

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



**ANNUAL AUDIT FOR THE YEAR
ENDING JUNE 30, 2015**

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**
of the
PLAINFIELD BOARD OF EDUCATION
Plainfield, New Jersey
For The Fiscal Year Ended June 30, 2015

Prepared by
Office of the School Business Administrator

**PLAINFIELD BOARD OF EDUCATION
TABLE OF CONTENTS**

Page

INTRODUCTORY SECTION

Letter of Transmittal	i-viii
Organizational Chart	ix
Roster of Officials	x
Consultants and Advisors	xi

FINANCIAL SECTION

Independent Auditor's Report	1-3
------------------------------	-----

REQUIRED SUPPLEMENTARY INFORMATION- PART I

Management's Discussion and Analysis	4-12
--------------------------------------	------

Basic Financial Statements

A. District-wide Financial Statements

A-1	Statement of Net Position	13
A-2	Statement of Activities	14-15

B. Fund Financial Statements

Governmental Funds

B-1	Balance Sheet	16
B-2	Statement of Revenues, Expenditures, and Changes in Fund Balances	17
B-3	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	18

Proprietary Funds

B-4	Statement of Net Position	19
B-5	Statement of Revenues, Expenses, and Changes in Fund Net Position	20
B-6	Statement of Cash Flows	21

Fiduciary Funds

B-7	Statement of Fiduciary Net Position	22
B-8	Statement of Changes in Fiduciary Net Position	23

Notes to the Financial Statements	24-59
--	-------

**PLAINFIELD BOARD OF EDUCATION
TABLE OF CONTENTS**

Page

REQUIRED SUPPLEMENTARY INFORMATION - PART II

C. Budgetary Comparison Schedules

C-1	Budgetary Comparison Schedule – General Fund	60-68
C-1A	Combining Budgetary Comparison Schedule – General Fund	69-77
C-2	Budgetary Comparison Schedule – Special Revenue Fund	78

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION – PART II

C-3	Budgetary Comparison Schedule – Note to Required Supplementary Information	79
-----	--	----

REQUIRED SUPPLEMENTARY INFORMATION - PART III

L. Schedules Related to Accounting and Reporting for Pensions (GASB 68)

L-1	Required Supplementary Information – Schedule of the District’s Proportionate Share of the Net Pension Liability – Public Employees Retirement System	80
L-2	Required Supplementary Information – Schedule of District Contributions – Public Employees Retirement System	81
L-3	Required Supplementary Information – Schedule of the District’s Proportionate Share of the Net Pension Liability – Teachers Pension and Annuity Fund	82
	Notes to Required Supplementary Information	83

OTHER SUPPLEMENTARY INFORMATION

D. School Level Schedules

D-1	Combining Balance Sheet	84
D-2	Blended Resource Fund 15 – Schedule of Expenditures Allocated by Resource Type – Actual	85-100
D-3	Blended Resource Fund – Schedule of Expenditures	101-181

E. Special Revenue Fund

E-1	Combining Schedule of Program Revenues and Expenditures Special Revenue Fund – Budgetary Basis	182-184
E-1A	Combining Schedule of Program Revenues and Expenditures – Budgetary Basis	185-189
E-2	Preschool Education Aid Schedule of Expenditures – Preschool – All Programs Budgetary Basis	190
E-2A	Preschool Education Aid Schedule of Expenditures – Preschool – Full Day 3 & 4 Year Old	191

F. Capital Projects Fund

F-1	Summary Schedule of Project Expenditures	192
F-2	Summary Schedule of Revenues, Expenditures and Changes in Fund Balance	193
F-2a	Schedule of Project Revenues, Expenditures, Project Balances and Project Status – Budgetary Basis – Roof Replacement at Plainfield High School	194
F-2b	Schedule of Project Revenues, Expenditures, Project Balances and Project Status – Budgetary Basis – Window Repair and Replacement at Plainfield High School	195

**PLAINFIELD BOARD OF EDUCATION
TABLE OF CONTENTS**

		<u>Page</u>
G.	Proprietary Funds	
	<i>Enterprise Fund</i>	
G-1	Combining Statement of Net Position - N/A	196
G-2	Combining Statements of Revenues, Expenses and Changes in Net Position - N/A	196
G-3	Combining Statements of Cash Flows – N/A	196
H.	Fiduciary Funds	
H-1	Combining Statement of Agency Assets and Liabilities	197
H-2	Combining Statement of Changes in Fiduciary Net Position – N/A	197
H-3	Student Activity Agency Fund Schedule of Receipts and Disbursements	198
H-4	Payroll Agency Fund Schedule of Receipts and Disbursements	199
I.	Long-Term Debt	
I-1	Schedule of Serial Bonds	200
I-2	Schedule of Capital Leases Payable - Not Applicable	201
I-3	Debt Service Fund Budgetary Comparison Schedule	202
J.	STATISTICAL SECTION (Unaudited)	
J-1	Net Position by Component	203
J-2	Changes in Net Position	204-205
J-3	Fund Balances – Governmental Funds	206
J-4	Changes in Fund Balances - Governmental Funds	207
J-5	General Fund Other Local Revenue by Source	208
J-6	Assessed Value and Actual Value of Taxable Property	209
J-7	Direct and Overlapping Property Tax Rates	210
J-8	Principal Property Taxpayers	211
J-9	Property Tax Levies and Collections	212
J-10	Ratios of Outstanding Debt by Type	213
J-11	Ratios of Net General Bonded Debt Outstanding	214
J-12	Direct and Overlapping Governmental Activities Debt	215
J-13	Legal Debt Margin Information	216
J-14	Demographic and Economic Statistics	217
J-15	Principal Employers	218
J-16	Full-Time Equivalent District Employees by Function/Program	219
J-17	Operating Statistics	220
J-18	School Building Information	221-222
J-19	Schedule of Required Maintenance for School Facilities	223
J-20	Insurance Schedule	224

**PLAINFIELD BOARD OF EDUCATION
TABLE OF CONTENTS**

Page

K.

SINGLE AUDIT SECTION

K-1	Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards – Independent Auditor’s Report	225-226
K-2	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 15-08 – Independent Auditor’s Report	227-229
K-3	Schedule of Expenditures of Federal Awards	230-231
K-4	Schedule of Expenditures of State Financial Assistance	232-233
K-5	Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance	234-235
K-6	Schedule of Findings and Questioned Costs	236-239
K-7	Summary Schedule of Prior Year Audit Findings	240

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

December 9, 2015

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, 2015 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 15-08, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid." Information related to this Single Audit, including the auditors' report on the internal control structure and compliance with applicable laws and regulations 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 2014-2015 fiscal year with an average daily enrollment of 7,546 students, which is 351 students above the previous year's 2013-2014 enrollment.

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

<u>Fiscal Year</u>	<u>Average Daily Enrollment</u>	<u>Percent Change</u>
2014-15	7,546	4.88
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)

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, and the renovation and construction of additions to the new Plainfield High School.

3) MAJOR INITIATIVES

English/Language Arts

Grades K-5

The Literacy Program at the elementary level is based in the Common Core State Standards and State Assessments. 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: monitoring implementation of district curriculum, supporting the rollout of our new Reading Wonders resources, continuing best practices in literacy strategies such as Reader's and Writer's Workshop, Guided Reading, and Supplemental Instruction.

Grades 6-8

The English Language Arts/Literacy curriculum at the middle school level is based on the Common Core State Standards and is aligned to the New Jersey Model Curriculum frameworks and assessments. The ELA/L program addresses all components of a balanced literacy approach to instruction through the Reading and Writing Workshop model. Foci for this year include: monitoring implementation of district curriculum, piloting digital instructional resources, developing classroom libraries, small group reading instruction, supporting struggling readers through Supplemental Instruction, and continuing to build the capacity of teacher leaders for embedded professional development

Grades 9-12

The English Language Arts/Literacy curriculum at the high school level is based on the Common Core State Standards and is aligned to the New Jersey Model Curriculum frameworks and assessments. The English program at the high school level addresses all components of the balanced literacy approach and is designed to prepare students for graduation, college and career readiness, and the PARCC assessments. Plainfield High School, Barack Obama Academy, and PAAAS students are required to complete a minimum of four English courses for graduation. Students also have the opportunity to take honors and/or Advanced Placement courses, as well as elective courses in SAT preparation, journalism, and public speaking. English courses are taught in an eighty-minute instructional block to develop rigor and relevance in course content. Foci for the year include: monitoring implementation of district curriculum, building student writing portfolios, piloting digital instructional resources, and continuing to build the capacity of teacher leaders for embedded professional development.

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: implementation of authentic assessment in instructional practice, questioning techniques for higher-level thinking, and strategies for teaching math content at the elementary level.

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 the curriculum, common core standards, and assessments, increasing technology integration, 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 and College Level Algebra 1 course through a dual enrollment program with Union County College. Foci for the year include: ongoing training for curriculum, common core standards, and assessments, increasing technology integration, textbook adoption, creating a Mathematics leadership team to turnkey professional development 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 15-08. The auditors' report on the basic financial statements and combining and individual fund statements and schedules is included in the Financial Section of this report. The auditors' reports related specifically to the single audit are included in the Single Audit section of this report.

10) ACKNOWLEDGMENTS

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

Respectfully submitted,



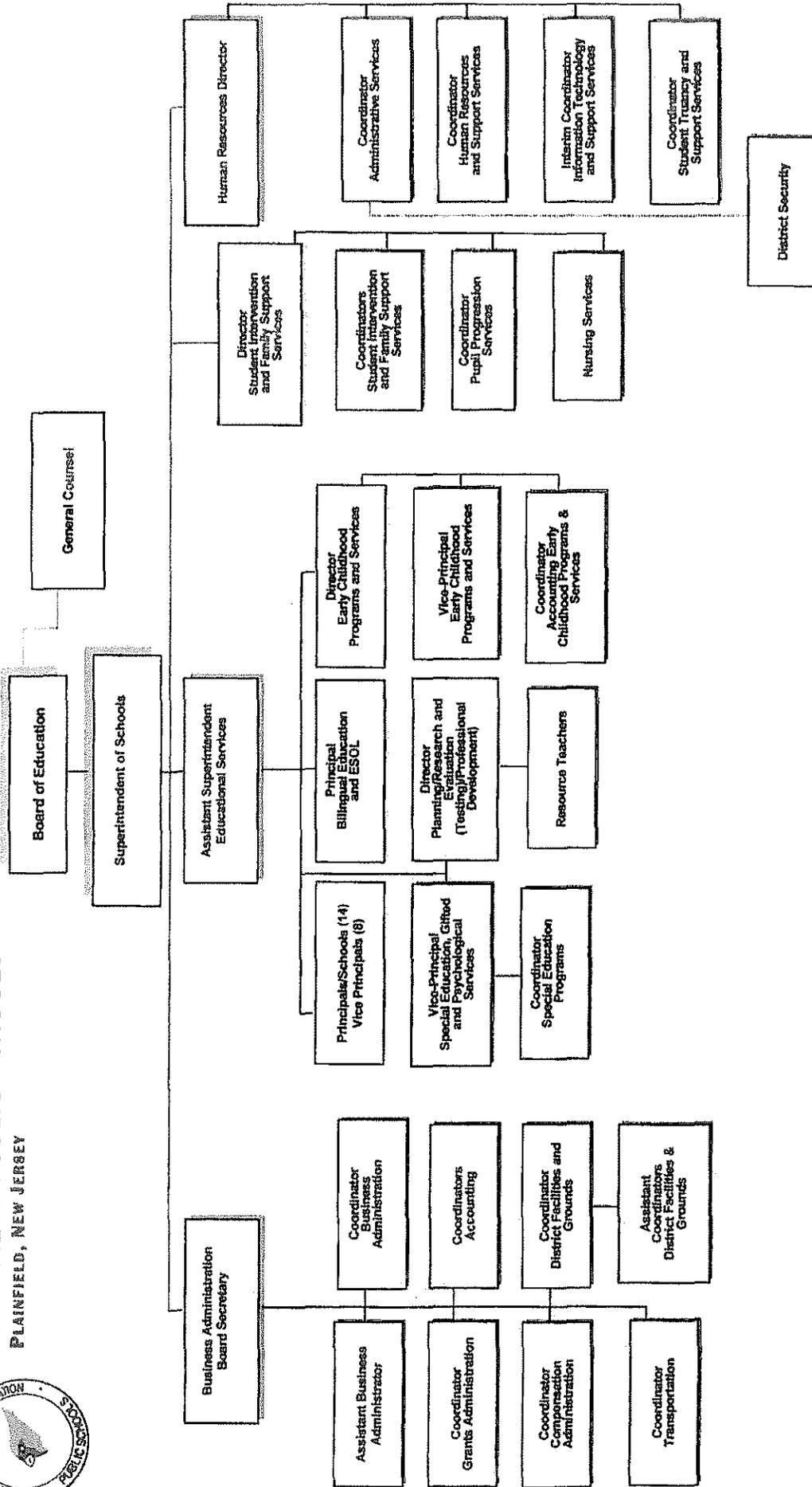
Anna Belin-Pyles,
Superintendent of Schools



Gary L. Oltmann
School Business Administrator



PLAINFIELD PUBLIC SCHOOLS
PLAINFIELD, NEW JERSEY



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

**ROSTER OF OFFICIALS
AS OF JUNE 30, 2015**

<u>NAME</u>	<u>TERM EXPIRATION</u>
Mr. Terrence S. Bellamy, Sr.	2017
Mr. John C. Campbell	2015
Mrs. Wilma G. Campbell	2016
Mrs. Deborah Clarke	2016
Mrs. Jackie Coley	2015
Mrs. Keisha Edwards	2015
Mrs. Carletta D. Jeffers	2017
Mr. David M. Rutherford	2017
Mr. Frederick D. Moore, Sr.	2016

Other Officials

Mrs. Anna Belin-Pyles, Superintendent of Schools

Mrs. Shirley Johnson-Tucker, Interim Superintendent of Schools, Educational Services

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
Warren, New Jersey 07059

OFFICIAL DEPOSITORY

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

FINANCIAL SECTION



LERCH, VINCI & HIGGINS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

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

DEBRA GOLLE, CPA
CINDY JANACEK, CPA, RMA
MARK SACO, CPA
SHERYL M. NICOLosi, CPA
KATHLEEN WANG, CPA
ROBERT AMPONSAH, CPA

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, 2015 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 above 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, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Adoption of New Accounting Pronouncement

As discussed in Note 1 to the financial statements, in the fiscal year ended June 30, 2015, the Plainfield Board of Education adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension 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, 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 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid, are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Plainfield Board of Education.

The 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.

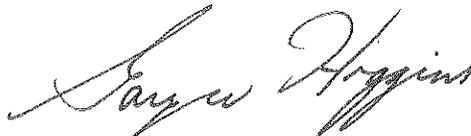
Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated December 9, 2015 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
December 9, 2015

MANAGEMENT'S DISCUSSION AND ANALYSIS

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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, 2015. 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 (2014-2015) and the prior year (2013-2014) is required to be presented in the MD&A.

Financial Highlights

Key financial highlights for 2015 are as follows

- In total, net position increased \$3,385,794. Net position of governmental activities increased \$3,234,521, which represents a 15% increase over the June 30, 2014 net position. Net position of the business-type activities, which represents the food service operation, increased \$151,273 or 17% from the June 30, 2014 net position.
- General Revenues accounted for \$137,831,295 or 67% of all revenues. Program specific revenues in the form of charges for services and operating grants and contributions accounted for \$67,343,623 or 33% of total revenues of \$205,174,918.
- The School District had \$201,789,124 in expenses: only \$67,343,623 of these expenses was offset by program specific charges for services, grants or contributions. General revenues (primarily unrestricted state aid and property taxes) of \$137,831,295 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, 2015**

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, 2015?" 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, 2015**

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, 2015 and 2014.

**Table A-1
Statement of Net Position
as of June 30, 2015 and 2014**

	Governmental Activities		Business-Type Activities		Total	
	2015	2014 (Restated)	2015	2014	2015	2014 (Restated)
Assets						
Current and Other Assets	\$ 29,957,713	\$ 24,793,871	\$ 696,299	\$ 593,142	\$ 30,654,012	\$ 25,387,013
Capital Assets, Net	<u>81,019,039</u>	<u>82,355,133</u>	<u>367,773</u>	<u>318,069</u>	<u>81,386,812</u>	<u>82,673,202</u>
Total Assets	<u>110,976,752</u>	<u>107,149,004</u>	<u>1,064,072</u>	<u>911,211</u>	<u>112,040,824</u>	<u>108,060,215</u>
Deferred Outflows of Resources						
Deferred Amount on Refunding of Debt	298,275	336,687	-	-	298,275	336,687
Deferred Amount on Net Pension Liability	<u>1,323,111</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,323,111</u>	<u>-</u>
Total Deferred Outflows of Resources	<u>1,621,386</u>	<u>336,687</u>	<u>-</u>	<u>-</u>	<u>1,621,386</u>	<u>336,687</u>
Liabilities:						
Other Liabilities	18,642,310	16,939,218			18,642,310	16,939,218
Long-Term Liabilities	<u>66,897,587</u>	<u>69,498,464</u>	<u>-</u>	<u>-</u>	<u>66,897,587</u>	<u>69,498,464</u>
Total Liabilities	<u>85,539,897</u>	<u>86,437,682</u>	<u>-</u>	<u>-</u>	<u>85,539,897</u>	<u>86,437,682</u>
Deferred Inflows of Resources						
Deferred Commodities Revenue	-	-	2,116	528	2,116	528
Deferred Amount on Net Pension Liability	<u>2,775,711</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,775,711</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>2,775,711</u>	<u>-</u>	<u>2,116</u>	<u>528</u>	<u>2,777,827</u>	<u>528</u>
Net Position:						
Net Investment in						
Capital Assets	58,816,364	58,768,480	367,773	318,069	59,184,137	59,086,549
Restricted	14,000,001	13,000,000			14,000,001	13,000,000
Unrestricted	<u>(48,533,835)</u>	<u>(50,720,471)</u>	<u>694,183</u>	<u>592,614</u>	<u>(47,839,652)</u>	<u>(50,127,857)</u>
Total Net Position	<u>\$ 24,282,530</u>	<u>\$ 21,048,009</u>	<u>\$ 1,061,956</u>	<u>\$ 910,683</u>	<u>\$ 25,344,486</u>	<u>\$ 21,958,692</u>

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

The School District as a Whole (Continued)

Table A-2 shows changes in net position for the fiscal year ended June 30, 2015 and 2014.

**Table A-2
Changes in Net Position
For the Fiscal Years Ended June 30, 2015 and 2014**

	Governmental Activities		Business-Type Activities		Total	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Revenues						
Program Revenues						
Charges for Services	\$ 309,229	\$ 311,057	\$ 686,336	\$ 580,871	\$ 995,565	\$ 891,928
Operating Grants and Contributions	62,204,651	49,304,791	4,080,642	3,763,737	66,285,293	53,068,528
Capital Grants and Contributions	62,765	117,781			62,765	117,781
General Revenues						
Property Taxes	23,959,990	23,940,418			23,959,990	23,940,418
Grants and Entitlements	113,296,473	112,867,223			113,296,473	112,867,223
Other	574,258	925,584	574	485	574,832	926,069
Total Revenues	<u>200,407,366</u>	<u>187,466,854</u>	<u>4,767,552</u>	<u>4,345,093</u>	<u>205,174,918</u>	<u>191,811,947</u>
Program Expenses						
Instruction						
Regular	75,811,769	66,355,888			75,811,769	66,355,888
Special Education	21,942,201	21,072,709			21,942,201	21,072,709
Other Instruction	14,315,723	12,695,473			14,315,723	12,695,473
School Sponsored Activities and Athletics	1,382,168	1,268,814			1,382,168	1,268,814
Support Services						
Student and Instruction Related Services	41,257,652	42,598,829			41,257,652	42,598,829
General Administration Services	2,027,236	2,223,154			2,027,236	2,223,154
School Administration Services	7,783,552	6,420,593			7,783,552	6,420,593
Plant Operations and Maintenance	20,222,435	18,857,685			20,222,435	18,857,685
Pupil Transportation	5,666,600	5,572,075			5,666,600	5,572,075
Business/Central Services	5,768,888	4,836,071			5,768,888	4,836,071
Interest on Long-Term Debt	994,621	1,225,945			994,621	1,225,945
Food Service	-	-	4,616,279	4,495,306	4,616,279	4,495,306
Total Expenses	<u>197,172,845</u>	<u>183,127,236</u>	<u>4,616,279</u>	<u>4,495,306</u>	<u>201,789,124</u>	<u>187,622,542</u>
Change in Net Position	3,234,521	4,339,618	151,273	(150,213)	3,385,794	4,189,405
Beginning of Year, Net Position	<u>21,048,009</u>	<u>59,977,149</u>	<u>910,683</u>	<u>1,060,896</u>	<u>21,958,692</u>	<u>61,038,045</u>
Prior Period Adjustment	-	(43,268,758)	-	-	-	(43,268,758)
End of Year, Net Position	<u>\$ 24,282,530</u>	<u>\$ 21,048,009</u>	<u>\$ 1,061,956</u>	<u>\$ 910,683</u>	<u>\$ 25,344,486</u>	<u>\$ 21,958,692</u>

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Program Expenses				
Instruction				
Regular	75,811,769	66,355,888	\$ 61,021,842	\$ 59,599,459
Special Education	21,942,201	21,072,709	11,115,003	11,949,411
Other Instruction	14,315,723	12,695,473	9,609,679	9,538,629
School Sponsored Activities and Athletics	1,382,168	1,268,814	1,080,710	1,134,362
Support Services				
Student and Instruction Related Services	41,257,652	42,598,829	15,594,965	17,328,179
General Administration Services	2,027,236	2,223,154	1,943,477	2,187,364
School Administration Services	7,783,552	6,420,593	6,198,105	5,776,014
Plant Operations and Maintenance	20,222,435	18,857,685	16,990,711	15,579,239
Pupil Transportation	5,666,600	5,572,075	4,363,999	4,275,597
Business/Central Services	5,768,888	4,836,071	5,683,088	4,799,408
Interest on Long-Term Debt	994,621	1,225,945	994,621	1,225,945
Total Governmental Activities	<u>\$ 197,172,845</u>	<u>\$ 183,127,236</u>	<u>\$ 134,596,200</u>	<u>\$ 133,393,607</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, 2015**

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 \$200,407,366 and \$187,466,854 for the years ended June 30, 2015 and 2014, respectively. Property taxes made up 12% and 13% of revenues for governmental activities for the Plainfield Board of Education for fiscal years 2015 and 2014, respectively. Federal, State, and local grants accounted for another 88% and 87% of revenue for the years ended June 30, 2015 and 2014, respectively.

Business - Type Activities

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

- Food Service revenues exceeded expenses by \$151,273.
- Charges for services represent \$686,336 or 14% 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 \$4,080,642 or 86% 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 \$189,059,390 and \$187,466,854 and expenditures of \$184,692,255 and \$186,657,490 for the fiscal year ended June 30, 2015 and 2014, 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, 2015**

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, 2015 and 2014:

**Table A-4
Summary of Governmental Funds Revenues
For the Fiscal Years Ended June 30, 2015 and 2014**

	<u>Year Ended June 30</u>		Increase/ (Decrease)	Percentage Change
	<u>2015</u>	<u>2014</u>		
Revenues				
Local Sources	\$ 24,867,575	\$ 25,214,471	\$ (346,896)	-1.4%
State Sources	158,101,930	155,170,318	2,931,612	1.9%
Federal Sources	<u>6,089,885</u>	<u>7,082,065</u>	<u>(992,180)</u>	-14.0%
Total Revenues	<u>\$ 189,059,390</u>	<u>\$ 187,466,854</u>	<u>\$ 1,592,536</u>	0.8%

The following schedule presents a summary of governmental funds expenditures for the fiscal years ended June 30, 2015 and 2014:

**Table A-5
Summary of Governmental Funds Expenditures
For the Fiscal Years Ended June 30, 2015 and 2014**

	<u>Year Ended June 30</u>		Increase/ (Decrease)	Percentage Change
	<u>2015</u>	<u>2014</u>		
Expenditures				
Instruction	\$ 100,847,366	\$ 99,556,034	\$ 1,291,332	1.3%
Support Services	80,093,069	79,344,463	748,606	0.9%
Capital Outlay	1,350,804	4,595,699	(3,244,895)	-70.6%
Debt Service	<u>2,401,016</u>	<u>3,161,294</u>	<u>(760,278)</u>	-24.0%
Total Expenditures	<u>\$ 184,692,255</u>	<u>\$ 186,657,490</u>	<u>\$ (1,965,235)</u>	-1.1%

**PLAINFIELD BOARD OF EDUCATION
PLAINFIELD, NEW JERSEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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, 2015 and 2014, 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, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
Land	\$ 1,776,334	\$ 1,776,334
Construction in Progress	8,834,542	8,845,138
Land Improvements	4,123,105	4,112,335
Building and Building Improvements	93,946,489	93,401,059
Machinery and Equipment	<u>7,776,701</u>	<u>7,318,981</u>
	116,457,171	115,453,847
Less: Accumulated Depreciation	<u>(35,438,132)</u>	<u>(33,098,714)</u>
Capital Assets, Net	<u>\$ 81,019,039</u>	<u>\$ 82,355,133</u>

Overall, capital assets decreased \$1,336,094 from fiscal year 2014 to fiscal year 2015. 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, 2015**

Debt Administration

At June 30, 2015 and 2014, the School District had \$71,592,840 and \$73,264,915 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, 2015 and 2014**

	<u>2015</u>	<u>2014</u> (Restated)
Bonds Payable, Including Premium	\$ 22,500,950	\$ 23,923,340
Compensated Absences	2,320,142	2,306,366
Net Pension Liability	42,076,495	43,268,758
Claims Payable	1,245,946	884,877
Accrued Liability for Insurance Claims	<u>3,449,307</u>	<u>2,881,574</u>
Total	<u>\$ 71,592,840</u>	<u>\$ 73,264,915</u>

At June 30, 2015, the School District's remaining legal debt margin was \$81,213,954. Additional information pertaining to the District's long-term debt can be found in Note 4 to the financial statements.

For the Future

The District budgeted \$7,445,437 of fund balance in the 2015/2016 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, 2015**

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	\$ 26,550,412	\$ 732,322	\$ 27,282,734
Receivables, net	2,542,729	276,031	2,818,760
Other Accounts Receivable	424,381	111,825	536,206
Internal Balances	440,191	(440,191)	-
Inventory		16,312	16,312
Capital Assets, net			
Not Being Depreciated	10,610,876		10,610,876
Being Depreciated	70,408,163	367,773	70,775,936
Total Assets	110,976,752	1,064,072	112,040,824
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amount on Refunding of Debt	298,275		298,275
Deferred Amount on Net Pension Liability	1,323,111	-	1,323,111
Total Deferred Outflows of Resources	1,621,386	-	1,621,386
LIABILITIES			
Payable to State Government	216,484		216,484
Payable to Federal Government	53,385		53,385
Claims Payable	5,401,296		5,401,296
Accounts Payable	3,300,206		3,300,206
Accrued Salaries and Wages	6,025,946		6,025,946
Due to Other Funds	98,257		98,257
Accrued Interest Payable	428,798		428,798
Unearned Revenue	3,117,938		3,117,938
Noncurrent Liabilities			
Due Within One Year	3,550,272		3,550,272
Due Beyond One Year	63,347,315	-	63,347,315
Total Liabilities	85,539,897	-	85,539,897
DEFERRED INFLOWS OF RESOURCES			
Deferred Commodities Revenue		2,116	2,116
Deferred Amount on Net Pension Liability	2,775,711	-	2,775,711
Total Deferred Inflows of Resources	2,775,711	2,116	2,777,827
NET POSITION			
Net Investment in Capital Assets	58,816,364	367,773	59,184,137
Restricted			
Plant Maintenance	3,000,000		3,000,000
Capital Projects	11,000,000		11,000,000
Debt Service	1		1
Unrestricted	(48,533,835)	694,183	(47,839,652)
Total Net Position	\$ 24,282,530	\$ 1,061,956	\$ 25,344,486

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, 2015

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	\$ 75,811,769	\$ 309,229	\$ 14,480,698		\$ (61,021,842)		\$ (61,021,842)
Special Education	21,942,201		10,827,198		(11,115,003)		(11,115,003)
Other Instruction	14,315,723		4,706,044		(9,609,679)		(9,609,679)
School Sponsored Activities and Athletics	1,382,168		301,458		(1,080,710)		(1,080,710)
Support Services							
Student and Instruction Related Svcs.	41,257,652		25,662,687		(15,594,965)		(15,594,965)
General Administration Services	2,027,236		83,759		(1,943,477)		(1,943,477)
School Administration Services	7,783,552		1,585,447		(6,198,105)		(6,198,105)
Plant Operations and Maintenance	20,222,435		3,168,959	\$ 62,765	(16,990,711)		(16,990,711)
Pupil Transportation	5,666,600		1,302,601		(4,363,999)		(4,363,999)
Business/Central Services	5,768,888		85,800		(5,683,088)		(5,683,088)
Interest on Long-Term Debt	994,621				(994,621)		(994,621)
Total Governmental Activities	197,172,845	309,229	62,204,651	62,765	(134,596,200)	-	(134,596,200)
Business-Type Activities							
Food Service	4,616,279	686,336	4,080,642	-		\$ 150,699	150,699
Total Business-Type Activities	4,616,279	686,336	4,080,642	-	-	150,699	150,699
Total Primary Government	\$201,789,124	\$ 995,565	\$ 66,285,293	\$ 62,765	(134,596,200)	150,699	(134,445,501)

14

PLAINFIELD BOARD OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	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	1,228,990		1,228,990
Restricted State Aid for Debt Service Purposes	1,172,027		1,172,027
Federal and State Aid - Unrestricted	112,124,446		112,124,446
Interest Earnings	26,928	\$ 574	27,502
Miscellaneous Income	547,330		547,330
Total General Revenues and Special Items	137,830,721	574	137,831,295
Change in Net Position	3,234,521	151,273	3,385,794
Net Position, Beginning of Year (Restated)	21,048,009	910,683	21,958,692
Net Position, End of Year	\$ 24,282,530	\$ 1,061,956	\$ 25,344,486

FUND FINANCIAL STATEMENTS

PLAINFIELD BOARD OF EDUCATION
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2015

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and Cash Equivalents	\$ 23,959,483	\$ 2,590,928		\$ 1	\$ 26,550,412
Receivables From Other Governments	228,815	144,634	\$ 2,169,280		2,542,729
Other Receivables	406,064	18,317			424,381
Due from Other Funds	<u>526,516</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>526,516</u>
Total Assets	<u>\$ 25,120,878</u>	<u>\$ 2,753,879</u>	<u>\$ 2,169,280</u>	<u>\$ 1</u>	<u>\$ 30,044,038</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 1,911,481	\$ 1,388,725			\$ 3,300,206
Accrued Salaries and Wages	5,748,759	277,187			6,025,946
Due to Other Funds	98,257		\$ 86,325		184,582
Claims Payable	706,043				706,043
Unearned Revenue	-	1,034,983	2,082,955		3,117,938
Payable to Federal Government	-	53,385			53,385
Payable to State Government	<u>-</u>	<u>216,484</u>	<u>-</u>	<u>-</u>	<u>216,484</u>
Total Liabilities	<u>8,464,540</u>	<u>2,970,764</u>	<u>2,169,280</u>	<u>-</u>	<u>13,604,584</u>
Fund Balances					
Restricted					
Excess Surplus - Designated for Subsequent Year's Expenditures	1,606,783				1,606,783
Capital Reserve	8,000,000				8,000,000
Capital Reserve - Designated for Subsequent Year's Expenditures	3,000,000				3,000,000
Maintenance Reserve	3,000,000				3,000,000
Debt Service Fund				\$ 1	1
Committed					
Year End Encumbrances	3,931,040				3,931,040
Assigned					
Year End Encumbrances	805,034				805,034
Designated for Subsequent Year's Expenditures	5,838,654				5,838,654
ARRA-SEMI Designated for Subsequent Year's Expenditures	118,769				118,769
Unassigned	<u>(9,643,942)</u>	<u>(216,885)</u>	<u>-</u>	<u>-</u>	<u>(9,860,827)</u>
Total Fund Balances	<u>16,656,338</u>	<u>(216,885)</u>	<u>-</u>	<u>1</u>	<u>16,439,454</u>
Total Liabilities and Fund Balances	<u>\$ 25,120,878</u>	<u>\$ 2,753,879</u>	<u>\$ 2,169,280</u>	<u>\$ 1</u>	

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$116,457,171 and the accumulated depreciation is \$35,438,132. 81,019,039

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. 298,275

Certain amounts resulting from the measurement of the net pension liability are reported as either deferred inflows of resources or deferred outflows of resources on the statement of net position and deferred over future years.

Deferred Outflows of Resources	\$ 1,323,111	
Deferred Inflows of Resources	<u>(2,775,711)</u>	(1,452,600)

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). (72,021,638)

Net Position of Governmental Activities (Exhibit A-1) \$ 24,282,530

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

PLAINFIELD BOARD OF EDUCATION
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
REVENUES					
Local Sources					
Property Taxes	\$ 22,731,000			\$ 1,228,990	\$ 23,959,990
Tuition	309,229				309,229
Interest	26,928				26,928
Miscellaneous	547,330	\$ 24,098	-	-	571,428
Total - Local Sources	<u>23,614,487</u>	<u>24,098</u>	<u>-</u>	<u>1,228,990</u>	<u>24,867,575</u>
State Sources	133,773,281	23,093,857	\$ 62,765	1,172,027	158,101,930
Federal Sources	471,657	5,618,228	-	-	6,089,885
Total Revenues	<u>157,859,425</u>	<u>28,736,183</u>	<u>62,765</u>	<u>2,401,017</u>	<u>189,059,390</u>
EXPENDITURES					
Current					
Instruction					
Regular Instruction	66,869,788	343,916	\$ 8,717		67,222,421
Special Education Instruction	18,574,113	1,773,369			20,347,482
Other Instruction	11,121,241	956,211			12,077,452
School Sponsored Activities and Cocurricular Instruction	1,200,011				1,200,011
Support Services					
Student and Instruction Related Services	17,626,016	23,000,061			40,626,077
School Administration Services	6,763,734				6,763,734
General Administration Services	1,965,199				1,965,199
Business / Central Services	5,558,655				5,558,655
Plant Operations and Maintenance	19,632,153				19,632,153
Pupil Transportation	5,547,251				5,547,251
Debt Service					
Principal				1,345,000	1,345,000
Interest and Other Charges				1,056,016	1,056,016
Capital Outlay	1,288,911	7,845	54,048	-	1,350,804
Total Expenditures	<u>156,147,072</u>	<u>26,081,402</u>	<u>62,765</u>	<u>2,401,016</u>	<u>184,692,255</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,712,353</u>	<u>2,654,781</u>	<u>-</u>	<u>1</u>	<u>4,367,135</u>
OTHER FINANCING SOURCES (USES)					
Transfer In - SBB and Preschool	1,312,014				1,312,014
Transfer Out - Special Revenue Fund - Preschool	(468,384)				(468,384)
Transfer In - Special Revenue Fund - Preschool		468,384			468,384
Transfer Out - SBB and Preschool	-	(1,312,014)	-	-	(1,312,014)
Total Other Financing Sources and Uses	<u>843,630</u>	<u>(843,630)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	2,555,983	1,811,151	-	1	4,367,135
Fund Balance (Deficit), Beginning of Year	14,100,355	(2,028,036)	-	-	12,072,319
Fund Balance (Deficit), End of Year	<u>\$ 16,656,338</u>	<u>\$ (216,885)</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 16,439,454</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, 2015**

Total net change in fund balances - governmental funds (Exhibit B-2) \$ 4,367,135

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

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

Capital Outlay	\$	1,350,804	
Depreciation Expense		<u>(2,558,026)</u>	
			(1,207,222)

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		(292)	
Abandonment of Capital Assets		(128,580)	

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		1,345,000	

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		22,417	
Amortization of Original Issue Premium		77,390	
Amortization of Deferred Amount on Refunding		(38,412)	
Net Pension Liability		(260,337)	
Increase in Compensated Absences		<u>(13,776)</u>	
			(212,718)

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		(567,733)	
Claims Payable		<u>(361,069)</u>	
			(928,802)

Change in net position of governmental activities \$ 3,234,521

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, 2015**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	\$ 732,322
Intergovernmental Receivable	
State	3,520
Federal	272,511
Other Accounts Receivables	111,825
Inventory	<u>16,312</u>
Total Current Assets	<u>1,136,490</u>
Capital Assets	
Equipment	1,192,269
Less: Accumulated Depreciation	<u>(824,496)</u>
Total Capital Assets	<u>367,773</u>
Total Assets	<u>1,504,263</u>
LIABILITIES	
Current Liabilities	
Due to Other Funds	<u>440,191</u>
Total Current Liabilities	<u>440,191</u>
Deferred Inflows of Resources	
Deferred Commodities Revenue	<u>2,116</u>
Total Deferred Inflows of Resources	<u>2,116</u>
NET POSITION	
Net Investment in Capital Assets	367,773
Unrestricted	<u>694,183</u>
Total Net Position	<u>\$ 1,061,956</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, 2015**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
OPERATING REVENUES	
Charges for Services	
Daily Sales-Reimbursable Programs	\$ 382,726
Daily Sales-Non-Reimbursable Programs	303,452
Miscellaneous Revenues	<u>158</u>
 Total Operating Revenues	 <u>686,336</u>
OPERATING EXPENSES	
Cost of Sales	1,957,201
Salaries and Benefits	1,400,545
Supplies and Materials	286,376
Purchased Services	175,011
Insurance	80,998
Summer Program Costs	286,199
Depreciation	50,235
Management Company Fee and Allowance	365,802
Miscellaneous Expenditures	<u>13,912</u>
 Total Operating Expenses	 <u>4,616,279</u>
 Operating Loss	 <u>(3,929,943)</u>
NONOPERATING REVENUES	
State Sources	
School Lunch Program	51,379
Federal Sources	
National School Breakfast Program	723,954
National School Lunch Program	2,950,981
Fresh Fruit & Vegetable Program	91,014
Snack Program	73,016
Summer Food Program	190,298
Interest Revenue	<u>574</u>
 Total Nonoperating Revenues	 <u>4,081,216</u>
 Change in Net Position	 151,273
 Net Position, Beginning of Year	 <u>910,683</u>
 Net Position, End of Year	 <u>\$ 1,061,956</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, 2015**

	Business-Type Activities Enterprise Fund <u>Food Services</u>
Cash Flows from Operating Activities	
Cash Received from Customers	\$ 624,700
Cash Payments for Salaries and Benefits	(1,400,545)
Cash Payments to Suppliers for Goods and Services	<u>(2,398,540)</u>
Net Cash Used by Operating Activities	<u>(3,174,385)</u>
Cash Flows from Noncapital Financing Activities	
Cash Received from State and Federal Subsidy Reimbursements	<u>3,755,762</u>
Net Cash Provided by Noncapital Financing Activities	<u>3,755,762</u>
Cash Flows from Capital and Related Financing Activities	
Acquisition of Capital Assets	<u>(99,939)</u>
Net Cash Used by Capital and Related Financing Activities	<u>(99,939)</u>
Cash Flows from Investing Activities	
Interest on Investments	<u>574</u>
Net Cash Provided by Investing Activities	<u>574</u>
Net Increase in Cash and Cash Equivalents	482,012
Cash and Cash Equivalents, Beginning of Year	<u>250,310</u>
Cash and Cash Equivalents, End of Year	<u>\$ 732,322</u>
Reconciliation of Operating Loss to Net Cash Used for Operating Activities	
Operating Loss	\$ (3,929,943)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities	
Depreciation	50,235
USDA Commodities	307,964
Change in Assets and Liabilities	
(Increase)/Decrease in Other Accounts Receivable	(61,636)
Increase/(Decrease) in Due to Other Funds	440,191
(Increase)/Decrease in Inventory	<u>18,804</u>
Total Adjustments	<u>755,558</u>
Net Cash Used by Operating Activities	<u>\$ (3,174,385)</u>
Non-Cash Financing Activities	
National School Lunch Program (Food Distribution)	<u>\$ 309,552</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, 2015**

	<u>Unemployment Compensation Insurance Fund</u>	<u>Agency Fund</u>
ASSETS		
Cash and Cash Equivalents	\$ 250,991	\$ 4,104,943
Intergovernmental Receivable	2,398	
Due from Other Funds	<u>253,163</u>	<u>98,257</u>
Total Assets	<u>506,552</u>	<u>\$ 4,203,200</u>
LIABILITIES		
Accrued Salaries and Wages		\$ 3,117,653
Payroll Deductions and Withholdings		737,850
Due to Student Groups		94,534
Due to Other Funds		253,163
Intergovernmental Payable	<u>47,172</u>	<u>-</u>
Total Liabilities	<u>47,172</u>	<u>\$ 4,203,200</u>
NET POSITION		
Held in Trust for Unemployment Claims	<u>\$ 459,380</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, 2015**

	Unemployment Compensation <u>Insurance Fund</u>
ADDITIONS	
Interest on Deposits	\$ 1,629
Board Contribution	36,000
Employee Contributions	<u>169,752</u>
Total Additions	<u>207,381</u>
DEDUCTIONS	
Unemployment Claims	<u>433,133</u>
Total Deductions	<u>433,133</u>
Change in Net Position	(225,752)
Net Position, Beginning of Year	<u>685,132</u>
Net Position, End of Year	<u><u>\$ 459,380</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, 2015**

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 2015, the District adopted the following GASB statements as required:

- GASB 68, *Accounting and Financial Reporting for Pensions*. 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.
- GASB 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, should be applied simultaneously with the provisions of Statement No. 68. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability.

PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. New Accounting Standards (Continued)

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

- GASB 72, *Fair Value Measurement and Application*, will be effective beginning with the fiscal year ending June 30, 2016. This Statement addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements.
- GASB 73, *Accounting and Financial Reporting for Pensions and Related Assets that Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, will be effective beginning with the fiscal year ending June 30, 2017. The objective of this Statement is to improve the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability.
- GASB 74, *Financial Reporting for Postemployment Benefit Plans Other than Pension Plans*, will be effective beginning with the fiscal year ending June 30, 2017. The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability.
- GASB 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, will be effective beginning with the fiscal year ending June 30, 2018. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities.
- GASB 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, will be effective beginning with the fiscal year ending June 30, 2016. The objective of this Statement is to identify – in the context of the current governmental financial reporting environment – the hierarchy of generally accepted accounting principles (GAAP). The “GAAP hierarchy” consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.

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.

PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements (Continued)

District-Wide Financial Statements

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

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

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

Fund Financial Statements

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

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.

PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements (Continued)

Fund Financial Statements (Continued)

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

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

Additionally, the government reports the following fund type:

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

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

Reclassifications

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

D. Measurement Focus and Basis of Accounting

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

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

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

PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus and Basis of Accounting (Continued)

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

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

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

1. *Cash, Cash Equivalents and Investments*

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

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

2. *Receivables*

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

3. *Inventories*

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

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

PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

4. *Capital Assets (Continued)*

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 has two items which arise only under the accrual basis of accounting that qualify for reporting in this category. One item 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. Deferred amounts on debt refunding result from the loss on the transaction when the debt's reacquisition price is greater than the carrying value of the refunded debt. These amounts are deferred and amortized over the shorter of the life of the refunded or refunding debt. The other item that qualifies for reporting in this category is the deferred amounts on net pension liability. Deferred amounts on net pension liability are reported in the district-wide statement of net position and result from: (1) differences between expected and actual experience; (2) changes in assumptions; (3) net difference between projected and actual investment earnings on pension plan investments; (4) changes in proportion and differences between employer contributions and proportionate share of contributions; and (5) contributions made subsequent to the measurement date. These amounts are deferred and amortized over future years.

PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

5. Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has two types of items which arise only under the accrual basis of accounting that qualify for reporting in this category. The first item that qualifies for reporting in this category are the deferred amounts on net pension liability. Deferred amounts on net pension liability are reported in the district-wide statement of net position and result from: (1) differences between expected and actual experience; (2) changes in assumptions; (3) net difference between projected and actual investment earnings on pension plan investments; and (4) changes in proportion and differences between employer contributions and proportionate share of contributions. These amounts are deferred and amortized over future years.

The second item which arises under the accrual basis of accounting that qualifies for reporting in this category 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 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. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the retirement systems sponsored and administered by the State of New Jersey and additions to/deductions from these retirement systems' fiduciary net position have been determined on the same basis as they are reported by the retirement systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

In the governmental fund financial statements, net pension liabilities represent amounts normally expected to be liquidated with expendable available financial resources for required pension contributions that are due and payable at year end. Pension expenditures are recognized based on contractual pension contributions that are required to be made to the pension plan during the fiscal year.

PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

8. *Long-Term Obligations*

In the district-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Losses resulting from debt refundings are classified as deferred outflows of 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.

9. *Net Position/Fund Balance*

District-Wide Statements

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

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

Governmental Fund Statements

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

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

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

PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

9. Net Position/Fund Balance (Continued)

Governmental Fund Statements (Continued)

Restricted Fund Balance (Continued)

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 2015/2016 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.

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

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

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

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

Year-End Encumbrances – Represent outstanding purchase orders for goods or services approved by management for specific purposes from available resources of the current year for which the goods and materials have not yet been received or the services have not yet been rendered at June 30.

Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of fund balance appropriated in the adopted 2015/2016 District budget certified for taxes.

ARRA/SEMI – Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of the ARRA/SEMI revenue that is unexpended at June 30, 2015 that will be appropriated either by Board resolution into the 2015/2016 budget or in the adopted 2016/2017 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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Property Taxes

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

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 2013-2014 and 2014-2015 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, 2015**

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 \$(72,021,638) difference are as follows:

Bonds payable	\$ (21,900,000)
Add: Issuance premium (to be amortized as interest expense)	(600,950)
Accrued interest payable	(428,798)
Accrued liability for insurance claims	(3,449,307)
Compensated absences	(2,320,142)
Claims payable - Workers Comp. Plan	(1,245,946)
Net Pension Liability	<u>(42,076,495)</u>
 Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	 <u>\$ (72,021,638)</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, 2015**

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 2014/2015. Also, during 2014/2015 the Board increased the original budget by \$4,807,226. The increase was funded by additional, grant awards and the reappropriation of prior year general fund encumbrances.

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

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

B. Deficit Fund Equity

The District has an unassigned fund deficit of \$9,643,942 in the General Fund and \$216,885 in the Special Revenue Fund as of June 30, 2015 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 2014/2015 budgeted state aid payments in the subsequent fiscal year, the school district cannot recognize such payments on the GAAP (fund) financial statements until the year the State records the payable. Due to the timing difference of recording these delayed state aid payments, the General and Special Revenue Fund deficits does not alone indicate that the District is facing financial difficulties; however, unless the State of New Jersey budgets the delayed payments in future years, the District may also report fund 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 \$9,643,942 in the General Fund and \$216,885 in the Special Revenue Fund are equal to or less than (more than) the delayed state aid payments.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

C. Capital Reserve

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

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

The activity of the capital reserve for the fiscal year ended June 30, 2015 is as follows:

Balance, July 1, 2014	\$ 10,000,000
Increased by:	
Deposits Approved by Board Resolution	<u>5,000,000</u>
Decreased by:	
Approved in District Budget	<u>4,000,000</u>
Balance, June 30, 2015	<u>\$ 11,000,000</u>

A withdrawal of \$3,000,000 is appropriated in the 2015/16 budget for certain capital projects.

D. Maintenance Reserve

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

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

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

D. Maintenance Reserve (Continued)

The activity of the maintenance reserve for the fiscal year ended June 30, 2015 is as follows:

Balance, July 1, 2014	<u>\$ 3,000,000</u>
Balance, June 30, 2015	<u>\$ 3,000,000</u>

The June 30, 2015 comprehensive maintenance plan indicated a maximum maintenance reserve amount of \$6,428,388.

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, 2015 is \$1,606,783. This amount was designated and 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, 2015, the book value of the Board's deposits were \$31,638,668 and bank and brokerage firm balances of the Board’s deposits amounted to \$36,078,080. 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>\$ 36,078,080</u>
---------	----------------------

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash Deposits and Investments (Continued)

Cash Deposits (Continued)

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. The Board does not have a policy for custodial credit risk. As of June 30, 2015 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, 2015, 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.

Credit Risk – State law limits investments as noted above (N.J.S.A. 18A:20-37). The District does not have an investment policy that would further limit its investment choices.

Concentration of Credit Risk – The Board places no limit in the amount the District may invest in any one issuer.

B. Receivables

Receivables as of June 30, 2015 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	\$ 171,662			\$ 111,825	\$ 283,487
Intergovernmental					
Federal		\$ 55,727		272,511	328,238
State	228,815	88,907	\$ 2,169,280	3,520	2,490,522
Local	234,402	18,317	-	-	252,719
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Gross Receivables	634,879	162,951	2,169,280	387,856	3,354,966
Less: Allowance for Uncollectibles	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-	-
Net Total Receivables	<u>\$ 634,879</u>	<u>\$ 162,951</u>	<u>\$ 2,169,280</u>	<u>\$ 387,856</u>	<u>\$ 3,354,966</u>

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

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	\$ 930,410
Grant draw downs reserved for encumbrances	104,573
Capital Projects Fund	
Unrealized School Facility Grants	<u>2,082,955</u>
 Total Unearned Revenue for Governmental Funds	 <u>\$ 3,117,938</u>

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2015 was as follows:

	Balance, July 1, 2014	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	Balance, June 30, 2015
Governmental Activities:					
Capital assets, not being depreciated					
Land	\$ 1,776,334				\$ 1,776,334
Construction in Progress	<u>8,845,138</u>	\$ 346,298	\$ (128,580)	\$ (228,314)	<u>8,834,542</u>
Total capital assets not being depreciated	<u>10,621,472</u>	<u>346,298</u>	<u>(128,580)</u>	<u>(228,314)</u>	<u>10,610,876</u>
Capital assets, being depreciated					
Land Improvements	4,112,335	10,770			4,123,105
Buildings and Building Improvements	93,401,059	317,116		228,314	93,946,489
Machinery and Equipment	<u>7,318,981</u>	<u>676,620</u>	<u>(218,900)</u>	<u>-</u>	<u>7,776,701</u>
Total capital assets, being depreciated	<u>104,832,375</u>	<u>1,004,506</u>	<u>(218,900)</u>	<u>228,314</u>	<u>105,846,295</u>
Less accumulated depreciation for:					
Land Improvements	(3,267,575)	(126,074)			(3,393,649)
Buildings and Building Improvements	(25,901,628)	(1,857,218)			(27,758,846)
Machinery and Equipment	<u>(3,929,511)</u>	<u>(574,734)</u>	<u>218,608</u>	<u>-</u>	<u>(4,285,637)</u>
Total accumulated depreciation	<u>(33,098,714)</u>	<u>(2,558,026)</u>	<u>218,608</u>	<u>-</u>	<u>(35,438,132)</u>
Total capital assets, being depreciated, net	<u>71,733,661</u>	<u>(1,553,520)</u>	<u>(292)</u>	<u>228,314</u>	<u>70,408,163</u>
Government activities capital assets, net	<u>\$ 82,355,133</u>	<u>\$ (1,207,222)</u>	<u>\$ (128,872)</u>	<u>\$ -</u>	<u>\$ 81,019,039</u>

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets (Continued)

	<u>Balance,</u> <u>July 1, 2014</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance,</u> <u>June 30, 2015</u>
Business-Type Activities:				
Capital assets, being depreciated:				
Machinery and Equipment	\$ 1,092,330	\$ 99,939	\$ -	\$ 1,192,269
Total capital assets being depreciated	<u>1,092,330</u>	<u>99,939</u>	<u>-</u>	<u>1,192,269</u>
Less accumulated depreciation for:				
Machinery and Equipment	<u>(774,261)</u>	<u>(50,235)</u>	<u>-</u>	<u>(824,496)</u>
Total accumulated depreciation	<u>(774,261)</u>	<u>(50,235)</u>	<u>-</u>	<u>(824,496)</u>
Total capital assets, being depreciated, net	<u>318,069</u>	<u>49,704</u>	<u>-</u>	<u>367,773</u>
Business-type activities capital assets, net	<u>\$ 318,069</u>	<u>\$ 49,704</u>	<u>\$ -</u>	<u>\$ 367,773</u>

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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	\$ 1,047,189
Special Education	231,342
Other Instruction	250,979
School Sponsored CoCurricular	<u>21,723</u>
 Total Instruction	 <u>1,551,233</u>
 Support Services	
Student and Instruction Related Services	386,362
General Administration	12,980
School Administration	151,816
Operations and Maintenance of Plant	280,635
Transportation	72,543
Central Services	<u>102,457</u>
 Total Support Services	 <u>1,006,793</u>
 Total Depreciation Expense - Governmental Activities	 <u>\$ 2,558,026</u>
 Business-Type Activities:	
Food Service Fund	<u>\$ 50,235</u>
 Total Depreciation Expense-Business-Type Activities	 <u>\$ 50,235</u>

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets (Continued)

Construction and Other Significant Commitments

The District has the following active construction projects and other commitments as of June 30, 2015:

<u>Project/Purpose</u>	<u>Spent-to-Date</u>	<u>Remaining Commitment</u>
Window and Exterior Door Replacement at High School	\$ 1,154,511	\$ 61,764
Plainfield High School Roof Replacement	-0-	580,000
Cook School Fascia & Soffit Reconstruction	-0-	260,000
Maxson School Partial Roof Replacement	-0-	134,455
Acquisition of Standby Generators	-0-	<u>168,000</u>
		<u>\$ 1,204,219</u>

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2015, is as follows:

Due to/from other funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Capital Projects Fund	\$ 86,325
General Fund	Food Service Fund	440,191
Agency Fund	General Fund	98,257
Unemployment Compensation Insurance Fund	Agency Fund	<u>253,163</u>
		<u>\$ 877,936</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, 2015**

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	\$ 843,630	\$ 843,630
Total transfers out	<u>\$ 843,630</u>	<u>\$ 843,630</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, 2015 is comprised of the following issue:

\$27,940,000, 2009 Refunding Bonds, due in annual installments of \$1,390,000 to \$2,340,000 through August 1, 2026, interest at 2.90% to 5.00%	<u>\$21,900,000</u>
---	---------------------

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

Governmental Activities:

Fiscal Year Ending June 30,	<u>Serial Bonds</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
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	1,675,000	727,331	2,402,331
2021-2025	9,715,000	2,288,192	12,003,192
2026-2028	<u>4,565,000</u>	<u>231,125</u>	<u>4,796,125</u>
Total	<u>\$ 21,900,000</u>	<u>\$ 6,908,277</u>	<u>\$ 28,808,277</u>

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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, 2015 was as follows:

4% of Equalized Valuation Basis (Municipal)	\$ 103,113,954
Less: Net Debt	<u>21,900,000</u>
	<u>\$ 81,213,954</u>

G. Other Long-Term Liabilities

Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2015, was as follows:

	Balance, July 1, 2014 (Restated)	Additions	Reductions	Balance, June 30, 2015	Due Within One Year
Governmental Activities:					
Bonds Payable	\$ 23,245,000		\$ 1,345,000	\$ 21,900,000	\$ 1,390,000
Add: Unamortized Premium	<u>678,340</u>	-	<u>77,390</u>	<u>600,950</u>	-
Bonds Payable Net	<u>23,923,340</u>	-	<u>1,422,390</u>	<u>22,500,950</u>	<u>1,390,000</u>
Net Pension Liability	43,268,758		1,192,263	42,076,495	1,928,258
Claims Payable-Workers Comp. Plan	884,877	\$ 361,069		1,245,946	
Accrued Liability for Insurance Claims					
Workers Compensation Plan	2,881,574	567,733		3,449,307	
Compensated Absences	<u>2,306,366</u>	<u>13,776</u>	-	<u>2,320,142</u>	<u>232,014</u>
Governmental Activity Long-Term Liabilities	<u>\$ 73,264,915</u>	<u>\$ 942,578</u>	<u>\$ 2,614,653</u>	<u>\$ 71,592,840</u>	<u>\$ 3,550,272</u>

For the governmental activities, the liabilities for compensated absences, insurance claims and net pension liability are generally liquidated by the general fund.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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 Compensation 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, 2015, are reported as claims and judgments payable and accrued liability for insurance claims, respectively. These estimates were determined based on claim information supplied by the claims administrator and actuary. The unpaid claims liability of \$5,401,296 reported at June 30, 2015 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, 2015 and 2014 are as follows:

Governmental Activities:	<u>Fiscal Year Ended</u>	
	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Unpaid Claims, Beginning of Year	\$ 4,737,622	\$ 4,232,470
Incurred Claims (IBNR's)	1,996,939	1,417,298
Claim Payments	<u>(1,333,265)</u>	<u>(912,146)</u>
Unpaid Claims, End of Year	<u>\$ 5,401,296</u>	<u>\$ 4,737,622</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>
2015	\$ 36,000	\$ 169,752	\$ 433,133	\$ 459,380
2014	280,000	171,367	326,521	685,132
2013	100,000	194,422	397,220	558,491

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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, 2015, 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, 2015, 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, 2015**

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. DCRP is a defined contribution pension plan.

Other Pension Funds

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

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

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

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

Basis of Accounting

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

Investment Valuation

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

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

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Funding Status and Funding Progress

As of July 1, 2013, the most recent actuarial valuation date, the aggregate funded ratio for all the State administered retirement systems including TPAF and PERS, is 62.8 percent with an unfunded actuarial accrued liability of \$51.0 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded systems is 54.2 percent and \$37.3 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS and Police and Firemen's Retirement System ("PFRS") is 75.4 percent and \$13.7 billion, respectively.

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.

Actuarial Methods and Assumptions

In the July 1, 2013 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 of 7.90 percent and (b) projected salary increases of 4.24 percent for the PERS and 3.33 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 6.9% for PERS, 6.9% 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, 2015 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.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

During the fiscal years ended June 30, 2015, 2014 and 2013 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 June 30,	<u>PERS</u>	On-behalf <u>TPAF</u>	<u>DCRP</u>
2015	\$ 1,854,834	\$ 2,808,415	\$ 50,926
2014	2,668,938	2,082,360	43,973
2013	1,813,406	3,122,068	40,379

For fiscal years 2014/2015 and 2012/2013, the state contributed \$2,808,415 and \$3,122,068, respectively for normal cost pension, accrued liability and the NCGI premium. For 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.

The PERS contributions are recognized in the governmental fund financial statements (modified accrual basis) as an expenditure. The on-behalf TPAF contributions are recognized in the governmental fund financial statements (modified accrual basis) as both a revenue and expenditure in accordance with GASB No. 24. The DCRP contributions are recognized in the governmental fund financial statements (modified accrual basis) as an expenditure, as well as, the district-wide financial statements (accrual basis) as an expense.

Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the Board \$3,828,053 during the fiscal year ended June 30, 2015 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. This amount has been recognized in the district-wide financial statements (accrual basis) and the governmental fund financial statements (modified accrual basis) as a revenue and expense/expenditure in accordance with GASB No. 24.

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

Public Employees Retirement System (PERS)

At June 30, 2015, the District reported in the statement of net position (accrual basis) a liability of \$42,076,495 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2014 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, actuarially determined. At June 30, 2014, the District's proportionate share was .22473 percent, which was a decrease of .00167 percent from its proportionate share measured as of June 30, 2013.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Public Employees Retirement System (PERS) (Continued)

For the fiscal year ended June 30, 2015, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$2,115,171 for PERS. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to PERS pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of Assumptions	\$ 1,323,111	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		\$ 2,507,530
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	-	268,181
Total	<u>\$ 1,323,111</u>	<u>\$ 2,775,711</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to PERS pension will be recognized in pension expense as follows:

Fiscal Year Ending <u>June 30,</u>	
2016	\$ (432,962)
2017	(432,962)
2018	(432,962)
2019	(432,962)
2020	193,921
Thereafter	<u>85,327</u>
	<u>\$ (1,452,600)</u>

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Public Employees Retirement System (PERS) (Continued)

Actuarial Assumptions

The total pension liability for the June 30, 2014 measurement date was determined by an actuarial valuation as of July 1, 2013, which was rolled forward to June 30, 2014. The total pension liability for the June 30, 2013 measurement date was determined by an actuarial valuation as of July 1, 2013. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

	<u>PERS</u>
Inflation Rate	3.01%
Salary Increases:	
2012-2021	2.15-4.40%
	Based on Age
Thereafter	3.15-5.40%
	Based on Age
Investment Rate of Return	7.90%
Mortality Rate Table	RP-2000
Period of Actuarial Experience	July 1, 2008 -
Study Upon Which Actuarial	June 30, 2011
Assumptions were Based	

Assumptions for mortality improvements are based on Society of Actuaries Scale AA.

PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Public Employees Retirement System (PERS) (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rate of return (expected returns, net of pension plans investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2014 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	6.00%	0.80%
Core Bonds	1.00%	2.49%
Intermediate-Term Bonds	11.20%	2.26%
Mortgages	2.50%	2.17%
High Yield Bonds	5.50%	4.82%
Inflation-Indexed Bonds	2.50%	3.51%
Broad US Equities	25.90%	8.22%
Developed Foreign Equities	12.70%	8.12%
Emerging Market Equities	6.50%	9.91%
Private Equity	8.25%	13.02%
Hedge Funds/Absolute Return	12.25%	4.92%
Real Estate (Property)	3.20%	5.80%
Commodities	2.50%	5.35%

Discount Rate

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

<u>Plan</u>	<u>Discount Rate</u>
PERS	5.39%

PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Public Employees Retirement System (PERS) (Continued)

Discount Rate (Continued)

The following table represents the crossover period, if applicable, for the PERS defined benefit plan:

PERS

Period of Projected Benefit Payments for which the Following Rates were Applied:	
Long-Term Expected Rate of Return	Through June 30, 2033
Municipal Bond Rate *	From July 1, 2033 and Thereafter

* The municipal bond return rate used is 4.29%. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Sensitivity of Net Pension Liability

The following presents the District's proportionate share of the PERS net pension liability calculated using the discount rate of 5.39%, as well as what the District's proportionate share of the PERS net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.39 percent) or 1-percentage-point higher (6.39 percent) than the current rate:

	1% Decrease <u>(4.39%)</u>	Current Discount Rate <u>(5.39%)</u>	1% Increase <u>(6.39%)</u>
District's Proportionate Share of the PERS Net Pension Liability	<u>\$ 52,933,493</u>	<u>\$ 42,076,495</u>	<u>\$ 32,959,360</u>

The sensitivity analysis was based on the proportionate share of the District's net pension liability at June 30, 2014. A sensitivity analysis specific to the District's net pension liability was not provided by the pension system.

Pension Plan Fiduciary Net Position

Detailed information about the PERS pension plan's fiduciary net position is available in the separately issued financial report from the State of New Jersey, Department of the Treasury, Division of Pension and Benefits. The financial report may be accessed via the New Jersey, Division of Pensions and Benefits, website at www.state.nj.us/treasury/pensions.

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF)

In accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the District is not required to recognize a net pension liability for TPAF. The State of New Jersey is the only entity that has a legal obligation to make employer contributions to TPAF on behalf of the District. Accordingly, the District's proportionate share percentage determined under Statement No. 68 is zero percent and the State's proportionate share is 100% for TPAF. Therefore, in addition, the District does not recognize any portion of the TPAF collective deferred outflows of resources and deferred inflows of resources.

For the fiscal year ended June 30, 2015, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$14,156,391 for TPAF. This amount has been included in the district-wide statement of activities (accrual basis) as a revenue and expense in accordance with GASB No. 24.

At June 30, 2015 the State's proportionate share of the net pension liability attributable to the District is \$263,084,033. The nonemployer allocation percentages are based on the ratio of the State's contributions made as an employer and nonemployer towards the actuarially determined contribution amount adjusted by locations who participated in the State early retirement incentives to total contributions to TPAF during the year ended June 30, 2014.

Actuarial Assumptions

The total pension liability for the June 30, 2014 measurement date was determined by an actuarial valuation as of July 1, 2013, which was rolled forward to June 30, 2014. The total pension liability for the June 30, 2013 measurement date was determined by an actuarial valuation as of July 1, 2013. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

	<u>TPAF</u>
Inflation Rate	2.50%
Salary Increases:	
2012-2021	Varies based on experience
Thereafter	Varies based on experience
Investment Rate of Return	7.90%
Mortality Rate Table	RP-2000
Period of Actuarial Experience	July 1, 2009 -
Study Upon Which Actuarial	June 30, 2012
Assumptions were Based	

Assumptions for mortality improvements are based on Society of Actuaries Scale AA.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF) (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rate of return (expected returns, net of pension plans investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2014 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	6.00%	0.50%
Core Fixed Income	0.00%	2.19%
Core Bonds	1.00%	1.38%
Short-Term Bonds	0.00%	1.00%
Intermediate-Term Bonds	11.20%	2.60%
Long-Term Bonds	0.00%	3.23%
Mortgages	2.50%	2.84%
High Yield Bonds	5.50%	4.15%
Non-US Fixed Income	0.00%	1.41%
Inflation-Indexed Bonds	2.50%	1.30%
Broad US Equities	25.90%	5.88%
Large Cap US Equities	0.00%	5.62%
Mid Cap US Equities	0.00%	6.39%
Small Cap US Equities	0.00%	7.39%
Developed Foreign Equities	12.70%	6.05%
Emerging Market Equities	6.50%	8.90%
Private Equity	8.25%	9.15%
Hedge Funds/Absolute Return	12.25%	3.85%
Real Estate (Property)	3.20%	4.43%
Real Estate (REITS)	0.00%	5.58%
Commodities	2.50%	3.60%
Long Credit Bonds	0.00%	3.74%

**PLAINFIELD BOARD OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF) (Continued)

Discount Rate

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

<u>Plan</u>	<u>Discount Rate</u>
TPAF	4.68%

The following table represents the crossover period, if applicable, for the TPAF defined benefit plan:

TPAF

Period of Projected Benefit	
Payments for which the Following	
Rates were Applied:	
Long-Term Expected Rate of Return	Through June 30, 2027
Municipal Bond Rate *	From July 1, 2027 and Thereafter

* The municipal bond return rate used is 4.29%. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Sensitivity of Net Pension Liability

The following presents the State's proportionate share of the TPAF net pension liability attributable to the District calculated using the discount rate of 4.68%, as well as what the State's proportionate share of the TPAF net pension liability attributable to the District that would be if it were calculated using a discount rate that is 1-percentage-point lower (3.68 percent) or 1-percentage-point higher (5.68 percent) than the current rate:

	1% Decrease (3.68%)	Current Discount Rate (4.68%)	1% Increase (5.68%)
State's Proportionate Share of the TPAF Net Pension Liability Attributable to the District	<u>\$ 316,421,690</u>	<u>\$ 263,084,033</u>	<u>\$ 218,722,803</u>

The sensitivity analysis was based on the State's proportionate share of the net pension liability attributable to the District at June 30, 2014. A sensitivity analysis specific to the State's proportionate share of the net pension liability attributable to the District at June 30, 2014 was not provided by the pension system.

PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 5 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF) (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the TPAF pension plan's fiduciary net position is available in the separately issued financial report from the State of New Jersey, Department of the Treasury, Division of Pension and Benefits. The financial report may be accessed via the New Jersey, Division of Pensions and Benefits, website at www.state.nj.us/treasury/pensions.

E. Post-Retirement Medical Benefits

The State of New Jersey sponsors and administers the post-retirement health benefit program 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 590 state and local participating employers and contributing entities for Fiscal Year 2014.

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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Basis of Accounting

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

Significant Legislation

P.L. 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.

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, 2013, the most recent actuarial valuation date, the State had a \$53.0 billion unfunded actuarial accrued liability for other post-employment benefits (OPEB) which is made up to \$19.7 billion for state active and retired members and \$33.3 billion for education employees and retirees that become the obligation of the State of New Jersey upon retirement.

The funded status and funding progress of the OPEB 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, 2013, 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.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 5 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Post-Retirement Medical Benefits Contributions

P.L. 1987, c. 384 and P.L. 1990, c.6 required the Teachers' Pension and Annuity Fund (TPAF) and Public Employees' Retirement System (PERS), respectively to fund post-retirement medical benefits for those State employees and education employees who retire after accumulating 25 years of credited service or on a disability retirement. As of June 30, 2014, there were 103,432, retirees receiving post-retirement medical benefits and the State contributed \$1.04 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 employer 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 \$165.8 million toward Chapter 126 benefits for 18,122 eligible retired members in Fiscal Year 2014.

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, 2015, 2014 and 2013 were \$4,458,361, \$3,414,286 and \$3,530,271, respectively, which equaled the required contributions for each year. The State's contributions to the State Health Benefits Program Fund for PERS retirees' post-retirement benefits on behalf of the School District was not determined or made available by the State of New Jersey.

NOTE 6 RESTATEMENT

On July 1, 2014, the Plainfield Board of Education implemented GASB Statement No. 68, "Accounting and Financial Reporting for Pensions. The Plainfield Board of Education has determined that the effect of implementing this accounting change on the financial statements previously reported as of and for the fiscal year ended June 30, 2014 was to recognize the District's proportionate share of the Public Employees' Retirement System's (PERS) net pension liability, deferred outflows of resources and deferred inflows of resources with a corresponding reduction in the unrestricted component of net position in the amount of \$43,268,758. The result of this restatement is to reduce total net position of Governmental Activities at June 30, 2014 from \$64,316,767 as originally reported to \$21,048,009 as adjusted for the effects of the change in accounting principle.

REQUIRED SUPPLEMENTARY INFORMATION - PART II

BUDGETARY COMPARISON SCHEDULES

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

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
REVENUES					
Local Sources					
Property Taxes	\$ 22,731,000		\$ 22,731,000	\$ 22,731,000	
Tuition	175,000		175,000	309,229	\$ 134,229
Interest	-		-	26,928	26,928
Miscellaneous	100,000	-	100,000	547,330	447,330
Total Local Sources	23,006,000	-	23,006,000	23,614,487	608,487
State Sources					
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	500,000	-	500,000	1,081,947	581,947
Education Adequacy Aid	11,009,173	-	11,009,173	11,009,173	
Under Adequacy Aid	423,687	-	423,687	423,687	
PARCC Readiness Aid	87,220	-	87,220	87,220	
Per Pupil Growth Aid	87,220	-	87,220	87,220	
Nonpublic Transportation Aid				36,929	36,929
On-behalf TPAF - NCGI Premium (Non-Budget)				188,492	188,492
On-behalf TPAF - Normal Cost (Non-Budget)				2,619,923	2,619,923
On-behalf TPAF - Post-Retirement Medical (Non-Budget)				4,458,361	4,458,361
On-behalf TPAF Social Security Payments (Non-Budget)	-	-	-	3,828,053	3,828,053
Total State Sources	121,897,680	-	121,897,680	133,611,385	11,713,705
Federal Sources					
ARRA - Medicaid Reimbursement (SEMI)	-	-	-	118,769	118,769
Medicaid Reimbursement (SEMI)	164,844	-	164,844	352,888	188,044
Total Federal Sources	164,844	-	164,844	471,657	306,813
Total Revenues	145,068,524	-	145,068,524	157,697,529	12,629,005
EXPENDITURES					
CURRENT EXPENDITURES					
Instruction - Regular Programs					
Salaries of Teachers					
Preschool/Kindergarten	1,540,719	\$ 696,753	2,237,472	2,142,061	95,411
Grades 1-5	13,147,514	(131,564)	13,015,950	12,476,209	539,741
Grades 6-8	8,094,297	(164,704)	7,929,593	7,604,458	325,135
Grades 9-12	7,894,448	(238,043)	7,656,405	7,602,583	53,822
Regular Programs - Home Instruction					
Salaries of Teachers	165,000	(32,045)	132,955	132,955	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional/Educational Services	64,260	(5,500)	58,760	43,607	15,153
Regular Programs - Undistributed Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	1,609,498	(642,053)	967,445	837,464	129,981
Purchased Professional/Educational Services	67,000	8,108	75,108	68,132	6,976
Purchased Technical Services	51,130	(37,909)	13,221	9,340	3,881
Other Purchased Services	328,425	253,924	582,349	534,409	47,940
General Supplies	2,734,936	346,030	3,080,966	2,790,814	290,152
Textbooks	321,890	304,138	626,028	575,497	50,531
Miscellaneous Expenditures	68,500	48,662	117,162	99,666	17,496
Total Regular Programs	36,087,617	405,797	36,493,414	34,917,195	1,576,219

Continued

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

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Special Education					
Cognitive Impaired - Mild					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total Cognitive Impaired - Mild	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers	\$ 1,656,177	\$ 47,273	\$ 1,703,450	\$ 1,593,751	\$ 109,699
Other Salaries for Instruction	535,972	41,575	577,547	464,975	112,572
Purchased Professional/Educational Services	-	-	-	-	-
Other Purchased Services	500	-	500	485	15
General Supplies	8,500	-	8,500	2,786	5,714
Textbooks	1,000	-	1,000	329	671
Other Objects	-	-	-	-	-
Total Learning and/or Language Disabilities	2,202,149	88,848	2,290,997	2,062,326	228,671
Auditory Impairments					
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Total Auditory Impairments	-	-	-	-	-
Behavioral Disabilities					
Salaries of Teachers	456,083	(5,476)	450,607	438,839	11,768
Other Salaries for Instruction	225,814	-	225,814	203,905	21,909
Purchased Professional-Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	4,000	-	4,000	313	3,687
Textbooks	1,000	-	1,000	-	1,000
Total Behavioral Disabilities	686,897	(5,476)	681,421	643,057	38,364
Multiple Disabilities					
Salaries of Teachers	444,790	(62,204)	382,586	369,985	12,601
Other Salaries for Instruction	437,372	(26,882)	410,490	373,346	37,144
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Purchasing Professional Educational Services	-	-	-	-	-
Total Multiple Disabilities	882,162	(89,086)	793,076	743,331	49,745
Resource Room/Resource Center					
Salaries of Teachers	2,621,769	32,955	2,654,724	2,388,065	266,659
Other Salaries for Instruction	344,509	46,362	390,871	323,510	67,361
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	9,800	(300)	9,500	4,597	4,903
Textbooks	1,000	-	1,000	-	1,000
Other Objects	-	-	-	-	-
Total Resource Room/Resource Center	2,977,078	79,017	3,056,095	2,716,172	339,923

Continued

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

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Visually Impaired					
Other Salaries for Instruction	-	-	-	-	-
Total Visually Impaired	-	-	-	-	-
Preschool Disabilities - Full - Time					
Salaries of Teachers	\$ 502,119	\$ (114,351)	\$ 387,768	\$ 387,767	\$ 1
Other Salaries for Instruction	77,858	1,425	79,283	78,217	1,066
General Supplies	-	-	-	-	-
Total Preschool Disabilities - Full-Time	579,977	(112,926)	467,051	465,984	1,067
Autism					
Salaries of Teachers	198,720	-	198,720	118,942	79,778
Other Salaries for Instruction	56,842	12,000	68,842	62,004	6,838
Total Autism	255,562	12,000	267,562	180,946	86,616
Total Special Education	7,583,825	(27,623)	7,556,202	6,811,816	744,386
Basic Skills/Remedial					
Salaries of Teachers	285,000	8,325	293,325	273,205	20,120
Total Basic Skills/Remedial	285,000	8,325	293,325	273,205	20,120
Bilingual Education					
Salaries of Teachers	6,837,644	438,937	7,276,581	6,606,709	669,872
Other Salaries for Instruction	253,660	37,785	291,445	217,458	73,987
Purchased Professional/Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	1,500	-	1,500	454	1,046
General Supplies	47,650	(11,668)	35,982	32,578	3,404
Textbooks	4,000	-	4,000	4,000	-
Other Objects	-	-	-	-	-
Total Bilingual Education	7,144,454	465,054	7,609,508	6,861,199	748,309
School Sponsored Co-Curricular Activities					
Salaries	55,000	(1,684)	53,316	53,316	-
Other Purchased Services	10,000	(8,500)	1,500	-	1,500
General Supplies	-	-	-	-	-
Other Objects	-	-	-	-	-
Total School Sponsored Co-Curricular Activities	65,000	(10,184)	54,816	53,316	1,500
School Sponsored Athletics					
Salaries	629,975	(39,286)	590,689	585,524	5,165
Purchased Services	100,750	3,000	103,750	91,143	12,607
General Supplies	175,000	-	175,000	165,376	9,624
Other Objects	15,000	(3,000)	12,000	-	12,000
Total School Sponsored Athletics	920,725	(39,286)	881,439	842,043	39,396
Other Instructional Programs - Instruction					
Salaries	-	23,376	23,376	12,775	10,601
Other Purchased Services	10,000	(4,000)	6,000	71	5,929
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Other Instructional Programs - Instruction	10,000	19,376	29,376	12,846	16,530

Continued

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

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Before/After School Program					
Salaries	-	\$ 7,500	\$ 7,500	\$ 7,336	\$ 164
Other Purchased Services	-	1,500	1,500	-	1,500
Total Before/After School Program	-	9,000	9,000	7,336	1,664
Total Instruction	\$ 52,096,621	830,459	52,927,080	49,778,956	3,148,124
Undistributed Expenditures					
Instruction					
Tuition to Other LEAs w/ State - Special	4,000,000	479,400	4,479,400	4,476,372	3,028
Tuition to CVSD - Regular	786,000	(8,325)	777,675	732,967	44,708
Tuition to CVSD - Special	-	-	-	-	-
Tuition to CSSD & Reg. Day Schools	769,230	(646,000)	123,230	114,094	9,136
Tuition to Priv. Sch. for the Disabled - State	3,200,000	229,900	3,429,900	3,423,452	6,448
Tuition to Priv. Sch. Disabled - Out State	-	-	-	-	-
Tuition - State Facilities	530,493	-	530,493	530,493	-
Tuition - Other	206,331	(80,000)	126,331	98,464	27,867
Total Undistributed Expenditures - Instruction	9,492,054	(25,025)	9,467,029	9,375,842	91,187
Attendance and Social Work					
Salaries	132,697	11,001	143,698	133,771	9,927
Salaries of Family Support Teams	951,772	(26,715)	925,057	902,682	22,375
Salaries of Drop-Out Prevention Officer/Coordinators	-	-	-	-	-
Salaries of Community School Coordinators	261,251	660	261,911	261,817	94
Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services	3,500	-	3,500	750	2,750
Supplies and Materials	-	330	330	-	330
Other Objects	3,000	-	3,000	605	2,395
Total Attendance and Social Work	1,352,220	(14,724)	1,337,496	1,299,625	37,871
Health Services					
Salaries	1,254,498	(135,947)	1,118,551	1,064,205	54,346
Salaries of Social Service Coordinators	1,214,901	(58,374)	1,156,527	1,020,400	136,127
Purchased Professional & Technical Services	130,722	11,000	141,722	137,456	4,266
Other Purchased Services	1,050	-	1,050	754	296
Supplies and Materials	122,050	(92,160)	29,890	7,207	22,683
Other Objects	204	-	204	-	204
Total Health Services	2,723,425	(275,481)	2,447,944	2,230,022	217,922
Other Support Serv. Students - Related Serv.					
Salaries	460,128	(54,580)	405,548	405,547	1
Purchased Professional/Educational Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Other Supp.Serv. Student - Related Serv.	460,128	(54,580)	405,548	405,547	1
Guidance					
Salaries of Other Professional Staff	1,233,739	86,234	1,319,973	1,291,646	28,327
Salaries of Secretarial and Clerical	168,028	(32,935)	135,093	134,139	954
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Professional and Tech. Svc.	115,932	5,000	120,932	117,358	3,574
Other Purchased Services	1,800	-	1,800	1,203	597
Supplies and Materials	4,125	(325)	3,800	2,891	909
Other Objects	-	-	-	-	-
Total Guidance	1,523,624	57,974	1,581,598	1,547,237	34,361

Continued

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

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Child Study Teams					
Salaries of Other Professional Staff	\$ 2,143,972	\$ (79,293)	\$ 2,064,679	\$ 2,062,702	\$ 1,977
Salaries of Secretarial & Clerical Assistants	-	-	-	-	-
Other Purchased Professional and Tech. Svc.	675,000	674,200	1,349,200	1,342,743	6,457
Miscellaneous Purchased Services	7,000	-	7,000	3,548	3,452
Supplies and Materials	25,000	-	25,000	23,387	1,613
Other Objects	500	-	500	489	11
Total Child Study Teams	2,851,472	594,907	3,446,379	3,432,869	13,510
Improvement of Instruction Services					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	2,727,736	292,723	3,020,459	2,831,875	188,584
Salaries of Secretarial & Clerical Assist.	488,731	(47,904)	440,827	421,290	19,537
Other Salaries	-	-	-	-	-
Purchased Professional/Educational Services	90,149	(5,523)	84,626	73,213	11,413
Other Purchased Professional and Tech. Svc.	11,500	(4,000)	7,500	6,659	841
Other Purchased Services	77,711	(16,600)	61,111	45,007	16,104
Supplies and Materials	64,144	-	64,144	51,649	12,495
Other Objects	13,694	209	13,903	3,357	10,546
Total Improvement of Instruction Services	3,473,665	218,905	3,692,570	3,433,050	259,520
Undistributed Expenditures (Continued)					
Educational Media/School Library					
Salaries	863,228	(129,436)	733,792	698,737	35,055
Salaries of Technology Coordinators	86,552	-	86,552	84,463	2,089
Purchased Professional/Educational Services	-	-	-	-	-
Purchased Professional and Technical Services	16,750	(500)	16,250	6,892	9,358
Other Purchased Services	10,500	(8,843)	1,657	157	1,500
Supplies and Materials	63,700	(3,021)	60,679	52,666	8,013
Other Objects	3,100	(500)	2,600	2,442	158
Total Educational Media/School Library	1,043,830	(142,300)	901,530	845,357	56,173
Instructional Staff Training Services					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	113,983	(47,170)	66,813	48,867	17,946
Purchased Professional/Educational Services	41,197	103,756	144,953	93,716	51,237
Other Purchased Professional and Technical Services	15,000	(1,000)	14,000	1,318	12,682
Other Purchased Services	25,000	23,384	48,384	39,780	8,604
Supplies & Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Instructional Staff Training Services	195,180	78,970	274,150	183,681	90,469
Support Services General Administration					
Salaries	461,555	(79,765)	381,790	381,709	81
Audit Fees	75,000	-	75,000	-	75,000
Legal Services	550,000	(175,000)	375,000	332,628	42,372
Other Purchased Professional Services	11,039	-	11,039	-	11,039
Purchased Technical Services	10,000	-	10,000	-	10,000
Communications/Telephone	749,294	111,164	860,458	848,361	12,097
BOE Other Purchased Services	35,000	-	35,000	4,150	30,850
Other Purchased Services	139,394	(11,000)	128,394	42,334	86,060
General Supplies	74,042	(4,000)	70,042	51,531	18,511
Judgements Against the School District	106,000	-	106,000	78,871	27,129
Miscellaneous Expenditures	72,205	2,000	74,205	62,127	12,078
BOE Membership Dues and Fees	-	-	-	-	-
Total Support Services General Administration	2,283,529	(156,601)	2,126,928	1,801,711	325,217

Continued

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

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Support Services School Administration					
Salaries of Principals/Asst. Principals	\$ 3,333,362	\$ 73,500	\$ 3,406,862	\$ 3,359,835	\$ 47,027
Salaries of Secretarial and Clerical Assistants	995,259	124,553	1,119,812	1,104,763	15,049
Salaries of Other Professional Staff	-	-	-	-	-
Other Salaries	2,500	-	2,500	-	2,500
Purchased Professional and Technical Services	5,900	22,729	28,629	28,013	616
Other Purchased Services	40,646	18,923	59,569	50,255	9,314
Supplies and Materials	126,373	79,669	206,042	179,108	26,934
Other Objects	8,500	1,832	10,332	9,158	1,174
Total Support Services School Administration	4,512,540	321,206	4,833,746	4,731,132	102,614
Central Services					
Salaries	1,925,627	22,370	1,947,997	1,941,254	6,743
Purchased Technical Services	89,449	(6,000)	83,449	75,010	8,439
Miscellaneous Purchased Services	164,023	101,900	265,923	227,360	38,563
Supplies and Materials	49,560	7,100	56,660	54,717	1,943
Other Objects	6,318	-	6,318	2,519	3,799
Total Central Services	2,234,977	125,370	2,360,347	2,300,860	59,487
Admin. Info. Technology					
Salaries	927,596	144,192	1,071,788	1,071,787	1
Purchased Technical Services	168,086	(64,755)	103,331	100,037	3,294
Other Purchased Services	241,912	537,509	779,421	775,541	3,880
Supplies and Materials	89,445	59,500	148,945	146,277	2,668
Total Admin. Info. Technology	1,427,039	676,446	2,103,485	2,093,642	9,843
Required Maintenance for School Facilities					
Salaries	833,469	(114,731)	718,738	718,736	2
Cleaning, Repair and Maintenance Service	1,505,815	1,690,238	3,196,053	2,699,340	496,713
Supplies and Materials	415,000	(39,350)	375,650	286,664	88,986
Total Required Maintenance for School Facilities	2,754,284	1,536,157	4,290,441	3,704,740	585,701
Custodial Services					
Salaries	5,333,197	(168,862)	5,164,335	5,164,042	293
Salaries of Non-Instructional Aides	210,007	(7,545)	202,462	202,462	-
Purchased Professional and Technical Services	621,839	(18,000)	603,839	580,492	23,347
Cleaning, Repair and Maintenance Services	900,192	(91,146)	809,046	761,452	47,594
Rental of Land, Bldgs & Other than Lease Purchase	6,500	-	6,500	6,285	215
Other Purchased Property Services	249,260	-	249,260	245,462	3,798
Insurance	770,000	22,000	792,000	791,807	193
Miscellaneous Purchased Services	1,000	-	1,000	1,000	-
General Supplies	625,332	109,155	734,487	667,327	67,160
Energy (Electricity)	1,199,000	210,992	1,409,992	1,409,667	325
Energy (Natural Gas)	1,029,422	(382,249)	647,173	644,475	2,698
Energy (Oil)	-	-	-	-	-
Other Objects	7,036	14,000	21,036	20,502	534
Total Custodial Services	10,952,785	(311,655)	10,641,130	10,494,973	146,157
Care and Upkeep of Grounds					
Salaries	304,398	(67,652)	236,746	235,085	1,661
Total Care and Upkeep of Grounds	304,398	(67,652)	236,746	235,085	1,661

Continued

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

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
Security					
Salaries	\$ 1,831,294	\$ 103,415	\$ 1,934,709	\$ 1,932,584	\$ 2,125
Purchased Professional and Technical Services	171,720	(35,510)	136,210	102,461	33,749
Clean, Repair and Maintenance Svc.	-	170,000	170,000	21,536	148,464
General Supplies	-	5,010	5,010	60	4,950
Total Security	<u>2,003,014</u>	<u>242,915</u>	<u>2,245,929</u>	<u>2,056,641</u>	<u>189,288</u>
Undistributed Expenditures (Continued)					
Student Transportation Services					
Salaries of Non-Instructional Aides	-	-	-	-	-
Salaries for Pupil Trans.(Bet. Home & School)-Reg	1,276,910	365,518	1,642,428	1,638,526	3,902
Salaries for Pupil Trans.(Bet. Home & School)-Sp.Ed.	519,631	(22,928)	496,703	494,811	1,892
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	45,160	1,760
Cleaning Repair & Maint. Services	226,000	112,470	338,470	325,435	13,035
Contracted Services (Bet. Home and Sch.)-Vendors	48,088	(300)	47,788	44,577	3,211
Contracted Services (Other Than Between Home and School) - Vendors	329,064	(73,676)	255,388	226,070	29,318
Contracted Services (Sp. Ed. Students)-Vendors	751,000	(73,972)	677,028	603,408	73,620
Contracted Serv.(Reg. Students)-ESCs & CTSA's	169,376	82,672	252,048	231,340	20,708
Contracted Services (Spl. Ed. Students)-ESCs & CTSA's	849,000	(108,050)	740,950	700,270	40,680
Contracted Services - Aid in Lieu Pymts-NonPub Sch	160,000	(300)	159,700	158,236	1,464
Miscellaneous Purchased Services-Transportation	7,241	50	7,291	2,751	4,540
Supplies and Materials	-	-	-	-	-
Transportation Supplies	284,867	(17,270)	267,597	258,127	9,470
Other Objects	7,514	-	7,514	6,681	833
Total Student Transportation Services	<u>4,675,611</u>	<u>264,214</u>	<u>4,939,825</u>	<u>4,735,392</u>	<u>204,433</u>
Other Support Services					
Salaries	-	-	-	-	-
Purchased Professional Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Miscellaneous Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
Total Other Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated Benefits- Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security Contributions	1,940,100	177,467	2,117,567	1,883,288	234,279
Other Retirement Contributions - Regular	2,133,117	(226,921)	1,906,196	1,905,760	436
Unemployment Compensation	280,987	(244,000)	36,987	36,000	987
Workers Compensation	1,035,500	196,689	1,232,189	1,202,428	29,761
Health Benefits	20,258,308	(2,723,893)	17,534,415	17,086,941	447,474
Tuition Reimbursement	150,000	40,000	190,000	175,897	14,103
Other Retirement Contributions - DCRP	-	-	-	-	-
Total Unallocated Benefits	<u>25,798,012</u>	<u>(2,780,658)</u>	<u>23,017,354</u>	<u>22,290,314</u>	<u>727,040</u>

Continued

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

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget To Actual
EXPENDITURES					
CURRENT EXPENDITURES (Continued)					
On-behalf TPAF NCGI Pension (Non-Budget)				\$ 188,492	\$ (188,492)
On-behalf TPAF Normal Cost (Non-Budget)				2,619,923	(2,619,923)
On-behalf TPAF Post-Retirement Medical (Non-Budget)				4,458,361	(4,458,361)
On-behalf TPAF Social Security Payments (Non-Budget)	-	-	-	3,828,053	(3,828,053)
Total Undistributed Expenditures	\$ 80,061,787	\$ 288,388	\$ 80,350,175	88,292,549	(7,942,374)
Total Current Expenditures	132,158,408	1,118,847	133,277,255	138,071,505	(4,794,250)
CAPITAL OUTLAY					
Equipment					
Regular Program - Instruction					
Preschool/Kindergarten	-	-	-	-	-
Grades 1-5	10,000	39,321	49,321	22,747	26,574
Grades 6-8	12,616	43,895	56,511	53,928	2,583
Grades 9-12	164,008	(8,509)	155,499	-	155,499
Undistributed Expenditures	-	-	-	-	-
Bilingual	-	-	-	-	-
School Sponsored Athletics	53,000	(16,303)	36,697	22,498	14,199
Learning and/or Language Disabilities	-	-	-	-	-
Support Serv. - Students - Special	-	-	-	-	-
Support Serv. - Instructional Staff	-	-	-	-	-
General Administration	-	-	-	-	-
School Administration	-	22,569	22,569	17,115	5,454
Security	34,500	(321)	34,179	34,179	-
Admin. Info. Tech.	-	-	-	-	-
Custodial Services	195,300	170,466	365,766	292,712	73,054
Operation and Maint. of Plant Services	-	-	-	-	-
School Buses - Regular	170,000	55,741	225,741	225,741	-
Undist. Expendit. - Other Support Services	18,000	(35)	17,965	17,965	-
Total Equipment	657,424	306,824	964,248	686,885	277,363
Facilities Acquisition and Construction Services					
Architectural/Engineering Services	250,000	83,074	333,074	188,543	144,531
Construction Services	6,900,000	(72,049)	6,827,951	707,695	6,120,256
Lease Purchase Agreement - Principal	-	-	-	-	-
Total Facilities Acquis. and Const. Services	7,150,000	11,025	7,161,025	896,238	6,264,787
Total Capital Outlay	7,807,424	317,849	8,125,273	1,583,123	6,542,150
Special Schools					
Summer School - Instruction	146,400	227,562	373,962	263,313	110,649
Summer School - Support Services	-	-	-	-	-
Total Special Schools	146,400	227,562	373,962	263,313	110,649
Transfer to Charter Schools	17,237,942	(854,269)	16,383,673	16,229,131	154,542
Total General Fund	157,350,174	809,989	158,160,163	156,147,072	2,013,091
Excess (Deficiency) of Revenues Over/(Under) Expenditures	(12,281,650)	(809,989)	(13,091,639)	1,550,457	14,642,096

Continued

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

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget To Actual</u>
Other Financing Sources (Uses)					
Transfer In - General Fund - School-Based Budgets	\$ 76,479,480	\$ (542,104)	\$ 75,937,376	\$ 71,393,483	\$ (4,543,893)
Transfer In - Special Revenue - School-Based Budgets Fund	1,250,000	159,604	1,409,604	1,312,014	(97,590)
Transfer Out - Special Revenue Fund - Preschool Program	(468,384)	-	(468,384)	(468,384)	-
Transfer Out - Contribution to School-Based Budgets	<u>(76,479,480)</u>	<u>382,500</u>	<u>(76,096,980)</u>	<u>(71,393,483)</u>	<u>4,703,497</u>
Total Other Financing Sources (Uses)	<u>781,616</u>	<u>-</u>	<u>781,616</u>	<u>843,630</u>	<u>62,014</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Sources (Uses)	(11,500,034)	(809,989)	(12,310,023)	2,394,087	14,704,110
Fund Balance, Beginning of Year	<u>27,402,424</u>	<u>-</u>	<u>27,402,424</u>	<u>27,402,424</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 15,902,390</u>	<u>\$ (809,989)</u>	<u>\$ 15,092,401</u>	<u>\$ 29,796,511</u>	<u>\$ 14,704,110</u>
Recapitulation					
Restricted Fund Balance					
Excess Surplus Designated for Subsequent Year's Expenditures				\$ 1,606,783	
Capital Reserve				8,000,000	
Capital Reserve Designated for Subsequent Year's Expenditures				3,000,000	
Maintenance Reserve				3,000,000	
Committed Fund Balance					
Year End Encumbrances				3,931,040	
Assigned Fund Balance					
Year End Encumbrances				805,034	
Designated for Subsequent Year's Expenditures				5,838,654	
ARRA SEMI - Designated for Subsequent Year's Expenditures - 2016/2017				118,769	
Unassigned				<u>3,496,231</u>	
				29,796,511	
Reconciliation to Governmental Fund Statements (GAAP)					
Less: State Aid Payments Not Recognized on GAAP Basis				(12,058,226)	
Less: Extraordinary Aid Payment Not Recognized on GAAP Basis				<u>(1,081,947)</u>	
Fund Balance Per Governmental Funds (GAAP)				<u>\$ 16,656,338</u>	

Continued

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

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
REVENUES												
Local Sources												
Property Taxes	\$ 22,731,000		\$ 22,731,000	-		-	\$ 22,731,000		\$ 22,731,000	\$ 22,731,000		\$ 22,731,000
Tuition	175,000		175,000	-		-	175,000		175,000	309,229		309,229
Interest				-		-				26,928		26,928
Miscellaneous	100,000		100,000	-		-	100,000		100,000	547,330		547,330
Total Local Sources	23,006,000	-	23,006,000	-	-	-	23,006,000	-	23,006,000	23,614,487	-	23,614,487
State Sources												
Equalization Aid	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
Categorical Special Education Aid	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
Extraordinary Aid	500,000		500,000	-		-	500,000		500,000	1,081,947		1,081,947
Education Adequacy Aid	11,009,173		11,009,173	-		-	11,009,173		11,009,173	11,009,173		11,009,173
Under Adequacy Aid	423,687		423,687	-		-	423,687		423,687	423,687		423,687
PARCC Readiness Aid	87,220		87,220	-		-	87,220		87,220	87,220		87,220
Per Pupil Growth Aid	87,220		87,220	-		-	87,220		87,220	87,220		87,220
Nonpublic Transportation Aid										36,929		36,929
On-behalf TPAF - NCGI Premium (Non-Budget)										188,492		188,492
On-behalf TPAF - Normal Cost (Non-Budget)										2,619,923		2,619,923
On-behalf TPAF - Post-Retirement Medical (Non-Budget)										4,458,361		4,458,361
On-behalf TPAF Social Security Payments (Non-Budget)										3,828,053		3,828,053
Total State Sources	121,897,680	-	121,897,680	-	-	-	121,897,680	-	121,897,680	133,611,385	-	133,611,385
Federal Sources												
ARRA Medicaid Reimbursement										118,769		118,769
Medicaid Reimbursement	164,844		164,844	-		-	164,844		164,844	352,888		352,888
Total Federal Sources	164,844	-	164,844	-	-	-	164,844	-	164,844	471,657	-	471,657
Total Revenues	145,068,524	-	145,068,524	-	-	-	145,068,524	-	145,068,524	157,697,529	-	157,697,529
EXPENDITURES												
CURRENT EXPENDITURES												
Instruction - Regular Programs												
Salaries of Teachers												
Preschool/Kindergarten		\$ 1,540,719	1,540,719		\$ 696,753	\$ 696,753		\$ 2,237,472	2,237,472		\$ 2,142,061	2,142,061
Grades 1-5	675,000	12,472,514	13,147,514	(164,420)	32,856	(131,564)	510,580	12,505,370	13,015,950	510,580	11,965,629	12,476,209
Grades 6-8	200,000	7,894,297	8,094,297	(19,873)	(144,831)	(164,704)	180,127	7,749,466	7,929,593	180,126	7,424,332	7,604,458
Grades 9-12	435,000	7,459,448	7,894,448	(42,132)	(195,911)	(238,043)	392,868	7,263,537	7,656,405	392,867	7,209,716	7,602,583
Regular Programs - Home Instruction												
Salaries of Teachers	165,000		165,000	(32,045)		(32,045)	132,955		132,955	132,955		132,955
Other Salaries for Instruction												
Purchased Professional/Educational Services	64,260		64,260	(5,500)		(5,500)	58,760		58,760	43,607		43,607
Regular Programs - Undistributed Instruction												
Salaries of Teachers												
Other Salaries for Instruction	175,000	1,434,498	1,609,498	189,263	(831,316)	(642,053)	364,263	603,182	967,445	364,262	473,202	837,464
Purchased Professional/Educational Services		67,000	67,000		8,108	8,108		75,108	75,108		68,132	68,132
Purchase Technical Services	41,130	10,000	51,130	(37,700)	(209)	(37,909)	3,430	9,791	13,221		9,340	9,340
Other Purchased Services		328,425	328,425		253,924	253,924		582,349	582,349		534,409	534,409
General Supplies		2,734,936	2,734,936		346,030	346,030		3,080,966	3,080,966		2,790,814	2,790,814
Textbooks		321,890	321,890		304,138	304,138		626,028	626,028		575,497	575,497
Miscellaneous Expenditures		68,500	68,500	3,300	45,362	48,662	3,300	113,862	117,162	3,299	96,367	99,666
Total Regular Programs	1,755,390	34,332,227	36,087,617	(109,107)	514,904	405,797	1,646,283	34,847,131	36,493,414	1,627,696	33,289,499	34,917,195

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

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
EXPENDITURES												
CURRENT EXPENDITURES												
Special Education												
Cognitive Impaired - Mild												
Salaries of Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Total Cognitive Impaired - Mild	-	-	-	-	-	-	-	-	-	-	-	-
Learning and/or Language Disabilities												
Salaries of Teachers		\$ 1,656,177	\$ 1,656,177		\$ 47,273	\$ 47,273		\$ 1,703,450	\$ 1,703,450		\$ 1,593,751	\$ 1,593,751
Other Salaries for Instruction		535,972	535,972		41,575	41,575		577,547	577,547		464,975	464,975
Purchased Professional/Educational Services		-	-		-	-		-	-		-	-
Other Purchased Services		500	500		-	-		500	500		485	485
General Supplies		8,500	8,500		-	-		8,500	8,500		2,786	2,786
Textbooks		1,000	1,000		-	-		1,000	1,000		329	329
Other Objects		-	-		-	-		-	-		-	-
Total Learning and/or Language Disabilities		2,202,149	2,202,149		88,848	88,848		2,290,997	2,290,997		2,062,326	2,062,326
Auditory Impairments												
Other Salaries for Instruction		-	-		-	-		-	-		-	-
Other Purchased Services		-	-		-	-		-	-		-	-
General Supplies		-	-		-	-		-	-		-	-
Total		-	-		-	-		-	-		-	-
Behavioral Disabilities												
Salaries of Teachers		456,083	456,083		(5,476)	(5,476)		450,607	450,607		438,839	438,839
Other Salaries for Instruction		225,814	225,814		-	-		225,814	225,814		203,905	203,905
Purchased Professional-Educational Services		-	-		-	-		-	-		-	-
Other Purchased Services		-	-		-	-		-	-		-	-
General Supplies		4,000	4,000		-	-		4,000	4,000		313	313
Textbooks		1,000	1,000		-	-		1,000	1,000		-	-
Total		686,897	686,897		(5,476)	(5,476)		681,421	681,421		643,057	643,057
Multiple Disabilities												
Salaries of Teachers	\$ 53,604	391,186	444,790	\$ (53,604)	(8,600)	(62,204)		382,586	382,586		369,985	369,985
Other Salaries for Instruction	28,555	408,817	437,372	(28,555)	1,673	(26,882)		410,490	410,490		373,346	373,346
Purchasing Professional-Educational Services		-	-		-	-		-	-		-	-
Other Purchased Services		-	-		-	-		-	-		-	-
General Supplies		-	-		-	-		-	-		-	-
Textbooks		-	-		-	-		-	-		-	-
Other Objects		-	-		-	-		-	-		-	-
Total Multiple Disabilities	82,159	800,003	882,162	(82,159)	(6,927)	(89,086)		793,076	793,076		743,331	743,331
Resource Room/Resource Center												
Salaries of Teachers		2,621,769	2,621,769		32,955	32,955		2,654,724	2,654,724		2,388,065	2,388,065
Other Salaries for Instruction		344,509	344,509		46,362	46,362		390,871	390,871		323,510	323,510
Purchased Professional-Educational Services		-	-		-	-		-	-		-	-
Purchased Technical Services		-	-		-	-		-	-		-	-
Other Purchased Services		-	-		-	-		-	-		-	-
General Supplies		9,800	9,800		(300)	(300)		9,500	9,500		4,597	4,597
Textbooks		1,000	1,000		-	-		1,000	1,000		-	-
Other Objects		-	-		-	-		-	-		-	-
Total Resource Room/Resource Center		2,977,078	2,977,078		79,017	79,017		3,056,095	3,056,095		2,716,172	2,716,172

70

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

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
EXPENDITURES												
CURRENT EXPENDITURES (Continued)												
Visually Impaired												
Other Salaries for Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Total Visually Impaired	-	-	-	-	-	-	-	-	-	-	-	-
Preschool Disabilities - Full - Time												
Salaries of Teachers		\$ 502,119	\$ 502,119	\$ 152,355	\$ (266,706)	\$ (114,351)	\$ 152,355	\$ 235,413	\$ 387,768	\$ 152,354	\$ 235,413	\$ 387,767
Other Salaries for Instruction		77,858	77,858	28,155	(26,730)	1,425	28,155	51,128	79,283	27,415	30,802	78,217
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Total Preschool Disabilities - Full - Time	-	579,977	579,977	180,510	(293,436)	(112,926)	180,510	286,541	467,051	179,769	286,215	465,984
Autism												
Salaries of Teachers		198,720	198,720		-	-		198,720	198,720		118,942	118,942
Other Salaries for Instruction	-	56,842	56,842	-	12,000	12,000	-	68,842	68,842	-	62,004	62,004
Total Autism	-	255,562	255,562	-	12,000	12,000	-	267,562	267,562	-	180,946	180,946
Total Special Education	\$ 82,159	7,501,666	7,583,825	98,351	(125,974)	(27,623)	180,510	7,375,692	7,556,202	179,769	6,632,047	6,811,816
Basic Skills/Remedial												
Purchased Professional/Educational Services	285,000	-	285,000	8,325	-	8,325	293,325	-	293,325	273,205	-	273,205
Total Basic Skills/Remedial	285,000	-	285,000	8,325	-	8,325	293,325	-	293,325	273,205	-	273,205
Bilingual Education												
Salaries of Teachers		6,837,644	6,837,644	-	438,937	438,937		7,276,581	7,276,581		6,606,709	6,606,709
Other Salaries for Instruction		253,660	253,660	19,056	18,729	37,785	19,056	272,389	291,445	15,501	201,957	217,458
Purchased Professional/Educational Services		-	-	-	-	-	-	-	-	-	-	-
Purchased Technical Services		-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services		1,500	1,500	-	-	-	-	1,500	1,500	-	454	454
General Supplies		47,650	47,650	-	(11,668)	(11,668)	-	35,982	35,982	-	32,578	32,578
Textbooks		4,000	4,000	-	-	-	-	4,000	4,000	-	4,000	4,000
Other Objects		-	-	-	-	-	-	-	-	-	-	-
Total Bilingual Education	-	7,144,454	7,144,454	19,056	445,998	465,054	19,056	7,590,452	7,609,508	15,501	6,845,698	6,861,199
School Sponsored Co-Curricular Activities												
Salaries	55,000	-	55,000	(1,684)	-	(1,684)	53,316	-	53,316	53,316	-	53,316
Other Purchased Services		10,000	10,000	-	(8,500)	(8,500)	-	1,500	1,500	-	-	-
General Supplies		-	-	-	-	-	-	-	-	-	-	-
Other Objects		-	-	-	-	-	-	-	-	-	-	-
Total School Sponsored Co-Curricular Activities	55,000	10,000	65,000	(1,684)	(8,500)	(10,184)	53,316	1,500	54,816	53,316	-	53,316
School Sponsored Athletics												
Salaries	629,975	-	629,975	(39,286)	-	(39,286)	590,689	-	590,689	585,524	-	585,524
Purchased Services	87,000	13,750	100,750	3,000	-	3,000	90,000	13,750	103,750	89,143	2,000	91,143
Supplies and Materials	170,000	5,000	175,000	-	-	-	170,000	5,000	175,000	162,859	2,517	165,376
Other Objects	15,000	-	15,000	(3,000)	-	(3,000)	12,000	-	12,000	-	-	-
Total School Sponsored Athletics	901,975	18,750	920,725	(39,286)	-	(39,286)	862,689	18,750	881,439	837,526	4,517	842,043
Other Instructional Programs - Instruction												
Salaries	-	-	-	-	23,376	23,376	-	23,376	23,376	-	12,775	12,775
Other Purchased Services	-	10,000	10,000	-	(4,000)	(4,000)	-	6,000	6,000	-	71	71
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Instructional Programs	-	10,000	10,000	-	19,376	19,376	-	29,376	29,376	-	12,846	12,846

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

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
EXPENDITURES												
CURRENT EXPENDITURES (Continued)												
Before/After School Program												
Salaries	-	-	-	-	\$ 7,500	\$ 7,500	-	\$ 7,500	\$ 7,500	-	\$ 7,336	\$ 7,336
Other Purchased Services	-	-	-	-	1,500	1,500	-	1,500	1,500	-	-	-
Total Before/After School Program	-	-	-	-	9,000	9,000	-	9,000	9,000	-	7,336	7,336
Total Instruction	\$ 3,079,524	\$ 49,017,097	\$ 52,096,621	\$ (24,345)	854,804	830,459	\$ 3,055,179	49,871,901	52,927,080	\$ 2,987,013	46,791,943	49,778,956
Undistributed Expenditures - Instruction												
Tuition to Other LEAS within the State-Special	4,000,000	-	4,000,000	479,400	-	479,400	4,479,400	-	4,479,400	4,476,372	-	4,476,372
Tuition to County Voc. School District-Regular	786,000	-	786,000	(8,325)	-	(8,325)	777,675	-	777,675	732,967	-	732,967
Tuition to County Voc. School District-Special	-	-	-	-	-	-	-	-	-	-	-	-
Tuition to CSSD & Reg. Day Schools	769,230	-	769,230	(646,000)	-	(646,000)	123,230	-	123,230	114,094	-	114,094
Tuition to Priv. Sch. For the Disabled w/ State	3,200,000	-	3,200,000	229,900	-	229,900	3,429,900	-	3,429,900	3,423,452	-	3,423,452
Tuition to Private Sch. Disabled & Other LEAs-Spl. O/S, State	-	-	-	-	-	-	-	-	-	-	-	-
Tuition - State Facilities	530,493	-	530,493	-	-	-	530,493	-	530,493	530,493	-	530,493
Tuition - Other	206,331	-	206,331	(80,000)	-	(80,000)	126,331	-	126,331	98,464	-	98,464
Total Undistributed Expenditures - Instruction	9,492,054	-	9,492,054	(25,025)	-	(25,025)	9,467,029	-	9,467,029	9,375,842	-	9,375,842
Attendance and Social Work												
Salaries	132,697	-	132,697	11,001	-	11,001	143,698	-	143,698	133,771	-	133,771
Salaries of Family Support Teams	120,015	831,757	951,772	4,186	(30,901)	(26,715)	124,201	800,856	925,057	123,522	779,160	902,682
Salaries of Family Liaisons/Comm Parent Inv Spec	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Community School Coordinators	261,251	-	261,251	660	-	660	261,911	-	261,911	261,817	-	261,817
Purchased Professional and Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased Services	-	3,500	3,500	-	-	-	-	3,500	3,500	-	750	750
Supplies and Materials	-	-	-	-	330	330	-	330	330	-	-	-
Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	605	605
Total Attendance and Social Work	513,963	838,257	1,352,220	15,847	(30,571)	(14,724)	529,810	807,686	1,337,496	519,110	780,515	1,299,625
Health Services												
Salaries	3,000	1,251,498	1,254,498	1,000	(136,947)	(135,947)	4,000	1,114,551	1,118,551	3,727	1,060,478	1,064,203
Salaries of Social Service Coordinators	-	1,214,901	1,214,901	-	(58,374)	(58,374)	-	1,156,527	1,156,527	-	1,020,400	1,020,400
Purchased Professional & Technical Services	130,722	-	130,722	11,000	-	11,000	141,722	-	141,722	137,456	-	137,456
Other Purchased Services	1,050	-	1,050	-	-	-	1,050	-	1,050	754	-	754
Supplies and Materials	108,000	14,050	122,050	(91,000)	(1,160)	(92,160)	17,000	12,890	29,890	1,267	5,940	7,207
Other Objects	204	-	204	-	-	-	204	-	204	-	-	-
Total Health Services	242,976	2,480,449	2,723,425	(79,000)	(196,481)	(275,481)	163,976	2,283,968	2,447,944	143,204	2,086,818	2,230,022
Other Support Services Students - Related Services												
Salaries	460,128	-	460,128	(54,580)	-	(54,580)	405,548	-	405,548	405,547	-	405,547
Purchased Professional-Educational Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Support Services - Stds.-Rel Services	460,128	-	460,128	(54,580)	-	(54,580)	405,548	-	405,548	405,547	-	405,547

72

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

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
EXPENDITURES												
CURRENT EXPENDITURES (Continued)												
Guidance												
Salaries of Other Professional Staff	\$ 117,014	\$ 1,116,725	\$ 1,233,739	\$ 700	\$ 85,534	\$ 86,234	\$ 117,714	\$ 1,202,259	\$ 1,319,973	\$ 117,642	\$ 1,174,004	\$ 1,291,646
Salaries of Secretarial and Clerical		168,028	168,028	-	(32,935)	(32,935)		135,093	135,093		134,139	134,139
Other Salaries		-	-	-	-	-		-	-		-	-
Purchased Professional Educational Services		-	-	-	-	-		-	-		-	-
Other Purchased Professional and Tech. Svc.	115,932	-	115,932	5,000	-	5,000	120,932	-	120,932	117,358	-	117,358
Other Purchased Services		1,800	1,800	-	-	-		1,800	1,800		1,203	1,203
Supplies and Materials		4,125	4,125	-	(325)	(325)		3,800	3,800		2,891	2,891
Other Objects		-	-	-	-	-		-	-		-	-
Total Guidance	232,946	1,290,678	1,523,624	5,700	52,274	57,974	238,646	1,342,952	1,581,598	235,000	1,312,237	1,547,237
Child Study Teams												
Salaries of Other Professional Staff	2,143,972		2,143,972	(79,293)		(79,293)	2,064,679		2,064,679	2,062,702		2,062,702
Salaries of Secretarial and Clerical Assistants			-	-		-			-			-
Other Purchased Prof. and Tech. Services	675,000		675,000	674,200		674,200	1,349,200		1,349,200	1,342,743		1,342,743
Miscellaneous Purchased Services	7,000		7,000	-		-	7,000		7,000	3,548		3,548
Supplies and Materials	25,000		25,000	-		-	25,000		25,000	23,387		23,387
Other Objects	500		500	-		-	500		500	489		489
Total Child Study Teams	2,851,472	-	2,851,472	594,907	-	594,907	3,446,379	-	3,446,379	3,432,869	-	3,432,869
Improvement of Instruction Services												
Salaries of Supervisors of Instruction												
Salaries of Other Professional Staff	1,075,677	1,652,059	2,727,736	82,380	210,343	292,723	1,158,057	1,862,402	3,020,459	1,157,946	1,673,929	2,831,875
Salaries of Secretarial & Clerical Assist.	446,331	42,400	488,731	(25,004)	(22,900)	(47,904)	421,327	19,500	440,827	421,290	-	421,290
Salaries of Facilitators, Math, Literacy Coaches												
Purchased Professional - Educational Services	41,649	48,500	90,149	110	(5,633)	(5,523)	41,759	42,867	84,626	41,759	31,434	73,213
Other Purchased Prof. & Tech. Services		11,500	11,500		(4,000)	(4,000)		7,500	7,500		6,659	6,659
Other Purchased Services	77,711		77,711	(16,600)		(16,600)	61,111		61,111	45,007		45,007
Supplies and Materials	60,344	3,800	64,144				60,344	3,800	64,144	47,940	3,709	51,649
Other Objects	13,694		13,694		209	209	13,694	209	13,903	3,357		3,357
Total Improvement of Instruction Services	1,715,406	1,738,259	3,473,665	40,886	178,019	218,905	1,756,292	1,936,278	3,692,570	1,717,299	1,715,751	3,433,050
Educational Media/School Library												
Salaries	863,228		863,228		(129,436)	(129,436)		733,792	733,792		698,737	698,737
Salaries of Technology Coordinators		86,552	86,552					86,552	86,552		84,463	84,463
Purchased Professional - Educational Services												
Purchased Professional and Technical Services		16,750	16,750		(500)	(500)		16,250	16,250		6,892	6,892
Other Purchased Services		10,500	10,500		(8,843)	(8,843)		1,657	1,657		157	157
Supplies and Materials		63,700	63,700		(3,021)	(3,021)		60,679	60,679		52,666	52,666
Other Objects		3,100	3,100		(500)	(500)		2,600	2,600		2,442	2,442
Total Educational Media/School Library	-	1,043,830	1,043,830	-	(142,300)	(142,300)	-	901,530	901,530	-	843,357	843,357
Instructional Staff Training Services												
Salaries of Supervisors of Instruction												
Salaries of Other Professional Staff	113,983		113,983	(47,170)		(47,170)	66,813		66,813	48,867		48,867
Purchased Professional - Educational Services	41,197		41,197	103,756		103,756	144,953		144,953	93,716		93,716
Other Purchased Professional and Technical Services		15,000	15,000		(1,000)	(1,000)		14,000	14,000		1,318	1,318
Other Purchased Services		25,000	25,000		23,384	23,384		48,384	48,384		39,780	39,780
Supplies and Materials												
Other Objects												
Total Instructional Staff Training Services	155,180	40,000	195,180	56,586	22,384	78,970	211,766	62,384	274,150	142,583	41,098	183,681

73

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

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
EXPENDITURES												
CURRENT EXPENDITURES (Continued)												
Support Services - General Administration												
Salaries	\$ 461,555		\$ 461,555	\$ (79,765)		\$ (79,765)	\$ 381,790		\$ 381,790	\$ 381,709		\$ 381,709
Audit Fees	75,000		75,000	-		-	75,000		75,000	-		-
Legal Services	550,000		550,000	(175,000)		(175,000)	375,000		375,000	532,628		332,628
Other Purchased Professional Services	11,039		11,039	-		-	11,039		11,039	-		-
Purchased Technical Services	10,000		10,000	-		-	10,000		10,000	-		-
Communications/Telephone	749,294		749,294	111,164		111,164	860,458		860,458	848,361		848,361
BOE Other Purchased Services	35,000		35,000	-		-	35,000		35,000	4,150		4,150
Miscellaneous Purchased Services	139,394		139,394	(11,000)		(11,000)	128,394		128,394	42,334		42,334
General Supplies	74,042		74,042	(4,000)		(4,000)	70,042		70,042	51,531		51,531
Judgements Against the School District	106,000		106,000	-		-	106,000		106,000	78,871		78,871
Miscellaneous Expenditures	72,205		72,205	2,000		2,000	74,205		74,205	62,127		62,127
BOE Membership Dues and Fees	-		-	-		-	-		-	-		-
Total Support Services - General Administration	2,283,529	-	2,283,529	(156,601)	-	(156,601)	2,126,928	-	2,126,928	1,801,711	-	1,801,711
Support Services School Administration												
Salaries of Principals/Asst. Principals	122,992	\$ 3,210,370	3,333,362	700	\$ 72,800	73,500	123,692	\$ 3,283,170	3,406,862	123,628	\$ 3,236,207	3,359,835
Salaries of Sec't and Clerical Assistants	99,940	895,319	995,259	57,545	67,008	124,553	157,485	962,327	1,119,812	155,870	948,893	1,104,763
Salaries of Other Professional Staff	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries	2,500	-	2,500	-	-	-	2,500	-	2,500	-	-	-
Purchased professional and Technical Services	-	5,900	5,900	-	22,729	22,729	-	28,629	28,629	-	28,013	28,013
Other Purchased Services	9,846	30,800	40,646	5,020	13,903	18,923	14,866	44,703	59,569	10,593	39,662	50,255
Supplies and Materials	27,523	98,850	126,373	-	79,669	79,669	27,523	178,519	206,042	16,124	162,984	179,108
Other Objects	1,500	7,900	8,500	-	1,832	1,832	1,500	8,832	10,332	1,132	8,026	9,158
Total Support Services School Administration	264,301	4,248,239	4,512,540	63,265	257,941	321,206	327,566	4,506,180	4,833,746	307,347	4,423,785	4,731,132
Central Services												
Salaries	1,925,627		1,925,627	22,370		22,370	1,947,997		1,947,997	1,941,254		1,941,254
Purchased Technical Services	89,449		89,449	(6,000)		(6,000)	83,449		83,449	75,010		75,010
Miscellaneous Purchased Services	164,023		164,023	101,900		101,900	265,923		265,923	227,360		227,360
Supplies and Materials	49,560		49,560	7,100		7,100	56,660		56,660	54,717		54,717
Miscellaneous Expenditures	6,318		6,318	-		-	6,318		6,318	2,519		2,519
Total Central Services	2,234,977	-	2,234,977	125,370	-	125,370	2,360,347	-	2,360,347	2,300,860	-	2,300,860
Admin. Info. Technology												
Salaries	927,596		927,596	144,192		144,192	1,071,788		1,071,788	1,071,787		1,071,787
Purchased Technical Services	168,086		168,086	(64,755)		(64,755)	103,331		103,331	100,037		100,037
Other Purchased Services	241,912		241,912	537,509		537,509	779,421		779,421	775,541		775,541
Supplies and Materials	89,445		89,445	59,500		59,500	148,945		148,945	146,277		146,277
Total Admin. Info. Technology	1,427,039	-	1,427,039	676,446	-	676,446	2,103,485	-	2,103,485	2,093,642	-	2,093,642
Required Maintenance for School Facilities												
Salaries	833,469		833,469	(114,731)		(114,731)	718,738		718,738	718,736		718,736
Cleaning, Repair and Maintenance Service	1,505,815		1,505,815	1,690,238		1,690,238	3,196,053		3,196,053	2,699,340		2,699,340
Supplies and Materials	415,000		415,000	(39,350)		(39,350)	375,650		375,650	286,664		286,664
Total Required Maintenance for School Facilities	2,754,284	-	2,754,284	1,536,157	-	1,536,157	4,290,441	-	4,290,441	3,704,740	-	3,704,740

7/

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

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
EXPENDITURES												
CURRENT EXPENDITURES (Continued)												
Custodial Services												
Salaries	\$ 5,333,197	-	\$ 5,333,197	\$ (168,862)	-	\$ (168,862)	\$ 5,164,335	-	\$ 5,164,335	\$ 5,164,042	-	\$ 5,164,042
Salaries of Non-Instructional Aides	210,007		210,007	(7,545)		(7,545)	202,462		202,462	202,462		202,462
Purchased Professional and Technical Services	621,839		621,839	(18,000)		(18,000)	603,839		603,839	580,492		580,492
Cleaning, Repair and Maintenance	900,192		900,192	(91,146)		(91,146)	809,046		809,046	761,452		761,452
Rental of Land & Bldg. Oth. Than Lease Pur. Agmt	6,500		6,500	-		-	6,500		6,500	6,285		6,285
Other Purchased Property Services	249,260		249,260	-		-	249,260		249,260	245,462		245,462
Insurance	770,000		770,000	22,000		22,000	792,000		792,000	791,807		791,807
Miscellaneous Purchased Services	1,000		1,000	-		-	1,000		1,000	1,000		1,000
General Supplies	625,332		625,332	109,155		109,155	734,487		734,487	667,327		667,327
Energy (Electricity)	1,199,000		1,199,000	210,992		210,992	1,409,992		1,409,992	1,409,667		1,409,667
Energy (Natural Gas)	1,029,422		1,029,422	(382,249)		(382,249)	647,173		647,173	644,475		644,475
Energy (Gasoline)	-		-	-		-	-		-	-		-
Other Objects	7,036		7,036	14,000		14,000	21,036		21,036	20,502		20,502
Total Custodial Services	10,952,785	-	10,952,785	(311,655)	-	(311,655)	10,641,130	-	10,641,130	10,494,973	-	10,494,973
Care and Upkeep of Grounds												
Salaries	304,398		304,398	(67,652)		(67,652)	236,746		236,746	235,085		235,085
Total Care and Upkeep of Grounds	304,398	-	304,398	(67,652)	-	(67,652)	236,746	-	236,746	235,085	-	235,085
Security												
Salaries	1,831,294		1,831,294	103,340	\$ 75	103,415	1,934,634	\$ 75	1,934,709	1,932,509	\$ 75	1,932,584
Purchased Professional and Technical Services	171,720		171,720	(35,510)		(35,510)	136,210		136,210	102,461		102,461
Clean, Repair and Maintenance Svc.	-		-	170,000		170,000	170,000		170,000	21,536		21,536
General Supplies	-		-	5,010		5,010	5,010		5,010	60		60
Total Security	2,003,014	-	2,003,014	242,840	75	242,915	2,245,854	75	2,245,929	2,056,566	75	2,056,641
Student Transportation Services												
Salaries of Non-Instructional Aides	-		-	-		-	-		-	-		-
Salaries for Pupil Trans. (Bet. Home & School)-Reg	1,276,910		1,276,910	365,518		365,518	1,642,428		1,642,428	1,638,526		1,638,526
Salaries for Pupil Trans. (Bet. Home & School)-Sp.Ed.	519,631		519,631	(22,928)		(22,928)	496,703		496,703	494,811		494,811
Salaries for Pupil Trans. (Other than Bet. Home&Sch)	-		-	-		-	-		-	-		-
Salaries for Pupil Trans. (Bet. Home & Sch)-Non-Pub.	-		-	-		-	-		-	-		-
Management Fee - ESC & CTSA Trans. Program	46,920		46,920	-		-	46,920		46,920	45,160		45,160
Cleaning Repair & Maint. Services	226,000		226,000	112,470		112,470	338,470		338,470	325,435		325,435
Contracted Services (Bet. Home and Sch.)-Vendors	48,088		48,088	(300)		(300)	47,788		47,788	44,577		44,577
Contracted Services (Other Than Between Home and School) - Vendors	205,864	\$ 123,200	329,064	(70,000)	(3,676)	(73,676)	135,864	119,524	255,388	130,420	95,650	226,070
Contracted Services (Sp. Ed. Students)-Vendors	751,000		751,000	(73,972)		(73,972)	677,028		677,028	603,408		603,408
Contracted Serv. (Reg. Students)-ESCs & CTSA	169,376		169,376	82,672		82,672	252,048		252,048	231,340		231,340
Contracted Services (Sp. Ed. Students)-ESCs & CTSA	849,000		849,000	(108,050)		(108,050)	740,950		740,950	700,270		700,270
Contracted Services - Aid in Lieu Pymts-NonPub Sch	160,000		160,000	(300)		(300)	159,700		159,700	158,236		158,236
Miscellaneous Purchased Services-Transportation	7,241		7,241	50		50	7,291		7,291	2,751		2,751
Supplies and Materials	-		-	-		-	-		-	-		-
Transportation Supplies	284,867		284,867	(17,270)		(17,270)	267,597		267,597	258,127		258,127
Other Objects	7,514		7,514	-		-	7,514		7,514	6,681		6,681
Total Student Transportation Services	4,552,411	123,200	4,675,611	267,890	(3,676)	264,214	4,820,301	119,524	4,939,825	4,639,742	95,650	4,735,392
Other Support Services												
Salaries	-		-	-		-	-		-	-		-
Purchased Professional Services	-		-	-		-	-		-	-		-
Purchased Technical Services	-		-	-		-	-		-	-		-
Miscellaneous Purchased Services	-		-	-		-	-		-	-		-
Supplies and Materials	-		-	-		-	-		-	-		-
Miscellaneous Expenditures	-		-	-		-	-		-	-		-
Total Other Support Services	-	-	-	-	-	-	-	-	-	-	-	-

75

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

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
EXPENDITURES												
CURRENT EXPENDITURES (Continued)												
Unallocated Benefits- Employee Benefits												
Group Insurance												
Social Security	\$ 1,094,800	\$ 845,300	\$ 1,940,100	\$ 78,292	\$ 99,175	\$ 177,467	\$ 1,173,092	\$ 944,475	\$ 2,117,567	\$ 1,164,021	\$ 719,267	\$ 1,883,288
Other Retirement Contributions - PERS	2,133,117		2,133,117	(226,921)		(226,921)	1,906,196		1,906,196	1,905,760		1,905,760
Unemployment Compensation	280,987		280,987	(244,000)		(244,000)	36,987		36,987	36,000		36,000
Workers Compensation	1,035,500		1,035,500	196,689		196,689	1,232,189		1,232,189	1,202,428		1,202,428
Health Benefits	4,547,161	15,711,147	20,258,308	(977,958)	(1,745,935)	(2,723,893)	3,569,203	13,965,212	17,534,415	3,498,581	13,588,360	17,086,941
Tuition Reimbursement	150,000		150,000	40,000		40,000	190,000		190,000	175,897		175,897
Other Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Total Unallocated Benefits	9,241,565	16,556,447	25,798,012	(1,133,898)	(1,646,760)	(2,780,658)	8,107,667	14,909,687	23,017,354	7,982,687	14,307,627	22,290,314
On-behalf TPAF Pension System Payments - NCGI (Non-Budget)										188,492		188,492
On-behalf TPAF Pension System Payments (Non-Budget)										2,619,923		2,619,923
On-behalf TPAF Post-Retirement Medical (Non-Budget)										4,458,361		4,458,361
On-behalf TPAF Social Security Payments (Non-Budget)										3,828,053		3,828,053
Total Undistributed Expenditures	51,682,428	28,379,359	80,061,787	1,797,483	(1,509,095)	288,388	53,479,911	26,870,264	80,350,175	62,683,636	25,608,913	88,292,549
Total Current Expenditures	54,761,952	77,396,456	132,158,408	1,773,138	(654,291)	1,118,847	56,535,090	76,742,165	133,277,255	65,670,649	72,400,856	138,071,505
CAPITAL OUTLAY												
Equipment												
Regular Programs - Instruction												
Preschool/Kindergarten												
Grades 1-5		10,000	10,000		39,321	39,321		49,321	49,321		22,747	22,747
Grades 6-8		12,616	12,616		43,895	43,895		56,511	56,511		53,928	53,928
Grades 9-12		164,008	164,008		(8,509)	(8,509)		155,499	155,499		-	-
Undistributed Expenditures												
Bilingual												
School Sponsored Athletics - Instruction	53,000		53,000	(16,303)		(16,303)	36,697		36,697	22,498		22,498
Learning and/or Language Disabilities												
Support Serv. - Students - Special												
Support Serv. - Instructional Staff												
General Administration												
Custodial Services												
Central Services												
Undist. Expend. - Instruction												
Undist. Expend. - Instructional Staff												
Undist. Expend. - School Administration				3,000	19,569	22,569	3,000	19,569	22,569	2,415	14,700	17,115
Security	34,500		34,500	(321)		(321)	34,179		34,179	34,179		34,179
School Buses - Regular	170,000		170,000	55,741		55,741	225,741		225,741	225,741		225,741
Undist. Expend. - Custodial Services	195,300		195,300	170,466		170,466	365,766		365,766	292,712		292,712
Undist. Expend. - Admin Info Tech.	18,000		18,000	(35)		(35)	17,965		17,965	17,965		17,965
Total Equipment	470,800	186,624	657,424	212,548	94,276	306,824	683,348	280,900	964,248	595,510	91,375	686,885
Facilities Acquisition and Construction Services												
Architectural/Engineering Services	250,000		250,000	83,074		83,074	333,074		333,074	188,543		188,543
Construction Services	6,900,000		6,900,000	(72,049)		(72,049)	6,827,951		6,827,951	707,695		707,695
Lease Purchase Agreement - Principal												
Total Facilities Acquis. and Const. Services	7,150,000	-	7,150,000	11,025	-	11,025	7,161,025	-	7,161,025	896,238	-	896,238
Total Capital Outlay	7,620,800	186,624	7,807,424	223,573	94,276	317,849	7,844,373	280,900	8,125,273	1,491,748	91,375	1,583,123

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

	Original Budget			Budget Transfer			Final Budget			Actual		
	Operating Fund	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
CAPITAL OUTLAY (Continued)												
Special Schools												
Summer School - Instruction	-	\$ 146,400	\$ 146,400	\$ 50,047	\$ 177,515	\$ 227,562	\$ 50,047	\$ 323,915	\$ 373,962	\$ 50,047	\$ 213,266	\$ 263,313
Summer School - Support Services	-	-	-	-	-	-	-	-	-	-	-	-
Total Special Schools	-	146,400	146,400	50,047	177,515	227,562	50,047	323,915	373,962	50,047	213,266	263,313
Transfer to Charter Schools	\$ 17,237,942	-	17,237,942	(854,269)	-	(854,269)	16,383,673	-	16,383,673	16,229,131	-	16,229,131
Local Contribution- Transfer to Special Revenue			-	-	-	-			-			-
General Fund Contribution to Whole School Reform	-	-	-	-	-	-	-	-	-	-	-	-
Total General Fund	79,620,694	77,729,480	157,350,174	1,192,489	(382,500)	809,989	80,813,183	77,346,980	158,160,163	83,441,575	72,705,497	156,147,072
Excess (Deficiency) of Revenues Over/(Under) Expenditures	65,447,830	(77,729,480)	(12,281,650)	(1,192,489)	382,500	(809,989)	64,255,341	(77,346,980)	(13,091,639)	74,255,954	(72,705,497)	1,550,457
Other Financing Sources (Uses)												
Transfer In - WSR General Fund		76,479,480	76,479,480	-	(542,104)	(542,104)		75,937,376	75,937,376		71,393,483	71,393,483
Transfer In - WSR Special Revenue Fund		1,250,000	1,250,000	-	159,604	159,604		1,409,604	1,409,604		1,312,014	1,312,014
Transfer Out - Special Revenue Fund-Preschool Program	(468,384)		(468,384)	-			(468,384)		(468,384)	(468,384)		(468,384)
Transfer Out - Contribution to School Based Budgets	(76,479,480)		(76,479,480)	382,500		382,500	(76,096,980)		(76,096,980)	(71,393,483)		(71,393,483)
Total Other Financing Sources (Uses)	(76,947,864)	77,729,480	781,616	382,500	(382,500)	-	(76,565,364)	77,346,980	781,616	(71,861,867)	72,705,497	843,630
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Sources (Uses)	(11,500,034)	-	(11,500,034)	(809,989)	-	(809,989)	(12,310,023)	-	(12,310,023)	2,394,087	-	2,394,087
Fund Balance, Beginning of Year	27,402,424	-	27,402,424	-	-	-	27,402,424	-	27,402,424	27,402,424	-	27,402,424
Fund Balance, End of Year	\$ 15,902,390	\$ -	\$ 15,902,390	\$ (809,989)	\$ -	\$ (809,989)	\$ 15,092,401	\$ -	\$ 15,092,401	\$ 29,796,511	\$ -	\$ 29,796,511

77

**PLAINFIELD BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
REVENUES					
Intergovernmental					
State	\$ 21,506,366	\$ 1,971,956	\$ 23,478,322	\$ 21,253,649	\$ (2,224,673)
Federal	4,189,804	2,011,734	6,201,538	5,524,979	(676,559)
Local Sources					
Miscellaneous	-	13,547	13,547	24,098	10,551
Total Revenues	<u>25,696,170</u>	<u>3,997,237</u>	<u>29,693,407</u>	<u>26,802,726</u>	<u>(2,890,681)</u>
EXPENDITURES					
Instruction					
Salaries of Teachers	1,249,032	(512,080)	736,952	583,834	153,118
Other Salaries for Instruction	28,160	108,935	137,095	128,606	8,489
Other Salaries		12,096	12,096	2,436	9,660
Purchased Professional/Educational Services	105,000	(24,144)	80,856	62,497	18,359
Purchased Professional & Technical Services		20,025	20,025	5,025	15,000
Tuition	1,655,849	(33,975)	1,621,874	1,538,511	83,363
Other Purchased Services	1,200	81,020	82,220	66,617	15,603
General Supplies	2,000	677,494	679,494	252,495	426,999
Textbooks	30,807	(16,806)	14,001	14,001	-
Other Objects	1,000	38,775	39,775	19,052	20,723
Total Instruction	<u>3,073,048</u>	<u>351,340</u>	<u>3,424,388</u>	<u>2,673,074</u>	<u>751,314</u>
Support Services					
Salaries of Teachers		242,847	242,847	222,580	20,267
Salaries of Supervisors of Instruction	142,340	-	142,340	141,546	794
Salaries of Principals/Asst Principals/Directors	129,682	1,331	131,013	131,013	-
Salaries of Other Professional Staff	829,217	1,244,305	2,073,522	1,945,151	128,371
Salaries of Secretarial and Clerical Asst.	241,680	110,804	352,484	307,444	45,040
Other Salaries for Instruction					
Other Salaries	113,550	500,362	613,912	409,609	204,303
Salaries of Community Parent Involvement Spec.	99,914	44,906	144,820	144,820	-
Salaries of Master Teachers	393,806	6,189	399,995	399,995	-
Personal Services - Employee Benefits	542,564	389,588	932,152	841,046	91,106
Other Purchased Professional/Educational Services	20,000	-	20,000	18,889	1,111
Purchased Professional/Educational Services	18,904,190	(64,267)	18,839,923	17,743,040	1,096,883
Purchased Professional & Technical Services	113,243	(51,131)	62,112	49,850	12,262
Other Purchased Professional Services		87,333	87,333	47,429	39,904
Cleaning, Repair and Maintenance Services	15,000	-	15,000	-	15,000
Rentals	28,000	-	28,000	800	27,200
Travel	17,000	76,665	93,665	39,224	54,441
Other Purchased Services		432,414	432,414	358,011	74,403
Supplies and Materials	243,320	349,070	592,390	441,109	151,281
Other Objects	5,000	60,947	65,947	36,621	29,326
Total Support Services	<u>21,838,506</u>	<u>3,431,363</u>	<u>25,269,869</u>	<u>23,278,177</u>	<u>1,991,692</u>
Facilities Acquisition and Construction					
Construction Services		25,000	25,000		25,000
Instructional Equipment	3,000	29,930	32,930	7,845	25,085
Noninstructional Equipment	-	-	-	-	-
Total Facilities Acq. & Construction	<u>3,000</u>	<u>54,930</u>	<u>57,930</u>	<u>7,845</u>	<u>50,085</u>
Transfer to Charter Schools	-	-	-	-	-
Total Expenditures	<u>24,914,554</u>	<u>3,837,633</u>	<u>28,752,187</u>	<u>25,959,096</u>	<u>2,793,091</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	<u>781,616</u>	<u>159,604</u>	<u>941,220</u>	<u>843,630</u>	<u>(97,590)</u>
Other Financing Sources (Uses)					
Transfer from General Fund	468,384	-	468,384	468,384	-
Transfer Out - Contribution to School-Based Budgets	(1,250,000)	(159,604)	(1,409,604)	(1,312,014)	97,590
Total Other Financing Sources (Uses)	<u>(781,616)</u>	<u>(159,604)</u>	<u>(941,220)</u>	<u>(843,630)</u>	<u>97,590</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>

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - PART II

**PLAINFIELD BOARD OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedules (Exhibits C-1, C-2)	\$ 157,697,529	\$ 26,802,726
Difference - budget to GAAP:		
State Aid payments recognized for GAAP statements, not recognized for budgetary purposes (2013-2014)	13,302,069	2,028,036
State Aid payments recognized for budgetary purposes, not recognized for GAAP purposes (2014-2015)	(13,140,173)	(216,885)
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Encumbrances, June 30, 2015		(104,573)
Encumbrances, June 30, 2014	-	<u>226,879</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 157,859,425</u>	<u>\$ 28,736,183</u>
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedules (Exhibit C-1, C-2)	\$ 156,147,072	\$ 25,959,096
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, 2015		(104,573)
Encumbrances, June 30, 2014	-	<u>226,879</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (Exhibit B-2)	<u>\$ 156,147,072</u>	<u>\$ 26,081,402</u>

REQUIRED SUPPLEMENTARY INFORMATION - PART III

**PLAINFIELD BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY**

PUBLIC EMPLOYEES RETIREMENT SYSTEM
Last Two Fiscal Years *

	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Position Liability (Asset)	0.22473%	0.22640%
District's Proportionate Share of the Net Pension Liability (Asset)	\$ 42,076,495	\$ 43,268,758
District's Covered-Employee Payroll	\$ 15,486,678	\$ 15,334,496
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	272%	282%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	52.08%	48.72%

* The amounts presented for each fiscal year were determined as of the previous fiscal year end.

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a full 10-year trend is compiled, the District will only present information for those years for which information is available.

**PLAINFIELD BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS**

PUBLIC EMPLOYEES RETIREMENT SYSTEM
Last Two Fiscal Years

	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$ 1,854,834	\$ 2,668,938
Contributions in Relation to the Contractually Required Contributions	<u>1,854,834</u>	<u>2,668,938</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>
District's Covered- Employee Payroll	\$ 15,486,678	\$ 15,334,496
Contributions as a Percentage of Covered-Employee Payroll	11.98%	17.40%

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a full 10-year trend is compiled, the District will only present information for those years for which information is available.

**PLAINFIELD BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY**

**TEACHERS PENSION AND ANNUITY FUND
Last Two Fiscal Years ***

	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Position Liability (Asset)	0.00%	0.00%
District's Proportionate Share of the Net Pension Liability (Asset)	\$ -	\$ -
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	<u>263,084,033</u>	<u>244,193,446</u>
Total	<u>\$ 263,084,033</u>	<u>\$ 244,193,446</u>
District's Covered-Employee Payroll	\$ 51,237,742	\$ 49,491,395
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	0%	0%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	33.64%	33.76%

* The amounts presented for each fiscal year were determined as of the previous fiscal year end.

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a full 10-year trend is compiled, the District will only present information for those years for which information is available.

**PLANFIELD BOARD OF EDUCATION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
AND SCHEDULE OF DISTRICT CONTRIBUTIONS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Change of Benefit Terms: None.

Change of Assumptions: The discount rate changed from the District's rate as of June 30, 2014 to the District's rate as of June 30, 2015, in accordance with GASB Statement No. 67.

SCHOOL LEVEL SCHEDULES

(General Fund)

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
COMBINING BALANCE SHEET
AS OF JUNE 30, 2015**

	<u>Operating Fund</u>	<u>Blended Resource Fund</u>	<u>Total General Fund</u>
ASSETS			
Cash and Cash Equivalents	\$ 19,003,132	\$ 4,956,351	\$ 23,959,483
Due from Other Funds	526,516		526,516
Receivables			
Intergovernmental	228,815		228,815
Other	406,064	-	406,064
	<u>406,064</u>	<u>-</u>	<u>406,064</u>
 Total Assets	 <u>\$ 20,164,527</u>	 <u>\$ 4,956,351</u>	 <u>\$ 25,120,878</u>
 LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 1,618,652	\$ 292,829	\$ 1,911,481
Accrued Salaries and Wages	1,085,237	4,663,522	5,748,759
Due to Other Funds	98,257		98,257
Claims Payable	706,043	-	706,043
	<u>706,043</u>	<u>-</u>	<u>706,043</u>
 Total Liabilities	 <u>3,508,189</u>	 <u>4,956,351</u>	 <u>8,464,540</u>
 Fund Balances			
Restricted			
Excess Surplus - Designated for Subsequent Years' Expenditures	1,606,783		1,606,783
Capital Reserve	8,000,000		8,000,000
Capital Reserve - Designated for Subsequent Years' Expenditures	3,000,000		3,000,000
Maintenance Reserve	3,000,000		3,000,000
Committed			
Year End Encumbrances	3,931,040		3,931,040
Assigned			
Year End Encumbrances	805,034		805,034
Designated for Subsequent Years' Expenditures	5,838,654		5,838,654
ARRA SEMI - Designated for Subsequent Year's Expenditures - 2016/2017	118,769		118,769
Unassigned	(9,643,942)	-	(9,643,942)
	<u>(9,643,942)</u>	<u>-</u>	<u>(9,643,942)</u>
 Total Fund Balances	 <u>16,656,338</u>	 <u>-</u>	 <u>16,656,338</u>
 Total Liabilities and Fund Balances	 <u>\$ 20,164,527</u>	 <u>\$ 4,956,351</u>	 <u>\$ 25,120,878</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Districtwide

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 75,937,376		\$ 71,393,483	\$ 4,543,893
General Fund Reserve for Encumbrance at June 30, 2014	-		-	-
	<u>75,937,376</u>		<u>71,393,483</u>	<u>4,543,893</u>
Combined General Fund Contribution	<u>75,937,376</u>	98.18%	<u>71,393,483</u>	<u>4,543,893</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	1,384,604		1,288,886	95,718
	<u>1,384,604</u>	1.79%	<u>1,288,886</u>	<u>95,718</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	25,000		23,128	1,872
	<u>25,000</u>	0.03%	<u>23,128</u>	<u>1,872</u>
Title III of NCLB: <i>Grants for English Language Acquis & Lang Enhanc</i>	-		-	-
	<u>-</u>	0.00%	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>1,409,604</u>	1.82%	<u>1,312,014</u>	<u>97,590</u>
Totals	<u>\$ 77,346,980</u>	100.00%	<u>\$ 72,705,497</u>	<u>\$ 4,641,483</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Barlow School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 3,416,337		\$ 3,252,555	\$ 163,782
General Fund Reserve for Encumbrance at June 30, 2014	-		-	-
	<u>3,416,337</u>		<u>3,252,555</u>	<u>163,782</u>
Combined General Fund Contribution	<u>3,416,337</u>	96.24%	<u>3,252,555</u>	<u>163,782</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	131,027		124,745	6,282
	<u>131,027</u>	3.69%	<u>124,745</u>	<u>6,282</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	2,500		2,380	120
	<u>2,500</u>	0.07%	<u>2,380</u>	<u>120</u>
Title III of NCLB: <i>Grants for English Language Acquis & Lang Enhanc</i>	-		-	-
	<u>-</u>	0.00%	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>133,527</u>	3.76%	<u>127,126</u>	<u>6,401</u>
Totals	<u>\$ 3,549,864</u>	100.00%	<u>\$ 3,379,681</u>	<u>\$ 170,183</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Cedarbrook School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 5,893,765		\$ 5,755,141	\$ 138,624
General Fund Reserve for Encumbrance at June 30, 2014	-		-	-
	<u>5,893,765</u>		<u>5,755,141</u>	<u>138,624</u>
Combined General Fund Contribution	<u>5,893,765</u>	99.96%	<u>5,755,141</u>	<u>138,624</u>
Restricted Federal Resources				
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	<u>2,500</u>		<u>2,441</u>	<u>59</u>
	<u>2,500</u>	0.04%	<u>2,441</u>	<u>59</u>
Title III of NCLB: <i>Grants for English Language Acquis & Lang Enhanc</i>	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	<u>2,500</u>	0.04%	<u>2,441</u>	<u>59</u>
Totals	<u>\$ 5,896,265</u>	100.00%	<u>\$ 5,757,582</u>	<u>\$ 138,683</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Clinton School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 4,128,228		\$ 3,644,668	\$ 483,560
General Fund Reserve for Encumbrance at June 30, 2014	-		-	-
	<u>4,128,228</u>		<u>3,644,668</u>	<u>483,560</u>
Combined General Fund Contribution	<u>4,128,228</u>	97.09%	<u>3,644,668</u>	<u>483,560</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	121,183		106,988	14,195
	<u>121,183</u>	2.85%	<u>106,988</u>	<u>14,195</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	2,500		2,207	293
	<u>2,500</u>	0.06%	<u>2,207</u>	<u>293</u>
Title III of NCLB: <i>Grants for English Language Acquis & Lang Enhanc</i>	-		-	-
	<u>-</u>	0.00%	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>123,683</u>	<u>2.91%</u>	<u>109,195</u>	<u>14,488</u>
Totals	<u>\$ 4,251,911</u>	<u>100.00%</u>	<u>\$ 3,753,863</u>	<u>\$ 498,048</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Frederic W. Cook School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 2,995,906		\$ 2,685,612	\$ 310,294
General Fund Reserve for Encumbrance at June 30, 2014	-		-	-
	<u>2,995,906</u>		<u>2,685,612</u>	<u>310,294</u>
Combined General Fund Contribution	<u>2,995,906</u>	99.92%	<u>2,685,612</u>	<u>310,294</u>
Restricted Federal Resources				
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	<u>2,500</u>		<u>2,241</u>	<u>259</u>
	<u>2,500</u>	0.08%	<u>2,241</u>	<u>259</u>
Title III of NCLB: <i>Grants for English Language Acquis & Lang Enhanc</i>	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	0.00%	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>2,500</u>	0.08%	<u>2,241</u>	<u>259</u>
Totals	<u>\$ 2,998,406</u>	<u>100.00%</u>	<u>\$ 2,687,853</u>	<u>\$ 310,553</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Emerson School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 4,608,618		\$ 4,342,802	\$ 265,816
General Fund Reserve for Encumbrance at June 30, 2014	-		-	-
	<u>4,608,618</u>		<u>4,342,802</u>	<u>265,816</u>
Combined General Fund Contribution	<u>4,608,618</u>	96.78%	<u>4,342,802</u>	<u>265,816</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	150,714		142,021	8,693
	<u>150,714</u>	3.17%	<u>142,021</u>	<u>8,693</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	2,500		2,356	144
	<u>2,500</u>	0.05%	<u>2,356</u>	<u>144</u>
Title III of NCLB: <i>Grants for English Language Acquis & Lang Enhanc</i>	-		-	-
	<u>-</u>	0.00%	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>153,214</u>	3.22%	<u>144,377</u>	<u>8,837</u>
Totals	<u>\$ 4,761,832</u>	<u>100.00%</u>	<u>\$ 4,487,179</u>	<u>\$ 274,653</u>

PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Evergreen School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 5,156,557		\$ 4,951,739	\$ 204,818
General Fund Reserve for Encumbrance at June 30, 2014	-		-	-
	<u>5,156,557</u>		<u>4,951,739</u>	<u>204,818</u>
Combined General Fund Contribution	<u>5,156,557</u>	96.52%	<u>4,951,739</u>	<u>204,818</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	<u>183,301</u>		<u>176,020</u>	<u>7,281</u>
	<u>183,301</u>	3.43%	<u>176,020</u>	<u>7,281</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	<u>2,500</u>		<u>2,401</u>	<u>99</u>
	<u>2,500</u>	0.05%	<u>2,401</u>	<u>99</u>
Title III of NCLB: <i>Grants for English Language Acquis & Lang Enhanc</i>	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	0.00%	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>185,801</u>	<u>3.48%</u>	<u>178,421</u>	<u>7,380</u>
Totals	<u>\$ 5,342,358</u>	<u>100.00%</u>	<u>\$ 5,130,160</u>	<u>\$ 212,198</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Jefferson School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 4,501,974		\$ 4,053,511	\$ 448,463
General Fund Reserve for Encumbrance at June 30, 2014	-		-	-
	<u>4,501,974</u>		<u>4,053,511</u>	<u>448,463</u>
Combined General Fund Contribution	<u>4,501,974</u>	96.95%	<u>4,053,511</u>	<u>448,463</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	139,174		125,310	13,864
	<u>139,174</u>	3.00%	<u>125,310</u>	<u>13,864</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	2,500		2,251	249
	<u>2,500</u>	0.05%	<u>2,251</u>	<u>249</u>
Title III of NCLB: <i>Grants for English Language Acquis & Lang Enhanc</i>	-		-	-
	<u>-</u>	0.00%	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>141,674</u>	3.05%	<u>127,561</u>	<u>14,113</u>
Totals	<u>\$ 4,643,648</u>	<u>100.00%</u>	<u>\$ 4,181,072</u>	<u>\$ 462,576</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Chas H. Stillman School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 3,404,209		\$ 2,903,727	\$ 500,482
General Fund Reserve for Encumbrance at June 30, 2014	-		-	-
	<u>3,404,209</u>		<u>2,903,727</u>	<u>500,482</u>
Combined General Fund Contribution	<u>3,404,209</u>	96.90%	<u>2,903,727</u>	<u>500,482</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	106,246		90,626	15,620
	<u>106,246</u>	3.02%	<u>90,626</u>	<u>15,620</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	2,500		2,132	368
	<u>2,500</u>	0.07%	<u>2,132</u>	<u>368</u>
Title III of NCLB: <i>Grants for English Language Acquis & Lang Enhanc</i>	-		-	-
	<u>-</u>	0.00%	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>108,746</u>	3.10%	<u>92,758</u>	<u>15,988</u>
Totals	<u>\$ 3,512,955</u>	100.00%	<u>\$ 2,996,485</u>	<u>\$ 516,470</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Washington School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 6,277,276		\$ 6,128,982	\$ 148,294
General Fund Reserve for Encumbrance at June 30, 2014	-		-	-
	<u>6,277,276</u>		<u>6,128,982</u>	<u>148,294</u>
Combined General Fund Contribution	<u>6,277,276</u>	97.02%	<u>6,128,982</u>	<u>148,294</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	190,430		185,931	4,499
	<u>190,430</u>	2.94%	<u>185,931</u>	<u>4,499</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	2,500		2,441	59
	<u>2,500</u>	0.04%	<u>2,441</u>	<u>59</u>
Title III of NCLB: <i>Grants for English Language Acquis & Lang Enhanc</i>	-		-	-
	<u>-</u>	0.00%	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>192,930</u>	2.98%	<u>188,372</u>	<u>4,558</u>
Totals	<u>\$ 6,470,206</u>	100.00%	<u>\$ 6,317,354</u>	<u>\$ 152,852</u>

PLAINFIELD BOARD OF EDUCATION
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Woodland School

Resources	Resource Amount	% of Total Resources	Total Expenditures % of Total Resources	Total/Surplus Carryover % of Total Resources
General Fund Contribution	\$ 2,637,315		\$ 2,402,484	\$ 234,831
General Fund Reserve for Encumbrance at June 30, 2014	-		-	-
	<u>2,637,315</u>		<u>2,402,484</u>	<u>234,831</u>
Combined General Fund Contribution	<u>2,637,315</u>	97.10%	<u>2,402,484</u>	<u>234,831</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	<u>76,376</u>		<u>69,575</u>	<u>6,801</u>
	<u>76,376</u>	2.81%	<u>69,575</u>	<u>6,801</u>
Title II, Part A of NCLB: <i>Teacher and Principal Training and Recruiting</i>	<u>2,500</u>		<u>2,277</u>	<u>223</u>
	<u>2,500</u>	0.09%	<u>2,277</u>	<u>223</u>
Title III of NCLB: <i>Grants for English Language Acquis & Lang Enhanc</i>	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	<u>78,876</u>	2.90%	<u>71,853</u>	<u>7,023</u>
Totals	<u>\$ 2,716,191</u>	100.00%	<u>\$ 2,474,337</u>	<u>\$ 241,854</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Hubbard School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 5,044,801		\$ 4,602,673	\$ 442,128
General Fund Reserve for Encumbrance at June 30, 2014	-		-	-
	<u>5,044,801</u>		<u>4,602,673</u>	<u>442,128</u>
Combined General Fund Contribution	<u>5,044,801</u>	97.09%	<u>4,602,673</u>	<u>442,128</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	151,053		137,815	13,238
	<u>151,053</u>	2.91%	<u>137,815</u>	<u>13,238</u>
Restricted Federal Resources Total	<u>151,053</u>	2.91%	<u>137,815</u>	<u>13,238</u>
Totals	<u>\$ 5,195,854</u>	<u>100.00%</u>	<u>\$ 4,740,488</u>	<u>\$ 455,366</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Maxson School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 5,354,844		\$ 5,146,904	\$ 207,940
General Fund Reserve for Encumbrance at June 30, 2014	-		-	-
	<u>5,354,844</u>		<u>5,146,904</u>	<u>207,940</u>
Combined General Fund Contribution	<u>5,354,844</u>	97.54%	<u>5,146,904</u>	<u>207,940</u>
Restricted Federal Resources				
Title I, Part A of NCLB: <i>Improving Basic Programs</i>	135,100		129,854	5,246
	<u>135,100</u>	2.46%	<u>129,854</u>	<u>5,246</u>
Restricted Federal Resources Total	<u>135,100</u>	2.46%	<u>129,854</u>	<u>5,246</u>
Totals	<u>\$ 5,489,944</u>	<u>100.00%</u>	<u>\$ 5,276,758</u>	<u>\$ 213,186</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Plainfield High School

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 17,002,581		\$ 16,165,197	\$ 837,384
General Fund Reserve for Encumbrance at June 30, 2014	-		-	-
	<u>17,002,581</u>		<u>16,165,197</u>	<u>837,384</u>
Combined General Fund Contribution	<u>17,002,581</u>	100.00%	<u>16,165,197</u>	<u>837,384</u>
Totals	<u>\$ 17,002,581</u>	<u>100.00%</u>	<u>\$ 16,165,197</u>	<u>\$ 837,384</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Barack Obama Academy for Academic and Civic Development

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 1,088,932		\$ 1,041,941	\$ 46,991
General Fund Reserve for Encumbrance at June 30, 2014	-		-	-
	<u>1,088,932</u>		<u>1,041,941</u>	<u>46,991</u>
Combined General Fund Contribution	<u>1,088,932</u>	100.00%	<u>1,041,941</u>	<u>46,991</u>
Totals	<u>\$ 1,088,932</u>	<u>100.00%</u>	<u>\$ 1,041,941</u>	<u>\$ 46,991</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Plainfield Academy for the Arts and Advanced Science

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures % of Total Resources</u>	<u>Total/Surplus Carryover % of Total Resources</u>
General Fund Contribution	\$ 4,426,033		\$ 4,315,547	\$ 110,486
General Fund Reserve for Encumbrance at June 30, 2014	-		-	-
	<u>4,426,033</u>		<u>4,315,547</u>	<u>110,486</u>
Combined General Fund Contribution	<u>4,426,033</u>	100.00%	<u>4,315,547</u>	<u>110,486</u>
Totals	<u>\$ 4,426,033</u>	<u>100.00%</u>	<u>\$ 4,315,547</u>	<u>\$ 110,486</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Districtwide</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 1,540,719	\$ 696,753	\$ 2,237,472	\$ 2,142,061	\$ 95,411
Grades 1 - 5	12,472,514	32,856	12,505,370	11,965,629	539,741
Grades 6 - 8	7,894,297	(144,831)	7,749,466	7,424,332	325,134
Grades 9 - 12	7,459,448	(195,911)	7,263,537	7,209,716	53,821
Total	<u>29,366,978</u>	<u>388,867</u>	<u>29,755,845</u>	<u>28,741,738</u>	<u>1,014,107</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	1,434,498	(831,316)	603,182	473,202	129,980
Purchase Professional Educational Services	67,000	8,108	75,108	68,132	6,976
Purchased Technical Services	10,000	(209)	9,791	9,340	451
Other Purchased Services	328,425	253,924	582,349	534,409	47,940
General Supplies	2,734,936	346,030	3,080,966	2,790,814	290,152
Textbooks	321,890	304,138	626,028	575,497	50,531
Other Objects	68,500	45,362	113,862	96,367	17,495
Total	<u>4,965,249</u>	<u>126,037</u>	<u>5,091,286</u>	<u>4,547,761</u>	<u>543,525</u>
Total Regular Programs - Instruction	<u>34,332,227</u>	<u>514,904</u>	<u>34,847,131</u>	<u>33,289,499</u>	<u>1,557,632</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers	1,656,177	47,273	1,703,450	1,593,751	109,699
Other Salaries for Instruction	535,972	41,575	577,547	464,975	112,572
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	500	-	500	485	15
General Supplies	8,500	-	8,500	2,786	5,714
Textbooks	1,000	-	1,000	329	671
Other Objects	-	-	-	-	-
Total	<u>2,202,149</u>	<u>88,848</u>	<u>2,290,997</u>	<u>2,062,326</u>	<u>228,671</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, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Districtwide					
Behavioral Disabilities					
Salaries of Teachers	\$ 456,083	\$ (5,476)	\$ 450,607	\$ 438,839	\$ 11,768
Other Salaries for Instruction	225,814	-	225,814	203,905	21,909
Purchased Professional-Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	4,000	-	4,000	313	3,687
Textbooks	1,000	-	1,000	-	1,000
Total	686,897	(5,476)	681,421	643,057	38,364
Multiple Disabilities					
Salary of Teachers	391,186	(8,600)	382,586	369,985	12,601
Other Salary for Instructors	408,817	1,673	410,490	373,346	37,144
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	800,003	(6,927)	793,076	743,331	49,745
Resource Room					
Salaries of Teachers	2,621,769	32,955	2,654,724	2,388,065	266,659
Other Salaries for Instruction	344,509	46,362	390,871	323,510	67,361
Purchase Professional Education Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	9,800	(300)	9,500	4,597	4,903
Textbooks	1,000	-	1,000	-	1,000
Other Objects	-	-	-	-	-
Total	2,977,078	79,017	3,056,095	2,716,172	339,923
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Autism					
Salaries of Teachers	198,720	-	198,720	118,942	79,778
Other Salaries for Instruction	56,842	12,000	68,842	62,004	6,838
Total	255,562	12,000	267,562	180,946	86,616
Preschool Disabilities - Part-Time					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Preschool Disabilities - Full-Time					
Salaries of Teachers	502,119	(266,706)	235,413	235,413	-
Other Salaries for Instruction	77,858	(26,730)	51,128	50,802	326
Total	579,977	(293,436)	286,541	286,215	326
Total Special Education - Instruction	7,501,666	(125,974)	7,375,692	6,632,047	743,645
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, 2015

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Districtwide</u>					
Bilingual Education					
Salaries of Teachers	\$ 6,837,644	\$ 438,937	\$ 7,276,581	\$ 6,606,709	\$ 669,872
Other Salary for Instructors	253,660	18,729	272,389	201,957	70,432
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	1,500	-	1,500	454	1,046
General Supplies	47,650	(11,668)	35,982	32,578	3,404
Textbooks	4,000	-	4,000	4,000	-
Other Objects	-	-	-	-	-
Total	<u>7,144,454</u>	<u>445,998</u>	<u>7,590,452</u>	<u>6,845,698</u>	<u>744,754</u>
School Sponsored Cocurricular Activities					
Salaries	-	-	-	-	-
Purchased Services	10,000	(8,500)	1,500	-	1,500
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>10,000</u>	<u>(8,500)</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
School Sponsored Athletics - Instruction					
Salaries	-	-	-	-	-
Purchased Services	13,750	-	13,750	2,000	11,750
Supplies and Materials	5,000	-	5,000	2,517	2,483
Other Objects	-	-	-	-	-
Total	<u>18,750</u>	<u>-</u>	<u>18,750</u>	<u>4,517</u>	<u>14,233</u>
Other Instructional Programs					
Salaries	-	23,376	23,376	12,775	10,601
Purchased Services	10,000	(4,000)	6,000	71	5,929
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>10,000</u>	<u>19,376</u>	<u>29,376</u>	<u>12,846</u>	<u>16,530</u>
Before/After School Programs					
Salaries	-	7,500	7,500	7,336	164
Other Purchased Services	-	1,500	1,500	-	1,500
Total	<u>-</u>	<u>9,000</u>	<u>9,000</u>	<u>7,336</u>	<u>1,664</u>
Total Instruction	<u>49,017,097</u>	<u>854,804</u>	<u>49,871,901</u>	<u>46,791,943</u>	<u>3,079,958</u>
Attendance and Social Work					
Salaries	831,757	(30,901)	800,856	779,160	21,696
Salaries of Drop-Out Prevention Officer/Coordinators	-	-	-	-	-
Salaries of Community/School Coordinators	-	-	-	-	-
Purchased Professional and Technical Services	3,500	-	3,500	750	2,750
Other Purchased Services	-	330	330	-	330
Supplies and Materials	3,000	-	3,000	605	2,395
Other Objects	-	-	-	-	-
Total	<u>838,257</u>	<u>(30,571)</u>	<u>807,686</u>	<u>780,515</u>	<u>27,171</u>
Health Services					
Salaries	1,251,498	(136,947)	1,114,551	1,060,478	54,073
Salaries of Social Service Coordinators	1,214,901	(58,374)	1,156,527	1,020,400	136,127
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies and Materials	14,050	(1,160)	12,890	5,940	6,950
Other Objects	-	-	-	-	-
Total	<u>2,480,449</u>	<u>(196,481)</u>	<u>2,283,968</u>	<u>2,086,818</u>	<u>197,150</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Districtwide</u>					
Guidance					
Salaries of Other Professional Staff	\$ 1,116,725	\$ 85,534	\$ 1,202,259	\$ 1,174,004	\$ 28,255
Salaries of Secretarial and Clerical	168,028	(32,935)	135,093	134,139	954
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services	1,800	-	1,800	1,203	597
Supplies and Materials	4,125	(325)	3,800	2,891	909
Other Objects	-	-	-	-	-
Total	<u>1,290,678</u>	<u>52,274</u>	<u>1,342,952</u>	<u>1,312,237</u>	<u>30,715</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	1,652,059	210,343	1,862,402	1,673,929	188,473
Salaries of Secretarial & Clerical Assist.	42,400	(22,900)	19,500	-	19,500
Other Salaries	-	-	-	-	-
Purchased Professional Educational Services	48,500	(5,633)	42,867	31,454	11,413
Other Purch. Prof & Tech. Services	11,500	(4,000)	7,500	6,659	841
Other Purchased Services	-	-	-	-	-
Supplies and Materials	3,800	-	3,800	3,709	91
Other Objects	-	209	209	-	209
Total	<u>1,758,259</u>	<u>178,019</u>	<u>1,936,278</u>	<u>1,715,751</u>	<u>220,527</u>
Educational Media/School Library					
Salaries	863,228	(129,436)	733,792	698,737	35,055
Salaries of Technology Coordinators	86,552	-	86,552	84,463	2,089
Purchased Professional - Educational Services	-	-	-	-	-
Purchased Professional and Technical Services	16,750	(500)	16,250	6,892	9,358
Other Purchased Services	10,500	(8,843)	1,657	157	1,500
Supplies and Materials	63,700	(3,021)	60,679	52,666	8,013
Other Objects	3,100	(500)	2,600	2,442	158
Total	<u>1,043,830</u>	<u>(142,300)</u>	<u>901,530</u>	<u>845,357</u>	<u>56,173</u>
Instructional Staff Training Services					
Purchased Professional Educational Services	-	-	-	-	-
Other Purchased Professional and Technical Services	15,000	(1,000)	14,000	1,318	12,682
Other Purchased Services	25,000	23,384	48,384	39,780	8,604
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>40,000</u>	<u>22,384</u>	<u>62,384</u>	<u>41,098</u>	<u>21,286</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	3,210,370	72,800	3,283,170	3,236,207	46,963
Salaries of Sec't and Clerical Assistants	895,319	67,008	962,327	948,893	13,434
Salaries of Other Professional Staff	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional and Technical Services	5,900	22,729	28,629	28,013	616
Other Purchased Services	30,800	13,903	44,703	39,662	5,041
Supplies and Materials	98,850	79,669	178,519	162,984	15,535
Other Objects	7,000	1,832	8,832	8,026	806
Total	<u>4,248,239</u>	<u>257,941</u>	<u>4,506,180</u>	<u>4,423,785</u>	<u>82,395</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Districtwide					
Custodial Services					
Salaries	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries	\$ -	\$ 75	\$ 75	\$ 75	\$ -
General Supplies	-	-	-	-	-
Total	-	75	75	75	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors					
	123,200	(3,676)	119,524	95,650	23,874
Total	123,200	(3,676)	119,524	95,650	23,874
Unallocated Employee Benefits					
Group Insurance	-	-	-	-	-
Social Security	845,300	99,175	944,475	719,267	225,208
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	-	-	-	-	-
Health Benefits	15,711,147	(1,745,935)	13,965,212	13,588,360	376,852
Total	16,556,447	(1,646,760)	14,909,687	14,307,627	602,060
Total Undistributed Expenditures	28,379,359	(1,509,095)	26,870,264	25,608,913	1,261,351
Total School Based Budget Current Expense	77,396,456	(654,291)	76,742,165	72,400,856	4,341,309
Capital Outlay					
Equipment					
Preschool/Kindergarten	-	-	-	-	-
Equipment Grades 1 -5	10,000	39,321	49,321	22,747	26,574
Equipment Grades 6-8	12,616	43,895	56,511	53,928	2,583
Equipment Grades 9-12	164,008	(8,509)	155,499	-	155,499
School-Sponsored and Other Instructional Programs	-	-	-	-	-
Learning and/or Language Disabilities	-	-	-	-	-
Basic Skills	-	-	-	-	-
Bilingual	-	-	-	-	-
Resource Room	-	-	-	-	-
Support Staff - Instructional	-	-	-	-	-
Undistributed Expenditures - School Administration	-	19,569	19,569	14,700	4,869
Undistributed Expenditures - Support Services - Students - Regular	-	-	-	-	-
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	186,624	94,276	280,900	91,375	189,525
SPECIAL SCHOOLS					
Summer School - Instruction	146,400	177,515	323,915	213,266	110,649
Summer School - Support Services	-	-	-	-	-
Total Special Schools	146,400	177,515	323,915	213,266	110,649
TOTAL SCHOOL BASED EXPENDITURES	\$ 77,729,480	\$ (382,500)	\$ 77,346,980	\$ 72,705,497	\$ 4,641,483

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 200,168	\$ 58,873	\$ 259,041	\$ 259,039	\$ 2
Grades 1 - 5	867,599	(86,326)	781,273	743,390	37,883
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,067,767</u>	<u>(27,453)</u>	<u>1,040,314</u>	<u>1,002,429</u>	<u>37,885</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	70,387	-	70,387	31,347	39,040
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	110,000	(1,634)	108,366	106,936	1,430
Textbooks	1,000	42,358	43,358	43,315	43
Other Objects	-	-	-	-	-
Total	<u>181,387</u>	<u>40,724</u>	<u>222,111</u>	<u>181,598</u>	<u>40,513</u>
Total Regular Programs - Instruction	<u>1,249,154</u>	<u>13,271</u>	<u>1,262,425</u>	<u>1,184,027</u>	<u>78,398</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	51,574	4,273	55,847	55,847	-
Other Salaries for Instruction	28,421	-	28,421	27,160	1,261
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>79,995</u>	<u>4,273</u>	<u>84,268</u>	<u>83,007</u>	<u>1,261</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, 2015

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
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	\$ 65,909	\$ 2,301	\$ 68,210	\$ 68,210	-
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	65,909	2,301	68,210	68,210	-
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	145,904	6,574	152,478	151,217	\$ 1,261
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, 2015

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Bartow School</u>					
Bilingual Education					
Salaries of Teachers	\$ 620,529	\$ 54,538	\$ 675,067	\$ 623,215	\$ 51,852
Other Salaries for Instruction	28,154	1,098	29,252	29,251	1
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>648,683</u>	<u>55,636</u>	<u>704,319</u>	<u>652,466</u>	<u>51,853</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>2,043,741</u>	<u>75,481</u>	<u>2,119,222</u>	<u>1,987,710</u>	<u>131,512</u>
Attendance and Social Work					
Salaries	50,522	-	50,522	48,279	2,243
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>50,522</u>	<u>-</u>	<u>50,522</u>	<u>48,279</u>	<u>2,243</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Health Services					
Salaries	\$ 53,604	\$ (500)	\$ 53,104	\$ 51,474	\$ 1,630
Salaries of Social Service Coordinators	96,033	-	96,033	95,594	439
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,000	(140)	1,860	1,860	-
Other Objects	-	-	-	-	-
Total	<u>151,637</u>	<u>(640)</u>	<u>150,997</u>	<u>148,928</u>	<u>2,069</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	141,227	(40,527)	100,700	100,700	-
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>141,227</u>	<u>(40,527)</u>	<u>100,700</u>	<u>100,700</u>	<u>-</u>
Educational Media/School Library					
Salaries	41,209	(75)	41,134	37,454	3,680
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	500	(500)	-	-	-
Total	<u>41,709</u>	<u>(575)</u>	<u>41,134</u>	<u>37,454</u>	<u>3,680</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	22,000	20,795	42,795	35,333	7,462
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>22,000</u>	<u>20,795</u>	<u>42,795</u>	<u>35,333</u>	<u>7,462</u>

**PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Barlow School					
Support Service - School Administration					
Salaries of Principals/Assistant Principals	\$ 153,745	\$ 500	\$ 154,245	\$ 154,233	\$ 12
Salaries of Sec't and Clerical Assistants	59,660	(1,555)	58,105	54,386	3,719
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	800	22,729	23,529	23,485	44
Other Purchased Services					-
Supplies and Materials					-
Other Objects	1,000	(12)	988	988	-
Total	<u>215,205</u>	<u>21,662</u>	<u>236,867</u>	<u>233,092</u>	<u>3,775</u>
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security					
Salaries		75	75	75	-
General Supplies	-	-	-	-	-
Total	<u>-</u>	<u>75</u>	<u>75</u>	<u>75</u>	<u>-</u>
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	2,000	850	2,850	2,850	-
Total	<u>2,000</u>	<u>850</u>	<u>2,850</u>	<u>2,850</u>	<u>-</u>
Unallocated Employee Benefits					
Group Insurance					
Social Security	61,000	-	61,000	54,160	6,840
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	805,488	(75,223)	730,265	724,673	5,592
Total	<u>866,488</u>	<u>(75,223)</u>	<u>791,265</u>	<u>778,833</u>	<u>12,432</u>
Total Undistributed Expenditures	<u>1,490,788</u>	<u>(73,583)</u>	<u>1,417,205</u>	<u>1,385,544</u>	<u>31,661</u>
Total School Based Budget Current Expense	<u>3,534,529</u>	<u>1,898</u>	<u>3,536,427</u>	<u>3,373,254</u>	<u>163,173</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barlow School</u>					
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5		\$ 13,437	\$ 13,437	\$ 6,427	\$ 7,010
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	-	13,437	13,437	6,427	7,010
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Barlow School	\$ 3,534,529	\$ 15,335	\$ 3,549,864	\$ 3,379,681	\$ 170,183

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 204,873	\$ 163,365	\$ 368,238	\$ 368,237	\$ 1
Grades 1 - 5	1,541,486	270,841	1,812,327	1,805,479	6,848
Grades 6 - 8	743,284	(158,607)	584,677	584,676	1
Grades 9 - 12	-	-	-	-	-
Total	<u>2,489,643</u>	<u>275,599</u>	<u>2,765,242</u>	<u>2,758,392</u>	<u>6,850</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	108,194	(108,000)	194		194
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	21,000	11,000	32,000	31,702	298
General Supplies	108,800	12,014	120,814	111,869	8,945
Textbooks	19,000	40,639	59,639	59,074	565
Other Objects	18,000	370	18,370	16,054	2,316
Total	<u>274,994</u>	<u>(43,977)</u>	<u>231,017</u>	<u>218,699</u>	<u>12,318</u>
Total Regular Programs - Instruction	<u>2,764,637</u>	<u>231,622</u>	<u>2,996,259</u>	<u>2,977,091</u>	<u>19,168</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, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers	\$ 240,854	\$ (8,600)	\$ 232,254	\$ 231,499	\$ 755
Other Salaries for Instruction	139,418	(4,238)	135,180	127,513	7,667
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	380,272	(12,838)	367,434	359,012	8,422
Resource Room					
Salaries of Teachers	225,634	(78,100)	147,534	142,200	5,334
Other Salaries for Instruction	23,626	11,500	35,126	33,888	1,238
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	249,260	(66,600)	182,660	176,088	6,572
Autism					
Other Salaries for Instruction	-	12,000	12,000	6,415	5,585
Total	-	12,000	12,000	6,415	5,585
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction					
Total	-	-	-	-	-
Total Special Education - Instruction	629,532	(67,438)	562,094	541,515	20,579
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, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
Bilingual Education					
Salaries of Teachers	\$ 262,575	\$ 54,700	\$ 317,275	\$ 301,130	\$ 16,145
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>262,575</u>	<u>54,700</u>	<u>317,275</u>	<u>301,130</u>	<u>16,145</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services	10,000	(8,500)	1,500		1,500
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>10,000</u>	<u>(8,500)</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services	10,000	(4,000)	6,000	71	5,929
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>10,000</u>	<u>(4,000)</u>	<u>6,000</u>	<u>71</u>	<u>5,929</u>
Before/After School Programs					
Salaries					
Other Purchased Services	-	6,000	6,000	5,936	64
Other Purchased Services	-	1,500	1,500	-	1,500
Total	<u>-</u>	<u>7,500</u>	<u>7,500</u>	<u>5,936</u>	<u>1,564</u>
Total Instruction	<u>3,676,744</u>	<u>213,884</u>	<u>3,890,628</u>	<u>3,825,743</u>	<u>64,885</u>
Attendance and Social Work					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators	64,902	(27,562)	37,340	37,340	-
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services		330	330		330
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>64,902</u>	<u>(27,232)</u>	<u>37,670</u>	<u>37,340</u>	<u>330</u>
Health Services					
Salaries					
Salaries of Social Service Coordinators	92,555	(2,100)	90,455	88,546	1,909
Salaries of Social Service Coordinators	81,508	2,748	84,256	84,256	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>174,063</u>	<u>648</u>	<u>174,711</u>	<u>172,802</u>	<u>1,909</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 62,699	\$ 10,854	\$ 73,553	\$ 73,552	\$ 1
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>62,699</u>	<u>10,854</u>	<u>73,553</u>	<u>73,552</u>	<u>1</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	120,049	(25,683)	94,366	94,365	1
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	2,500		2,500	1,719	781
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>122,549</u>	<u>(25,683)</u>	<u>96,866</u>	<u>96,084</u>	<u>782</u>
Educational Media/School Library					
Salaries	69,012	(64,813)	4,199		4,199
Salaries of Technology Coordinators					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services	2,000	(1,500)	500		500
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>71,012</u>	<u>(66,313)</u>	<u>4,699</u>	<u>-</u>	<u>4,699</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	268,627	1,200	269,827	269,814	13
Salaries of Sec't and Clerical Assistants	48,093	743	48,836	48,836	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	13,800	(10,002)	3,798	1,376	2,422
Supplies and Materials	6,000	17,551	23,551	21,804	1,747
Other Objects	-	-	-	-	-
Total	<u>336,520</u>	<u>9,492</u>	<u>346,012</u>	<u>341,830</u>	<u>4,182</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Cedarbrook School</u>					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries			-		-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 18,000	\$ (7,000)	\$ 11,000	\$ 10,660	\$ 340
Total	18,000	(7,000)	11,000	10,660	340
Unallocated Employee Benefits					
Group Insurance					
Social Security	64,100	7,700	71,800	61,090	10,710
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,255,011	(70,585)	1,184,426	1,133,581	50,845
Total	1,319,111	(62,885)	1,256,226	1,194,671	61,555
Total Undistributed Expenditures	2,168,856	(168,119)	2,000,737	1,926,939	73,798
Total School Based Budget Current Expense	5,845,600	45,765	5,891,365	5,752,682	138,683
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		4,900	4,900	4,900	
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	4,900	4,900	4,900	-
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Cedarbrook School	\$ 5,845,600	\$ 50,665	\$ 5,896,265	\$ 5,757,582	\$ 138,683

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Clinton School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 133,724	\$ 96,138	\$ 229,862	\$ 229,861	\$ 1
Grades 1 - 5	1,028,185	(87,805)	940,380	889,029	51,351
Grades 6 - 8	550,826	(174,700)	376,126	195,398	180,728
Grades 9 - 12	-	-	-	-	-
Total	<u>1,712,735</u>	<u>(166,367)</u>	<u>1,546,368</u>	<u>1,314,288</u>	<u>232,080</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	86,817	(75,400)	11,417	10,938	479
Purchase Professional Educational Services	7,000	(393)	6,607	1,950	4,657
Purchased Technical Services					
Other Purchased Services	21,000	16,000	37,000	33,125	3,875
General Supplies	51,000	22,410	73,410	69,111	4,299
Textbooks	15,000	31,095	46,095	45,046	1,049
Other Objects	6,000	532	6,532	6,173	359
Total	<u>186,817</u>	<u>(5,756)</u>	<u>181,061</u>	<u>166,343</u>	<u>14,718</u>
Total Regular Programs - Instruction	<u>1,899,552</u>	<u>(172,123)</u>	<u>1,727,429</u>	<u>1,480,631</u>	<u>246,798</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, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Clinton School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers	\$ 96,193		\$ 96,193	\$ 85,934	\$ 10,259
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	96,193	-	96,193	85,934	10,259
Resource Room					
Salaries of Teachers	144,849		144,849	105,061	39,788
Other Salaries for Instruction	51,886	\$ 7,000	58,886	48,629	10,257
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	196,735	7,000	203,735	153,690	50,045
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	502,119	(266,706)	235,413	235,413	-
Other Salaries for Instruction	28,314	21,270	49,584	49,583	1
Total	530,433	(245,436)	284,997	284,996	1
Total Special Education - Instruction	823,361	(238,436)	584,925	524,620	60,305
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, 2015

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Clinton School</u>					
Bilingual Education					
Salaries of Teachers	\$ 399,984	\$ 28,646	\$ 428,630	\$ 421,529	\$ 7,101
Other Salaries for Instruction	51,886	(1,500)	50,386	29,353	21,033
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>451,870</u>	<u>27,146</u>	<u>479,016</u>	<u>450,882</u>	<u>28,134</u>
School Sponsored Coextrricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services	2,000		2,000	2,000	-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries		1,500	1,500	1,400	100
Other Purchased Services	-	-	-	-	-
Total	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>1,400</u>	<u>100</u>
Total Instruction					
	<u>3,176,783</u>	<u>(381,913)</u>	<u>2,794,870</u>	<u>2,459,533</u>	<u>335,337</u>
Attendance and Social Work					
Salaries	49,773	4,295	54,068	54,068	-
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>49,773</u>	<u>4,295</u>	<u>54,068</u>	<u>54,068</u>	<u>-</u>
Health Services					
Salaries	93,625	(90,146)	3,479		3,479
Salaries of Social Service Coordinators	94,160	5,908	100,068	100,068	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>187,785</u>	<u>(84,238)</u>	<u>103,547</u>	<u>100,068</u>	<u>3,479</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Clinton School</u>					
Guidance					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	\$ 225,217	\$ (200)	\$ 225,017	\$ 158,862	\$ 66,155
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	15,000	(10,000)	5,000	2,234	2,766
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	240,217	(10,200)	230,017	161,096	68,921
Educational Media/School Library					
Salaries	27,604		27,604	26,379	1,225
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,900		2,900	2,583	317
Other Objects	-	-	-	-	-
Total	30,504	-	30,504	28,962	1,542
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	146,890		146,890	124,433	22,457
Salaries of Sect and Clerical Assistants	63,164		63,164	60,360	2,804
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services		393	393	323	70
Supplies and Materials	3,050		3,050	2,957	93
Other Objects	-	-	-	-	-
Total	213,104	393	213,497	188,073	25,424

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Clinton School</u>					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries			-		-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 5,000	\$ (532)	\$ 4,468	-	\$ 4,468
Total	5,000	(532)	4,468	-	4,468
Unallocated Employee Benefits					
Group Insurance					
Social Security	85,300		85,300	\$ 65,078	20,222
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	762,895	(37,255)	725,640	694,241	31,399
Total	848,195	(37,255)	810,940	759,319	51,621
Total Undistributed Expenditures	1,574,578	(127,537)	1,447,041	1,291,586	155,455
Total School Based Budget Current Expense	4,751,361	(509,450)	4,241,911	3,751,119	490,792
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5	10,000		10,000	2,744	7,256
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	10,000	-	10,000	2,744	7,256
SPECIAL SCHOOLS					
Summer School - Instruction			-		-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Clinton School	\$ 4,761,361	\$ (509,450)	\$ 4,251,911	\$ 3,753,863	\$ 498,048

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Frederic W. Cook School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 157,126	\$ (40,204)	\$ 116,922	\$ 116,921	\$ 1
Grades 1 - 5	1,160,872	(256,977)	903,895	750,404	153,491
Grades 6 - 8	243,796	(83,484)	160,312	160,185	127
Grades 9 - 12	-	-	-	-	-
Total	<u>1,561,794</u>	<u>(380,665)</u>	<u>1,181,129</u>	<u>1,027,510</u>	<u>153,619</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	68,041	(67,000)	1,041	548	493
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	8,300	32,323	40,623	37,657	2,966
General Supplies	62,000	(16,838)	45,162	42,859	2,303
Textbooks	2,000	21,141	23,141	23,141	-
Other Objects	4,000	541	4,541	4,416	125
Total	<u>144,341</u>	<u>(29,833)</u>	<u>114,508</u>	<u>108,621</u>	<u>5,887</u>
Total Regular Programs - Instruction	<u>1,706,135</u>	<u>(410,498)</u>	<u>1,295,637</u>	<u>1,136,131</u>	<u>159,506</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	485	15
General Supplies					
Textbooks					
Other Objects					
Total	<u>500</u>	<u>-</u>	<u>500</u>	<u>485</u>	<u>15</u>
Visually 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, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Frederic W. Cook School					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 237,580	\$ 22,628	\$ 260,208	\$ 260,208	-
Other Salaries for Instruction	28,421	25,851	54,272	54,272	-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	300	(300)	-	-	
Textbooks					
Other Objects					
Total	266,301	48,179	314,480	314,480	-
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	266,801	48,179	314,980	314,965	\$ 15
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, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Frederic W. Cook School</u>					
Bilingual Education					
Salaries of Teachers	\$ 96,568		\$ 96,568	\$ 92,536	\$ 4,032
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	400	\$ (400)	-	-	-
Textbooks					
Other Objects					
Total	<u>96,968</u>	<u>(400)</u>	<u>96,568</u>	<u>92,536</u>	<u>4,032</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>2,069,904</u>	<u>(362,719)</u>	<u>1,707,185</u>	<u>1,543,632</u>	<u>163,553</u>
Attendance and Social Work					
Salaries	44,723	(13,224)	31,499	27,958	3,541
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>44,723</u>	<u>(13,224)</u>	<u>31,499</u>	<u>27,958</u>	<u>3,541</u>
Health Services					
Salaries	98,975	(400)	98,575	97,037	1,538
Salaries of Social Service Coordinators	96,033	(1,726)	94,307	52,758	41,549
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>195,008</u>	<u>(2,126)</u>	<u>192,882</u>	<u>149,795</u>	<u>43,087</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Frederic W. Cook School</u>					
Guidance					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	\$ 300		\$ 300	\$ 205	\$ 95
Supplies and Materials	325	\$ (325)	-	-	-
Other Objects	-	-	-	-	-
Total	<u>625</u>	<u>(325)</u>	<u>300</u>	<u>205</u>	<u>95</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	95,600	12,190	107,790	107,789	1
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials		-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>95,600</u>	<u>12,190</u>	<u>107,790</u>	<u>107,789</u>	<u>1</u>
Educational Media/School Library					
Salaries	47,963	(2,129)	45,834	45,834	-
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	3,000		3,000	2,679	321
Other Objects	-	-	-	-	-
Total	<u>50,963</u>	<u>(2,129)</u>	<u>48,834</u>	<u>48,513</u>	<u>321</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services		1,100	1,100	719	381
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>1,100</u>	<u>1,100</u>	<u>719</u>	<u>381</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	147,400		147,400	146,189	1,211
Salaries of Sec't and Clerical Assistants	51,753	1,475	53,228	53,228	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	7,000	1,925	8,925	6,106	2,819
Other Objects	-	-	-	-	-
Total	<u>206,153</u>	<u>3,400</u>	<u>209,553</u>	<u>205,523</u>	<u>4,030</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Frederic W. Cook School</u>					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries			-		-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) -					
Vendors	\$ 4,000	\$ 575	\$ 4,575	\$ 4,575	-
Total	4,000	575	4,575	4,575	-
Unallocated Employee Benefits					
Group Insurance					
Social Security	56,400		56,400	44,561	\$ 11,839
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	675,580	(42,192)	633,388	549,683	83,705
Total	731,980	(42,192)	689,788	594,244	95,544
Total Undistributed Expenditures					
	1,329,052	(42,731)	1,286,321	1,139,321	147,000
Total School Based Budget Current Expense					
	3,398,956	(405,450)	2,993,506	2,682,953	310,553
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					
		4,900	4,900	4,900	
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services					
	-	-	-	-	-
Total Capital Outlay	-	4,900	4,900	4,900	-
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services					
	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Frederic W. Cook School	\$ 3,398,956	\$ (400,550)	\$ 2,998,406	\$ 2,687,853	\$ 310,553

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Emerson School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 154,184	\$ 115,430	\$ 269,614	\$ 263,174	\$ 6,440
Grades 1 - 5	1,345,307	81,035	1,426,342	1,377,761	48,581
Grades 6 - 8					
Grades 9 - 12	-	-	-	-	-
Total	<u>1,499,491</u>	<u>196,465</u>	<u>1,695,956</u>	<u>1,640,935</u>	<u>55,021</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	160,883	(138,250)	22,633	1,096	21,537
Purchase Professional Educational Services	5,000	(2,802)	2,198	2,198	-
Purchased Technical Services					
Other Purchased Services	16,000	(6,500)	9,500	270	9,230
General Supplies	75,550	9,129	84,679	72,984	11,695
Textbooks	20,000	35,127	55,127	54,717	410
Other Objects	10,000	-	10,000	9,564	436
Total	<u>287,433</u>	<u>(103,296)</u>	<u>184,137</u>	<u>140,829</u>	<u>43,308</u>
Total Regular Programs - Instruction	<u>1,786,924</u>	<u>93,169</u>	<u>1,880,093</u>	<u>1,781,764</u>	<u>98,329</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	234,859	54,700	289,559	289,559	-
Other Salaries for Instruction	99,111	6,066	105,177	105,176	1
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>333,970</u>	<u>60,766</u>	<u>394,736</u>	<u>394,735</u>	<u>1</u>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Emerson School					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 93,090		\$ 93,090	\$ 88,958	\$ 4,132
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	93,090	-	93,090	88,958	4,132
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	427,060	\$ 60,766	487,826	483,693	4,133
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, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Emerson School</u>					
Bilingual Education					
Salaries of Teachers	\$ 395,242		\$ 395,242	\$ 377,428	\$ 17,814
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>395,242</u>	<u>-</u>	<u>395,242</u>	<u>377,428</u>	<u>17,814</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>2,609,226</u>	<u>\$ 153,935</u>	<u>2,763,161</u>	<u>2,642,885</u>	<u>120,276</u>
Attendance and Social Work					
Salaries	58,371	2,904	61,275	57,904	3,371
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>58,371</u>	<u>2,904</u>	<u>61,275</u>	<u>57,904</u>	<u>3,371</u>
Health Services					
Salaries	93,625	(5,906)	87,719	87,719	-
Salaries of Social Service Coordinators					-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>93,625</u>	<u>(5,906)</u>	<u>87,719</u>	<u>87,719</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Emerson School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 93,625		\$ 93,625	\$ 90,709	\$ 2,916
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>93,625</u>	<u>-</u>	<u>93,625</u>	<u>90,709</u>	<u>2,916</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	214,042	\$ (5,000)	209,042	156,176	52,866
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchsed Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>214,042</u>	<u>(5,000)</u>	<u>209,042</u>	<u>156,176</u>	<u>52,866</u>
Educational Media/School Library					
Salaries	94,428	(1,460)	92,968	90,491	2,477
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	1,000		1,000		1,000
Supplies and Materials	5,000		5,000	2,545	2,455
Other Objects	-	-	-	-	-
Total	<u>100,428</u>	<u>(1,460)</u>	<u>98,968</u>	<u>93,036</u>	<u>5,932</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	260,182	4,400	264,582	264,504	78
Salaries of Sec'l and Clerical Assistants	51,218	(119)	51,099	51,098	1
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	15,000	21,697	36,697	36,370	327
Supplies and Materials	15,000		15,000	13,943	1,057
Other Objects	-	-	-	-	-
Total	<u>341,400</u>	<u>25,978</u>	<u>367,378</u>	<u>365,915</u>	<u>1,463</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Emerson School</u>					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries		-			-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 10,000	\$ 4,000	\$ 14,000	\$ 12,900	\$ 1,100
Total	10,000	4,000	14,000	12,900	1,100
Unallocated Employee Benefits					
Group Insurance					
Social Security	66,600		66,600	50,202	16,398
Unemployment Compensation		-			-
Workmen's Compensation					
Health Benefits	989,615	(64,451)	925,164	908,933	16,231
Total	1,056,215	(64,451)	991,764	959,135	32,629
Total Undistributed Expenditures	1,967,706	(43,935)	1,923,771	1,823,494	100,277
Total School Based Budget Current Expense	4,576,932	110,000	4,686,932	4,466,379	220,553
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	74,900		74,900	20,800	54,100
Summer School - Support Services	-	-	-	-	-
Total Special Schools	74,900	-	74,900	20,800	54,100
Total Emerson School	\$ 4,651,832	\$ 110,000	\$ 4,761,832	\$ 4,487,179	\$ 274,653

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Evergreen School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 272,126	\$ 1,122	\$ 273,248	\$ 273,247	\$ 1
Grades 1 - 5	1,517,864	98,128	1,615,992	1,557,086	58,906
Grades 6 - 8					
Grades 9 - 12	-	-	-	-	-
Total	<u>1,789,990</u>	<u>99,250</u>	<u>1,889,240</u>	<u>1,830,333</u>	<u>58,907</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	112,616	(46,000)	66,616	42,898	23,718
Purchase Professional Educational Services	5,000	19,455	24,455	24,455	-
Purchased Technical Services					
Other Purchased Services	15,000	30,000	45,000	39,380	5,620
General Supplies	90,000	(16,421)	73,579	71,046	2,533
Textbooks	50,000	57,278	107,278	99,338	7,940
Other Objects	5,000	6,000	11,000	10,937	63
Total	<u>277,616</u>	<u>50,312</u>	<u>327,928</u>	<u>288,054</u>	<u>39,874</u>
Total Regular Programs - Instruction	<u>2,067,606</u>	<u>149,562</u>	<u>2,217,168</u>	<u>2,118,387</u>	<u>98,781</u>
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Visual Impairments					
Other Salaries for Instruction	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditory Impairments					
Salaries of Teachers					
Purchased Professional-Educational Services					
General Supplies	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Evergreen School</u>					
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	\$ 56,629		\$ 56,629	\$ 54,217	\$ 2,412
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	56,629	-	56,629	54,217	2,412
Resource Room					
Salaries of Teachers	92,555	\$ 47,700	140,255	135,119	5,136
Other Salaries for instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,500		1,500	1,320	180
Textbooks					
Other Objects	-	-	-	-	-
Total	94,055	47,700	141,755	136,439	5,316
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	150,684	47,700	198,384	190,656	7,728
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, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Evergreen School</u>					
Bilingual Education					
Salaries of Teachers	\$ 913,463	\$ 24,500	\$ 937,963	\$ 879,940	\$ 58,023
Other Salaries for Instruction	51,619	18,000	69,619	51,534	18,085
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services	1,500		1,500	454	1,046
General Supplies	8,000	(7,327)	673	673	-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>974,582</u>	<u>35,173</u>	<u>1,009,755</u>	<u>932,601</u>	<u>77,154</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Services	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,192,872</u>	<u>232,435</u>	<u>3,425,307</u>	<u>3,241,644</u>	<u>183,663</u>
Attendance and Social Work					
Salaries	65,117	(15,234)	49,883	49,882	1
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>65,117</u>	<u>(15,234)</u>	<u>49,883</u>	<u>49,882</u>	<u>1</u>
Health Services					
Salaries	94,749	(1,600)	93,149	90,792	2,357
Salaries of Social Service Coordinators	92,555		92,555	89,198	3,357
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>187,304</u>	<u>(1,600)</u>	<u>185,704</u>	<u>179,990</u>	<u>5,714</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Evergreen School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 97,210		\$ 97,210	\$ 95,238	\$ 1,972
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>97,210</u>	<u>-</u>	<u>97,210</u>	<u>95,238</u>	<u>1,972</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	128,115	\$ 83,688	211,803	211,803	-
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	5,000	(3,082)	1,918	1,512	406
Other Purch. Prof & Tech. Services	4,000	(4,000)	-	-	-
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>137,115</u>	<u>76,606</u>	<u>213,721</u>	<u>213,315</u>	<u>406</u>
Educational Media/School Library					
Salaries	97,370		97,370	93,048	4,322
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	1,500	(1,500)	-	-	-
Other Purchased Services					
Supplies and Materials	1,500	(1,169)	331	297	34
Other Objects	-	-	-	-	-
Total	<u>100,370</u>	<u>(2,669)</u>	<u>97,701</u>	<u>93,345</u>	<u>4,356</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	259,386	1,300	260,686	260,594	92
Salaries of Sect and Clerical Assistants	51,967	12,307	64,274	64,273	1
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	2,000		2,000	970	1,030
Supplies and Materials					
Other Objects	1,500	1,894	3,394	3,394	-
Total	<u>314,853</u>	<u>15,501</u>	<u>330,354</u>	<u>329,231</u>	<u>1,123</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Evergreen School</u>					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 8,000	\$ 1,000	\$ 9,000	\$ 8,970	\$ 30
Total	8,000	1,000	9,000	8,970	30
Unallocated Employee Benefits					
Group Insurance					
Social Security	53,400	8,800	62,200	58,953	3,247
Unemployment Compensation		-			-
Workmen's Compensation					
Health Benefits	935,506	(67,978)	867,528	858,552	8,976
Total	988,906	(59,178)	929,728	917,505	12,223
Total Undistributed Expenditures	1,898,875	14,426	1,913,301	1,887,476	25,825
Total School Based Budget Current Expense	5,091,747	246,861	5,338,608	5,129,120	209,488
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5		3,750	3,750	1,040	2,710
Equipment Grades 6 -8					
Equipment Grades 9 -12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	3,750	3,750	1,040	2,710
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Evergreen School	\$ 5,091,747	\$ 250,611	\$ 5,342,358	\$ 5,130,160	\$ 212,198

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Jefferson School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 247,541	\$ 53,128	\$ 300,669	\$ 232,068	\$ 68,601
Grades 1 - 5	1,226,645	(13,544)	1,213,101	1,145,076	68,025
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	1,474,186	39,584	1,513,770	1,377,144	136,626
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction	91,773	(80,000)	11,773	11,212	561
Purchase Professional Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	20,000	22,000	42,000	32,809	9,191
General Supplies	65,000	4,569	69,569	69,460	109
Textbooks	20,000	46,790	66,790	66,344	446
Other Objects	2,000	-	2,000	-	2,000
Total	198,773	(6,641)	192,132	179,825	12,307
Total Regular Programs - Instruction	1,672,959	32,943	1,705,902	1,556,969	148,933
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers	265,120	(3,700)	261,420	253,351	8,069
Other Salaries for Instruction	57,110	591	57,701	57,700	1
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	322,230	(3,109)	319,121	311,051	8,070
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, 2015

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Jefferson School					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction			-		-
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 94,428		\$ 94,428	\$ 93,530	\$ 898
Other Salaries for Instruction		\$ 26,200	26,200	26,081	119
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	94,428	26,200	120,628	119,611	1,017
Autism					
Salaries of Teachers					
Other Salaries for Instruction	28,421	-	28,421	27,527	894
Total	28,421	-	28,421	27,527	894
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	445,079	23,091	468,170	458,189	9,981
Basic Skills/Remedial - Instructions					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
Jefferson School					
Bilingual Education					
Salaries of Teachers	\$ 859,683		\$ 859,683	\$ 796,343	\$ 63,340
Other Salaries for Instruction	65,693		65,693	62,535	3,158
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>925,376</u>	<u>-</u>	<u>925,376</u>	<u>858,878</u>	<u>66,498</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Services					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,043,414</u>	<u>\$ 56,034</u>	<u>3,099,448</u>	<u>2,874,036</u>	<u>225,412</u>
Attendance and Social Work					
Salaries	57,461		57,461	57,206	255
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services	3,000		3,000	750	2,250
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>60,461</u>	<u>-</u>	<u>60,461</u>	<u>57,956</u>	<u>2,505</u>
Health Services					
Salaries	167,750	(53,400)	114,350	72,397	41,953
Salaries of Social Service Coordinators	43,884		43,884	28,200	15,684
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	5,000		5,000	2,000	3,000
Other Objects	-	-	-	-	-
Total	<u>216,634</u>	<u>(53,400)</u>	<u>163,234</u>	<u>102,597</u>	<u>60,637</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Jefferson School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 94,535		\$ 94,535	\$ 92,741	\$ 1,794
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,000		2,000	1,857	143
Other Objects	-	-	-	-	-
Total	<u>96,535</u>	<u>-</u>	<u>96,535</u>	<u>94,598</u>	<u>1,937</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	98,009	\$ (305)	97,704	32,664	65,040
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	1,910	90
Other Objects	-	-	-	-	-
Total	<u>100,009</u>	<u>(305)</u>	<u>99,704</u>	<u>34,574</u>	<u>65,130</u>
Educational Media/School Library					
Salaries	27,604		27,604	26,379	1,225
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	2,000	1,000	3,000	2,393	607
Other Purchased Services					
Supplies and Materials					
Other Objects	2,600	-	2,600	2,442	158
Total	<u>32,204</u>	<u>1,000</u>	<u>33,204</u>	<u>31,214</u>	<u>1,990</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services	15,000	(1,000)	14,000	1,318	12,682
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>15,000</u>	<u>(1,000)</u>	<u>14,000</u>	<u>1,318</u>	<u>12,682</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	121,268	52,900	174,168	174,093	75
Salaries of Sec't and Clerical Assistants	51,218	119	51,337	51,336	1
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services			-		-
Supplies and Materials	2,000		2,000	1,882	118
Other Objects	2,000	(50)	1,950	1,631	319
Total	<u>176,486</u>	<u>52,969</u>	<u>229,455</u>	<u>228,942</u>	<u>513</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Jefferson School</u>					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 10,000	-	\$ 10,000	\$ 7,670	\$ 2,330
Total	10,000	-	10,000	7,670	2,330
Unallocated Employee Benefits					
Group Insurance					
Social Security	66,200		66,200	43,607	22,593
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	920,916	\$ (202,340)	718,576	699,660	18,916
Total	987,116	(202,340)	784,776	743,267	41,509
Total Undistributed Expenditures	1,694,445	(203,076)	1,491,369	1,302,136	189,233
Total School Based Budget Current Expense	4,737,859	(147,042)	4,590,817	4,176,172	414,645
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5		831	831		831
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		5,000	5,000	4,900	100
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	5,831	5,831	4,900	931
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	\$ 4,784,859	\$ (141,211)	\$ 4,643,648	\$ 4,181,072	\$ 462,576

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Charles H. Stillman School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 54,139	\$ 35,163	\$ 89,302	\$ 89,301	\$ 1
Grades 1 - 5	715,022	(11,606)	703,416	672,905	30,511
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>769,161</u>	<u>23,557</u>	<u>792,718</u>	<u>762,206</u>	<u>30,512</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	37,540	(27,000)	10,540	5,295	5,245
Purchase Professional Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services	15,000	33,020	48,020	37,743	10,277
General Supplies	40,000	110,046	150,046	115,418	34,628
Textbooks	30,000	20,367	50,367	36,367	14,000
Other Objects	-	7,160	7,160	7,101	59
Total	<u>122,540</u>	<u>143,593</u>	<u>266,133</u>	<u>201,924</u>	<u>64,209</u>
Total Regular Programs - Instruction	<u>891,701</u>	<u>167,150</u>	<u>1,058,851</u>	<u>964,130</u>	<u>94,721</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	133,316	-	133,316	127,957	5,359
Other Salaries for Instruction	51,886	1,922	53,808	48,100	5,708
Purchasing Professional Educational Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total	<u>185,202</u>	<u>1,922</u>	<u>187,124</u>	<u>176,057</u>	<u>11,067</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, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Charles H Stillman School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 68,316	\$ 22,796	\$ 91,112	\$ 91,112	-
Other Salaries for Instruction	28,154	(27,000)	1,154		\$ 1,154
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	96,470	(4,204)	92,266	91,112	1,154
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	281,672	(2,282)	279,390	267,169	12,221
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, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Charles H Stillman School</u>					
Bilingual Education					
Salaries of Teachers	\$ 925,504	\$ 100,000	\$ 1,025,504	\$ 682,860	\$ 342,644
Other Salaries for Instruction	28,154	1,131	29,285	29,284	1
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>953,658</u>	<u>101,131</u>	<u>1,054,789</u>	<u>712,144</u>	<u>342,645</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Programs	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,127,031</u>	<u>265,999</u>	<u>2,393,030</u>	<u>1,943,443</u>	<u>449,587</u>
Attendance and Social Work					
Salaries	49,773	1,001	50,774	50,773	1
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>49,773</u>	<u>1,001</u>	<u>50,774</u>	<u>50,773</u>	<u>1</u>
Health Services					
Salaries	92,822	(3,421)	89,401	89,400	1
Salaries of Social Service Coordinators	93,625	(39,695)	53,930	53,930	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	4,000	(1,020)	2,980	1,220	1,760
Other Objects	-	-	-	-	-
Total	<u>190,447</u>	<u>(44,136)</u>	<u>146,311</u>	<u>144,550</u>	<u>1,761</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Charles H Stillman School</u>					
Guidance					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff		\$ 55,118	\$ 55,118	\$ 55,118	
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	\$ 8,000		8,000	3,879	\$ 4,121
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	8,000	55,118	63,118	58,997	4,121
Educational Media/School Library					
Salaries	41,209	(1,320)	39,889	36,684	3,205
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	500		500	499	1
Other Purchased Services					
Supplies and Materials	5,000		5,000	3,362	1,638
Other Objects	-	-	-	-	-
Total	46,709	(1,320)	45,389	40,545	4,844
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	153,235		153,235	152,733	502
Salaries of Sec't and Clerical Assistants	51,218	311	51,529	51,529	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services		1,000	1,000	13	987
Supplies and Materials	2,850		2,850	814	2,036
Other Objects	-	-	-	-	-
Total	207,303	1,311	208,614	205,089	3,525

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Charles H Stillman School</u>					
Custodial Services					
Salaries					
Supplies and Materials	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries			-		-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 7,000	\$ (2,960)	\$ 4,040	\$ 3,059	\$ 981
Total	7,000	(2,960)	4,040	3,059	981
Unallocated Employee Benefits					
Group Insurance					
Social Security	27,100	1,000	28,100	11,810	16,290
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	621,092	(60,816)	560,276	533,319	26,957
Total	648,192	(59,816)	588,376	545,129	43,247
Total Undistributed Expenditures	1,157,424	(50,802)	1,106,622	1,048,142	58,480
Total School Based Budget Current Expense	3,284,455	215,197	3,499,652	2,991,585	508,067
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5		13,303	13,303	4,900	8,403
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	-	13,303	13,303	4,900	8,403
SPECIAL SCHOOLS					
Summer School - Instruction			-		-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Charles H Stillman School	\$ 3,284,455	\$ 228,500	\$ 3,512,955	\$ 2,996,485	\$ 516,470

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 62,699	\$ 158,429	\$ 221,128	\$ 217,769	\$ 3,359
Grades 1 - 5	2,042,204	116,893	2,159,097	2,080,456	78,641
Grades 6 - 8	-	64,285	64,285	64,285	-
Grades 9 - 12	-	-	-	-	-
Total	<u>2,104,903</u>	<u>339,607</u>	<u>2,444,510</u>	<u>2,362,510</u>	<u>82,000</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	263,212	(144,466)	118,746	118,745	1
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	8,000	(8,000)	-	-	-
General Supplies	142,850	22,076	164,926	148,284	16,642
Textbooks	25,000	47,563	72,563	61,002	11,561
Other Objects	6,000	-	6,000	5,709	291
Total	<u>445,062</u>	<u>(82,827)</u>	<u>362,235</u>	<u>333,740</u>	<u>28,495</u>
Total Regular Programs - Instruction	<u>2,549,965</u>	<u>256,780</u>	<u>2,806,745</u>	<u>2,696,250</u>	<u>110,495</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					
Salaries of Teachers	85,360		85,360	82,082	3,278
Other Salaries for Instruction	51,619	(29,000)	22,619	22,577	42
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies	2,500		2,500		2,500
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>139,479</u>	<u>(29,000)</u>	<u>110,479</u>	<u>104,659</u>	<u>5,820</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, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Behavioral Disabilities					
Salaries of Teachers	\$ 167,215	\$ (5,476)	\$ 161,739	\$ 161,738	\$ 1
Other Salaries for Instruction	122,576		122,576	109,823	12,753
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	<u>289,791</u>	<u>(5,476)</u>	<u>284,315</u>	<u>271,561</u>	<u>12,754</u>
Multiple Disabilities					
Salaries of Teachers			-		
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Resource Room					
Salaries of Teachers	149,904	55,494	205,398	205,398	-
Other Salaries for Instruction	23,465	99	23,564	23,564	-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>173,369</u>	<u>55,593</u>	<u>228,962</u>	<u>228,962</u>	<u>-</u>
Autism					
Salaries of Teachers	61,896		61,896	59,170	2,726
Other Salaries for Instruction	-	-	-	-	-
Total	<u>61,896</u>	<u>-</u>	<u>61,896</u>	<u>59,170</u>	<u>2,726</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	49,544	(48,000)	1,544	1,219	325
Total	<u>49,544</u>	<u>(48,000)</u>	<u>1,544</u>	<u>1,219</u>	<u>325</u>
Total Special Education - Instruction	<u>714,079</u>	<u>(26,883)</u>	<u>687,196</u>	<u>665,571</u>	<u>21,625</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, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Bilingual Education					
Salaries of Teachers	\$ 684,676	\$ 67,555	\$ 752,231	\$ 752,231	-
Other Salaries for Instruction			-		-
Purchased Professional-Educational Services					-
Purchased Technical Services					
Other Purchased Services					
General Supplies	10,000	(1,441)	8,559	8,285	\$ 274
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>694,676</u>	<u>66,114</u>	<u>760,790</u>	<u>760,516</u>	<u>274</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>3,958,720</u>	<u>296,011</u>	<u>4,254,731</u>	<u>4,122,337</u>	<u>132,394</u>
Attendance and Social Work					
Salaries	49,773	1,245	51,018	51,018	-
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>49,773</u>	<u>1,245</u>	<u>51,018</u>	<u>51,018</u>	<u>-</u>
Health Services					
Salaries	75,730	(3,221)	72,509	72,509	-
Salaries of Social Service Coordinators	56,814	6,478	63,292	63,292	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>132,544</u>	<u>3,257</u>	<u>135,801</u>	<u>135,801</u>	<u>-</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 97,745	\$ (5,904)	\$ 91,841	\$ 91,840	\$ 1
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	<u>97,745</u>	<u>(5,904)</u>	<u>91,841</u>	<u>91,840</u>	<u>1</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	47,080	95,911	142,991	142,990	1
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	3,000	(1,890)	1,110	1,110	-
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials		-			-
Other Objects		-			-
Total	<u>50,080</u>	<u>94,021</u>	<u>144,101</u>	<u>144,100</u>	<u>1</u>
Educational Media/School Library					
Salaries	86,858	(57,761)	29,097	28,412	685
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	7,500	(7,343)	157	157	-
Supplies and Materials					
Other Objects		-			-
Total	<u>94,358</u>	<u>(65,104)</u>	<u>29,254</u>	<u>28,569</u>	<u>685</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	276,961	(45,200)	231,761	231,722	39
Salaries of Sec't and Clerical Assistants	51,218	120	51,338	51,337	1
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials		-			-
Other Objects	2,500	-	2,500	2,013	487
Total	<u>330,679</u>	<u>(45,080)</u>	<u>285,599</u>	<u>285,072</u>	<u>527</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Washington School</u>					
Custodial Services					
Salaries					
Supplies and Materials					
Total	-	-	-	-	-
Security					
Salaries					
General Supplies					
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 3,000	-	\$ 3,000	\$ 1,810	\$ 1,190
Total	3,000	-	3,000	1,810	1,190
Unallocated Employee Benefits					
Group Insurance					
Social Security	75,200	\$ 8,000	83,200	76,069	7,131
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,390,507	(118,096)	1,272,411	1,262,859	9,552
Total	1,465,707	(110,096)	1,355,611	1,338,928	16,683
Total Undistributed Expenditures	2,223,886	(127,661)	2,096,225	2,077,138	19,087
Total School Based Budget Current Expense	6,182,606	168,350	6,350,956	6,199,475	151,481
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5		8,000	8,000	7,636	364
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	-	8,000	8,000	7,636	364
SPECIAL SCHOOLS					
Summer School - Instruction		111,250	111,250	110,243	1,007
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	111,250	111,250	110,243	1,007
Total Washington School	\$ 6,182,606	\$ 287,600	\$ 6,470,206	\$ 6,317,354	\$ 152,852

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Woodland School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten	\$ 54,139	\$ 55,309	\$ 109,448	\$ 92,444	\$ 17,004
Grades 1 - 5	1,027,330	(77,783)	949,547	944,043	5,504
Grades 6 - 8	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-
Total	<u>1,081,469</u>	<u>(22,474)</u>	<u>1,058,995</u>	<u>1,036,487</u>	<u>22,508</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	68,041	(59,000)	9,041	548	8,493
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	3,650	-	3,650	1,860	1,790
General Supplies	43,610	18,834	62,444	62,145	299
Textbooks	14,890	14,239	29,129	29,128	1
Other Objects	2,500	-	2,500	2,278	222
Total	<u>132,691</u>	<u>(25,927)</u>	<u>106,764</u>	<u>95,959</u>	<u>10,805</u>
Total Regular Programs - Instruction	<u>1,214,160</u>	<u>(48,401)</u>	<u>1,165,759</u>	<u>1,132,446</u>	<u>33,313</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	78,260	-	78,260	39,949	38,311
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>78,260</u>	<u>-</u>	<u>78,260</u>	<u>39,949</u>	<u>38,311</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, 2015

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Woodland 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					
Other Salaries for Instruction					
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Autism					
Salaries of Teachers	\$ 136,824		\$ 136,824	\$ 59,772	\$ 77,052
Other Salaries for Instruction	28,421	-	28,421	28,062	359
Total	165,245	-	165,245	87,834	77,411
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	243,505	-	243,505	127,783	115,722
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, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Woodland School</u>					
Bilingual Education					
Salaries of Teachers	\$ 163,062	\$ 142,354	\$ 305,416	\$ 305,415	\$ 1
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,500	(2,500)	-	-	-
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>165,562</u>	<u>139,854</u>	<u>305,416</u>	<u>305,415</u>	<u>1</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services	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>1,634,977</u>	<u>91,453</u>	<u>1,726,430</u>	<u>1,565,644</u>	<u>160,786</u>
Attendance and Social Work					
Salaries	48,093	1,574	49,667	49,667	-
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>48,093</u>	<u>1,574</u>	<u>49,667</u>	<u>49,667</u>	<u>-</u>
Health Services					
Salaries	74,125	(200)	73,925	73,124	801
Salaries of Social Service Coordinators					
Purchased Professional and Technical Services			-		-
Other Purchased Services					
Supplies and Materials	2,050		2,050	860	1,190
Other Objects	-	-	-	-	-
Total	<u>76,175</u>	<u>(200)</u>	<u>75,975</u>	<u>73,984</u>	<u>1,991</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Woodland School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 95,337		\$ 95,337	\$ 91,105	\$ 4,232
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	500		500		500
Supplies and Materials	800		800	73	727
Other Objects	-	-	-	-	-
Total	<u>96,637</u>	<u>-</u>	<u>96,637</u>	<u>91,178</u>	<u>5,459</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	30,547	\$ 25,678	56,225	56,225	-
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials	1,800		1,800	1,799	1
Other Objects	-	-	-	-	-
Total	<u>32,347</u>	<u>25,678</u>	<u>58,025</u>	<u>58,024</u>	<u>1</u>
Educational Media/School Library					
Salaries	47,963		47,963	45,834	2,129
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	800		800	134	666
Other Objects	-	-	-	-	-
Total	<u>48,763</u>	<u>-</u>	<u>48,763</u>	<u>45,968</u>	<u>2,795</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	155,275		155,275	150,960	4,315
Salaries of Sec't and Clerical Assistants	51,218	268	51,486	51,485	1
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	2,100		2,100	1,728	372
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>208,593</u>	<u>268</u>	<u>208,861</u>	<u>204,173</u>	<u>4,688</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Woodland School</u>					
Custodial Services					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries			-		-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 3,700	-	\$ 3,700	\$ 2,380	\$ 1,320
Total	3,700	-	3,700	2,380	1,320
Unallocated Employee Benefits					
Group Insurance					
Social Security	43,300		43,300	33,578	9,722
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	501,087	\$ (96,254)	404,833	349,741	55,092
Total	544,387	(96,254)	448,133	383,319	64,814
Total Undistributed Expenditures	1,058,695	(68,934)	989,761	908,693	81,068
Total School Based Budget Current Expense	2,693,672	22,519	2,716,191	2,474,337	241,854
Capital Outlay					
Equipment					
Preschool/Kindergarten			-		
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction			-		-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Woodland School	\$ 2,693,672	\$ 22,519	\$ 2,716,191	\$ 2,474,337	\$ 241,854

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Hubbard School					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 1,860,768	\$ 78,976	\$ 1,939,744	\$ 1,844,490	\$ 95,254
	-	-	-	-	-
Total	1,860,768	78,976	1,939,744	1,844,490	95,254
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	46,930		46,930	43,970	2,960
Purchase Professional Educational Services	4,000		4,000	3,334	666
Purchased Technical Services					
Other Purchased Services	23,000	6,500	29,500	29,500	-
General Supplies	428,509	(157,370)	271,139	203,527	67,612
Textbooks	20,000		20,000	18,849	1,151
Other Objects	6,000	-	6,000	4,946	1,054
Total	528,439	(150,870)	377,569	304,126	73,443
Total Regular Programs - Instruction	2,389,207	(71,894)	2,317,313	2,148,616	168,697
Special Education - Instruction					
Cognitive - Mild					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Total	-	-	-	-	-
Learning and/or Language Disabilities					
Salaries of Teachers	253,901	(8,000)	245,901	193,511	52,390
Other Salaries for Instruction	84,622	8,000	92,622	83,260	9,362
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies	2,000		2,000	705	1,295
Textbooks					
Other Objects					
Total	340,523	-	340,523	277,476	63,047
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, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Hubbard School</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction	\$ 23,465		\$ 23,465	\$ 17,544	\$ 5,921
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	23,465	-	23,465	17,544	5,921
Multiple Disabilities					
Salaries of Teachers	\$ 54,139		54,139	52,552	1,587
Other Salaries for Instruction	84,943	\$ 5,911	90,854	90,853	1
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies			-		
Textbooks					
Other Objects					
Total	139,082	5,911	144,993	143,405	1,588
Resource Room					
Salaries of Teachers	116,838	(40,300)	76,538	18,476	58,062
Other Salaries for Instruction	28,555		28,555	2,412	26,143
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,000		1,000		1,000
Textbooks					
Other Objects					
Total	146,393	(40,300)	106,093	20,888	85,205
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	649,463	(34,389)	615,074	459,313	155,761
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, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Hubbard School</u>					
Bilingual Education					
Salaries of Teachers	\$ 160,922		\$ 160,922	\$ 119,799	\$ 41,123
Other Salaries for Instruction				-	
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,750		2,750		2,750
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>163,672</u>	<u>-</u>	<u>163,672</u>	<u>119,799</u>	<u>43,873</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,202,342</u>	<u>\$ (106,283)</u>	<u>3,096,059</u>	<u>2,727,728</u>	<u>368,331</u>
Attendance and Social Work					
Salaries	44,883	13,878	58,761	46,478	12,283
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services	500		500		500
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>45,383</u>	<u>13,878</u>	<u>59,261</u>	<u>46,478</u>	<u>12,783</u>
Health Services					
Salaries	55,209	32,727	87,936	87,935	1
Salaries of Social Service Coordinators	94,428	(4,192)	90,236	90,236	-
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000		1,000		1,000
Other Objects	-	-	-	-	-
Total	<u>150,637</u>	<u>28,535</u>	<u>179,172</u>	<u>178,171</u>	<u>1,001</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Hubbard School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 60,933	\$ 16,000	\$ 76,933	\$ 59,595	\$ 17,338
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	60,933	16,000	76,933	59,595	17,338
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	219,555	14,311	233,866	229,457	4,409
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	219,555	14,311	233,866	229,457	4,409
Educational Media/School Library					
Salaries	61,094	(1,411)	59,683	56,811	2,872
Salaries of Technology Coordinators				-	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	500		500	227	273
Other Objects					
Total	61,594	(1,411)	60,183	57,038	3,145
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	244,586	2,600	247,186	247,105	81
Salaries of Sect and Clerical Assistants	59,660		59,660	58,834	826
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services			-		-
Supplies and Materials	14,250		14,250	11,136	3,114
Other Objects					
Total	318,496	2,600	321,096	317,075	4,021

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Hubbard School					
Custodial Services					
Salaries					
General Supplies					
Total	-	-	-	-	-
Security					
Salaries					
General Supplies					
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 10,000	-	\$ 10,000	\$ 5,215	\$ 4,785
Total	10,000	-	10,000	5,215	4,785
Unallocated Employee Benefits					
Group Insurance					
Social Security	51,200	\$ 1,200	52,400	23,406	28,994
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	1,162,417	(74,144)	1,088,273	1,080,297	7,976
Total	1,213,617	(72,944)	1,140,673	1,103,703	36,970
Total Undistributed Expenditures	2,080,215	969	2,081,184	1,996,732	84,452
Total School Based Budget Current Expense	5,282,557	(105,314)	5,177,243	4,724,460	452,783
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8	12,616	5,995	18,611	16,028	2,583
Equipment Grades 9-12					
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services					
Total Capital Outlay	12,616	5,995	18,611	16,028	2,583
SPECIAL SCHOOLS					
Summer School - Instruction					
Summer School - Support Services					
Total Special Schools	-	-	-	-	-
Total Hubbard School	\$ 5,295,173	\$ (99,319)	\$ 5,195,854	\$ 4,740,488	\$ 455,366

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Maxson School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 2,049,095	\$ 119,166	\$ 2,168,261	\$ 2,120,651	\$ 47,610
	-	-	-	-	-
Total	<u>2,049,095</u>	<u>119,166</u>	<u>2,168,261</u>	<u>2,120,651</u>	<u>47,610</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	75,084		75,084	66,531	8,553
Purchase Professional Educational Services					
Purchased Technical Services					
Other Purchased Services	28,000	29,325	57,325	53,367	3,958
General Supplies	430,125	(175,500)	254,625	230,278	24,347
Textbooks	5,000		5,000	462	4,538
Other Objects	4,000	5,300	9,300	3,875	5,425
Total	<u>542,209</u>	<u>(140,875)</u>	<u>401,334</u>	<u>354,513</u>	<u>46,821</u>
Total Regular Programs - Instruction	<u>2,591,304</u>	<u>(21,709)</u>	<u>2,569,595</u>	<u>2,475,164</u>	<u>94,431</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, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Maxson School					
Behavioral Disabilities					
Salaries of Teachers	\$ 233,659		\$ 233,659	\$ 224,343	\$ 9,316
Other Salaries for Instruction	79,773		79,773	76,538	3,235
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Total	<u>313,432</u>	<u>-</u>	<u>313,432</u>	<u>300,881</u>	<u>12,551</u>
Multiple Disabilities					
Salaries of Teachers					-
Other Salaries for Instruction	23,733		23,733	1,109	22,624
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	<u>23,733</u>	<u>-</u>	<u>23,733</u>	<u>1,109</u>	<u>22,624</u>
Resource Room					
Salaries of Teachers	339,835		339,835	327,068	12,767
Other Salaries for Instruction	56,843	\$ 2,712	59,555	59,555	-
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	3,000		3,000	2,714	286
Textbooks					
Other Objects					
Total	<u>399,678</u>	<u>2,712</u>	<u>402,390</u>	<u>389,337</u>	<u>13,053</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>736,843</u>	<u>2,712</u>	<u>739,555</u>	<u>691,327</u>	<u>48,228</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, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Maxson School</u>					
Bilingual Education					
Salaries of Teachers	\$ 296,814	\$ (5,650)	\$ 291,164	\$ 269,042	\$ 22,122
Other Salaries for Instruction				-	
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	20,000		20,000	19,620	380
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>316,814</u>	<u>(5,650)</u>	<u>311,164</u>	<u>288,662</u>	<u>22,502</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs					
Salaries					
Other Purchased Services	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,644,961</u>	<u>(24,647)</u>	<u>3,620,314</u>	<u>3,455,153</u>	<u>165,161</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	83,755	(3,717)	80,038	80,037	1
Salaries of Social Service Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>83,755</u>	<u>(3,717)</u>	<u>80,038</u>	<u>80,037</u>	<u>1</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Maxson School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 55,583	\$ 2,728	\$ 58,311	\$ 58,311	-
Salaries of Secretarial and Clerical	60,355	(50,000)	10,355	9,401	\$ 954
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	1,000		1,000	998	2
Supplies and Materials	1,000		1,000	961	39
Other Objects	-	-	-	-	-
Total	<u>117,938</u>	<u>(47,272)</u>	<u>70,666</u>	<u>69,671</u>	<u>995</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction			-		-
Salaries of Other Professional Staff	222,992	4,640	227,632	227,632	-
Salaries of Secretarial & Clerical Assist.				-	
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services	7,500		7,500	6,659	841
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>230,492</u>	<u>4,640</u>	<u>235,132</u>	<u>234,291</u>	<u>841</u>
Educational Media/School Library					
Salaries	96,193	(467)	95,726	91,923	3,803
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	750		750		750
Other Purchased Services					
Supplies and Materials	5,000	(700)	4,300	4,168	132
Other Objects	-	-	-	-	-
Total	<u>101,943</u>	<u>(1,167)</u>	<u>100,776</u>	<u>96,091</u>	<u>4,685</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	3,000		3,000	2,863	137
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>2,863</u>	<u>137</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	248,370		248,370	242,370	6,000
Salaries of Sec't and Clerical Assistants	64,207	55,239	119,446	119,446	-
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services	3,000		3,000	2,800	200
Other Purchased Services					
Supplies and Materials	1,000	700	1,700	1,669	31
Other Objects	-	-	-	-	-
Total	<u>316,577</u>	<u>55,939</u>	<u>372,516</u>	<u>366,285</u>	<u>6,231</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Maxson School					
Custodial Services					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries			-		-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 7,500	-	\$ 7,500	\$ 6,460	\$ 1,040
Total	7,500	-	7,500	6,460	1,040
Unallocated Employee Benefits					
Group Insurance					
Social Security	50,700	\$ 9,126	59,826	40,704	19,122
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	997,277	(100,651)	896,626	881,675	14,951
Total	1,047,977	(91,525)	956,452	922,379	34,073
Total Undistributed Expenditures	1,909,182	(83,102)	1,826,080	1,778,077	48,003
Total School Based Budget Current Expense	5,554,143	(107,749)	5,446,394	5,233,230	213,164
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 - 5					
Equipment Grades 6 - 8		37,900	37,900	37,900	-
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	-	37,900	37,900	37,900	-
SPECIAL SCHOOLS					
Summer School - Instruction		5,650	5,650	5,628	22
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	5,650	5,650	5,628	22
Total Maxson School	\$ 5,554,143	\$ (64,199)	\$ 5,489,944	\$ 5,276,758	\$ 213,186

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield High School</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12					
Total	\$ 6,868,801	\$ (190,811)	\$ 6,677,990	\$ 6,632,226	\$ 45,764
	<u>6,868,801</u>	<u>(190,811)</u>	<u>6,677,990</u>	<u>6,632,226</u>	<u>45,764</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	193,201	(64,200)	129,001	111,214	17,787
Purchase Professional Educational Services	46,000	(8,152)	37,848	36,195	1,653
Purchased Technical Services	10,000	(209)	9,791	9,340	451
Other Purchased Services	99,000	105,409	204,409	203,724	685
General Supplies	1,073,992	485,855	1,559,847	1,449,326	110,521
Textbooks	95,000	(70,459)	24,541	18,530	6,011
Other Objects	-	15,354	15,354	15,252	102
Total	<u>1,517,193</u>	<u>463,598</u>	<u>1,980,791</u>	<u>1,843,581</u>	<u>137,210</u>
Total Regular Programs - Instruction	<u>8,385,994</u>	<u>272,787</u>	<u>8,658,781</u>	<u>8,475,807</u>	<u>182,974</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	632,047		632,047	591,444	40,603
Other Salaries for Instruction	84,943	53,996	138,939	81,053	57,886
Purchasing Professional Educational Services				-	
Other Purchased Services					
General Supplies	4,000		4,000	2,081	1,919
Textbooks	1,000		1,000	329	671
Other Objects	-	-	-	-	-
Total	<u>721,990</u>	<u>53,996</u>	<u>775,986</u>	<u>674,907</u>	<u>101,079</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, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield High School</u>					
Behavioral Disabilities					
Salaries of Teachers	\$ 55,209		\$ 55,209	\$ 52,758	\$ 2,451
Other Salaries for Instruction					-
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies	4,000		4,000	313	3,687
Textbooks	1,000	-	1,000	-	1,000
Total	60,209	-	60,209	53,071	7,138
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction	104,094		104,094	99,654	4,440
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	104,094	-	104,094	99,654	4,440
Resource Room					
Salaries of Teachers	851,192	\$ (11,100)	840,092	699,551	140,541
Other Salaries for Instruction	75,245		75,245	48,052	27,193
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	4,000		4,000	563	3,437
Textbooks	1,000		1,000		1,000
Other Objects	-	-	-	-	-
Total	931,437	(11,100)	920,337	748,166	172,171
Autism					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Total Special Education - Instruction	1,817,730	42,896	1,860,626	1,575,798	284,828
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, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield High School</u>					
Bilingual Education					
Salaries of Teachers	\$ 1,058,622	\$ (27,706)	\$ 1,030,916	\$ 985,241	\$ 45,675
Other Salaries for Instruction	28,154		28,154		28,154
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	4,000		4,000	4,000	-
Textbooks	4,000		4,000	4,000	-
Other Objects	-	-	-	-	-
Total	<u>1,094,776</u>	<u>(27,706)</u>	<u>1,067,070</u>	<u>993,241</u>	<u>73,829</u>
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials	5,000		5,000	2,517	2,483
Other Objects	-	-	-	-	-
Total	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>2,517</u>	<u>2,483</u>
Other Instructional Programs					
Salaries		23,376	23,376	12,775	10,601
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>23,376</u>	<u>23,376</u>	<u>12,775</u>	<u>10,601</u>
Before/After School Programs					
Salaries			0		0
Other Purchased Services	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>11,303,500</u>	<u>311,353</u>	<u>11,614,853</u>	<u>11,060,138</u>	<u>554,715</u>
Attendance and Social Work					
Salaries	248,366	222	248,588	248,587	1
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		3,000	605	2,395
Other Objects	-	-	-	-	-
Total	<u>251,366</u>	<u>222</u>	<u>251,588</u>	<u>249,192</u>	<u>2,396</u>
Health Services					
Salaries	94,963	(2,063)	92,900	92,899	1
Salaries of Social Service Coordinators	278,735	(12,378)	266,357	266,356	1
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>373,698</u>	<u>(14,441)</u>	<u>359,257</u>	<u>359,255</u>	<u>2</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield High School</u>					
Guidance					
Salaries of Other Professional Staff	\$ 382,953	\$ 19,291	\$ 402,244	\$ 402,244	-
Salaries of Secretarial and Clerical	62,950	15,824	78,774	78,774	-
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					-
Supplies and Materials					-
Other Objects	-	-	-	-	-
Total	<u>445,903</u>	<u>35,115</u>	<u>481,018</u>	<u>481,018</u>	<u>-</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.	42,400	(22,900)	19,500		\$ 19,500
Other Salaries					
Purchased Professional Educational Services					
Other Purch. Prof & Tech. Services					
Other Purchased Services		-			
Supplies and Materials					
Other Objects	-	209	209	-	209
Total	<u>42,400</u>	<u>(22,691)</u>	<u>19,709</u>	<u>-</u>	<u>19,709</u>
Educational Media/School Library					
Salaries	124,721		124,721	119,488	5,233
Salaries of Technology Coordinators	86,552		86,552	84,463	2,089
Purchased Professional and Technical Services	12,000		12,000	4,000	8,000
Other Purchased Services					
Supplies and Materials	10,000	(1,152)	8,848	8,726	122
Other Objects	-	-	-	-	-
Total	<u>233,273</u>	<u>(1,152)</u>	<u>232,121</u>	<u>216,677</u>	<u>15,444</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services		1,239	1,239	689	550
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>1,239</u>	<u>1,239</u>	<u>689</u>	<u>550</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	513,295	(1,000)	512,295	500,307	11,988
Salaries of Sec't and Clerical Assistants	120,015		120,015	115,750	4,265
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services		-			-
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>633,310</u>	<u>(1,000)</u>	<u>632,310</u>	<u>616,057</u>	<u>16,253</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
Plainfield High School					
Custodial Services					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries			-		-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 18,000	\$ 3,496	\$ 21,496	\$ 19,720	\$ 1,776
Total	18,000	3,496	21,496	19,720	1,776
Unallocated Employee Benefits					
Group Insurance					
Social Security	119,100	20,019	139,119	103,590	35,529
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	3,623,723	(570,450)	3,053,273	3,029,444	23,829
Total	3,742,823	(550,431)	3,192,392	3,133,034	59,358
Total Undistributed Expenditures	5,740,773	(549,643)	5,191,130	5,075,642	115,488
Total School Based Budget Current Expense	17,044,273	(238,290)	16,805,983	16,135,780	670,203
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12	164,008	(8,509)	155,499		155,499
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional		-			-
Undistributed Expenditures - School Administration		4,769	4,769		4,769
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	164,008	(3,740)	160,268	-	160,268
SPECIAL SCHOOLS					
Summer School - Instruction		36,330	36,330	29,417	6,913
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	36,330	36,330	29,417	6,913
Total Plainfield High School	\$ 17,208,281	\$ (205,700)	\$ 17,002,581	\$ 16,165,197	\$ 837,384

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barack Obama Academy for Academic and Civic Development</u>					
Regular Programs-Instruction					
Salaries of Teachers					
Kindergarten					
Grades 1 - 5					
Grades 6 - 8					
Grades 9 - 12	\$ 590,647	\$ (5,100)	\$ 585,547	\$ 577,490	\$ 8,057
Total	590,647	(5,100)	585,547	577,490	8,057
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction					
Purchase Professional Educational Services					
Purchase Technical Services					
Other Purchase Services					
General Supplies					
Textbooks					
Other Objects					
Other Salaries for Instruction					
Purchase Professional Educational Services			-		-
Purchased Technical Services					
Other Purchased Services					
General Supplies	13,500		13,500	9,186	4,314
Textbooks	5,000		5,000	2,411	2,589
Other Objects	5,000	-	5,000	1,957	3,043
Total	23,500	-	23,500	13,554	9,946
Total Regular Programs - Instruction	614,147	(5,100)	609,047	591,044	18,003
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, 2015

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

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barack Obama Academy for Academic and Civic Development</u>					
Bilingual Education					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total	-	-	-	-	-
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	-	-	-	-	-
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	-	-	-	-	-
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total	-	-	-	-	-
Before/After School Programs					
Salaries					
Other Purchased Services					
Total	-	-	-	-	-
Total Instruction	\$ 614,147	\$ (5,100)	\$ 609,047	\$ 591,044	\$ 18,003
Attendance and Social Work					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	-	-	-	-	-
Health Services					
Salaries					
Salaries of Social Service Coordinators	57,884	4,296	62,180	62,179	1
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total	57,884	4,296	62,180	62,179	1

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barack Obama Academy for Academic and Civic Development</u>					
Guidance					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Secretarial & Clerical Assist.		-			-
Other Salaries					
Purchased Professional Educational Services	\$ 5,000	\$ (1,511)	\$ 3,489	\$ 704	\$ 2,785
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	5,000	(1,511)	3,489	704	2,785
Educational Media/School Library					
Salaries					
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Support Service - School Administration					
Salaries of Principals/Assistant Principals	118,850	600	119,450	119,398	52
Salaries of Sec't and Clerical Assistants	60,355	(1,900)	58,455	57,676	779
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	7,700		7,700	4,377	3,323
Other Objects	-	-	-	-	-
Total	186,905	(1,300)	185,605	181,451	4,154

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Barack Obama Academy for Academic and Civic Development</u>					
Custodial Services					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries			-		-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 2,000	\$ 5,000	\$ 7,000	\$ 3,400	\$ 3,600
Total	2,000	5,000	7,000	3,400	3,600
Unallocated Employee Benefits					
Group Insurance					
Social Security	14,400	3,615	18,015	15,639	2,376
Unemployment Compensation		-			-
Workmen's Compensation					
Health Benefits	274,286	(70,690)	203,596	187,524	16,072
Total	288,686	(67,075)	221,611	203,163	18,448
Total Undistributed Expenditures	540,475	(60,590)	479,885	450,897	28,988
Total School Based Budget Current Expense	1,154,622	(65,690)	1,088,932	1,041,941	46,991
Capital Outlay					
Equipment					
Preschool/Kindergarten					
Equipment Grades 1 -5					
Equipment Grades 6 -8					
Equipment Grades 9-12			-		-
School-Sponsored and Other Instructional Programs					
Learning and /or Language Disabilities					
Basic Skills					
Bilingual					
Resource Room					
Support Staff - Instructional					
Undistributed Expenditures - School Administration					
Undistributed Expenditures - Support Services - Students - Regular					
Undistributed Expenditures - Operation of Plant Services	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
SPECIAL SCHOOLS					
Summer School - Instruction		-			-
Summer School - Support Services	-	-	-	-	-
Total Special Schools	-	-	-	-	-
Total Barack Obama Academy for Academic and Civic Development	\$ 1,154,622	\$ (65,690)	\$ 1,088,932	\$ 1,041,941	\$ 46,991

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield Academy for Academic and Civic Development</u>					
Behavioral Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Other Purchased Services					
General Supplies					
Textbooks	-	-	-	-	-
Total	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers					
Other Salaries for Instruction					
Purchasing Professional Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Resource Room					
Salaries of Teachers	\$ 141,639	\$ 11,536	\$ 153,175	\$ 153,174	\$ 1
Other Salaries for Instruction	28,314		28,314	27,057	1,257
Purchase Professional Education Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	<u>169,953</u>	<u>11,536</u>	<u>181,489</u>	<u>180,231</u>	<u>1,258</u>
Autism					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Preschool Disabilities - Part-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Preschool Disabilities - Full-Time					
Salaries of Teachers					
Other Salaries for Instruction	-	-	-	-	-
Total	-	-	-	-	-
Total Special Education - Instruction	<u>169,953</u>	<u>11,536</u>	<u>181,489</u>	<u>180,231</u>	<u>1,258</u>
Basic Skills/Remedial - Instructions					
Salaries of Teachers					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield Academy for Academic and Civic Development</u>					
Bilingual Education					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional-Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
School Sponsored Cocurricular Activities					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
School Sponsored Athletics - Instruction					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Other Instructional Programs					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Before/After School Programs					
Salaries					
Other Purchased Services	-	-	-	-	-
Total	-	-	-	-	-
Total Instruction	\$ 2,718,735	\$ 38,881	\$ 2,757,616	\$ 2,751,273	\$ 6,343
Attendance and Social Work					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	-	-	-	-	-
Health Services					
Salaries	80,011	(3,000)	77,011	76,609	402
Salaries of Social Service Coordinators	129,242	(19,813)	109,429	34,333	75,096
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	209,253	(22,813)	186,440	110,942	75,498

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield Academy for Academic and Civic Development</u>					
Guidance					
Salaries of Other Professional Staff	\$ 76,105	\$ 42,565	\$ 118,670	\$ 118,669	\$ 1
Salaries of Secretarial and Clerical	44,723	1,241	45,964	45,964	-
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>120,828</u>	<u>43,806</u>	<u>164,634</u>	<u>164,633</u>	<u>1</u>
Improvement of Instructional Services					
Salaries Supervisors of Instruction					
Salaries of Other Professional Staff	109,626	(9,478)	100,148	100,148	-
Salaries of Secretarial & Clerical Assist.					
Other Salaries					
Purchased Professional Educational Services	10,000	10,850	20,850	20,296	554
Other Purch. Prof & Tech. Services					
Other Purchased Services					
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>119,626</u>	<u>1,372</u>	<u>120,998</u>	<u>120,444</u>	<u>554</u>
Educational Media/School Library					
Salaries					
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	30,000		30,000	27,945	2,055
Other Objects	-	-	-	-	-
Total	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>27,945</u>	<u>2,055</u>
Instructional Staff Training Services					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services		250	250	176	74
Supplies and Materials					
Other Objects	-	-	-	-	-
Total	<u>-</u>	<u>250</u>	<u>250</u>	<u>176</u>	<u>74</u>
Support Service - School Administration					
Salaries of Principals/Assistant Principals	142,300	55,500	197,800	197,752	48
Salaries of Sec't and Clerical Assistants	60,355		60,355	59,319	1,036
Salaries of Other Professional Staff					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services		815	815	610	205
Supplies and Materials	40,000	59,493	99,493	98,296	1,197
Other Objects	-	-	-	-	-
Total	<u>242,655</u>	<u>115,808</u>	<u>358,463</u>	<u>355,977</u>	<u>2,486</u>

PLAINFIELD BOARD OF EDUCATION
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
CURRENT EXPENDITURES					
<u>Plainfield Academy for Academic and Civic Development</u>					
Custodial Services					
Salaries					
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Security					
Salaries			-		-
General Supplies	-	-	-	-	-
Total	-	-	-	-	-
Student Transportation Services					
Contracted Services (Other than Between Home & School) - Vendors	\$ 15,000	\$ (8,105)	\$ 6,895	\$ 5,981	\$ 914
Total	15,000	(8,105)	6,895	5,981	914
Unallocated Employee Benefits					
Group Insurance					
Social Security	11,300	39,715	51,015	36,820	14,195
Unemployment Compensation					
Workmen's Compensation					
Health Benefits	795,747	(94,810)	700,937	694,178	6,759
Total	807,047	(55,095)	751,952	730,998	20,954
Total Undistributed Expenditures	1,544,409	75,223	1,619,632	1,517,096	102,536
Total School Based Budget Current Expense	4,263,144	114,104	4,377,248	4,268,369	108,879
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	24,500	24,285	48,785	47,178	1,607
Summer School - Support Services	-	-	-	-	-
Total Special Schools	24,500	24,285	48,785	47,178	1,607
Total Plainfield Academy for Academic and Civic Development	\$ 4,287,644	\$ 138,389	\$ 4,426,033	\$ 4,315,547	\$ 110,486

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, 2015**

	<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>
REVENUES						
Intergovernmental						
State			\$ 1,377,532	\$ 19,825,466	\$ 50,651	\$ 21,253,649
Federal	\$ 3,084,933	\$ 2,440,046	-	-	-	5,524,979
Local Sources	-	-	-	-	24,098	24,098
	<u>3,084,933</u>	<u>2,440,046</u>	<u>1,377,532</u>	<u>19,825,466</u>	<u>74,749</u>	<u>26,802,726</u>
Total Revenues						
EXPENDITURES						
Instruction						
Salaries of Teachers	231,468	283,481	-	68,885	-	583,834
Other Salaries for Instruction	-	-	93,097	35,509	-	128,606
Other Salaries	2,436	-	-	-	-	2,436
Purchased Professional/Educational Services	5,952	56,545	-	-	-	62,497
Purchased Prof. & Technical Services	-	5,025	-	-	-	5,025
Tuition	-	1,538,511	-	-	-	1,538,511
Other Purchased Services	66,083	-	-	534	-	66,617
General Supplies	179,646	72,849	-	-	-	252,495
Textbooks	-	-	-	-	14,001	14,001
Other Objects	12,588	6,464	-	-	-	19,052
	<u>498,173</u>	<u>1,962,875</u>	<u>93,097</u>	<u>104,928</u>	<u>14,001</u>	<u>2,673,074</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, 2015**

	<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>
EXPENDITURES (Continued)						
Support Services						
Salaries of Teachers	\$ 211,673	\$ 10,907	-	-	-	\$ 222,580
Salaries of Supervisors of Instruction	-	-	-	\$ 141,546	-	141,546
Salaries of Principals/Assistant Principals/Directors	-	-	-	131,013	-	131,013
Salaries of Other Professional Staff	297,842	161,088	\$ 726,352	759,869	-	1,945,151
Salaries of Secretarial and Clerical Asst.	33,978	57,523	7,950	207,993	-	307,444
Other Salaries	102,259	7,606	186,194	113,550	-	409,609
Salaries of Community Parent Involvement Spec.	-	-	-	144,820	-	144,820
Salaries of Master Teachers	-	-	-	399,995	-	399,995
Personal Services-Employee Benefits	159,661	102,347	81,145	497,893	-	841,046
Purchased Professional/Educational Services	179,899	36,100	1,002	15,800,741	\$ 16,512	16,034,254
Purchased Professional/Educational Services-Head Start	-	-	-	1,708,786	-	1,708,786
Other Purchased Professional/Educational Services	-	-	-	18,889	-	18,889
Purchased Professional/Technical Services	-	-	-	29,712	20,138	49,850
Other Purchased Professional Services	-	-	-	29,817	17,612	47,429
Rentals	-	-	-	800	-	800
Travel	24,080	2,189	992	11,963	-	39,224
Other Purchased Services	66,674	80,125	203,354	7,858	-	358,011
Supplies and Materials	185,487	18,936	49,973	180,227	6,486	441,109
Other Objects	5,348	350	27,473	3,450	-	36,621
Total Support Services	<u>1,266,901</u>	<u>477,171</u>	<u>1,284,435</u>	<u>20,188,922</u>	<u>60,748</u>	<u>23,278,177</u>
Facilities Acquisition and Construction						
Instructional Equipment	7,845	-	-	-	-	7,845
Noninstructional Equipment	-	-	-	-	-	-
Total Facilities Acq. & Construction	<u>7,845</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,845</u>

**PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

EXPENDITURES (Continued)	EXHIBIT <u>E-1A</u>	EXHIBIT <u>E-1B</u>	EXHIBIT <u>E-1C</u>	EXHIBIT <u>E-1D</u>	EXHIBIT <u>E-1E</u>	<u>Total</u>
Transfer to Charter Schools	-	-	-	-	-	-
Total Expenditures	\$ 1,772,919	\$ 2,440,046	\$ 1,377,532	\$ 20,293,850	\$ 74,749	\$ 25,959,096
Other Financing Sources (Uses)						
Transfers from Other Funds				468,384		468,384
Contribution to School-Based Budgets	(1,312,014)	-	-	-	-	(1,312,014)
Total Outflows	3,084,933	2,440,046	1,377,532	19,825,466	74,749	26,802,726
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PLAINFIELD BOARD OF EDUCATION
 SPECIAL REVENUE FUND
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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>
REVENUES						
Intergovernmental						
State						
Federal	\$ 2,053,406	\$ 73,511	\$ 415,383	\$ 518,340	\$ 24,293	\$ 3,084,933
Local	-	-	-	-	-	-
Total Revenues	\$ 2,053,406	\$ 73,511	\$ 415,383	\$ 518,340	\$ 24,293	\$ 3,084,933
EXPENDITURES						
Instruction						
Salaries of Teachers	\$ 55,437			\$ 176,031		\$ 231,468
Other Salaries		\$ 2,436				2,436
Purchased Professional-Ed Services	5,952					5,952
Other Purchased Services		36,083		30,000		66,083
General Supplies	114,700	7,290		33,363	\$ 24,293	179,646
Other Objects	125	12,463	-	-	-	12,588
Total Instruction	176,214	58,272	-	239,394	24,293	498,173
Support Services						
Salaries of Teachers	211,673					211,673
Salaries of Other Professional Staff	125,469			172,373		297,842
Salaries of Secretaries & Clerical Asst.	33,978					33,978
Other Salaries	51,454		\$ 26,512	24,293		102,259
Personal Services-Employee Benefits	97,582		3,055	59,024		159,661
Purchased Professional-Educational Services	17,009		162,890			179,899
Travel			19,785	4,295		24,080
Other Purchased Services	7,272		44,476	14,926		66,674
Supplies and Materials	36,024	15,239	130,189	4,035		185,487
Other Objects	-	-	5,348	-	-	5,348
Total Support Services	580,461	15,239	392,255	278,946	-	1,266,901
Facilities Acquisition and Construction						
Instructional Equipment	7,845	-		-		7,845
Noninstructional Equipment	-	-	-	-	-	-
Total Facilities Acq. & Construction	7,845	-	-	-	-	7,845
Total Expenditures	764,520	73,511	392,255	518,340	24,293	1,772,919
Other Financing Sources (Uses)						
Contribution to School-Based Budgets	(1,288,886)	-	(23,128)	-	-	(1,312,014)
Total Outflows	2,053,406	73,511	415,383	518,340	24,293	3,084,933
Excess (Deficiency) of Revenues Over (Under Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

185

PLAINFIELD BOARD OF EDUCATION
 SPECIAL REVENUE FUND
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>IDEA Basic</u>	<u>IDEA Pre-School</u>	<u>21st Century Community</u>	<u>Bridging the Device Gap Comp</u>	<u>Perkins Grant</u>	<u>Race to the Top Phase 3</u>	<u>Total</u>
REVENUES							
Intergovernmental							
State							
Federal	\$ 1,817,678	\$ 38,402	\$ 515,428	\$ 22,000	\$ 5,287	\$ 41,251	\$ 2,440,046
Local	-	-	-	-	-	-	-
Total Revenues	\$ 1,817,678	\$ 38,402	\$ 515,428	\$ 22,000	\$ 5,287	\$ 41,251	\$ 2,440,046
EXPENDITURES							
Instruction							
Salaries of Teachers	\$ 90,783		\$ 192,474		\$ 224		\$ 283,481
Purchased Professional-Ed Services	32,265		24,280				56,545
Purchased Prof. & Technical Services			5,025				5,025
Tuition	1,502,401	\$ 36,110					1,538,511
General Supplies	31,644	2,292	11,867	\$ 22,000	5,046		72,849
Other Objects	60	-	6,404	-	-	-	6,464
Total Instruction	1,657,153	38,402	240,050	22,000	5,270	-	1,962,875
Support Services							
Salaries of Teachers			10,907				10,907
Salaries of Other Professional Staff	88,958		72,130				161,088
Salaries of Secretarial and Clerical Asst.			57,523				57,523
Other Salaries			7,606				7,606
Personal Services-Employee Benefits	46,904		55,426		17		102,347
Purchased Professional-Educational Services			36,100				36,100
Travel	1,999		190				2,189
Other Purchased Services	8,659		30,215			\$ 41,251	80,125
Supplies and Materials	14,005		4,931				18,936
Other Objects	-	-	350	-	-	-	350
Total Support Services	160,525	-	275,378	-	17	41,251	477,171
Facilities Acquisition and Construction							
Instructional Equipment							
Noninstructional Equipment	-	-	-	-	-	-	-
Total Facilities Acq. & Construction	-	-	-	-	-	-	-
Contribution to School-Based Budgets	-	-	-	-	-	-	-
Total Expenditures	\$ 1,817,678	\$ 38,402	\$ 515,428	\$ 22,000	\$ 5,287	\$ 41,251	\$ 2,440,046

PLAINFIELD BOARD OF EDUCATION
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Family Outreach	WIA	SBYS	SBYS- Family Success	SBYS- Maxson Middle	SBYS- Hubbard Middle	SBYS- APPI	SBYS- PLP	Total
REVENUES									
Intergovernmental									
State	\$ 326,245	\$ 13,232	\$ 293,344	\$ 188,779	\$ 153,348	\$ 177,760	\$ 65,727	\$ 159,097	\$ 1,377,532
Federal	-	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 326,245	\$ 13,232	\$ 293,344	\$ 188,779	\$ 153,348	\$ 177,760	\$ 65,727	\$ 159,097	\$ 1,377,532
EXPENDITURES									
Instruction									
Other Salaries for Instruction	-	-	-	-	-	-	-	\$ 93,097	\$ 93,097
Other Objects	-	-	-	-	-	-	-	-	-
Total Instruction	-	-	-	-	-	-	-	93,097	93,097
Support Services									
Salaries of Other Professional Staff	\$ 94,640		\$ 251,523	\$ 27,452	\$ 132,568	\$ 158,339	\$ 61,830		726,352
Salaries of Secretarial and Clerical Assistants			7,950						7,950
Other Salaries		\$ 6,415		132,988				46,791	186,194
Personal Services-Employee Benefits	11,302	491	21,300	14,431	10,464	12,136		11,021	81,145
Purchased Professional Educational Services			285	159		258	300		1,002
Travel		198		760		34			992
Other Purchased Services	200,803			2,397				154	203,354
Supplies and Materials		4,681	11,786	8,771	9,966	6,993	3,597	4,179	49,973
Other Objects	19,500	1,447	500	1,821	350	-	-	3,855	27,473
Total Support Services	326,245	13,232	293,344	188,779	153,348	177,760	65,727	66,000	1,284,435
Facilities Acq. and Construction									
Instructional Equipment	-	-	-	-	-	-	-	-	-
Non-instructional Equipment	-	-	-	-	-	-	-	-	-
Total Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-
Contribution to School-Based Budgets	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 326,245	\$ 13,232	\$ 293,344	\$ 188,779	\$ 153,348	\$ 177,760	\$ 65,727	\$ 159,097	\$ 1,377,532

PLAINFIELD BOARD OF EDUCATION
 SPECIAL REVENUE FUND
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Preschool <u>Education</u>	SBYS- Family <u>Friendly</u>	Handicapped Services			Auxiliary Services			<u>Total</u>
			<u>Examination & Classification</u>	<u>Corrective Speech</u>	<u>Supplemental Instruction</u>	<u>Compensatory Education</u>	<u>Transportation</u>	<u>ESL</u>	
REVENUES									
Intergovernmental									
State	\$ 19,680,288	\$ 57,030	\$ 14,049	\$ 3,799	\$ 11,864	\$ 54,185	\$ 3,336	\$ 915	\$ 19,825,466
Federal									
Local	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 19,680,288	\$ 57,030	\$ 14,049	\$ 3,799	\$ 11,864	\$ 54,185	\$ 3,336	\$ 915	\$ 19,825,466
EXPENDITURES									
Instruction									
Salaries of Teachers	\$ 51,735	\$ 17,150							\$ 68,885
Other Salaries for Instruction	29,597	5,912							35,509
Other Purchased Services	534								534
Other Objects	-	-	-	-	-	-	-	-	-
Total Instruction	81,866	23,062	-	-	-	-	-	-	104,928
Support Services									
Salaries of Supervisors of Instruction	141,546								141,546
Salaries of Principals/Assistant Principals/Directors	131,013								131,013
Salaries of Other Professional Staff	740,689	19,180							759,869
Salaries of Secretarial and Clerical Asst.	207,993								207,993
Other Salaries	113,550								113,550
Salaries of Community Parent Involvement Spec.	144,820								144,820
Salaries of Master Teachers	399,995								399,995
Personal Services - Employee Benefits	497,893								497,893
Purchased Prof/Educ Services Contracted Pre-K	15,743,651	1,990				\$ 54,185		\$ 915	15,800,741
Purchased Prof/Educ Services - Head Start	1,708,786								1,708,786
Other Purchased Professional/Educational Services	18,889								18,889
Purchased Professional and Technical Services			\$ 14,049	\$ 3,799	\$ 11,864				29,712
Other Purchased Professional Services	29,817								29,817
Rentals	800								800
Travel	11,963								11,963
Other Purchased Services		4,522					\$ 3,336		7,858
Supplies and Materials	173,305	6,922							180,227
Other Objects	2,096	1,354	-	-	-	-	-	-	3,450
Total Support Services	20,066,806	33,968	14,049	3,799	11,864	54,185	3,336	915	20,188,922
Total Expenditures	20,148,672	57,030	14,049	3,799	11,864	54,185	3,336	915	20,293,850
Other Financing Sources (Uses)									
Transfer from General Fund	468,384								468,384
Contribution to School-Based Budgets	-	-	-	-	-	-	-	-	-
Total Outflows	19,680,288	57,030	14,049	3,799	11,864	54,185	3,336	915	19,825,466
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, 2015

	Non-Public <u>Nursing</u>	Non-Public <u>Textbook</u>	Non-Public <u>Technology</u>	Chapter 192/193 Home <u>Instruction</u>	<u>Flex Funds</u>	21st Century Planned <u>Parenthood</u>	NJSBAIG <u>Safety Grant</u>	<u>Total</u>
REVENUES								
Intergovernmental								
State	\$ 20,138	\$ 14,001	\$ 7,347	\$ 9,165				\$ 50,651
Federal								-
Local	-	-	-	-	\$ 3,620	\$ 2,866	\$ 17,612	24,098
Total Revenues	<u>\$ 20,138</u>	<u>\$ 14,001</u>	<u>\$ 7,347</u>	<u>\$ 9,165</u>	<u>\$ 3,620</u>	<u>\$ 2,866</u>	<u>\$ 17,612</u>	<u>\$ 74,749</u>
EXPENDITURES								
Instruction								
Textbooks		\$ 14,001						14,001
Other Objects	-	-	-	-	-	-	-	-
Total Instruction	-	<u>14,001</u>	-	-	-	-	-	<u>14,001</u>
Support Services								
Purchased Professional- Educational Services			\$ 7,347	\$ 9,165				16,512
Other Purchased Professional/Educational Services								-
Purchased Professional/Technical Services	\$ 20,138							20,138
Other Purchased Professional Services							\$ 17,612	17,612
Contracted Services - Transportation								-
Rentals								-
Travel								-
Other Purchased Services								-
Supplies and Materials					\$ 3,620	\$ 2,866		6,486
Other Objects	-	-	-	-	-	-	-	-
Total Support Services	<u>20,138</u>	<u>-</u>	<u>7,347</u>	<u>9,165</u>	<u>3,620</u>	<u>2,866</u>	<u>17,612</u>	<u>60,748</u>
Facilities Acq. and Construction								
Instructional Equipment								-
Non-Instructional Equipment	-	-	-	-	-	-	-	-
Total Facilities Acquisition & Construction	-	-	-	-	-	-	-	-
Contribution to School-Based Budgets								
	-	-	-	-	-	-	-	-
Total Expenditures	<u>\$ 20,138</u>	<u>\$ 14,001</u>	<u>\$ 7,347</u>	<u>\$ 9,165</u>	<u>\$ 3,620</u>	<u>\$ 2,866</u>	<u>\$ 17,612</u>	<u>\$ 74,749</u>

CITY OF PLAINFIELD BOARD OF EDUCATION
SPECIAL REVENUE FUND
PRESCHOOL EDUCATION AID SCHEDULE OF EXPENDITURES
PRESCHOOL - ALL PROGRAMS
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
EXPENDITURES					
Instruction					
Salaries of Teachers	\$ 70,077	\$ (11,104)	\$ 58,973	\$ 51,735	\$ 7,238
Other Salaries for Instruction	28,160	1,438	29,598	29,597	1
Other Purchased Services	1,200	-	1,200	534	666
General Supplies	2,000	-	2,000	-	2,000
Other Objects	1,000	-	1,000	-	1,000
Total Instruction	102,437	(9,666)	92,771	81,866	10,905
Support Services					
Salaries of Supervisors of Instruction	142,340	-	142,340	141,546	794
Salaries of Program Directors	129,682	1,331	131,013	131,013	-
Salaries of Other Professional Staff	829,217	(51,049)	778,168	740,689	37,479
Salaries of Sec. and Clerical Assistants	241,680	-	241,680	207,993	33,687
Other Salaries	113,550	-	113,550	113,550	-
Salaries of Community Parent Involvement Spec.	99,914	44,906	144,820	144,820	-
Salaries of Master Teachers	393,806	6,189	399,995	399,995	-
Personal Services - Employee Benefits	542,564	8,289	550,853	497,893	52,960
Purchased Prof Ed Services - Contracted Pre-K	16,970,590	(367,607)	16,602,983	15,743,651	859,332
Purchased Prof Ed Services - Head Start	1,774,890	-	1,774,890	1,708,786	66,104
Other Purchased Professional - Educational Svcs	20,000	-	20,000	18,889	1,111
Other Purchased Professional Services	30,000	30,014	60,014	29,817	30,197
Cleaning, Repair & Maintenance Services	15,000	-	15,000	-	15,000
Rentals	28,000	-	28,000	800	27,200
Travel	17,000	148	17,148	11,963	5,185
Supplies and Materials	243,320	(66,630)	176,690	173,305	3,385
Other Objects	5,000	-	5,000	2,096	2,904
Total Support Services	21,596,553	(394,409)	21,202,144	20,066,806	1,135,338
Facilities Acq. and Construction					
Instructional Equipment	3,000	-	3,000	-	3,000
Total Facilities Acq. And Construction	3,000	-	3,000	-	3,000
Transfer to General Fund					
Contribution to School-Based Budgets	-	-	-	-	-
Total Expenditures	\$ 21,701,990	\$ (404,075)	\$ 21,297,915	\$ 20,148,672	\$ 1,149,243

Calculation of Budget Carryover

Total revised 2014-2015 Preschool Education Aid Allocation	\$ 20,053,346
Add: Actual ECPA/PEA Carryover (June 30, 2014)	1,415,391
Add: Budgeted Transfer from General Fund 2014-2015	468,384
Total Preschool Education Aid Funds Available for 2014-2015 Budget	21,937,121
Less: 2014-2015 Budgeted Preschool Education Aid (Including prior year budgeted carryover)	21,297,915
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2015	639,206
Add: June 30, 2015 Unexpended ECPA	1,149,243
2014-2015 Actual Carryover - Preschool Education Aid	\$ 1,788,449
2014-2015 Preschool Education Aid Carryover Budgeted for Preschool Programs 2015-2016	\$ 652,754

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, 2015

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
EXPENDITURES					
Instruction					
Salaries of Teachers	\$ 70,077	\$ (11,104)	\$ 58,973	\$ 51,735	\$ 7,238
Other Salaries for Instruction	28,160	1,438	29,598	29,597	1
Other Purchased Services	1,200	-	1,200	534	666
General Supplies	2,000	-	2,000		2,000
Other Objects	1,000	-	1,000	-	1,000
Total Instruction	<u>102,437</u>	<u>(9,666)</u>	<u>92,771</u>	<u>81,866</u>	<u>10,905</u>
Support Services					
Salaries of Supervisors of Instruction	142,340	-	142,340	141,546	794
Salaries of Program Directors	129,682	1,331	131,013	131,013	-
Salaries of Other Professional Staff	829,217	(51,049)	778,168	740,689	37,479
Salaries of Sec, and Clerical Assistants	241,680	-	241,680	207,993	33,687
Other Salaries	113,550	-	113,550	113,550	-
Salaries of Community Parent Involvement Spec	99,914	44,906	144,820	144,820	-
Salaries of Master Teachers	393,806	6,189	399,995	399,995	-
Personal Services - Employee Benefits	542,564	8,289	550,853	497,893	52,960
Purchased Prof Ed Services - Contracted Pre-K	16,970,590	(367,607)	16,602,983	15,743,651	859,332
Purchased Prof Ed Services - Head Start	1,774,890	-	1,774,890	1,708,786	66,104
Other Purchased Professional - Educational Svs	20,000	-	20,000	18,889	1,111
Other Purchased Professional Services	30,000	30,014	60,014	29,817	30,197
Cleaning, Repair & Maintenance Services	15,000	-	15,000	-	15,000
Rentals	28,000	-	28,000	800	27,200
Travel	17,000	148	17,148	11,963	5,185
Supplies and Materials	243,320	(66,630)	176,690	173,305	3,385
Other Objects	5,000	-	5,000	2,096	2,904
Total Support Services	<u>21,596,553</u>	<u>(394,409)</u>	<u>21,202,144</u>	<u>20,066,806</u>	<u>1,135,338</u>
Facilities Acq. and Construction					
Instructional Equipment	3,000	-	3,000	-	3,000
Total Facilities Acq. And Construction	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Contribution to School-Based Budgets					
	-	-	-	-	-
Total Expenditures	<u>\$ 21,701,990</u>	<u>\$ (404,075)</u>	<u>\$ 21,297,915</u>	<u>\$ 20,148,672</u>	<u>\$ 1,149,243</u>

CAPITAL PROJECTS FUND

**PLAINFIELD BOARD OF EDUCATION
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF PROJECT EXPENDITURES
INCEPTION THROUGH THE FISCAL YEAR ENDED JUNE 30, 2015**

<u>Year</u>	<u>Project</u>	<u>Modified Appropriation</u>	<u>Expenditures to Date</u>		<u>Cancelled</u>	<u>Balance, June 30, 2015</u>
			<u>Prior Year</u>	<u>Current Year</u>		
2010	Roof Replacement at Plainfield High School	\$ 374,000	\$ 343,883	\$ 8,717	\$ 21,400	
2013	Window Repair and Replacement at Plainfield High School	2,184,280	101,325			\$ 2,082,955
		-	-	-	-	-
		<u>\$ 2,558,280</u>	<u>\$ 445,208</u>	<u>\$ 8,717</u>	<u>\$ 21,400</u>	<u>\$ 2,082,955</u>
						Fund Balance, June 30, 2015 - Budgetary Basis \$ 2,082,955
						Unearned Revenue <u>(2,082,955)</u>
						Fund Balance (GAAP Basis), June 30, 2015 <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, 2015**

Revenues	
State Sources - On-Behalf SDA Contributions	\$ 54,048
State Sources - SDA Grant	<u>254,280</u>
Total Revenues	<u>308,328</u>
Expenditures	
Purchased Professional and Technical Services	8,717
Cancellation Grant Receivable-Budgetary Basis	21,400
On -Behalf SDA Construction Services	<u>54,048</u>
Total Expenditures	<u>84,165</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>224,163</u>
Fund Balance, Beginning of Year	<u>1,858,792</u>
Fund Balance - End of Year	<u>\$ 2,082,955</u>
<u>Reconciliation to GAAP Basis</u>	
Fund Balance - Budgetary Basis	\$ 2,082,955
Less: Deferred Revenue	<u>2,082,955</u>
Fund Balance - GAAP Basis	<u>\$ -</u>

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

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources				
State Sources - SDA Grant	\$ 374,000	-	\$ 374,000	\$ 352,600
 Total Revenues	<u>374,000</u>	<u>-</u>	<u>374,000</u>	<u>352,600</u>
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	26,883	\$ 8,717	35,600	24,000
Construction Services	317,000		317,000	328,600
Cancellation of SDA Receivable	-	21,400	21,400	-
 Total Expenditures	<u>343,883</u>	<u>30,117</u>	<u>374,000</u>	<u>352,600</u>
 Excess of Revenue Over Expenditures	<u>\$ 30,117</u>	<u>\$ (30,117)</u>	<u>\$ -</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	\$ (21,400)			
Revised Authorized Cost	\$ 352,600			
 Percentage Increase Over Original Authorized Cost	-5.72%			
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>
Revenues and Other Financing Sources				
State Sources - SDA Grant	\$ 1,930,000	\$ 254,280	\$ 2,184,280	\$ 2,184,280
Total Revenues	<u>1,930,000</u>	<u>254,280</u>	<u>2,184,280</u>	<u>2,184,280</u>
Expenditures and Other Financing Uses				
Purchased Professional and Technical Services	101,325		101,325	193,000
Construction Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,991,280</u>
Total Expenditures	<u>101,325</u>	<u>-</u>	<u>101,325</u>	<u>2,184,280</u>
Excess of Revenue Over Expenditures	<u>\$ 1,828,675</u>	<u>\$ 254,280</u>	<u>\$ 2,082,955</u>	<u>\$ -</u>
Additional Project Information:				
Project Number	4160-050-12-6400			
Grant Date	3/7/2014			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 2,184,280			
Additional Authorized Cost	\$ 254,280			
Revised Authorized Cost	\$ 2,438,560			
Percentage Increase Over Original Authorized Cost	11.64%			
Percentage Completion	4.64%			
Original Target Completion Date	12/31/13			
Revised Target Completion Date	12/31/15			

PROPRIETARY FUNDS

**CITY OF PLAINFIELD BOARD OF EDUCATION
ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
AS OF JUNE 30, 2015**

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, 2015**

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, 2015**

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, 2015**

	<u>Student Activity</u>	<u>Payroll</u>	<u>Total Agency Funds</u>
ASSETS			
Cash	\$ 94,534	\$ 4,010,409	\$ 4,104,943
Due From Other Funds	<u>-</u>	<u>98,257</u>	<u>98,257</u>
Total Assets	<u>\$ 94,534</u>	<u>\$ 4,108,666</u>	<u>\$ 4,203,200</u>
LIABILITIES			
Accrued Salaries and Wages		\$ 3,117,653	\$ 3,117,653
Payroll Deductions and Withholdings		737,850	737,850
Due to Other Funds		253,163	253,163
Due to Student Groups	<u>\$ 94,534</u>	<u>-</u>	<u>94,534</u>
Total Liabilities	<u>\$ 94,534</u>	<u>\$ 4,108,666</u>	<u>\$ 4,203,200</u>

**FIDUCIARY NET POSITION
COMBINING STATEMENT OF CHANGES IN
FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOT APPLICABLE

PLAINFIELD BOARD OF EDUCATION
 FIDUCIARY FUNDS
 STUDENT ACTIVITY AGENCY FUND
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>School</u>	<u>Balance</u> <u>July 1, 2014</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Balance,</u> <u>June 30, 2015</u>
ELEMENTARY SCHOOLS				
Barlow School	\$ 2,996	\$ 29,610	\$ 30,729	\$ 1,877
Barack Obama Academy for Academic and Civic Development	868		140	728
Cedarbrook	14,906	10,447	18,630	6,723
Clinton School	833	7,341	6,725	1,449
Cook School	1,998	22,258	21,299	2,957
Emerson School	9,567	18,925	20,097	8,395
Evergreen School	10,035	20,044	21,259	8,820
Hubbard School	8,018	17,905	20,601	5,322
Jefferson School	2,594	17,343	15,285	4,652
Maxson School	11,319	14,839	24,353	1,805
Stillman School	13,080	31,003	26,324	17,759
Washington School	270	2,650	1,337	1,583
Woodland School	4,145	4,337	4,385	4,097
HIGH SCHOOL				
High School Account	41,689	151,212	184,041	8,860
Plainfield Academy for Arts and Advanced Studies	25,123	46,727	55,614	16,236
Athletic Account	1,586	89,392	87,707	3,271
	<u>\$ 149,027</u>	<u>\$ 484,033</u>	<u>\$ 538,526</u>	<u>\$ 94,534</u>

PLAINFIELD BOARD OF EDUCATION
 FIDUCIARY FUNDS
 PAYROLL AGENCY FUND
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Balance, July 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, June 30, 2015</u>
ASSETS				
Cash	\$ 4,009,375	\$ 89,871,124	\$ 89,870,090	\$ 4,010,409
Due From Other Funds	-	98,257	-	98,257
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 4,009,375</u>	<u>\$ 89,969,381</u>	<u>\$ 89,870,090</u>	<u>\$ 4,108,666</u>
LIABILITIES				
Payroll Deductions and Withholdings	\$ 858,098	\$ 43,794,602	\$ 43,914,850	\$ 737,850
Accrued Salaries and Wages	2,966,743	45,905,027	45,754,117	3,117,653
Due to Other Funds	184,534	269,752	201,123	253,163
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>\$ 4,009,375</u>	<u>\$ 89,969,381</u>	<u>\$ 89,870,090</u>	<u>\$ 4,108,666</u>

LONG-TERM DEBT

PLAINFIELD BOARD OF EDUCATION
LONG-TERM DEBT
SCHEDULE OF SERIAL BONDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>Issue</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Annual Maturities</u>		<u>Interest Rate</u>	<u>Balance, July 1, 2014</u>	<u>Retired</u>	<u>Balance, June 30, 2015</u>
			<u>Date</u>	<u>Amount</u>				
Refunding School Bonds - Series 2009	4/15/2009	\$ 27,940,000	8/1/2015	\$ 1,390,000	2.900 %	\$ 23,245,000	\$ 1,345,000	\$ 21,900,000
			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>\$ 23,245,000</u>	<u>\$ 1,345,000</u>	<u>\$ 21,900,000</u>

**PLAINFIELD BOARD OF EDUCATION
LONG-TERM DEBT
SCHEDULE OF CAPITAL LEASES PAYABLE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOT APPLICABLE

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

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
REVENUES					
Local Sources					
Property Taxes	\$ 1,228,990		\$ 1,228,990	\$ 1,228,990	
State Sources					
Debt Service Aid Type II	<u>1,172,027</u>	<u>-</u>	<u>1,172,027</u>	<u>1,172,027</u>	<u>-</u>
Total Revenues	<u>2,401,017</u>	<u>-</u>	<u>2,401,017</u>	<u>2,401,017</u>	<u>-</u>
EXPENDITURES:					
Regular Debt Service:					
Interest	1,056,016	\$ 1	1,056,017	1,056,016	\$ 1
Redemption of Principal	<u>1,345,001</u>	<u>(1)</u>	<u>1,345,000</u>	<u>1,345,000</u>	<u>-</u>
Total Expenditures	<u>2,401,017</u>	<u>-</u>	<u>2,401,017</u>	<u>2,401,016</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>
<u>Recapitulation of Fund Balance:</u>					
Restricted for Debt Service					
Available for Debt Service Expenditures				<u>\$ 1</u>	
Total Fund Balance - Restricted Debt Service				<u>\$ 1</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)

	2006	2007	2008	2009	Fiscal Year Ending June 30,		2012	2013	2014	2015
					2010	2011			(Restated)	
Governmental Activities						(Restated)				
Net Investment in Capital Assets	\$ 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	\$ 58,816,364
Restricted		330,250	293,859	27,089	221,081	193,992	9,000,001	13,000,001	13,000,000	14,000,001
Unrestricted	(3,978,623)	(2,942,353)	(5,635,208)	(12,074,972)	(13,162,379)	(11,653,595)	(9,074,824)	(8,353,189)	(50,720,471)	(48,533,835)
Total Governmental Activities Net Position	<u>\$ 28,547,098</u>	<u>\$ 44,540,183</u>	<u>\$ 42,268,604</u>	<u>\$ 37,144,570</u>	<u>\$ 37,782,642</u>	<u>\$ 37,837,974</u>	<u>\$ 50,415,624</u>	<u>\$ 59,977,149</u>	<u>\$ 21,048,009</u>	<u>\$ 24,282,530</u>
Business-Type Activities										
Net Investment in Capital Assets	\$ 18,808	\$ 26,578	\$ 19,742	\$ 12,906	\$ 13,383	\$ 274,346	\$ 386,718	\$ 334,029	\$ 318,069	\$ 367,773
Unrestricted	123,410	21,517	46,892	118,305	339,128	429,397	369,759	726,867	592,614	694,183
Total Business-Type Activities Net Position	<u>\$ 142,218</u>	<u>\$ 48,095</u>	<u>\$ 66,634</u>	<u>\$ 131,211</u>	<u>\$ 352,511</u>	<u>\$ 703,743</u>	<u>\$ 756,477</u>	<u>\$ 1,060,896</u>	<u>\$ 910,683</u>	<u>\$ 1,061,956</u>
District-Wide										
Net Investment in Capital Assets	\$ 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	\$ 59,184,137
Restricted		330,250	293,859	27,089	221,081	193,992	9,000,001	13,000,001	13,000,000	14,000,001
Unrestricted	(3,855,213)	(2,920,836)	(5,588,316)	(11,956,667)	(12,823,251)	(11,224,198)	(8,705,065)	(7,626,322)	(50,127,857)	(47,839,652)
Total District Net Position	<u>\$ 28,689,316</u>	<u>\$ 44,588,278</u>	<u>\$ 42,335,238</u>	<u>\$ 37,275,781</u>	<u>\$ 38,135,153</u>	<u>\$ 38,541,717</u>	<u>\$ 51,172,101</u>	<u>\$ 61,038,045</u>	<u>\$ 21,958,692</u>	<u>\$ 25,344,486</u>

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

Note 2 - Net Position at June 30, 2014 is restated to reflect the implementation of GASB Statement No. 68, "Accounting and Financial Reporting for Pensions".

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

	2006	2007 (Restated)	2008	2009	Fiscal Year Ending June 30,		2012	2013	2014	2015
					2010	2011				
Expenses										
Governmental Activities										
Instruction										
Regular	\$ 62,485,357	\$ 66,098,659	\$ 68,907,005	\$ 68,227,442	\$ 56,137,039	\$ 54,812,445	\$ 61,525,658	\$ 64,621,087	\$ 66,355,888	\$ 75,811,769
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	21,942,201
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	14,315,723
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	1,382,168
Support Services:										
Student & Instruction Related Services	25,375,908	25,636,931	24,242,538	21,640,890	35,447,571	34,236,534	36,805,603	39,322,742	42,598,829	41,257,652
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	7,783,552
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	2,027,236
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	5,768,888
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	20,222,435
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	5,666,600
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	994,621
Total Governmental Activities Expenses	144,134,997	148,610,943	155,384,109	153,064,979	155,674,235	156,007,594	168,437,259	175,124,883	183,127,236	197,172,845
Business-Type Activities										
Food Service	3,498,098	3,375,395	3,044,586	3,173,630	3,257,255	3,568,862	3,999,694	3,899,522	4,495,306	4,616,279
Total Business-Type Activities Expense	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	4,616,279
Total District Expenses	\$ 147,633,095	\$ 151,986,338	\$ 158,428,695	\$ 156,238,609	\$ 158,931,490	\$ 159,576,456	\$ 172,436,953	\$ 179,024,405	\$ 187,622,542	\$ 201,789,124
Program Revenues										
Governmental Activities:										
Charges For Services	\$ 155,497	\$ 239,006	\$ 65,046	\$ 149,917	\$ 304,443	\$ 416,825	\$ 249,530	\$ 385,724	\$ 311,057	\$ 309,229
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	62,204,651
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	62,765
Total Governmental Activities Program Revenues	47,682,282	58,026,895	45,309,146	41,066,308	55,410,847	43,602,026	45,125,774	49,102,459	49,733,629	62,576,645

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

	2006	2007 (Restated)	2008	2009	Fiscal Year Ending June 30,		2012	2013	2014	2015
					2010	2011				
Business-Type Activities:										
Charges For Services:										
Food Service	\$ 1,173,686	\$ 871,758	\$ 779,387	\$ 845,164	\$ 769,634	\$ 764,949	\$ 903,658	\$ 730,343	\$ 580,871	\$ 686,336
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	4,080,642
Capital Grants And Contributions	-	-	-	-	-	-	-	-	-	-
Total Business Type Activities Program Revenues	3,551,838	3,260,704	3,054,976	3,235,929	3,477,754	3,620,453	4,051,707	4,203,574	4,344,608	4,766,978
Total District Program Revenues	\$ 51,234,120	\$ 61,287,599	\$ 48,364,122	\$ 44,302,237	\$ 58,888,601	\$ 47,222,479	\$ 49,177,481	\$ 53,306,033	\$ 54,078,237	\$ 67,343,623
Net (Expense)/Revenue										
Governmental Activities	\$ (96,452,715)	\$ (90,584,048)	\$ (110,074,963)	\$ (111,998,671)	\$ (100,263,388)	\$ (112,405,568)	\$ (123,311,485)	\$ (126,022,424)	\$ (133,393,607)	\$ (134,596,200)
Business-Type Activities	53,740	(114,691)	10,390	62,299	220,499	51,591	52,013	304,052	(150,698)	150,699
Total District-Wide Net Expense	\$ (96,398,975)	\$ (90,698,739)	\$ (110,064,573)	\$ (111,936,372)	\$ (100,042,889)	\$ (112,353,977)	\$ (123,259,472)	\$ (125,718,372)	\$ (133,544,305)	\$ (134,445,501)
General Revenues and Other Changes in Net Position										
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	\$ 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	1,228,990
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	112,124,446
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	1,172,027
Investment Earnings	386,559	969,719	489,629	126,497	32,902	28,844	27,004	22,828	25,163	26,928
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	547,330
Loss on Disposal of Assets	-	(86,436)	(8,475)	(81,002)	(6,971)	-	(5,491)	-	-	-
Total Governmental Activities	102,716,326	106,124,540	107,803,384	106,874,637	100,901,460	114,948,482	135,889,135	135,583,949	137,733,225	137,830,721
Business-Type Activities:										
Investment Earnings	5,408	20,568	8,149	2,278	801	965	721	367	485	574
Total Business-Type Activities	5,408	20,568	8,149	2,278	801	965	721	367	485	574
Total District-Wide	\$ 102,721,734	\$ 106,145,108	\$ 107,811,533	\$ 106,876,915	\$ 100,902,261	\$ 114,949,447	\$ 135,889,856	\$ 135,584,316	\$ 137,733,710	\$ 137,831,295
Change in Net Position										
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	\$ 3,234,521
Business-Type Activities	59,148	(94,123)	18,539	64,577	221,300	52,556	52,734	304,419	(150,213)	151,273
Total District	\$ 6,322,759	\$ 15,446,369	\$ (2,253,040)	\$ (5,059,457)	\$ 859,372	\$ 2,595,470	\$ 12,630,384	\$ 9,865,944	\$ 4,189,405	\$ 3,385,794

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Fund										
Reserved	\$ 815,757	\$ 2,978,747	\$ 2,978,747	\$ 924,983	\$ 366,983					
Unreserved	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	\$ 15,606,783
Committed						259,000	4,569,124	3,293,683	1,078,256	3,931,040
Assigned						1,300,000	1,754,092	2,388,909	4,538,723	6,762,457
Unassigned	-	-	-	-	-	(6,952,077)	(9,278,716)	(9,438,408)	(9,084,718)	(9,643,942)
Total General Fund	<u>\$ 3,607,630</u>	<u>\$ 5,990,804</u>	<u>\$ 1,504,338</u>	<u>\$ (3,527,863)</u>	<u>\$ (4,983,043)</u>	<u>(3,944,079)</u>	<u>8,539,032</u>	<u>13,251,029</u>	<u>\$ 14,100,355</u>	<u>\$ 16,656,338</u>
All Other Governmental Funds										
Reserved	\$ 27,781				\$ 695,000					
Unreserved	(928,835)	\$ (1,104,050)	\$ (178,020)	\$ (1,549,925)	(2,162,873)					
Restricted						\$ (1,580,032)	\$ (1,916,861)	\$ (1,988,074)		\$ 1
Unassigned	-	-	-	-	-	-	-	-	\$ (2,028,036)	(216,885)
Total All Other Governmental Funds	<u>\$ (901,054)</u>	<u>\$ (1,104,050)</u>	<u>\$ (178,020)</u>	<u>\$ (1,549,925)</u>	<u>\$ (1,467,873)</u>	<u>\$ (1,580,032)</u>	<u>\$ (1,916,861)</u>	<u>\$ (1,988,074)</u>	<u>\$ (2,028,036)</u>	<u>\$ (216,884)</u>

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 TEN FISCAL YEARS
 (Unaudited)
 (modified accrual basis of accounting)

	Fiscal Year Ending June 30,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues										
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	\$ 23,959,990
Tuition Charges	155,497	239,006	65,046	149,917	304,443	416,825	249,530	385,724	311,057	309,229
Interest Earnings	386,559	969,719	489,629	126,497	32,902	28,844	27,004	22,828	25,163	26,928
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	571,428
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	158,101,930
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	6,089,885
Total Revenue	150,398,608	164,237,871	153,121,005	148,021,947	156,319,278	158,550,508	181,020,400	184,686,408	187,466,854	189,059,390
Expenditures										
Instruction										
Regular Instruction	61,273,350	65,509,657	68,562,171	67,642,286	55,289,135	53,410,463	60,304,818	63,724,852	65,116,119	67,222,421
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	20,347,482
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	12,077,452
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	1,200,611
Support Services:										
Student and Inst. Related Services	25,076,539	25,106,724	24,116,375	21,187,945	35,138,294	34,270,612	36,416,454	38,990,994	42,143,692	40,626,077
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	1,965,199
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	6,763,734
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	5,558,655
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	19,632,153
Pupil Transportation	4,431,169	4,620,106	4,918,392	4,308,720	4,459,018	4,709,696	5,092,838	4,853,824	5,490,402	5,547,251
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	1,350,804
Debt Service:										
Principal	840,988	893,525	941,161	988,953	1,381,790	1,174,844	1,227,535	1,264,406	1,875,115	1,345,000
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	1,056,016
Payment to Refunded Bond Escrow Agent	-	-	-	680,932	-	-	-	-	-	-
Costs of Issuance on Refunding Bonds	-	-	-	275,971	-	-	-	-	-	-
Total Expenditures	151,819,542	162,057,693	156,681,441	155,382,956	157,692,406	157,623,633	168,874,187	180,045,625	186,657,490	184,692,255
Excess (Deficiency) of Revenues 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	4,367,135
Other Financing Sources (Uses)										
Transfers In	6,669,499	6,241,727	5,624,780	2,712,647	3,226,554	2,005,186	2,005,186	2,270,228	1,782,915	1,780,398
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)	(1,780,398)
Total Other Financing Sources (Uses)	-	-	-	956,903	-	-	-	-	-	-
Net Change in Fund Balances	\$ (1,420,934)	\$ 2,180,178	\$ (3,560,436)	\$ (6,404,106)	\$ (1,373,128)	\$ 926,875	\$ 12,146,213	\$ 4,640,783	\$ 809,364	\$ 4,367,135
Debt Service as a Percentage of Noncapital Expenditures	1.72%	1.66%	1.59%	1.60%	1.53%	1.52%	1.46%	1.42%	1.74%	1.31%

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

Fiscal Year Ended June 30,	<u>Rental Income</u>	<u>Refunds</u>	<u>Tuition</u>	<u>Other</u>	<u>Interest</u>	<u>Total</u>
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
2015	85,164	3,652	309,229	458,514	26,928	883,487

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

Fiscal Year Ended June 30,	Vacant Land	Residential	Farm Reg.	Qfarm	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate ^a
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	2,595,954,938	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
2015	6,571,140	1,007,486,656			124,753,000	20,734,200	57,553,900	1,217,098,896	4,991,654	1,222,090,550	2,560,691,534	1.99

Source: County Abstract of Ratables

^a Tax rates are per \$100

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

Overlapping Rates

Calendar Year	<u>Plainfield School District</u>	<u>City of Plainfield</u>	<u>Union County</u>	<u>Total</u>
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
2015	1.99	4.48	1.12	7.59

Source: County Abstract of Ratables

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

Taxpayer	2015		2006	
	Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value
Verizon	\$ 8,036,854	0.658%		
Norwood Estates LLC	4,178,800	0.342%		
Netherwoods Village, LLC	3,589,600	0.294%		
Formation Properties	3,300,000	0.270%		NOT AVAILABLE
Channel Park Avenue, LLC	2,630,000	0.215%		
Michael Manor, LLC	2,400,000	0.196%		
New Meadow Assoc. LLC	2,122,300	0.174%		
South Second Street Plainfield Realt	1,881,700	0.154%		
Stoney Brook Associates, LLC	1,700,000	0.139%		
Hampshire Park Associates	1,654,500	0.135%		
	<u>\$ 31,493,754</u>	<u>2.577%</u>		

Source: Municipal Tax Assessor

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

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Amount	Percentage of Levy	
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
2015	23,959,990	23,959,990	100.00%	

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

Fiscal Year Ended June 30,	<u>Governmental Activities</u>			Total District	Population (A)	Per Capita
	General Obligation Bonds	Intergovernmental Loans	Bond Anticipation Notes (BANs)			
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	49,921	540
2012	25,530,000	206,657		25,736,657	50,057	514
2013	24,400,000	105,144		24,505,144	50,397	486
2014	23,245,000			23,245,000	50,703	458
2015	21,900,000			21,900,000	50,955	430

Source: District records

(A) Estimated

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

Fiscal Year Ended June 30,	General Bonded Debt Outstanding			Percentage of Actual Taxable Value ^a of Property	Per Capita ^b
	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding		
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%	533
2012	25,530,000		25,530,000	2.05%	510
2013	24,400,000		24,400,000	1.97%	484
2014	23,245,000		23,245,000	1.89%	458
2015	21,900,000		21,900,000	1.79%	430

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, 2014
(Unaudited)**

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
Municipal Debt: (1)			
Plainfield Board of Education	\$ 20,843,953	\$ 20,843,953	
City of Plainfield	<u>34,856,422</u>	<u>-</u>	<u>\$ 34,856,422</u>
	<u>\$ 55,700,375</u>	<u>\$ 20,843,953</u>	34,856,422
Overlapping Debt Apportioned to the Municipality:			
County of Union (A)			<u>23,015,055</u>
Total Direct and Overlapping Debt			<u>\$ 57,871,477</u>

Source:

(1) City of Plainfield's December 31, 2014 Annual Debt Statement

(A) The debt for this entity was apportioned to Plainfield by dividing the municipality's 2014 equalized value by the total 2014 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 2014

Equalized Valuation Basis	
2014	\$ 2,546,692,440
2013	2,582,222,453
2012	2,604,631,634
	<u>\$ 7,733,546,527</u>
Average Equalized Valuation Of Taxable Property	\$ 2,577,848,842
Debt Limit (4% of Average Equalization Value)	103,113,954
Total Net Debt Applicable to Limit	21,900,000
Legal Debt Margin	<u>\$ 81,213,954</u>

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Debt Limit	\$ 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	\$ 103,113,954
Total Net Debt Applicable To Limit	32,729,986	31,836,461	30,315,000	29,491,347	28,109,557	26,934,713	25,736,657	24,505,144	23,245,000	21,900,000
Legal Debt Margin	<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>	<u>\$ 81,213,954</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	35.84%	29.47%	24.40%	21.55%	20.07%	20.07%	20.93%	21.83%	21.90%	21.24%

Source: Annual Debt Statements

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

Year	Population	County Per Capita Personal Income	Unemployment Rate
2006	46,816	\$ 48,743	6.40%
2007	46,420	50,683	6.00%
2008	46,088	51,645	7.80%
2009	46,046	49,285	12.10%
2010	46,318	49,897	12.10%
2011	49,921	52,297	11.60%
2012	50,057	53,638	11.90%
2013	50,397	54,382	10.40%
2014	50,703	54,382 (A)	8.50%
2015	50,955	54,382 (A)	N/A

Source: New Jersey State Department of Education

(A) - Estimated

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

INFORMATION NOT AVAILABLE

**PLAINFIELD BOARD OF EDUCATION
 FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM
 LAST TEN FISCAL YEARS
 (Unaudited)**

<u>Function/Program</u>	<u>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>	<u>2015</u>
Instruction										
Regular	701.0	656.0	620.0	583.0	570.0	521.0	554.0	561.0	590.7	630.36
Other Instruction	125.0	123.0	104.0	69.5	98.0	99.0	152.7	134.4	134.7	140.04
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	166.36
General Administration Services	9.0	9.0	15.0	9.5	7.0	8.0	5.0	4.0	4.0	2.00
School Administrative Services	68.0	67.0	57.0	66.0	43.0	44.0	37.0	43.0	46.0	47.00
Administrative Information Technology	2.0	2.0	23.0	23.0	16.0	15.0	12.0	13.0	12.5	12.50
Plant Operations And Maintenance	104.0	104.0	115.0	115.0	115.0	138.0	129.0	133.6	141.2	145.57
Pupil Transportation	15.0	15.0	23.0	23.0	21.0	21.0	20.0	17.0	17.7	17.67
Other Support Services	23.0	32.0	45.0	43.0	59.0	62.0	47.5	69.5	46.6	44.01
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>	<u>1,205.51</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 ^a	Operating Expenditures ^b	Cost Per Pupil ^c	Percentage Change	Pupil/Teacher Ratio				Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
					Teaching Staff	Elementary	Middle School	Senior High School				
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%
2015	10,394	180,940,435	17,408	-3.14%	597	13.26	12.21	12.14	7,546	7,098	4.9%	94.06%

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)**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<u>District Building</u>										
<u>High School</u>										
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	1,852	1,784	1,842	1,616	1,614	1,374	1,333	1,422	1,510	1,557
Capacity (students)	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999
Barack Obama Academy										
Square Feet				17,490	17,490	17,490	17,490	17,490	17,490	17,490
Enrollment				68	71	68	82	86	61	84
Capacity (students)				175	175	175	175	175	175	175
<u>Middle School</u>										
Hubbard										
Square Feet	95,375	95,375	95,375	95,375	95,375	95,375	95,375	95,375	95,375	95,375
Enrollment	730	697	587	522	350	353	324	475	511	558
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	1,044	957	745	719	442	337	306	446	455	588
Capacity (Students)	859	859	859	859	859	859	859	859	859	859
Plainfield Academy for the Arts and Advanced Studies										
Square Feet					17,490	17,490	17,490	17,490	17,490	17,490
Enrollment					82	158	232	316	364	388
Capacity					185	185	185	185	185	185
<u>Elementary</u>										
Barlow										
Square Feet	44,452	44,452	44,452	44,452	44,452	44,452	44,452	44,452	44,452	44,452
Enrollment	383	365	261	289	334	337	343	365	400	392
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	485	448	364	477	524	575	614	601	634	668
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	312	340	331	338	295	336	351	351	393	390
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	262	233	212	250	287	304	280	260	262	193
Capacity (Students)	256	256	256	256	256	256	256	256	256	256

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
District Building										
Elementary (Continued)										
Emerson										
Square Feet	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290
Enrollment	489	411	400	429	469	473	491	465	485	508
Capacity (Students)	390	390	390	390	390	390	390	390	390	390
Evergreen										
Square Feet	58,885	58,885	58,885	58,885	58,885	58,885	58,885	58,885	58,885	58,885
Enrollment	510	473	420	439	535	569	576	567	585	621
Capacity (Students)	450	450	450	450	450	450	450	450	450	450
Jefferson										
Square Feet	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970	56,970
Enrollment	401	404	327	287	252	404	429	414	458	453
Capacity (Students)	429	429	429	429	429	429	429	429	429	429
Stillman										
Square Feet	40,253	40,253	40,253	40,253	40,253	40,253	40,253	40,253	40,253	40,253
Enrollment	286	260	261	239	274	279	309	316	310	314
Capacity (Students)	274	274	274	274	274	274	274	274	274	274
Washington										
Square Feet	90,595	90,595	90,595	90,595	90,595	90,595	90,595	90,595	90,595	90,595
Enrollment	510	466	481	455	530	564	598	543	608	643
Capacity (Students)	548	548	548	548	548	548	548	548	548	548
Woodland										
Square Feet	36,640	36,640	36,640	36,640	36,640	36,640	36,640	36,640	36,640	36,640
Enrollment	292	258	215	203	255	265	237	249	246	255
Capacity (Students)	266	266	266	266	266	266	266	266	266	266

Number of Schools at June 30, 2015

Elementary = 10

Middle School = 3

Senior High School = 2

Source: District Records

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

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

	<u>Project # (s)</u>	<u>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>	<u>2015</u>
School Facilities											
High School	\$	727,440	\$ 447,680	\$ 544,159	\$ 602,723	\$ 597,036	\$ 734,958	\$ 843,947	\$ 874,201	\$ 766,965	\$ 970,868
Hubbard Middle School		225,769	159,209	193,520	214,347	212,324	261,373	300,034	310,790	272,666	346,834
Maxson Middle School		272,927	194,281	236,150	261,565	259,097	318,951	366,138	379,264	332,741	423,250
Barlow Elementary School		48,151	74,203	90,194	99,901	98,958	121,818	139,909	144,925	127,147	161,732
Cedarbrook Elementary School		49,727	105,132	127,789	141,542	140,206	172,595	198,311	205,420	180,222	229,244
Clinton Elementary School		48,303	61,029	74,181	82,165	81,390	100,192	114,879	118,997	104,400	132,798
Cook Elementary School		46,156	77,772	94,533	104,707	103,719	127,679	146,648	151,905	133,271	169,522
Emerson Elementary School		40,995	108,988	132,476	146,734	145,349	178,926	205,371	212,733	186,638	237,406
Evergreen Elementary School		57,297	98,296	119,480	132,339	131,090	161,373	185,155	191,793	168,266	214,036
Jefferson Elementary School		97,512	95,100	115,595	128,036	126,828	156,127	179,379	185,810	163,017	207,359
Stillman Elementary School		55,310	67,194	81,675	90,465	89,612	110,313	126,752	131,296	115,190	146,523
Washington Elementary School		53,144	151,230	183,821	203,604	201,683	248,275	284,952	295,167	258,960	329,400
Woodland Elementary School		42,900	61,163	75,833	83,995	83,203	102,425	117,447	121,657	106,735	135,768
Total School Facilities	\$	<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>	<u>3,704,740</u>

N/A - Not Available
Source: District Records

Note:

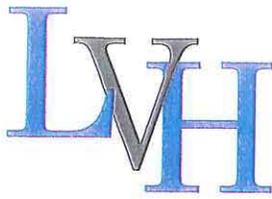
Beginning in fiscal year 2001, the New Jersey State Department of Education required Districts to report maintenance expenditures by location, therefore, ten years of data is not required or available. Since the District did not properly budget "Maintenance for School Facilities" in the budgets for the 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, 2015
(Unaudited)**

	<u>Coverage</u>	<u>Deductible</u>
School Package Policy		
N.J. School Boards Association Ins. Group		
Property - Blanket Building & Contents	\$ 293,537,142	\$ 5,000
Earthquake/Flood	50,000,000	
Equipment	100,000,000	5,000
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

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

DEBRA GOLLE, CPA
CINDY JANACEK, CPA, RMA
MARK SACO, CPA
SHERYL M. NICOLOSI, CPA
KATHLEEN WANG, CPA
ROBERT AMPONSAH, CPA

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

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, 2015 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 December 9, 2015.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

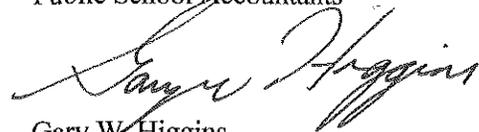
As part of obtaining reasonable assurance about whether the Plainfield Board of Education's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have 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 no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey.

However, we noted certain matters that are not required to be reported under Government Auditing Standards that we reported to management of the Plainfield Board of Education in a separate report entitled, "Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance" dated December 9, 2015.

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
December 9, 2015



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

DEBRA GOLLE, CPA
CINDY JANACEK, CPA, RMA
MARK SACO, CPA
SHERYL M. NICOLOSI, CPA
KATHLEEN WANG, CPA
ROBERT AMPONSAH, CPA

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

**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 15-08**

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal and State Program

We have audited the Plainfield Board of Education's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the New Jersey OMB Circular 15-08 State Aid/Grant Compliance Supplement that could have a direct and material effect on each of the Plainfield Board of Education's major federal and state programs for the fiscal year ended June 30, 2015. 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 15-08, 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, 2015.

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 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Plainfield Board of Education's internal control over compliance.

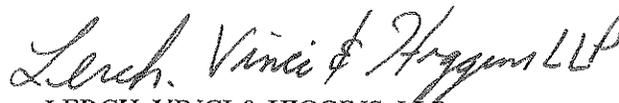
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

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

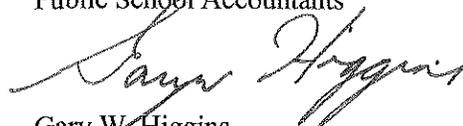
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of U.S. OMB Circular A-133 and New Jersey OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by U.S. OMB Circular A-133 and Schedule of Expenditures of State Financial Assistance Required by New Jersey OMB Circular 15-08

We have audited the financial statements of the governmental activities, the business-type activities, 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, 2015 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 December 9, 2015, 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 15-08 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.



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



Gary W. Higgins
Public School Accountant
PSA Number CS00814

Fair Lawn, New Jersey
December 9, 2015

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

Federal/Grantor/Pass-Through Grantor/ Program Title	CFDA Number	Grant or State Project Number	Grant Period	Award Amount	Balance July 1, 2014	Carryover Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	June 30, 2015			MEMO GAAP Receivable
											(Accounts Receivable)	Unexpended Revenue/	Due to Grantor	
U.S. Department of Agriculture Passed-through State Department of Education														
National School Lunch Program	10.555	N/A												
Non-Cash Assistance			7/1/14-6/30/15	\$ 309,552			\$ 309,552	\$ 307,436				\$ 2,116		
Non-Cash Assistance			7/1/13-6/30/14	286,317	\$ 528			528						
Cash Assistance			7/1/14-6/30/15	2,643,017			2,460,432	2,643,017			\$ (182,585)		\$ (182,585)	
Cash Assistance			7/1/13-6/30/14	2,558,495	(202,879)			202,879						
School Breakfast Program	10.553	N/A	7/1/14-6/30/15	723,954			639,928	723,954			(84,026)		(84,026)	
School Breakfast Program	10.553	N/A	7/1/13-6/30/14	501,475	(43,010)			43,010						
After School Snack Program	10.555	N/A	7/1/14-6/30/15	73,016			70,630	73,016			(2,386)		(2,386)	
After School Snack Program	10.555	N/A	7/1/13-6/30/14	69,132	(3,494)			3,494						
Fresh Fruits and Vegetable Program	10.582	N/A	7/1/14-6/30/15	91,014			87,500	91,014			(3,514)		(3,514)	
Fresh Fruits and Vegetable Program	10.582	N/A	7/1/13-6/30/14	96,903	(2,800)			2,800						
Summer Food Service Program For Children	10.559	N/A	7/1/14-6/30/15	190,298			190,298	190,298						
Total U.S. Department of Agriculture					(251,655)		4,010,523	4,029,263			(272,511)	2,116		(272,511)
U.S. Department of Education passed-through State Department of Education														
General Fund														
Medical Assistance Program (SEMI)	93.778	N/A	7/1/14-6/30/15	352,888			352,888	352,888						
ARRA-Medical Assistance Program (SEMI)	93.778	N/A	10/1/08-12/31/10	118,769			118,769	118,769						
Total General Fund							471,657	471,657						
Special Revenue Fund														
I.A.S.A. Consolidated Grant/NCLB														
Title I	84.010A	NCLB416015	7/1/14-6/30/15	2,203,053		\$ 435,361	2,195,269	2,053,406				577,224		
Title I, Carryover	84.010A	NCLB416014	7/1/13-6/30/14	2,585,143	420,485	(435,361)	14,876							
Title I, SIA	84.010A	NCLB416015	7/1/14-6/30/15	174,000		22,910	74,135	73,511				23,534		
Title I, SIA, Carryover	84.010A	NCLB416014	7/1/13-6/30/14	123,838	22,910	(22,910)								
Title II A	84.367A	NCLB416015	7/1/14-6/30/15	417,636		236,516	398,285	414,550				220,251		
Title II A, Carryover	84.367A	NCLB416014	7/1/13-6/30/14	562,279	160,969	(236,516)	76,380	833						
Title II D, Carryover	84.313X	NCLB416011	9/1/10-8/31/11	7,626	13,299				\$ 13,299					
Title III	84.365A	NCLB416015	7/1/14-6/30/15	521,600		59,311	505,877	518,340				46,848		
Title III, Carryover	84.365A	NCLB416014	7/1/13-6/30/14	848,563	54,195	(59,311)	5,116							
Title III, Immigrant Education	84.365A	NCLB416014	7/1/14-6/30/15	85,460		5	27,054	24,293				2,766		
Title III, Immigrant Education	84.365A	NCLB416014	7/1/13-6/30/14	46,652	(6)		6							
Title III, Immigrant Education, Carryover	84.365A	NCLB416009	9/1/08-8/31/09	118,880	5	(5)								
I.D.E.A. Part B														
Basic Regular - ARRA														
Basic Regular	84.391	IDEA416010	9/1/09-8/31/11	1,948,710	649					649				
Basic Regular	84.027	IDEA416014	7/1/14-6/30/15	1,921,816		1,190	1,800,540	1,817,678			(15,948)		(15,948)	
Basic Regular, Carryover	84.027	IDEA416014	7/1/13-6/30/14	1,694,936	(54,572)	(1,190)	55,762							
Preschool - ARRA	84.392	IDEA416010	9/1/09-8/31/11	70,038	1,843					1,843				
Preschool	84.173	IDEA416014	7/1/14-6/30/15	44,364		822	35,928	38,402			(1,652)		(1,652)	
Preschool, Carryover	84.173	IDEA416014	7/1/13-6/30/14	41,267	822	(822)								

230

PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

Federal/Grantor/Pass-Through Grantor/ Program Title	CFDA Number	Grant or State Project Number	Grant Period	Award Amount	Balance July 1, 2014	Carryover Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	June 30, 2015			MEMO GAAP Receivable
											(Accounts Receivable)	Unearned Revenue	Due to Grantor	
U.S. Department of Education passed-through Passed-through State Department of Education														
21st Century Community Learning Center	84.287C	N/A	09/01/14-08/31/15	\$ 550,000			\$ 401,083	\$ 413,210				\$ (12,127)		\$ (12,127)
21st Century Community Learning Center	84.287C	N/A	09/01/13-08/31/14	535,000	\$ (26,331)		124,549	98,218						
21st Century Community Learning Center-Supplemental	84.287C	N/A	09/01/14-08/31/15	30,000				4,000				(4,000)		(4,000)
21st Century Community Learning Center-Supplemental	84.287C	N/A	09/01/11-08/31/12	39,840	892								\$ 892	
Race to The Top Phase 3 (RTT3)	84.413A	N/A	9/1/11-11/30/15	206,092	214		41,251	41,251				\$ 214		
Bridging the Device Gap Comp	15-TG01-A01	15E00126	11/1/14-6/30/15	22,000				22,000				(22,000)		(22,000)
Perkins	84.048A	N/A	7/1/14-6/30/15	86,145		\$ 257	57,523	5,287						52,499
Perkins	84.048A	N/A	7/1/13-6/30/14	80,472	(25,116)	(257)	25,373							
Total U.S. Department of Education - Special Revenue Fund					570,258	-	5,839,007	5,524,979	-	15,791	(55,727)	870,837	53,385	(55,727)
Total					\$ 318,603	\$ -	\$ 10,321,187	\$ 10,025,899	\$ -	\$ 15,791	\$ (328,238)	\$ 872,953	\$ 53,385	\$ (328,238)

231

PLANNED BOARD OF EDUCATION
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2016

State Calendar Program Title State Department of Education	Grant or State Funded Number	Grant Funded	Award Amount	Unearned Revenue/Accounts Receivable		Chrysvos (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments (A)	Repayment of Prior Years' Balance	(Accounts Receivable)	Unearned Revenue	Due to Granular	Memo	Cumulative Total Expenditures	GAAP Reservable
				Unearned Revenue/Accounts Receivable	Due to Granular											
General Fund																
Equalization Aid	15-495-034-5120-078	7/17/14-6/30/15	\$ 100,550,671			\$ 90,563,143	\$ 100,550,671				\$ (9,987,528)				\$ 100,550,671	
Equalization Aid	14-495-034-5120-078	7/17/13-6/30/14	180,530,671			9,972,983	9,972,983								3,169,418	
Security Aid	15-495-034-5120-084	7/17/14-6/30/15	3,169,418			2,854,605	3,169,418				(314,813)				3,169,418	
Security Aid	14-495-034-5120-084	7/17/13-6/30/14	11,009,173			9,911,650	11,009,173				(1,093,523)				11,009,173	
Education Adequacy Aid	15-495-034-5120-083	7/17/14-6/30/15	11,009,173			1,091,930	11,009,173								423,687	
Education Adequacy Aid	14-495-034-5120-083	7/17/13-6/30/14	423,687			423,687	423,687								4,804,436	
Under Adequacy Aid	15-495-034-5120-086	7/17/14-6/30/15	4,804,436			4,776,219	4,804,436				(477,217)				1,265,855	
Under Adequacy Aid	14-495-034-5120-086	7/17/13-6/30/14	4,804,436			476,522	4,804,436				(125,735)				87,220	
Special Education Categorical Aid	15-495-034-5120-089	7/17/14-6/30/15	1,265,855			1,140,120	1,265,855								87,220	
Special Education Categorical Aid	14-495-034-5120-089	7/17/13-6/30/14	1,265,855			1,265,855	1,265,855								1,061,947	
Transportation Aid	15-495-034-5120-014	7/17/14-6/30/15	87,220			78,557	87,220				(8,663)				36,929	
Transportation Aid	14-495-034-5120-014	7/17/13-6/30/14	87,220			78,557	87,220				(8,663)				188,492	
Per Pupil Growth Aid	15-100-034-5120-098	7/17/14-6/30/15	1,081,947			1,081,947	1,081,947								2,619,923	
Per Pupil Growth Aid	14-100-034-5120-098	7/17/13-6/30/14	1,081,947			1,081,947	1,081,947								4,458,361	
ParkeCC Readiness	15-100-034-5120-073	7/17/14-6/30/15	1,081,947			1,081,947	1,081,947								3,828,053	
ParkeCC Readiness	14-100-034-5120-073	7/17/13-6/30/14	1,081,947			1,081,947	1,081,947								3,828,053	
Additional Non Public Transportation Aid	N/A	7/17/14-6/30/15	36,929			1,276,705	36,929				(56,929)				188,492	
Additional Non Public Transportation Aid	N/A	7/17/13-6/30/14	36,929			(50,809)	36,929								2,619,923	
T.P.A.F. - NCGI	15-495-034-5094-007	7/17/14-6/30/15	188,492			30,809	188,492								4,458,361	
T.P.A.F. - Normal Cost	15-495-034-5094-006	7/17/14-6/30/15	2,619,923			2,619,923	2,619,923								3,828,053	
T.P.A.F. - Post Retirement Medical	15-495-034-5094-001	7/17/14-6/30/15	4,458,361			4,458,361	4,458,361								191,886	
T.P.A.F. - Social Security	15-495-034-5094-003	7/17/14-6/30/15	3,828,053			3,828,053	3,828,053								133,611,385	
T.P.A.F. - Social Security	14-495-034-5094-002	7/17/13-6/30/14	4,302,023			(191,245)	4,302,023				(191,886)				20,148,672	
Total General Fund							133,766,521				(13,346,988)				20,148,672	
Special Revenue															14,001	
Preschool Assistance Aid	15-495-034-5120-086	7/17/14-6/30/15	20,033,346			\$ 1,415,391	18,048,012				(2,005,334)	\$ 1,788,449			20,138	
Preschool Assistance Aid	14-495-034-5120-086	7/17/13-6/30/14	20,380,237			(1,415,391)	2,028,056								7,347	
New Jersey Nonpublic Aid															54,185	
Textbook Aid	15-100-034-5120-064	7/17/14-6/30/15	14,001			14,001	14,001								915	
Textbook Aid	14-100-034-5120-064	7/17/13-6/30/14	14,042			5,852	14,042								3,316	
Nursing Services	15-100-034-5120-070	7/17/14-6/30/15	22,385			22,385	20,138								9,165	
Technology Initiative	15-100-034-5120-073	7/17/14-6/30/15	7,320			7,320	7,347								14,049	
Auxiliary Services															3,707	
Compensatory Education	15-100-034-5120-067	7/17/14-6/30/15	61,720			61,720	54,185								3,707	
Compensatory Education	14-100-034-5120-067	7/17/13-6/30/14	2,466			2,466	915								9,165	
ESL	15-100-034-5120-067	7/17/14-6/30/15	2,466			31,671	2,466								14,049	
ESL	14-100-034-5120-067	7/17/13-6/30/14	3,707			7,042	3,707								3,709	
Transportation	15-100-034-5120-068	7/17/14-6/30/15	9,165			7,042	9,165								11,864	
Home Instruction	15-100-034-5120-068	7/17/14-6/30/15	9,165			7,042	9,165								14,049	
Home Instruction	14-100-034-5120-068	7/17/13-6/30/14	7,042			16,570	7,042								3,709	
Home Instruction	13-100-034-5120-068	7/17/12-6/30/13	8,311			16,570	8,311								11,864	
Headstart Services:																
Examination and Classification	15-100-034-5120-066	7/17/14-6/30/15	16,570			16,570	16,570								89	
Examination and Classification	14-100-034-5120-066	7/17/13-6/30/14	16,579			5,888	16,579								3,709	
Examination and Classification	13-100-034-5120-066	7/17/12-6/30/13	15,694			15,694	15,694								11,864	
Supplemental Instruction	15-100-034-5120-066	7/17/14-6/30/15	15,694			15,694	15,694								11,864	

PLANTFIELD BOARD OF EDUCATION
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2015

State Grant/Program Title	Grant or State Project Number	Grant Period	Award Amount	July 1, 2014		Comptroller (Waiver) Amount	Cash Received	Budgetary Expenditures (A)	Adjustments (A)	Repayments of Prior Year's Balance	June 30, 2015		Memo
				Unearned Revenue/(Accs Receivable)	Due to Grantor						(Accrued Receivable)	Due to Grantor	
State Department of Education													
Special Revenue (Continued)													
State Department of Human Services													
School Based Youth Services	SB15039	7/1/14-6/30/15	\$ 315,354	\$	\$	\$	\$ 315,354	\$ 293,344		\$	\$	\$	\$ 293,344
School Based Youth Services	SB14039	7/1/14-6/30/14	317,994	8,140	17,315					13,197			22,010
School Based Youth Services	SB14039	7/1/14-6/30/15	184,004		54,004					54,004			12,258
School Based Youth Services - Mexican	SB14039	7/1/14-6/30/15	179,504		607		184,004	153,948		607			30,656
School Based Youth Services - Hubbard	SB14039	7/1/14-6/30/14	176,851		35		181,351	177,760		35			3,591
School Based Youth Services - APPI	SB14039	7/1/14-6/30/15	62,777		359		65,777	65,727		359			50
School Based Youth Services - PJP Expansion	SB15039	7/1/14-6/30/15	68,728				68,728	62,862					5,766
School Based Youth Services - PJP	SB14039	7/1/14-6/30/15	109,236		27,870		109,236	96,135		27,870			13,151
School Based Youth Services - Family Success	SB15039	7/1/14-6/30/15	240,000		12,564		240,000	188,779		12,564			188,779
School Based Youth Services - Family Success	SB15039	7/1/14-6/30/15	45,463		13,057		45,463	31,718		13,057			31,718
School Based Youth Services - PFC/Jefferson	SB14039	7/1/14-6/30/14	45,463		7,951		45,463	25,312		7,951			25,312
School Based Youth Services - PFC/Emerson	SB14039	7/1/14-6/30/14	326,245				326,245	326,245					326,245
Family Outreach	FW14013	7/1/14-6/30/14	320,745	(296,552)			24,193						
WIA Program	15-SY7-100	7/1/14-6/30/15	30,000				27,413	13,232					13,232
WIA Program	12-SY7-100	7/25/12-6/30/13	30,000	(36,145)									(8,732)
Total Special Revenue Fund			1,172,027	(841,245)	174,956		22,102,887	21,722,033	468,384	169,238	(2,094,241)	1,788,449	21,722,033
Debt Service Fund													
Debt Service Aid Type II	15-495-034-5120-075	7/1/14-6/30/15	1,172,027				1,172,027	1,172,027					1,172,027
Total Debt Service Fund			1,172,027				1,172,027	1,172,027					1,172,027
Capital Projects Fund													
Schools Development Authority													
Food Replacement at Plantfield HS	4160-050-08-1400	7/1/09-6/30/10	374,000	(313,883)			337,360	4,760					8,717
Window Replacement at Stillmore ES	4160-170-08-1400	7/1/09-6/30/10	398,000	(398,000)			393,240	(4,760)					
Window Replacement at Plantfield HS	4160-050-12-6400	7/1/14-6/30/15	2,184,280	(86,324)			54,048	54,048					54,048
On-Behalf Payments	N/A		34,748										
Total Capital Projects Fund			771,648	(796,208)			771,648	62,765					62,765
Enterprise Fund													
State School Lunch Program	15-100-010-3330-023	7/1/14-6/30/15	51,379				47,859	51,379					51,379
State School Lunch Program	14-100-010-3330-023	7/1/14-6/30/14	55,310	(6,922)			6,922						(6,922)
Total Enterprise Fund			54,791	(6,922)			54,791	51,379					51,379
Total			157,870,874	(15,272,508)	174,956		157,870,874	156,619,589	468,384	169,238	(17,656,022)	3,871,404	156,619,589
State Financial Assistance													
Not Subject to Single Audit Determination													
General Fund													
On-Behalf TPAF NCOI	15-495-034-5094-007	7/1/14-6/30/15	188,492				(188,492)	(188,492)					(188,492)
On-Behalf TPAF Normal Cost	15-495-034-5094-006	7/1/14-6/30/15	2,619,923				(2,619,923)	(2,619,923)					(2,619,923)
On-Behalf TPAF Post-Retirement Medi	15-495-034-5094-001	7/1/14-6/30/15	4,458,361				(4,458,361)	(4,458,361)					(4,458,361)
Capital Projects Fund													
On-Behalf Payments - Schools													
Development Authority			54,048				(54,048)	(54,048)					(54,048)
Total State Financial Assistance Subject to Single Audit				(15,272,508)			150,550,050	149,238,765	468,384	169,238	(17,656,022)	3,871,404	149,238,765

(A) Preschool Education Aid adjustment represents a transfer from General Fund.

**PLAINFIELD BOARD OF EDUCATION
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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 basis of accounting are described in Notes 1(C) to the Board's financial statements. The information in these schedules is presented in accordance with requirements of U.S. OMB Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations" and New Jersey OMB Circular 15-08, "Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid". Therefore, some amounts presented in these schedules may differ from the amounts presented in, or used in the preparation of, the financial statements.

NOTE 3 RELATIONSHIP TO FINANCIAL STATEMENTS

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

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

The net adjustment to reconcile from the budgetary basis to the GAAP basis is an increase of \$161,896 for the general fund and an increase of \$1,933,457 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	\$ 471,657	\$ 133,773,281	\$ 134,244,938
Special Revenue Fund	5,618,228	23,093,857	28,712,085
Capital Projects Fund		62,765	62,765
Debt Service Fund		1,172,027	1,172,027
Food Service Fund	<u>4,029,263</u>	<u>51,379</u>	<u>4,080,642</u>
Total Financial Assistance	<u>\$ 10,119,148</u>	<u>\$ 158,153,309</u>	<u>\$ 168,272,457</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, 2015**

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 \$3,828,053 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, 2015. The amount reported as TPAF Pension System Contributions in the amount of \$2,808,415 and TPAF Post-Retirement Medical Benefits Contributions in the amount of \$4,458,361 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2015. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling \$54,048 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, 2015.

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>	<u>\$1,288,886</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	<u>23,128</u>
Total	<u>\$1,312,014</u>

**PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Part I – Summary of Auditor’s Results

Financial Statement Section

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

Federal Awards Section

- D) Dollar threshold used to determine Type A programs: \$ 300,777
- E) Auditee qualified as low-risk auditee? X yes _____ no
- F) Type of auditors' report on compliance for major programs: Unmodified
- G) Internal Control over compliance:
- 1) Material weakness (es) identified? _____ yes X no
- 2) Were significant deficiencies(s) identified that were not considered to be material weaknesses? _____ yes X none reported
- H) Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (section.510(a))? _____ yes X no

I) Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>84.010A</u>	<u>NCLB - Title I, Title I SIA</u>
<u>10.555</u>	<u>National School Lunch Program</u>
<u>10.555</u>	<u>After School Snack Program</u>
<u>10.559</u>	<u>Summer Food Service Program for Children</u>
<u>93.778</u>	<u>Medical Assistance Program (Medicaid; Title XIX)</u>
<u>10.553</u>	<u>School Breakfast Program</u>
_____	_____
_____	_____
_____	_____

**PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Part I – Summary of Auditor’s Results

State Awards Section

- J) Dollar threshold used to determine Type A programs: \$ 3,000,000
- K) Auditee qualified as low-risk auditee? _____ yes X no
- L) Type of auditors' report on compliance for major programs: Unmodified
- M) Internal Control over compliance:
 - 1) Material weakness (es) identified? _____ yes X no
 - 2) Were significant deficiencies identified that were not considered to be material weaknesses? _____ yes X none reported
- N) Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 15-08? _____ yes X no
- O) Identification of major programs:

GMIS Number(s)	Name of State Program
<u>15-495-034-5120-078</u>	<u>Equalization Aid</u>
<u>15-495-034-5120-089</u>	<u>Special Education Categorical Aid</u>
<u>15-495-034-5120-084</u>	<u>Security Aid</u>
<u>15-495-034-5120-083</u>	<u>Educational Adequacy Aid</u>
<u>15-495-034-5120-096</u>	<u>Under Adequacy Aid</u>
<u>15-495-034-5120-098</u>	<u>PARCC Readiness Aid</u>
<u>15-495-034-5120-097</u>	<u>Per Pupil Growth Aid</u>
<u>15-495-034-5120-086</u>	<u>Preschool Education Aid</u>
<u>15-495-034-5094-003</u>	<u>Reimbursed TPAF Social Security Aid</u>

**PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Part 2 – Schedule of Financial Statement Findings

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

There are none.

**PLAINFIELD BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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 15-08.

CURRENT YEAR STATE AWARDS

There are none.

CURRENT YEAR FEDERAL AWARDS

There are none.

**PLAINFIELD BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR-YEAR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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.

STATUS OF PRIOR YEAR FINDINGS

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.

Status

Corrective action has been taken.

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.

Status

Corrective action has been taken.