(1)</u>	<u>-</u>
Fund Balance, Beginning of Year	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PLAINFIELD BOARD OF EDUCATION  
LONG-TERM DEBT  
SCHEDULE OF INTERGOVERNMENTAL LOANS PAYABLE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

<u>Intergovernmental Loan</u>	<u>Interest Rate Payable</u>	<u>Amount of Original Issue</u>	<u>Balance July 1, 2013</u>	<u>Retirement</u>	<u>Balance June 30, 2014</u>
New Jersey Economic Development	1.50%	\$ 382,500	\$ 20,131	\$ 20,131	
New Jersey Economic Development	5.288%	1,147,500	<u>85,013</u>	<u>85,013</u>	<u>-</u>
			<u>\$ 105,144</u>	<u>\$ 105,144</u>	<u>\$ -</u>

## STATISTICAL SECTION

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

### Contents

### Exhibits

#### **Financial Trends**

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

J-1 to J-5

#### **Revenue Capacity**

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

J-6 to J-9

#### **Debt Capacity**

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

J-10 to J-13

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

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

J-14 and J-15

#### **Operating Information**

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

J-16 to J-20

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

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

	Fiscal Year Ending June 30,									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Governmental Activities</b>			(Restated)							
Net Investment in Capital Assets	\$ 23,513,587	\$ 32,525,721	\$ 47,152,286	\$ 47,609,953	\$ 49,192,453	\$ 50,723,940	\$ 49,297,577	\$ 50,490,447	\$ 55,330,337	\$ 58,768,480
Restricted	1,380,602		330,250	293,859	27,089	221,081	193,992	9,000,001	13,000,001	13,000,000
Unrestricted	(2,610,702)	(3,978,623)	(2,942,353)	(5,635,208)	(12,074,972)	(13,162,379)	(11,653,395)	(9,074,824)	(8,353,189)	(7,451,713)
<b>Total Governmental Activities Net Position</b>	<b>\$ 22,283,487</b>	<b>\$ 28,547,098</b>	<b>\$ 44,540,183</b>	<b>\$ 42,268,604</b>	<b>\$ 37,144,570</b>	<b>\$ 37,782,642</b>	<b>\$ 37,837,974</b>	<b>\$ 50,415,624</b>	<b>\$ 59,977,149</b>	<b>\$ 64,316,767</b>
<b>Business-Type Activities</b>										
Net Investment in Capital Assets		\$ 18,808	\$ 26,578	\$ 19,742	\$ 12,906	\$ 13,383	\$ 274,346	\$ 386,718	\$ 334,029	\$ 318,069
Unrestricted	83,070	123,410	21,517	46,892	118,305	339,128	429,397	369,759	726,867	592,614
<b>Total Business-Type Activities Net Position</b>	<b>\$ 83,070</b>	<b>\$ 142,218</b>	<b>\$ 48,095</b>	<b>\$ 66,634</b>	<b>\$ 131,211</b>	<b>\$ 352,511</b>	<b>\$ 703,743</b>	<b>\$ 756,477</b>	<b>\$ 1,060,896</b>	<b>\$ 910,683</b>
<b>District-Wide</b>										
Net Investment in Capital Assets	\$ 23,513,587	\$ 32,544,529	\$ 47,178,864	\$ 47,629,695	\$ 49,205,359	\$ 50,737,323	\$ 49,571,923	\$ 50,877,165	\$ 55,664,366	\$ 59,086,549
Restricted	1,380,602		330,250	293,859	27,089	221,081	193,992	9,000,001	13,000,001	13,000,000
Unrestricted	(2,527,632)	(3,855,213)	(2,920,836)	(5,588,316)	(11,956,667)	(12,823,251)	(11,224,198)	(8,795,065)	(7,626,322)	(6,859,099)
<b>Total District Net Position</b>	<b>\$ 22,366,557</b>	<b>\$ 28,689,316</b>	<b>\$ 44,588,278</b>	<b>\$ 42,335,238</b>	<b>\$ 37,275,781</b>	<b>\$ 38,135,153</b>	<b>\$ 38,541,717</b>	<b>\$ 51,172,101</b>	<b>\$ 61,038,045</b>	<b>\$ 65,227,450</b>

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

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

	Fiscal Year Ending June 30.								
	2006	2007 (Restated)	2008	2009	2010	2011	2012	2013	2014
<b>Expenses</b>									
<b>Governmental Activities</b>									
<b>Instruction</b>									
Regular	\$ 62,485,357	\$ 66,098,659	\$ 68,907,005	\$ 68,227,442	\$ 56,137,039	\$ 54,812,445	\$ 61,525,658	\$ 64,621,087	\$ 66,355,888
Special Education	12,634,129	14,049,631	16,842,664	16,909,457	17,768,651	18,635,670	19,789,429	20,330,808	21,072,709
Other Instruction	8,416,023	8,893,939	8,181,107	9,494,039	8,535,819	9,981,302	11,197,692	12,389,316	12,695,473
School Sponsored Activities And Athletics	940,250	1,073,177	1,023,134	1,135,225	1,090,653	1,070,958	1,236,007	1,367,860	1,268,814
<b>Support Services:</b>									
Student & Instruction Related Services	25,375,908	25,636,931	24,242,538	21,640,890	35,447,571	34,236,534	36,805,603	39,322,742	42,598,829
School Administration Services	5,656,705	5,031,948	6,289,233	5,351,804	6,186,896	5,767,543	5,912,138	5,964,024	6,420,593
General Administration Services	2,206,508	2,622,298	2,180,270	2,384,396	2,013,624	2,645,905	2,306,648	1,924,443	2,223,154
Business/Central	5,420,475	4,723,115	5,405,030	5,116,515	5,187,964	4,801,026	4,822,803	4,692,737	4,836,071
Plant Operations And Maintenance	14,954,234	14,293,167	15,892,478	17,328,288	17,715,587	18,053,620	18,490,594	18,480,246	18,857,685
Pupil Transportation	4,443,232	4,635,061	4,929,689	4,357,370	4,497,966	4,887,235	5,168,120	4,908,860	5,572,075
Interest On Long-Term Debt	1,602,176	1,553,017	1,490,961	1,119,553	1,092,465	1,115,356	1,182,567	1,122,760	1,225,945
<b>Total Governmental Activities Expenses</b>	<u>144,134,997</u>	<u>148,610,943</u>	<u>155,384,109</u>	<u>153,064,979</u>	<u>155,674,235</u>	<u>156,007,594</u>	<u>168,437,259</u>	<u>175,124,883</u>	<u>183,127,236</u>
<b>Business-Type Activities</b>									
Food Service	3,498,098	3,375,395	3,044,586	3,173,630	3,257,255	3,568,862	3,999,694	3,899,522	4,495,306
<b>Total Business-Type Activities Expense</b>	<u>3,498,098</u>	<u>3,375,395</u>	<u>3,044,586</u>	<u>3,173,630</u>	<u>3,257,255</u>	<u>3,568,862</u>	<u>3,999,694</u>	<u>3,899,522</u>	<u>4,495,306</u>
<b>Total District Expenses</b>	<u>\$ 147,633,095</u>	<u>\$ 151,986,338</u>	<u>\$ 158,428,695</u>	<u>\$ 156,238,609</u>	<u>\$ 158,931,490</u>	<u>\$ 159,576,456</u>	<u>\$ 172,436,953</u>	<u>\$ 179,024,405</u>	<u>\$ 187,622,542</u>
<b>Program Revenues</b>									
<b>Governmental Activities:</b>									
Charges For Services	\$ 155,497	\$ 239,006	\$ 65,046	\$ 149,917	\$ 304,443	\$ 416,825	\$ 249,530	\$ 385,724	\$ 311,057
Operating Grants And Contributions	39,642,165	44,018,066	44,703,138	39,355,786	53,775,546	42,205,944	44,872,173	48,564,602	49,304,791
Capital Grants And Contributions	7,884,620	13,769,823	540,962	1,560,605	1,330,858	979,257	4,071	152,133	117,781
<b>Total Governmental Activities Program Revenues</b>	<u>47,682,282</u>	<u>58,026,895</u>	<u>45,309,146</u>	<u>41,066,308</u>	<u>55,410,847</u>	<u>43,602,026</u>	<u>45,125,774</u>	<u>49,102,459</u>	<u>49,733,629</u>

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

	Fiscal Year Ending June 30,								
	2006	2007 (Restated)	2008	2009	2010	2011	2012	2013	2014
<b>Business-Type Activities:</b>									
Charges For Services:									
Food Service	\$ 1,173,686	\$ 871,758	\$ 779,387	\$ 845,164	\$ 769,634	\$ 764,949	\$ 903,658	\$ 730,343	\$ 580,871
Operating Grants And Contributions	2,378,152	2,388,946	2,275,589	2,390,765	2,708,120	2,855,504	3,148,049	3,473,231	3,763,737
Capital Grants And Contributions	-	-	-	-	-	-	-	-	-
<b>Total Business Type Activities Program Revenues</b>	<u>3,551,838</u>	<u>3,260,704</u>	<u>3,054,976</u>	<u>3,235,929</u>	<u>3,477,754</u>	<u>3,620,453</u>	<u>4,051,707</u>	<u>4,203,574</u>	<u>4,344,608</u>
<b>Total District Program Revenues</b>	<u>\$ 51,234,120</u>	<u>\$ 61,287,599</u>	<u>\$ 48,364,122</u>	<u>\$ 44,302,237</u>	<u>\$ 58,888,601</u>	<u>\$ 47,222,479</u>	<u>\$ 49,177,481</u>	<u>\$ 53,306,033</u>	<u>\$ 54,078,237</u>
<b>Net (Expense)/Revenue</b>									
Governmental Activities	\$ (96,452,715)	\$ (90,584,048)	\$ (110,074,963)	\$ (111,998,671)	\$ (100,263,388)	\$ (112,405,568)	\$ (123,311,485)	\$ (126,022,424)	\$ (133,393,607)
Business-Type Activities	53,740	(114,691)	10,390	62,299	220,499	51,591	52,013	304,052	(150,698)
<b>Total District-Wide Net Expense</b>	<u>\$ (96,398,975)</u>	<u>\$ (90,698,739)</u>	<u>\$ (110,064,573)</u>	<u>\$ (111,936,372)</u>	<u>\$ (100,042,889)</u>	<u>\$ (112,353,977)</u>	<u>\$ (123,259,472)</u>	<u>\$ (125,718,372)</u>	<u>\$ (133,544,305)</u>
<b>General Revenues and Other Changes in Net Position</b>									
Governmental Activities:									
Property Taxes Levied For General Purposes, Net	\$ 17,683,906	\$ 17,683,906	\$ 17,683,906	\$ 18,391,262	\$ 19,862,563	\$ 21,848,819	\$ 22,285,795	\$ 22,285,795	\$ 22,731,000
Taxes Levied For Debt Service	136,551	1,053,201	989,874	687,929	1,086,219	1,285,300	1,017,324	1,213,269	1,209,418
Federal/State Aid Not Restricted	82,558,194	82,736,330	86,090,846	85,682,282	77,229,902	89,768,994	110,277,481	109,358,587	111,713,858
Federal/State Aid Restricted-Debt Service	1,359,557	1,387,634	1,412,032	1,439,668	1,478,757	1,057,023	1,155,172	1,157,036	1,153,365
Investment Earnings	386,559	969,719	489,629	126,497	32,902	28,844	27,004	22,828	25,163
Miscellaneous Income	591,559	2,380,186	1,145,572	628,001	1,218,088	959,502	1,131,850	1,546,434	900,421
Loss on Disposal of Assets	-	(86,436)	(8,475)	(81,002)	(6,971)	-	(5,491)	-	-
<b>Total Governmental Activities</b>	<u>102,716,326</u>	<u>106,124,540</u>	<u>107,803,384</u>	<u>106,874,637</u>	<u>100,901,460</u>	<u>114,948,482</u>	<u>135,889,135</u>	<u>135,583,949</u>	<u>137,733,225</u>
Business-Type Activities:									
Investment Earnings	5,408	20,568	8,149	2,278	801	965	721	367	485
<b>Total Business-Type Activities</b>	<u>5,408</u>	<u>20,568</u>	<u>8,149</u>	<u>2,278</u>	<u>801</u>	<u>965</u>	<u>721</u>	<u>367</u>	<u>485</u>
<b>Total District-Wide</b>	<u>\$ 102,721,734</u>	<u>\$ 106,145,108</u>	<u>\$ 107,811,533</u>	<u>\$ 106,876,915</u>	<u>\$ 100,902,261</u>	<u>\$ 114,949,447</u>	<u>\$ 135,889,856</u>	<u>\$ 135,584,316</u>	<u>\$ 137,733,710</u>
<b>Change in Net Position</b>									
Governmental Activities	\$ 6,263,611	\$ 15,540,492	\$ (2,271,579)	\$ (5,124,034)	\$ 638,072	\$ 2,542,914	\$ 12,577,650	\$ 9,561,525	\$ 4,339,618
Business-Type Activities	59,148	(94,123)	18,539	64,577	221,300	52,556	52,734	304,419	(150,213)
<b>Total District</b>	<u>\$ 6,322,759</u>	<u>\$ 15,446,369</u>	<u>\$ (2,253,040)</u>	<u>\$ (5,059,457)</u>	<u>\$ 859,372</u>	<u>\$ 2,595,470</u>	<u>\$ 12,630,384</u>	<u>\$ 9,865,944</u>	<u>\$ 4,189,405</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 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**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
(Unaudited)  
*(modified accrual basis of accounting)*

	Fiscal Year Ending June 30,									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Fund										
Reserved	\$ 3,860,385	\$ 815,757	\$ 2,978,747	\$ 2,978,747	\$ 924,983	\$ 366,983				
Unreserved	(355,426)	2,791,873	3,012,057	(1,474,409)	(4,452,846)	(5,350,026)				
Restricted							\$ 1,448,998	\$ 11,494,532	\$ 17,006,845	\$ 17,568,094
Committed							259,000	4,569,124	3,293,683	1,078,256
Assigned							1,300,000	1,754,092	2,388,909	4,538,723
Unassigned	-	-	-	-	-	-	(6,952,077)	(9,278,716)	(9,438,408)	(11,112,754)
<b>Total General Fund</b>	<b>\$ 3,504,959</b>	<b>\$ 3,607,630</b>	<b>\$ 5,990,804</b>	<b>\$ 1,504,338</b>	<b>\$ (3,527,863)</b>	<b>\$ (4,983,043)</b>	<b>(3,944,079)</b>	<b>8,539,032</b>	<b>13,251,029</b>	<b>\$ 12,072,319</b>
All Other Governmental Funds										
Reserved	\$ 1,380,602	\$ 27,781				\$ 695,000				
Unreserved	(758,051)	(928,835)	\$ (1,104,050)	\$ (178,020)	\$ (1,549,925)	(2,162,873)				
Restricted	-	-	-	-	-	-	\$ (1,580,032)	\$ (1,916,861)	\$ (1,988,074)	-
<b>Total All Other Governmental Funds</b>	<b>\$ 622,551</b>	<b>\$ (901,054)</b>	<b>\$ (1,104,050)</b>	<b>\$ (178,020)</b>	<b>\$ (1,549,925)</b>	<b>\$ (1,467,873)</b>	<b>\$ (1,580,032)</b>	<b>\$ (1,916,861)</b>	<b>\$ (1,988,074)</b>	<b>\$ -</b>

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 NINE FISCAL YEARS**  
(Unaudited)  
*(modified accrual basis of accounting)*

	Fiscal Year Ending June 30,								
	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Revenues</b>									
Tax Levy	\$ 17,820,457	\$ 18,737,107	\$ 18,673,780	\$ 19,079,191	\$ 20,948,782	\$ 23,134,119	\$ 23,303,119	\$ 23,499,064	\$ 23,940,418
Tuition Charges	155,497	239,006	65,046	149,917	304,443	416,825	249,530	385,724	311,057
Interest Earnings	386,559	969,719	489,629	126,497	32,902	28,844	27,004	22,828	25,163
Miscellaneous	594,658	2,405,207	1,171,211	805,022	1,297,105	1,066,810	1,227,816	1,670,559	937,833
State Sources	123,719,622	135,033,926	125,750,945	120,853,944	114,189,953	123,333,312	146,422,476	152,507,834	155,170,318
Federal Sources	7,721,815	6,852,906	6,970,394	7,007,376	19,546,093	10,570,598	9,790,455	6,600,399	7,082,065
<b>Total Revenue</b>	<b>150,398,608</b>	<b>164,237,871</b>	<b>153,121,005</b>	<b>148,021,947</b>	<b>156,319,278</b>	<b>158,550,508</b>	<b>181,020,400</b>	<b>184,686,408</b>	<b>187,466,854</b>
<b>Expenditures</b>									
<b>Instruction</b>									
Regular Instruction	61,273,350	65,509,657	68,562,171	67,642,286	55,289,135	53,410,463	60,304,818	63,724,862	65,116,119
Special Education Instruction	12,408,953	13,925,800	16,778,795	16,784,914	17,591,856	18,692,453	19,473,998	20,114,679	20,790,880
Other Instruction	8,368,668	8,906,369	8,131,257	9,395,961	8,390,416	10,025,967	10,916,751	12,173,265	12,410,893
School Sponsored Activities and Athletics	932,490	1,063,919	1,017,473	1,123,518	1,073,478	1,076,072	1,208,760	1,347,138	1,238,142
<b>Support Services:</b>									
Student and Inst. Related Services	25,076,539	25,106,724	24,116,375	21,187,945	35,138,294	34,270,612	36,416,454	38,990,994	42,143,692
General Administration Services	5,588,260	2,613,141	2,173,028	2,333,588	1,963,572	2,540,304	2,268,903	1,914,694	2,207,185
School Administration Services	2,160,192	4,979,294	6,246,149	5,257,979	6,066,703	5,800,260	5,743,655	5,847,373	6,252,950
Business/Central Services	5,379,119	4,693,065	5,371,770	4,968,651	5,093,187	4,824,909	4,707,335	4,609,500	4,724,440
Plant Operations And Maintenance	14,855,363	14,198,244	15,818,637	16,983,101	17,485,103	17,933,345	18,159,086	18,252,663	18,525,794
Pupil Transportation	4,431,169	4,620,106	4,918,392	4,308,720	4,459,018	4,709,696	5,092,858	4,853,824	5,490,402
Capital Outlay	8,881,479	13,976,008	1,088,607	1,981,543	2,770,660	1,970,140	2,118,269	5,748,255	4,595,699
<b>Debt Service:</b>									
Principal	840,988	893,525	941,161	988,953	1,381,790	1,174,844	1,227,535	1,264,406	1,875,115
Interest and Other Charges	1,622,972	1,571,841	1,517,626	1,468,894	989,194	1,194,568	1,235,765	1,203,972	1,286,179
Payment to Refunded Bond Escrow Agent	-	-	-	680,932	-	-	-	-	-
Costs of Issuance on Refunding Bonds	-	-	-	275,971	-	-	-	-	-
<b>Total Expenditures</b>	<b>151,819,542</b>	<b>162,057,693</b>	<b>156,681,441</b>	<b>155,382,956</b>	<b>157,692,406</b>	<b>157,623,633</b>	<b>168,874,187</b>	<b>180,045,625</b>	<b>186,657,490</b>
<b>Excess (Deficiency) of Revenues</b>									
Over (Under) Expenditures	(1,420,934)	2,180,178	(3,560,436)	(7,361,009)	(1,373,128)	926,875	12,146,213	4,640,783	809,364
<b>Other Financing Sources (Uses)</b>									
Transfers In	6,669,499	6,241,727	5,624,780	2,712,647	3,226,554	2,005,186	2,005,186	2,270,228	1,782,915
Refunding Bond Proceeds	-	-	-	27,940,000	-	-	-	-	-
Premium on Issuance of Refunding Bonds	-	-	-	1,371,903	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	(28,355,000)	-	-	-	-	-
Transfers Out	(6,669,499)	(6,241,727)	(5,624,780)	(2,712,647)	(3,226,554)	(2,005,186)	(2,323,835)	(2,270,228)	(1,782,915)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>956,903</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>\$ (1,420,934)</b>	<b>\$ 2,180,178</b>	<b>\$ (3,560,436)</b>	<b>\$ (6,404,106)</b>	<b>\$ (1,373,128)</b>	<b>\$ 926,875</b>	<b>\$ 12,146,213</b>	<b>\$ 4,640,783</b>	<b>\$ 809,364</b>
<b>Debt Service as a Percentage of</b>									
Noncapital Expenditures	1.72%	1.66%	1.58%	1.60%	1.53%	1.52%	1.48%	1.42%	1.74%

\* 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 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  
GENERAL FUND OTHER LOCAL REVENUE BY SOURCE  
LAST TEN 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>
2005	\$ 53,925	\$ 3,113	\$ 187,007	\$ 85,567	\$ 168,488	\$ 498,100
2006			155,497	591,559	329,880	1,076,936
2007			239,006	2,380,186	922,137	3,541,329
2008			65,046	1,145,572	469,139	1,679,757
2009	65,154	1,568	149,917	497,799	126,497	840,935
2010	68,374	13,894	304,443	1,135,820	32,902	1,555,433
2011			416,825	959,502	28,844	1,405,171
2012			249,530	1,131,850	27,004	1,408,384
2013			385,724	1,546,434	22,828	1,954,986
2014	115,888		311,057	784,533	25,163	1,236,641

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

Fiscal Year Ended June 30,	Vacant Land	Residential	Farm Reg.	Qfarm	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate <sup>a</sup>
2005	\$ 8,658,200	\$ 1,025,288,700		\$ 5,300	\$ 147,637,700	\$ 27,520,400	\$ 65,776,400	\$ 1,274,886,700	\$ 7,665,545	\$ 1,282,552,245	\$ 2,258,834,101	\$ 1.39
2006	8,322,600	1,026,254,021			143,610,000	27,245,400	64,983,600	1,270,415,621	6,320,749	1,276,736,370	2,860,501,826	1.43
2007	7,787,900	1,029,309,321			140,800,100	25,268,200	64,528,000	1,267,693,521	5,023,780	1,272,717,301	3,206,286,443	1.48
2008	8,043,450	1,032,202,621			137,000,400	24,600,300	63,014,900	1,264,861,671	4,667,138	1,269,528,809	3,480,068,007	1.46
2009	7,576,200	1,033,160,421			134,539,800	23,884,800	58,477,100	1,257,638,321	4,681,597	1,262,319,918	3,608,690,446	1.60
2010	7,127,800	1,032,811,221			133,726,500	22,390,300	58,267,900	1,254,323,721	4,997,909	1,259,321,630	3,408,177,618	1.74
2011	6,768,200	1,033,056,821			131,439,000	21,697,300	55,598,100	1,248,559,421	6,209,159	1,254,768,580	3,040,389,096	1.85
2012	6,646,400	1,026,878,921			129,918,500	21,336,000	55,285,300	1,240,065,121	6,858,143	1,246,923,264	2,769,709,604	1.88
2013	6,729,000	1,019,089,821			126,814,400	20,702,300	57,351,700	1,230,687,221	5,246,925	1,235,934,146	2,595,954,958	1.92
2014	6,545,100	1,012,800,256			126,429,500	20,702,300	57,717,900	1,224,195,056	5,046,629	1,229,241,685	2,579,189,435	1.95

Source: County Abstract of Ratables

<sup>a</sup> Tax rates are per \$100

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

Calendar Year	Overlapping Rates			
	<u>Plainfield School District</u>	<u>City of Plainfield</u>	<u>Union County</u>	<u>Total</u>
2005	\$ 1.39	\$ 3.07	\$ 0.70	\$ 5.16
2006	1.43	3.19	0.79	5.41
2007	1.48	3.31	0.88	5.67
2008	1.46	3.57	0.95	5.98
2009	1.60	3.59	1.02	6.21
2010	1.74	3.97	1.05	6.75
2011	1.85	4.11	1.03	6.99
2012	1.88	4.10	1.02	7.00
2013	1.92	4.25	1.05	7.21
2014	1.95	4.33	1.11	7.39

Source: County Abstract of Ratables

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

Taxpayer	2014		2005	
	Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value
Verizon	\$ 7,566,829	0.616%		
Norwood Estates LLC	4,178,800	0.340%		
Netherwoods Village, LLC	3,589,600	0.292%		
Formation Properties	3,300,000	0.268%		
Channel Park Avenue, LLC	2,630,000	0.214%		
Michael Manor, LLC	2,400,000	0.195%		
New Meadow Assoc. LLC	2,122,300	0.173%		
Plainfield South Ave Center	1,955,000	0.159%		
South Second Street Plainfield Realt	1,886,700	0.153%		
Stoney Brook Associates, LLC	1,700,000	0.138%		
	<u>\$ 31,329,229</u>	<u>2.549%</u>		

NOT AVAILABLE

**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	
2005	\$ 17,850,082	\$ 17,850,082	100.00%	
2006	17,820,457	17,820,457	100.00%	
2007	18,737,107	18,675,556	99.67%	\$ 61,551
2008	18,673,780	18,673,780	100.00%	
2009	19,079,191	18,614,294	97.56%	464,897
2010	20,948,782	20,948,782	100.00%	
2011	23,134,119	23,134,119	100.00%	
2012	23,303,119	23,303,119	100.00%	
2013	23,499,064	23,499,064	100.00%	
2014	23,940,418	23,911,094	99.88%	29,324

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

Fiscal Year Ended June 30,	Governmental Activities			Total District	Population (A)	Per Capita
	General Obligation Bonds	Intergovernmental Loans	Bond Anticipation Notes (BANs)			
2005	\$ 32,740,000	\$ 830,974		\$ 33,570,974	47,255	\$ 710
2006	31,980,000	749,986		32,729,986	46,816	699
2007	31,170,000	666,461		31,836,461	46,420	686
2008	30,315,000	580,300		30,895,300	46,088	670
2009	29,000,000	491,347		29,491,347	46,046	640
2010	27,710,000	399,557		28,109,557	46,318	607
2011	26,630,000	304,713		26,934,713	49,898	540
2012	25,530,000	206,657		25,736,657	50,085	514
2013	24,400,000	105,144		24,505,144	50,244	488
2014	23,245,000			23,245,000	50,588	459

Source: District records

(A) Estimated

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

Fiscal Year Ended June 30,	General Bonded Debt Outstanding			Percentage of Actual Taxable Value <sup>a</sup> of Property	Per Capita <sup>b</sup>
	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding		
2005	\$ 32,740,000		\$ 32,740,000	2.55%	\$ 693
2006	31,980,000		31,980,000	2.50%	683
2007	31,170,000		31,170,000	2.45%	671
2008	30,315,000		30,315,000	2.39%	658
2009	29,000,000		29,000,000	2.30%	630
2010	27,710,000		27,710,000	2.20%	598
2011	26,630,000		26,630,000	2.12%	534
2012	25,530,000		25,530,000	2.05%	510
2013	24,400,000		24,400,000	1.97%	486
2014	23,245,000		23,245,000	1.89%	459

Source: District records

Notes:

a See Exhibit J-6 for property tax data.

b See Exhibit J-14 for population data.

**PLAINFIELD BOARD OF EDUCATION**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**AS OF DECEMBER 31, 2013**  
**(Unaudited)**

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
Municipal Debt: (1)			
Plainfield Board of Education	\$ 23,245,000		\$ 23,245,000
City of Plainfield	<u>37,500,530</u>	<u>\$ 315,000</u>	<u>37,185,530</u>
	<u>\$ 60,745,530</u>	<u>\$ 315,000</u>	60,430,530
Overlapping Debt Apportioned to the Municipality:			
County of Union (A)			<u>22,748,319</u>
 Total Direct and Overlapping Debt			 <u>\$ 83,178,849</u>

## Source:

(1) City of Plainfield's December 31, 2013 Annual Debt Statement

(A) The debt for this entity was apportioned to Plainfield by dividing the municipality's 2013 equalized value by the total 2013 equalized value for Union County.

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

**Legal Debt Margin Calculation for Calendar Year 2013**

Equalized Valuation Basis	
2013	\$ 2,582,222,453
2012	2,604,631,634
2011	2,773,343,894
	<u>\$ 7,960,197,981</u>
Average Equalized Valuation Of Taxable Property	\$ 2,653,399,327
Debt Limit (4% of Average Equalization Value)	106,135,973
Total Net Debt Applicable to Limit	23,245,000
Legal Debt Margin	<u>\$ 82,890,973</u>

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Debt Limit	\$ 78,737,734	\$ 91,327,913	\$ 108,039,626	\$ 124,255,666	\$ 136,862,035	\$ 140,031,453	\$ 134,221,774	\$ 122,986,936	\$ 112,230,489	\$ 106,135,973
Total Net Debt Applicable To Limit	<u>33,570,974</u>	<u>32,729,986</u>	<u>31,836,461</u>	<u>30,315,000</u>	<u>29,491,347</u>	<u>28,109,557</u>	<u>26,934,713</u>	<u>25,736,657</u>	<u>24,505,144</u>	<u>23,245,000</u>
Legal Debt Margin	<u>\$ 45,166,760</u>	<u>\$ 58,597,927</u>	<u>\$ 76,203,165</u>	<u>\$ 93,940,666</u>	<u>\$ 107,370,688</u>	<u>\$ 111,921,896</u>	<u>\$ 107,287,061</u>	<u>\$ 97,250,279</u>	<u>\$ 87,725,345</u>	<u>\$ 82,890,973</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	42.64%	35.84%	29.47%	24.40%	21.55%	20.07%	20.07%	20.93%	21.83%	21.90%

Source: Annual Debt Statements

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

<u>Year</u>	<u>Population</u>	<u>County Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2005	47,255	\$ 44,827	6.60%
2006	46,816	48,767	6.40%
2007	46,420	50,697	6.00%
2008	46,088	51,651	7.80%
2009	46,046	49,213	12.10%
2010	46,318	49,932	12.10%
2011	49,898	52,281	11.60%
2012	50,085	53,816	11.90%
2013	50,244	53,816 (A)	10.40%
2014	50,588	53,816 (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 NINE FISCAL YEARS**  
**(Unaudited)**

<u>Function/Program</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Instruction									
Regular	701.0	656.0	620.0	583.0	570.0	521.0	554.0	561.0	590.7
Other Instruction	125.0	123.0	104.0	69.5	98.0	99.0	152.7	134.4	134.7
Adult/Continuing Education Programs	12.0	-							
Support Services:									
Student and Instruction Related Services	196.5	201.0	230.0	195.0	142.0	116.0	134.5	152.7	179.0
General Administration Services	9.0	9.0	15.0	9.5	7.0	8.0	5.0	4.0	4.0
School Administrative Services	68.0	67.0	57.0	66.0	43.0	44.0	37.0	43.0	46.0
Administrative Information Technology	2.0	2.0	23.0	23.0	16.0	15.0	12.0	13.0	12.5
Plant Operations And Maintenance	104.0	104.0	115.0	115.0	115.0	138.0	129.0	133.6	141.2
Pupil Transportation	15.0	15.0	23.0	23.0	21.0	21.0	20.0	17.0	17.7
Other Support Services	23.0	32.0	45.0	43.0	59.0	62.0	47.5	69.5	46.6
Total	<u>1,255.5</u>	<u>1,209.0</u>	<u>1,232.0</u>	<u>1,127.0</u>	<u>1,071.0</u>	<u>1,024.0</u>	<u>1,091.7</u>	<u>1,128.2</u>	<u>1,172.4</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 nine years of information is available. Each year thereafter, an additional year's data will be included until ten years of data is present.

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

Fiscal Year	Enrollment <sup>a</sup>	Operating Expenditures <sup>b</sup>	Cost Per Pupil <sup>c</sup>	Percentage Change	Pupil/Teacher Ratio				Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
					Teaching Staff	Elementary	Middle School	Senior High School				
2005	9,030	\$ 130,739,289	\$ 14,478	10.85%	824	10.2	10.9	11.7	7,469	6,949	-1.0%	93.04%
2006	8,735	140,135,833	16,043	10.81%	825	9.8	10.5	11.9	7,121	6,558	-4.7%	92.09%
2007	8,590	145,616,319	19,617	22.28%	718	10.8	10.6	11.6	6,657	6,206	-6.5%	93.23%
2008	8,459	153,134,047	18,103	-7.72%	682	8.94	8.82	11.2	6,463	6,074	-2.9%	93.98%
2009	8,598	149,986,663	17,444	-3.64%	649	10.5	8.83	9.84	6,320	5,902	-2.2%	93.39%
2010	8,773	152,550,762	17,389	-0.32%	605	11.26	8.92	12:25	6,328	5,972	0.13%	94.37%
2011	8,993	153,284,081	17,045	-1.98%	549	12.83	9.02	11.05	6,344	6,019	0.3%	94.88%
2012	9,209	164,292,618	17,840	4.67%	548	13.20	9.50	10.75	6,460	6,073	1.8%	94.01%
2013	9,525	171,828,992	18,040	1.12%	560	12.87	10:86	10:92	6,786	6,403	5.0%	94.36%
2014	9,954	178,900,497	17,973	-0.37%	577	13.30	11.08	11.54	7,195	6,751	6.0%	93.83%

Sources: District records

- Note:
- a Enrollment based on annual October district count, including preschool students.
  - b Operating expenditures equal total expenditures less debt service and capital outlay.
  - c Cost per pupil represents operating expenditures divided by enrollment.

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b><u>District Building</u></b>										
<b><u>High School</u></b>										
Plainfield High School										
Square Feet	268,185	268,185	268,185	268,185	268,185	268,185	268,185	268,185	268,185	268,185
Enrollment	1,924	1,852	1,784	1,842	1,616	1,614	1,374	1,333	1,422	1,510
Capacity (students)	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999
Barack Obama Academy										
Square Feet					17,490	17,490	17,490	17,490	17,490	17,490
Enrollment					68	71	68	82	86	61
Capacity (students)					175	175	175	175	175	175
<b><u>Middle School</u></b>										
Hubbard										
Square Feet	95,375	95,375	95,375	95,375	95,375	95,375	95,375	95,375	95,375	95,375
Enrollment	685	730	697	587	522	350	353	324	475	511
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	984	1,044	957	745	719	442	337	306	446	455
Capacity (Students)	859	859	859	859	859	859	859	859	859	859
Plainfield Academy for the Arts and Advanced Studies										
Square Feet						17,490	17,490	17,490	17,490	17,490
Enrollment						82	158	232	316	364
Capacity						185	185	185	185	185
<b><u>Elementary</u></b>										
Barlow										
Square Feet	44,452	44,452	44,452	44,452	44,452	44,452	44,452	44,452	44,452	44,452
Enrollment	384	383	365	261	289	334	337	343	365	400
Capacity (Students)	369	369	369	369	369	369	369	369	369	369
Cedarbrook										
Square Feet	62,980	62,980	62,980	62,980	62,980	62,980	62,980	62,980	62,980	62,980
Enrollment	524	485	448	364	477	524	575	614	601	634
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	276	312	340	331	338	295	336	351	351	393
Capacity (Students)	333	333	333	333	333	333	333	333	333	333
Cook										
Square Feet	46,590	46,590	46,590	46,590	46,590	46,590	46,590	46,590	46,590	46,590
Enrollment	287	262	233	212	250	287	304	280	260	262
Capacity (Students)	256	256	256	256	256	256	256	256	256	256

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>District Building</b>										
<b>Elementary (Continued)</b>										
<b>Emerson</b>										
Square Feet	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290
Enrollment	584	489	411	400	429	469	473	491	465	485
Capacity (Students)	390	390	390	390	390	390	390	390	390	390
<b>Evergreen</b>										
Square Feet	58,885	58,885	58,885	58,885	58,885	58,885	58,885	58,885	58,885	58,885
Enrollment	500	510	473	420	439	535	569	576	567	585
Capacity (Students)	450	450	450	450	450	450	450	450	450	450
<b>Jefferson</b>										
Square Feet	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970
Enrollment	436	401	404	327	287	252	404	429	414	458
Capacity (Students)	429	429	429	429	429	429	429	429	429	429
<b>Stillman</b>										
Square Feet	40,253	40,253	40,253	40,253	40,253	40,253	40,253	40,253	40,253	40,253
Enrollment	262	286	260	261	239	274	279	309	316	310
Capacity (Students)	274	274	274	274	274	274	274	274	274	274
<b>Washington</b>										
Square Feet	90,595	90,595	90,595	90,595	90,595	90,595	90,595	90,595	90,595	90,595
Enrollment	602	510	466	481	455	530	564	598	543	608
Capacity (Students)	548	548	548	548	548	548	548	548	548	548
<b>Woodland</b>										
Square Feet	36,640	36,640	36,640	36,640	36,640	36,640	36,640	36,640	36,640	36,640
Enrollment	269	292	258	215	203	255	265	237	249	246
Capacity (Students)	266	266	266	266	266	266	266	266	266	266

**Number of Schools at June 30, 2014**

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

School Facilities	<u>Project # (s)</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
High School	\$	380,334	\$ 727,440	\$ 447,680	\$ 544,159	\$ 602,723	\$ 597,036	\$ 734,958	\$ 843,947	\$ 874,201	\$ 766,965
Hubbard Middle School		135,259	225,769	159,209	193,520	214,347	212,324	261,373	300,034	310,790	272,666
Maxson Middle School		165,054	272,927	194,281	236,150	261,565	259,097	318,951	366,138	379,264	332,741
Barlow Elementary School		63,041	48,151	74,203	90,194	99,901	98,958	121,818	139,909	144,925	127,147
Cedarbrook Elementary School		89,317	49,727	105,132	127,789	141,542	140,206	172,595	198,311	205,420	180,222
Clinton Elementary School		51,849	48,303	61,029	74,181	82,165	81,390	100,192	114,879	118,997	104,400
Cook Elementary School		66,073	46,156	77,772	94,533	104,707	103,719	127,679	146,648	151,905	133,271
Emerson Elementary School		92,593	40,995	108,988	132,476	146,734	145,349	178,926	205,371	212,733	186,638
Evergreen Elementary School		83,509	57,297	98,296	119,480	132,339	131,090	161,373	185,155	191,793	168,266
Jefferson Elementary School		80,794	97,512	95,100	115,595	128,036	126,828	156,127	179,379	185,810	163,017
Stillman Elementary School		57,086	55,310	67,194	81,675	90,465	89,612	110,313	126,752	131,296	115,190
Washington Elementary School		128,480	53,144	151,230	183,821	203,604	201,683	248,275	284,952	295,167	258,960
Woodland Elementary School		51,962	42,900	61,163	75,833	83,995	83,203	102,425	117,447	121,657	106,735
<b>Total School Facilities</b>		<u>\$ 1,445,351</u>	<u>\$ 1,765,631</u>	<u>\$ 1,701,277</u>	<u>\$ 2,069,406</u>	<u>\$ 2,292,123</u>	<u>\$ 2,270,495</u>	<u>\$ 2,795,005</u>	<u>\$ 3,208,922</u>	<u>\$ 3,323,958</u>	<u>\$ 2,916,218</u>

N/A - Not Available

Source: District Records

Note:

Beginning in fiscal year 2001, the New Jersey State Department of Education required Districts to report maintenance expenditures by location, therefore, ten years of data is not required or available. Since the District did not properly budget "Maintenance for School Facilities" in the budgets for the years ended June 30, 2001 through June 30, 2011, the above information was extracted from the "Annual Maintenance Budget Amount Worksheet" - actual expenditures provided to the N.J. Department of Education.

**PLAINFIELD BOARD OF EDUCATION  
INSURANCE SCHEDULE  
JUNE 30, 2014  
(Unaudited)**

	<u>Coverage</u>	<u>Deductible</u>
School Package Policy		
N.J. School Boards Association Ins. Group		
Property - Blanket Building & Contents	\$ 293,077,879	\$ 5,000
Earthquake/Flood	50,000,000	
Equipment	100,000,000	
Comprehensive General Liability - Bodily Injury and Property Damage	16,000,000	
Comprehensive Automobile Liability	16,000,000	
School Leaders Errors and Omissions Liability	16,000,000	20,000
Public Employee Dishonesty with Faithful Performance	100,000	1,000
Star Insurance Policy - Workers Compensation Per Occurrence	500,000	

Source: District records

**" SINGLE AUDIT SECTION**



# LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS  
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-1

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EDWARD P. MURPHY, CPA

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

**INDEPENDENT AUDITOR'S REPORT**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Plainfield Board of Education as of and for the fiscal year ended June 30, 2014 and the related notes to the financial statements, which collectively comprise the Plainfield Board of Education's basic financial statements and have issued our report thereon dated November 21, 2014.

**Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2014-001 that we consider to be a significant deficiency in internal control over financial reporting.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Plainfield Board of Education's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under Government Auditing Standards and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey and which is described in the accompanying schedule of findings and questioned costs as item 2014-001.

We also noted certain matters that we reported to management of the Plainfield Board of Education in a separate report entitled, "Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance" dated November 21, 2014.

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

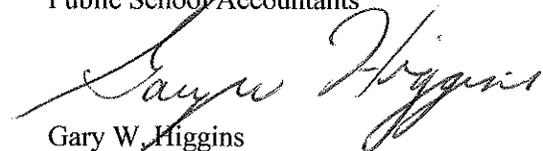
The Plainfield Board of Education's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Plainfield Board of Education's response was not subjected to the auditing procedures applied in the audit of the financial statements and,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

### **Purpose of this Report**

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



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



Gary W. Higgins  
Public School Accountant  
PSA Number CS00814

Fair Lawn, New Jersey  
November 21, 2014



# LERCH, VINCI & HIGGINS, LLP

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## EXHIBIT K-2

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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT  
ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY  
U.S. OMB CIRCULAR A-133 AND SCHEDULE OF EXPENDITURES OF STATE FINANCIAL  
ASSISTANCE AS REQUIRED BY NEW JERSEY OMB CIRCULAR 04-04**

### INDEPENDENT AUDITOR'S REPORT

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

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

We have audited the Plainfield Board of Education's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the New Jersey OMB Circular 04-04 State Aid/Grant Compliance Supplement that could have a direct and material effect on each of the Plainfield Board of Education's major federal and state programs for the fiscal year ended June 30, 2014. The Plainfield Board of Education's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### **Management's Responsibility**

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

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Plainfield Board of Education's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; U.S. OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and New Jersey OMB Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards and Circulars require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the Plainfield Board of Education's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

In our opinion, the Plainfield Board of Education complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2014.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with New Jersey OMB Circular 04-04, and which is described in the accompanying schedule of findings and questioned costs as item 2014-002. Our opinion on each major state program is not modified with respect to these matters.

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

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

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

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

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

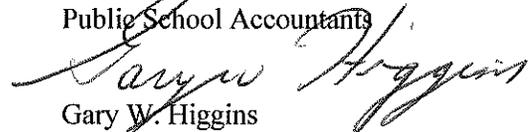
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of U.S. OMB Circular A-133 and New Jersey OMB Circular 04-04. Accordingly, this report is not suitable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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Plainfield Board of Education, as of and for the fiscal year ended June 30, 2014 and the related notes to the financial statements, which collectively comprise the Board of Education's basic financial statements. We issued our report thereon dated November 21, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards as required by U.S. OMB Circular A-133 and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 04-04 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.



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



Gary W. Higgins  
Public School Accountant  
PSA Number CS00814

Fair Lawn, New Jersey  
November 21, 2014

PLAINFIELD BOARD OF EDUCATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2014

MEMO  
GAAP  
Receivable

Federal/Grantor/Pass-Through/ Program Title	CFDA Number	Grant or State Fiscal Number	Grant Period	Award Amount	Balance JULY 1, 2013	Carryover Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	(Accounts Receivable)	June 30, 2014 Unearned Revenue	Due to Grantor
U.S. Department of Agriculture Pass-through State Department of Education													
National School Lunch Program	10.555	N/A	7/1/13-6/30/14	\$ 286,317	\$ 2,802	\$ 286,317	\$ 285,789				\$ (202,879)	\$ 528	
New-Cash Assistance			7/1/13-6/30/14	204,210			2,582						
Cash Assistance			7/1/13-6/30/14	2,558,495	(195,032)		2,355,616	2,558,495			(202,879)		
School Breakfast Program			7/1/12-6/30/13	2,426,004			195,032						
School Breakfast Program	10.553	N/A	7/1/13-6/30/14	501,475	(41,130)		458,465	501,475			(43,010)		
After School Snack Program	10.555	N/A	7/1/13-6/30/14	69,132	(2,691)		65,638	69,132			(3,494)		
After School Snack Program	10.555	N/A	7/1/12-6/30/13	56,507			2,691						
Fresh Fruits and Vegetable Program	10.582	N/A	7/1/13-6/30/14	96,503	(15,666)		94,103	96,503			(2,800)		
Fresh Fruits and Vegetable Program	10.582	N/A	7/1/12-6/30/13	120,529			15,666						
Summer Food Service Program For Children	10.559	N/A	7/1/13-6/30/14	195,831			195,831						
Total U.S. Department of Agriculture				(251,717)		3,710,489	3,710,427				(252,183)	528	
U.S. Department of Education passed-through State Department of Education													
General Fund	93.778	N/A	7/1/13-6/30/14	239,872			239,872						
Medicaid Reimbursement Education Jobs Fund	84.410A	N/A	7/1/12-6/30/13	8,382	(8,382)			239,872					
Total General Fund				(8,382)		248,454	239,872						
Special Revenue Fund													
L.A.S.A. Consolidated Grant/NCLB													
Title I	84.010A	NCLBH16014	7/1/13-6/30/14	2,585,143		\$ 77,441	2,315,538	1,972,314				470,485	
Title I, Carryover	84.010A	NCLBH16013	9/1/12-8/31/13	2,828,221	174,530	(77,441)	226,543	325,632					
Title I - ARRA	84.389A	NCLBH16010	9/1/09-8/31/11	1,652,096	2					\$ 2			
Title I, SEA	84.010A	NCLBH16014	7/1/13-6/30/14	123,838		24,533	122,194	123,837				22,910	
Title I, SEA, Carryover	84.010A	NCLBH16013	9/1/12-8/31/13	279,609	14,157	(24,533)	85,816	75,420					
Title I-A	84.367A	NCLBH16014	7/1/13-6/30/14	562,279		235,111	278,111	352,253				160,969	
Title I-A, Carryover	84.367A	NCLBH16013	9/1/12-8/31/13	525,846	201,764	(235,111)	79,368	46,021					
Title I-D, Carryover	84.318X	NCLBH16011	9/1/10-8/31/11	7,626	13,299							\$ 13,299	
Title III	84.365A	NCLBH16014	7/1/13-6/30/14	848,565		58,486	663,651	667,942				54,195	
Title III, Carryover	84.365A	NCLBH16013	9/1/12-8/31/13	748,142	(83,221)	(58,486)	309,609	161,902					
Title III, Immigrant Education	84.365A	NCLBH16014	7/1/13-6/30/14	46,452			46,591	46,397			(6)		
Title III, Immigrant Education	84.365A	NCLBH16013	9/1/12-8/31/13	109,478	(57,706)		57,706						
Title III, Immigrant Education, Carryover	84.365A	NCLBH16009	9/1/08-8/31/09	118,880	5								
Title IV, Carryover	84.186A	NCLBH16010	9/1/09-8/31/10	19,377	33,277					33,277			
Title V, Carryover	84.298A	NCLBH16008	9/1/07-8/31/08	21,392	5,845					5,845			
ID.E.A. Part B													
Basic Regular - ARRA	84.391	IDEA416010	9/1/09-8/31/11	1,948,710	649								649
Basic Regular	84.027	IDEA416014	7/1/13-6/30/14	1,694,936		152,984	1,565,322	1,772,878			(54,172)		
Basic Regular, Carryover	84.027	IDEA416013	9/1/12-8/31/13	2,142,454	(1,594,034)		1,687,742						
Preschool - ARRA	84.392	IDEA416010	9/1/09-8/31/11	70,038	1,843								1,843
Preschool	84.173	IDEA416014	7/1/13-6/30/14	41,267			39,212	38,390				822	
Preschool, Carryover	84.173	IDEA416013	9/1/12-8/31/13	47,351	53,169	(59,276)	6,107						

PLAINFIELD BOARD OF EDUCATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2014

Federal/Grantor/Pass-Through Grantor/ Program Title	CFDA Number	Grant or State Project Number	Grant Period	Award Amount	Balance Jan. 1, 2013	Carryover Amount	Cash Assigned	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	(Accounts Receivable)	June 30, 2014 Uncleared Revenue	Due to Grantor	MEMO
														GAAP Receivable
U.S. Department of Education passed-through Pass-through State Department of Education														
21st Century Community Learning Center	84-287C	N/A	09/01/13-08/31/14	\$ 515,000			\$ 410,461	\$ 436,782			\$ (26,321)			\$ (26,321)
21st Century Community Learning Center	84-287C	N/A	09/01/12-08/31/13	515,000	(40,592)		165,259	123,097						
21st Century Community Learning Center-Supplemental	84-287C	N/A	09/01/12-08/31/13	34,482	(842)		34,086	33,194						
21st Century Community Learning Center	84-287C	N/A	09/01/11-08/31/12	515,000						\$ 3				
21st Century Community Learning Center	84-287C	N/A	09/01/11-08/31/12	39,840	892									
21st Century Community Learning Center-Supplemental	84-287C	N/A	09/01/09-08/31/10	515,000	11,793					11,793				
21st Century Community Learning Center	84-287C	N/A	07/01/07-06/30/08	515,542	7,076					7,076				
21st Century Community Learning Center	84-287C	N/A	07/01/06-06/30/07	515,000	7,871					7,871				
21st Century Community Learning Center	84-287C	N/A	07/01/05-06/30/06	515,000	12,647					12,647				
21st Century Community Learning Center	84-287C	N/A	07/01/04-06/30/05	484,479	15,526					15,526				
Smaller Learning Community	84-215L	N/A	07/01/06-06/30/07	123,920	7,164					7,164				
Race to the Top Phase 3 (RTT3)	84-413A	N/A	1/1/2013-12/31/13	59,500			43,990	43,776				214		
Title VI	84-298A	N/A	07/01/04-06/30/05	6,022	6,022					6,022				
Early Literacy	84-027A	N/A	07/01/09-06/30/10	60,000	959					959				
Perkins	84-048A	N/A	07/01/13-06/30/14	80,472	(1)		55,099	80,214						(25,116)
Perkins	84-048A	N/A	07/01/12-06/30/13	95,778	(73,681)	1	73,689							
Perkins	84-048A	N/A	07/01/11-06/30/12	91,840	133					133				
Workforce Investment Act (WIA)	N/A	N/A	N/A	34,684	(31,961)				\$ 31,961					
Total U.S. Department of Education - Special Revenue Fund					(1,520,012)		\$ 2,264,183	6,298,159	31,961	107,719	(106,025)	660,487	15,796	(106,025)
Total					(1,580,399)		\$ 12,223,128	10,246,438	31,961	107,719	(338,208)	661,015	15,796	(338,208)

PLAINFIELD BOARD OF EDUCATION  
SCHEDULE OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2014

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	July 1, 2013		Carryover (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments (A)	Repayment of Prior Years' Balances	June 30, 2014		Cumulative Total Expenditures
				Unearned Revenue/(Accts Receivable)	Due to Grantor July 1, 2013						(Accounts Receivable)	Unearned Revenue	
<b>State Department of Education</b>													
<b>General Fund</b>													
Equalization Aid	14-495-034-5120-078	7/115-6/30/14	\$ 100,550.671			\$	90,577,688	\$ 100,550.671			\$ (9,972,983)	\$	\$ 100,550.671
Equalization Aid	13-495-034-5120-078	7/112-6/30/13	98,243,450	(9,744,694)			9,744,694						3,166,418
Security Aid	14-495-034-5120-084	7/115-6/30/14	3,109,366	(305,601)			2,853,084	3,109,366			(314,354)		11,009,173
Education Adequacy Aid	14-495-034-5120-083	7/115-6/30/14	11,069,173	(1,092,569)			9,877,243	11,069,173			(1,091,930)		423,687
Under Adequacy Aid	14-495-034-5120-096	7/115-6/30/14	423,687				381,664	423,687			(42,023)		4,804,436
Statewide Assessment Aid	14-495-034-5120-089	7/115-6/30/14	4,804,436	(467,657)			4,327,914	4,804,436			(476,522)		1,278,705
Special Education Assessment Aid	14-495-034-5120-090	7/115-6/30/14	1,278,705				1,149,303	1,278,705			(125,552)		30,809
Transportation Aid	14-495-034-5120-014	7/115-6/30/14	1,278,705	(125,366)			1,153,339	1,278,705			(127,870)		(30,809)
Extracurricular Aid	14-100-034-5120-473	7/115-6/30/14	1,067,074	(1,067,074)									168,895
Transportation Aid	13-100-034-5120-473	7/112-6/30/13	34,070				34,070						1,913,465
Additional Non Public Transportation Aid	N/A	7/115-6/30/13	168,895	(34,070)			168,895						3,414,286
T.P.A.F. - NCGI	14-495-034-5095-007	7/115-6/30/14	1,913,465				1,913,465						4,202,023
T.P.A.F. - Non-Cost	14-495-034-5095-006	7/115-6/30/14	3,414,286				3,414,286						1,278,705
T.P.A.F. - Post Retirement Medical	14-495-034-5095-001	7/115-6/30/14	4,202,023				4,010,777				(191,246)		(222,055)
T.P.A.F. - Social Security	14-495-034-5095-002	7/115-6/30/14	4,172,753	(528,449)			258,440						132,231,423
T.P.A.F. - Social Security	13-495-034-5095-002	7/112-6/30/13									(13,524,124)		21,997,708
<b>Total General Fund</b>				(13,365,471)			132,072,770	132,231,423				(222,055)	132,231,423
<b>Special Revenues</b>													
Preschool Education Aid	14-495-034-5120-086	7/115-6/30/14	20,280,357			\$	1,681,069	18,523,321	551,733		(2,028,036)	\$ 1,415,391	8,190
Preschool Education Aid	13-495-034-5120-086	7/112-6/30/13	19,889,753	(307,066)			1,988,075						19,763
New Jersey Nonspecific Aid	14-100-034-5120-064	7/115-6/30/14	14,042				14,042	8,190					5,120
Textbook Aid	13-100-034-5120-064	7/112-6/30/13	16,011		\$ 1,784								4,897
Nursing Services	14-100-034-5120-070	7/115-6/30/14	19,763				19,763	19,763					14,808
Nursing Services	13-100-034-5120-070	7/112-6/30/13	22,221										2,968
Technology Initiative	13-100-034-5120-073	7/112-6/30/13	5,830				5,120	5,120					11,726
Auxiliary Services:													
Compensatory Education	14-100-034-5120-067	7/115-6/30/14	77,894				77,894	46,223					46,223
Compensatory Education	13-100-034-5120-067	7/112-6/30/13	101,346										349
ESL	14-100-034-5120-067	7/115-6/30/14	4,795				340	4,795					4,795
Transportation	14-100-034-5120-068	7/115-6/30/14	7,642				4,795	7,642					7,642
Home Instruction	14-100-034-5120-068	7/115-6/30/14	8,311	(6,731)			8,311	1,580			(7,042)		1,580
Home Instruction	13-100-034-5120-068	7/112-6/30/13											2,071
Headstart Services	14-100-034-5120-066	7/115-6/30/14	16,879				16,879	14,808					2,968
Headstart Services	13-100-034-5120-066	7/112-6/30/13	15,238										2,662
Examination and Classification	14-100-034-5120-066	7/115-6/30/14	2,968				2,968	2,968					11,726
Corrective Speech	13-100-034-5120-066	7/112-6/30/13	4,897										23,500
Supplemental Instruction	14-100-034-5120-066	7/115-6/30/14	11,726				11,726	11,726					28,500
Priority One	N/A	7/104-6/30/05	23,500	(23,500)					23,500				

PLAINFIELD BOARD OF EDUCATION  
SCHEDULE OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2014

State Grantor/Program Title	Grant or State Project Number	Grant Period	Award Amount	July 1, 2013		Carryover (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments (A)	Repayment of Prior Years' Balances	June 30, 2014		Cumulative Total Expenditures
				Unearned Revenues/Accounts Receivable	Due to Grantor July 1, 2013						(Accounts Receivable)	Unearned Revenue	
<b>State Department of Education</b>													
<b>Special Revenue (Continued)</b>													
State Department of Human Services	SB14039	7/1/12-6/30/14	\$ 317,994	\$ 42,684	\$ 108,766	\$ 317,994	\$ 292,539		\$ 97,446	\$ 8,140	\$ 17,315	\$ 292,539	
School Based Youth Services	SB13039	7/1/12-6/30/13	316,554		(2)						54,004		
School Based Youth Services	SB12039	7/1/11-6/30/12	309,854		(5,788)								
School Based Youth Services	SB11039	7/1/10-6/30/11	47,728	(1,728)				\$ 1,728					
School Based Youth Services-WJA	SB11039	7/1/10-6/30/11	179,904		(17,591)		179,504				607	178,897	
School Based Youth Services-Mason	SB13039	7/1/12-6/30/14	179,904		(4,811)		176,851				35	176,816	
School Based Youth Services-Mason	SB14039	7/1/12-6/30/14	176,816		(6,811)		170,005					176,816	
School Based Youth Services-Halsband	SB14039	7/1/12-6/30/14	176,816		(6,811)		170,005					176,816	
School Based Youth Services-Halsband	SB13039	7/1/12-6/30/13	62,777		(6,255)		62,777				359	62,418	
School Based Youth Services-APPI	SB14039	7/1/12-6/30/14	65,777		(6,255)		62,777					62,418	
School Based Youth Services- Family Success	SB14039	7/1/12-6/30/14	160,833		(1,057)		160,833				27,870	132,963	
School Based Youth Services- Family Success	SB13039	7/1/12-6/30/13	169,286		(1,057)		240,000				12,564	227,436	
School Based Youth Services- Family Success	SB14039	7/1/12-6/30/14	240,000		(43,775)		45,463				13,057	25,466	
School Based Youth Services- Family Success	SB13039	7/1/12-6/30/13	45,463		(4,463)		45,463				7,951	37,512	
School Based Youth Services- Family Success	SB13039	7/1/12-6/30/13	45,463		(4,463)		45,463					45,463	
School Based Youth Services- Family Success	SB13039	7/1/12-6/30/13	45,463		(4,463)		45,463					45,463	
Wisp Award Funds	1D0529	7/1/09-6/30/06	300,000		(1,495)				1,595			300,540	
Family Outreach	FW10013	7/1/12-6/30/13	309,217		(1,566)				3,101			306,552	
Family Outreach	FW10013	7/1/12-6/30/13	309,217		(1,566)							306,552	
Family Outreach	FW10013	7/1/12-6/30/13	256,845		(22,421)							234,424	
WJA Program	14-SYF-100	7/25/11-6/30/12	40,000		(18,075)							21,925	
WJA Program	14-SYF-100	7/25/11-6/30/13	30,000		(18,075)							11,925	
Total Special Revenue Fund			2,163,128	222,166	(585,903)	2,163,128	2,269,289	585,903	173,610	(2,367,775)	1,423,531	22,692,289	
<b>Debt Service Fund</b>			1,153,365				1,153,365					1,153,365	
Debt Service Ad Type II	14-495-034-120-075	7/1/12-6/30/14											
Total Debt Service Fund			1,153,365				1,153,365					1,153,365	
<b>Capital Projects Fund</b>			374,000				374,000					374,000	
School Development Authority	4160-030-08-1400	7/1/09-6/30/10	374,000		(328,833)							45,167	
Roof Replacement at Plainfield HS	4160-170-08-1400	7/1/09-6/30/10	398,000		(383,000)							15,000	
Roof Replacement at Summit ES	4160-120-12-1400	7/1/12-6/30/13	15,000		12,675		12,675					12,675	
Roof Replacement at Frisbie Cook ES	4160-030-12-6400	7/1/12-6/30/13	1,900,000		15,690		1,915,690					1,915,690	
On-Behalf Payments	N/A		3,781			3,781	3,781					3,781	
Total Capital Projects Fund			3,781		(684,208)	3,781	117,381			(2,657,000)	188,872	117,381	
<b>Enterprise Fund</b>			53,310				53,310					53,310	
State School Lunch Program	14-100-010-3330-023	7/1/12-6/30/14	49,867		(3,901)		46,378			(6,932)		39,445	
State School Lunch Program	13-100-010-3330-023	7/1/12-6/30/13	3,291			3,291						3,291	
Total Enterprise Fund			53,310		(3,901)	53,310	53,310			(6,932)		53,310	
Total			14,930,186	222,166	(585,903)	14,930,186	15,624,168	585,903	173,610	(18,555,831)	3,282,523	156,254,168	
<b>State Financial Assistance</b>			168,895				168,895					168,895	
Net Subject to Single Audit Determination			1,913,465				1,913,465					1,913,465	
General Fund			3,414,286				3,414,286					3,414,286	
On-Behalf TPAF NCGI	14-495-034-5995-007	7/1/12-6/30/14	168,895				168,895					168,895	
On-Behalf TPAF Normal Cost	14-495-034-5995-006	7/1/12-6/30/14	1,913,465				1,913,465					1,913,465	
On-Behalf TPAF Post-Retirement Medi-	14-495-034-5995-001	7/1/12-6/30/14	3,414,286				3,414,286					3,414,286	
Capital Projects Fund			3,781				3,781					3,781	
On-Behalf Payments - Schools													
Development Authority													
Total State Financial Assistance Subject to Single Audit			149,410,896	222,166	(585,903)	149,410,896	150,743,741	585,903	173,610	(18,555,831)	3,282,523	150,743,741	

(A) Precursor Education A/H adjustment represents a transfer from General Fund.

**PLAINFIELD BOARD OF EDUCATION  
NOTES TO THE SCHEDULES OF EXPENDITURES OF  
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**NOTE 1 GENERAL**

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

**NOTE 2 BASIS OF ACCOUNTING**

The accompanying schedules are prepared and presented using the budgetary basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These bases of accounting are described in Notes 1(C) to the Board's financial statements. The information in these schedules is presented in accordance with requirements of U.S. OMB Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations" and New Jersey OMB Circular 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid". Therefore, some amounts presented in these schedules may differ from the amounts presented in, or used in the preparation of, the financial statements.

**NOTE 3 RELATIONSHIP TO FINANCIAL STATEMENTS**

The financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the general fund and special revenue fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the audit year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

The general fund is presented in the accompanying schedules on a modified accrual basis with the exception of the revenue recognition of the delayed state aid payments in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2.. For GAAP purposes, those payments are not recognized until the subsequent year due to the state deferral and recording of certain state aid payments in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenues, which may include the delayed state aid payments, whereas the GAAP basis does not. The special revenue fund also recognizes the delayed state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

The net adjustment to reconcile from the budgetary basis to the GAAP basis is a decrease of \$499,108 for the general fund and an increase of \$564,335 for the special revenue fund. See the Notes to Required Supplementary Information for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance revenues are reported in the Board's financial statements on a GAAP basis as presented as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 239,872	\$ 131,732,315	\$ 131,972,187
Special Revenue Fund	6,842,193	22,166,857	29,009,050
Capital Projects Fund		117,781	117,781
Debt Service Fund		1,153,365	1,153,365
Food Service Fund	<u>3,710,427</u>	<u>53,310</u>	<u>3,763,737</u>
Total Financial Assistance	<u>\$ 10,792,492</u>	<u>\$ 155,223,628</u>	<u>\$ 166,016,120</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, 2014**

**NOTE 4 RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS**

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

**NOTE 5 OTHER INFORMATION**

Revenues and expenditures reported under the National School Lunch Program as non-cash assistance represent current year value received and current year distributions, respectively of the Federal Food Distribution Program. TPAF Social Security contributions in the amount of \$4,202,023 represents the amount reimbursed by the State for the employer's share of social security contributions for TPAF members for the fiscal year ended June 30, 2014. The amount reported as TPAF Pension System Contributions in the amount of \$2,082,360 and TPAF Post-Retirement Medical Benefits Contributions in the amount of \$3,414,286 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2014. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling \$3,781 represent the amounts paid by SDA on behalf of the District for the facility project expenditures of the District for the fiscal year ended June 30, 2014.

**NOTE 6 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 financial statements and the amount subject to State single audit and major program determination.

**NOTE 7 SCHOOLWIDE PROGRAM FUNDS**

Schoolwide programs are not separate federal programs as defined in 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>Grants to Local Educational Agencies</i>	\$1,195,832
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	11,120
Title III, Part A: <i>Language Instruction for Limited English Proficient and Immigrant Students</i>	<u>24,230</u>
Total	<u>\$1,231,182</u>





**PLAINFIELD BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

*Part 2 – Schedule of Financial Statement Findings*

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

**Finding 2014-001**

The audit of accounts payable indicated that certain purchase orders which were classified as accounts payable by the District as of June 30, 2014 were determined to be encumbrances.

**Criteria or specific requirement**

State Department of Education's GAAP Technical Systems Manual.

**Condition**

Certain encumbrances were not properly classified in the District's records at June 30, 2014.

**Questioned Costs**

Not Applicable

**Context**

Accounts payable in the General Fund of \$245,200 were reclassified to Reserved for Encumbrances.

**Effect**

None, the financial statements have been adjusted accordingly.

**Cause**

Unknown.

**Recommendation**

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

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

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

**PLAINFIELD BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

*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.

**CURRENT YEAR STATE AWARDS**

**Finding 2014-002**

The audit of the General Fund budget resulted in several budget line item overexpenditures at year end, due to the adjustment of the appropriation of additional funds not presented for appropriate approvals.

**State program information:**

Under Adequacy Aid	495-034-5120-096
Equalization Aid	495-034-5120-078
Special Education Aid	495-034-5120-089
Security Aid	495-034-5120-084
Educational Adequacy Aid	495-034-5120-083

**Criteria or specific requirement:**

State Grant Compliance Supplement - Public

**Condition:**

Actual expenditures exceeded the final General Fund budget appropriation for two budgetary line items. Additionally, ten budget appropriations in the school based budgets were overexpended.

**Questioned Costs:**

Unknown.

**Context:**

Two General Fund budgetary line items were overexpended at June 30, 2014 totaling \$578,816. Additionally, ten school based budget appropriations were overexpended.

**Effect:**

The District is not in compliance with the State Grant Compliance Supplement.

**Cause:**

The District appropriated additional funds to the 2013/14 budget appropriations, however they were not presented for approval. The additional funds appropriated were eliminated from the appropriations resulting in certain overexpenditures.

**Recommendation:**

Budgetary line item adjustments be approved prior to the modification of the respective budget accounts.

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

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

**PLAINFIELD BOARD OF EDUCATION  
SUMMARY SCHEDULE OF PRIOR-YEAR AUDIT FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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

**STATUS OF PRIOR YEAR FINDINGS**

**Finding 2013-1**

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

**Status**

Corrective action has been taken.