

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF

PLAINFIELD COMMUNITY SCHOOL CORPORATION
HENDRICKS COUNTY, INDIANA

July 1, 2010 to June 30, 2012



FILED
03/04/2013

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Felisia A. O'Bold	07-01-10 to 06-30-13
Superintendent of Schools	Scott Olinger	07-01-10 to 06-30-13
President of the School Board	Mark Todisco Dana Johnson Scott Flood	07-01-10 to 06-30-11 07-01-11 to 12-31-12 01-01-13 to 12-31-13



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE PLAINFIELD COMMUNITY
SCHOOL CORPORATION, HENDRICKS COUNTY, INDIANA

We have audited the accompanying financial statement of the Plainfield Community School Corporation (School Corporation), for the period of July 1, 2010 to June 30, 2012. This financial statement is the responsibility of the School Corporation's management. Our responsibility is to express an opinion on this financial statement based on our audit.

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

As discussed in Note 1, the School Corporation prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. The basis of accounting noted above is a different basis than that used in the prior period.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the School Corporation for the period of July 1, 2010 to June 30, 2012.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the School Corporation for the period of July 1, 2010 to June 30, 2012, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated February 13, 2013, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting

INDEPENDENT AUDITOR'S REPORT
(Continued)

and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other reports used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, 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 is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances – Regulatory Basis, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

February 13, 2013



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

TO: THE OFFICIALS OF THE PLAINFIELD COMMUNITY
SCHOOL CORPORATION, HENDRICKS COUNTY, INDIANA

We have audited the financial statement of the Plainfield Community School Corporation (School Corporation), for the period of July 1, 2010 to June 30, 2012, and have issued our report thereon dated February 13, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

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

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

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

This report is intended solely for the information and use of the School Corporation's management, School Board, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

February 13, 2013

FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the School Corporation. The financial statement and notes are presented as intended by the School Corporation.

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PLAINFIELD COMMUNITY SCHOOL CORPORATION
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended June 30, 2011 and 2012

	Cash and Investments 07-01-10	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-11	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-12
General	\$ 3,570,644	\$ 25,730,807	\$ 25,662,897	\$ 8,246	\$ 3,646,800	\$ 26,653,692	\$ 25,968,889	\$ 32,289	\$ 4,363,892
Debt Service	3,072,910	12,323,076	11,932,043	410,563	3,874,506	11,453,865	12,319,498	571,673	3,580,546
Retirement/Severance Bond Debt Service	211,469	424,968	415,979	(3,453)	217,005	322,625	416,901	6,544	129,273
Capital Projects	2,191,390	5,923,184	5,796,725	(582,492)	1,735,357	5,776,377	5,614,420	63,003	1,960,317
School Transportation	808,119	2,257,772	2,166,825	66,073	965,139	2,063,409	2,245,195	24,694	808,047
School Bus Replacement	425,768	651,130	307,419	(469,417)	300,062	258,364	448,409	8,136	118,153
Rainy Day	1,339,180	-	447,450	1,028,441	1,920,171	-	288,057	(69,105)	1,563,009
Construction 2003	-	-	-	-	-	-	7,600	7,600	-
Elementary Technology	-	-	561,940	2,000,000	1,438,060	-	1,374,493	800	64,367
High School Construction	666,142	3,062	558,102	540	111,642	25	111,667	-	-
High School Construction II	240,540	-	16,566	-	223,974	-	223,974	-	-
Miscellaneous Construction	6,000	-	-	-	6,000	-	251	-	5,749
Construction Summer	-	-	-	-	-	-	1,121,077	3,980,024	2,858,947
Legacy Foundation	41,077	9,500	780	-	49,797	18,162	1,495	-	66,464
School Lunch	583,769	1,987,091	1,963,567	-	607,293	2,127,572	2,102,604	-	632,261
Textbook Rental	277,849	481,188	411,668	13,278	360,647	597,808	805,473	10,995	163,977
Levy Excess	108,829	66,292	-	78,647	253,768	90,273	-	(253,768)	90,273
Educational License Plates	5,059	844	145	-	5,758	788	2,175	-	4,371
Alternative Education	7,221	5,911	3,765	-	9,367	5,936	4,319	-	10,984
Tri Kappa Donation	-	100	100	-	-	-	-	-	-
Earth Day Art Cont	-	2,500	300	-	2,200	-	2,181	-	19
Poverty Simulation	-	-	-	-	-	1,000	-	-	1,000
Body Safety Programs	-	-	-	-	-	500	-	-	500
Basic Grant Van Buren	-	500	-	-	500	-	419	-	81
Momn/ Deflecto Donation	358	684	1,042	-	-	2,770	1,840	-	930
Legacy Foundation Grants	68	5,296	4,783	-	581	8,639	5,412	-	3,808
Drug Abuse Awareness	800	-	750	-	50	-	50	-	-
Walmart	-	700	-	-	700	-	700	-	-
Special Education Tri Kappa	750	-	750	-	-	-	-	-	-
Hendricks Power	5,993	-	4,121	-	1,872	-	1,872	-	-
Extra-Curricular Activities	-	-	-	-	-	8,010	7,545	-	465
Central Elementary	-	-	-	-	-	10,000	10,000	-	-
Project Lead The Way	-	1,350	350	-	1,000	1,650	2,128	-	522
Drug Testing Mini Grant	1,390	2,000	1,813	-	1,577	2,000	3,379	-	198
Adopt A School	2,500	-	1,318	-	1,182	-	1,182	-	-
ELA Workshop	-	-	-	-	-	2,500	-	-	2,500
High Ability 2009-2010	12,648	44,245	30,733	-	26,160	43,734	46,042	-	23,852
Medicaid Reimbursement	-	12,643	-	(8,244)	4,399	34,423	-	(32,289)	6,533
Non-English Speaking Programs P.L. 273-1999	64	8,327	7,958	-	433	8,211	7,976	-	668
School Technology	49,789	48,538	32,652	-	65,675	42,132	105,753	-	2,054
Miscellaneous Programs	12	-	-	-	12	-	-	-	12
2007-2008 Professional Development	20	-	20	-	-	-	-	-	-
Excess PTRC Distributions	141,821	-	-	(141,821)	-	-	-	-	-
2008-2009 Professional Development	39,841	-	15,044	-	24,797	200	14,910	-	10,087
Title I 2009-2010	52,202	272,827	299,979	-	25,050	280,565	333,972	28,357	-
WCJS Special Ed 2009-2010	4,017	23,154	27,171	-	-	23,849	25,211	1,362	-
WCJS Part B	154,049	583,111	737,045	-	115	742,029	790,988	48,844	-
Title IV Safe/Drug Free 08-09	10,157	6,087	7,384	-	8,860	1,641	10,501	-	-
Medicaid Reimbursement - Federal	-	30,816	4,087	(2)	26,727	63,752	37,109	-	53,370
Conexus - Project Lead The Way	-	24,100	14,628	-	9,472	-	8,056	-	1,416
In First Robotics	-	-	9,456	9,456	-	13,156	3,700	(9,456)	-
Improving Teaching Quality, No Child Left, Title II, Part A	6,755	123,220	119,615	(3,654)	6,706	93,823	103,506	4,462	1,485
Title III, Language Instruction	3,408	11,700	18,053	2,945	-	9,069	10,715	1,646	-
Special Education - Part B	92,596	142,508	248,814	13,710	-	71,506	57,796	(13,710)	-
Special Education - Part B - Preschool	3,295	12,627	15,922	-	-	-	-	-	-
Education Jobs	-	-	-	-	-	814,756	814,756	-	-
Payroll Withholding	1,992	7,020,931	7,023,701	-	(778)	7,080,869	7,075,354	-	4,737
Totals	\$ 14,140,491	\$ 58,242,789	\$ 58,873,460	\$ 2,422,816	\$ 15,932,636	\$ 58,729,680	\$ 62,539,550	\$ 4,412,101	\$ 16,534,867

The notes to the financial statement are an integral part of this statement.

PLAINFIELD COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

School Corporation, as used herein, shall include, but is not limited to, school townships, school towns, school cities, consolidated school corporations, joint schools, metropolitan school districts, township school districts, county schools, united schools, school districts, cooperatives, educational service centers, community schools, community school corporations, and charter schools.

The School Corporation was established under the laws of the State of Indiana. The School Corporation operates under a Board of School Trustees form of government and provides educational services.

The accompanying financial statement presents the financial information for the School Corporation.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Local sources which include taxes, revenue from local governmental units other than school corporations, transfer tuition, transportation fees, investment income, food services, school corporation activities, revenue from community services activities, and other revenue from local sources.

Intermediate sources which include distributions from the County for fees collected for or on behalf of the School Corporation including educational license plate fees, congressional interest, riverboat distributions, and other similar fees.

State sources include distributions from the State of Indiana and are to be used by the School Corporation for various purposes. Included in state sources are unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

PLAINFIELD COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Federal sources include distributions from the federal government and are to be used by the School Corporation for various purposes. Included in federal sources are unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

Temporary loans which include money received from a loan obtained to pay current expenses prior to the receipt of revenue from taxes levied for that purpose. These loans, sometimes designated tax anticipation warrants, must be repaid from the next semiannual distribution of local property taxes levied for such fund.

Other receipts which include amounts received from various sources which include return of petty cash, return of cash change, insurance claims for losses, sale of securities, and other receipts not listed in another category above.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Instruction which includes outflows for regular programs, special programs, adult and continuing education programs, summer school programs, enrichment programs, remediation, and payments to other governmental units.

Support services which include outflows for support services related to students, instruction, general administration, and school administration. It also includes outflows for central services, operation and maintenance of plant services, and student transportation.

Noninstructional services which include outflows for food service operations and community service operations.

Facilities acquisition and construction which includes outflows for the acquisition, development, construction, and improvement of new and existing facilities.

Debt services which include fixed obligations resulting from financial transactions previously entered into by the School Corporation. It includes all expenditures for the reduction of the principal and interest of the School Corporation's general obligation indebtedness.

Nonprogrammed charges which include outflows for donations to foundations, securities purchased, indirect costs, scholarships, and self-insurance payments.

F. Other Financing Sources and Uses

Other financing sources and uses are presented in the aggregate on the face of the financial statement. The aggregate other financing sources and uses include the following:

Proceeds of long-term debt which includes money received in relation to the issuance of bonds or other long-term debt issues.

Sale of capital assets which includes money received when land, buildings, or equipment owned by the School Corporation is sold.

PLAINFIELD COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Transfers in which includes money received by one fund as a result of transferring money from another fund. The transfers are used for cash flow purposes as provided by various statutory provisions.

Transfers out which includes money paid by one fund to another fund. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the School Corporation. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the School Corporation. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the School Corporation in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the School Corporation submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the School Corporation in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the School Corporation to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

PLAINFIELD COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 5. Risk Management

The School Corporation may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the School Corporation to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the School Corporation authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

PLAINFIELD COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

B. Teacher's Retirement Fund

Plan Description

The Indiana Teacher's Retirement Fund (TRF) is a defined benefit pension plan. TRF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All employees engaged in teaching or in the supervision of teaching in the public schools of the State of Indiana are eligible to participate in TRF. State statute (IC 5-10.2) governs, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and gives the School Corporation authority to contribute to the plan. The TRF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The School Corporation may elect to make the contributions on behalf of the member.

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRF plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 286-3544

Funding Policy and Annual Pension Cost

The School Corporation contributes the employer's share to TRF for certified employees employed under a federally funded program and all the certified employees hired after July 1, 1995. The School Corporation currently receives partial funding, through the school funding formula, from the State of Indiana for this contribution. The employer's share of contributions for certified personnel who are not employed under a federally funded program and were hired before July 1, 1995, is considered to be an obligation of, and is paid by, the State of Indiana.

Note 7. Holding Corporations

The School Corporation has entered into capital leases with the High School Building Corporation, Plainfield School Transportation Center Building Corporation, Plainfield Elementary School Building Corporation and Plainfield School Building Corporation (the lessors). The lessors were organized as not-for-profit corporations pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessors have been determined to be a related party of the School Corporation. Lease payments during the years 2011 and 2012 totaled \$11,727,500, and \$11,743,500, respectively.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the School Corporation's Financial Reports can be found on the Indiana Department of Education website: <http://mustang.doe.state.in.us/TRENDS/fin.cfm>. This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's office.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Financial Reports of the School Corporation which are referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The supplementary information presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.

PLAINFIELD COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011

	General	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Construction 2003	Elementary Technology	High School Construction
Cash and investments - beginning	\$ 3,570,644	\$ 3,072,910	\$ 211,469	\$ 2,191,390	\$ 808,119	\$ 425,768	\$ 1,339,180	\$ -	\$ -	\$ 666,142
Receipts:										
Local sources	592,710	12,224,475	424,968	4,275,253	1,784,028	651,130	-	-	-	3,062
Intermediate sources	13	67,600	-	-	-	-	-	-	-	-
State sources	25,138,084	31,001	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	1,641,713	473,744	-	-	-	-	-
Other	-	-	-	6,218	-	-	-	-	-	-
Total receipts	25,730,807	12,323,076	424,968	5,923,184	2,257,772	651,130	-	-	-	3,062
Disbursements:										
Current:										
Instruction	17,948,189	-	-	-	-	-	227,732	-	-	-
Support services	7,111,622	-	-	2,911,213	1,828,301	307,419	60,843	-	-	-
Noninstructional services	603,086	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	1,359,834	-	-	158,875	-	561,940	558,102
Debt services	-	11,932,043	415,979	1,525,678	338,524	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	25,662,897	11,932,043	415,979	5,796,725	2,166,825	307,419	447,450	-	561,940	558,102
Excess (deficiency) of receipts over disbursements	67,910	391,033	8,989	126,459	90,947	343,711	(447,450)	-	(561,940)	(555,040)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	2,000,000	-
Sale of capital assets	-	409,000	-	-	-	-	-	-	-	540
Transfers in	8,246	92,338	-	32,107	79,511	4,157	1,081,044	-	-	-
Transfers out	-	(90,775)	(3,453)	(614,599)	(13,438)	(473,574)	(52,603)	-	-	-
Total other financing sources (uses)	8,246	410,563	(3,453)	(582,492)	66,073	(469,417)	1,028,441	-	2,000,000	540
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	76,156	801,596	5,536	(456,033)	157,020	(125,706)	580,991	-	1,438,060	(554,500)
Cash and investments - ending	\$ 3,646,800	\$ 3,874,506	\$ 217,005	\$ 1,735,357	\$ 965,139	\$ 300,062	\$ 1,920,171	\$ -	\$ 1,438,060	\$ 111,642

PLAINFIELD COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011
 (Continued)

	High School Construction II	Miscellaneous Construction	Construction Summer	Legacy Foundation	School Lunch	Textbook Rental	Levy Excess	Educational License Plates	Alternative Education	Tri Kappa Donation
Cash and investments - beginning	\$ 240,540	\$ 6,000	\$ -	\$ 41,077	\$ 583,769	\$ 277,849	\$ 108,829	\$ 5,059	\$ 7,221	\$ -
Receipts:										
Local sources	-	-	-	9,500	1,344,356	404,456	66,292	-	-	100
Intermediate sources	-	-	-	-	-	-	-	844	-	-
State sources	-	-	-	-	20,611	76,732	-	-	5,911	-
Federal sources	-	-	-	-	620,334	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	1,790	-	-	-	-	-
Total receipts	-	-	-	9,500	1,987,091	481,188	66,292	844	5,911	100
Disbursements:										
Current:										
Instruction	-	-	-	-	-	-	-	-	3,765	100
Support services	1,159	-	-	-	2,071	411,668	-	145	-	-
Noninstructional services	-	-	-	-	1,872,740	-	-	-	-	-
Facilities acquisition and construction	15,407	-	-	780	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	88,756	-	-	-	-	-
Total disbursements	16,566	-	-	780	1,963,567	411,668	-	145	3,765	100
Excess (deficiency) of receipts over disbursements	(16,566)	-	-	8,720	23,524	69,520	66,292	699	2,146	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	13,278	-	-	-	-
Transfers in	-	-	-	-	-	-	144,939	-	-	-
Transfers out	-	-	-	-	-	-	(66,292)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	13,278	78,647	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(16,566)	-	-	8,720	23,524	82,798	144,939	699	2,146	-
Cash and investments - ending	\$ 223,974	\$ 6,000	\$ -	\$ 49,797	\$ 607,293	\$ 360,647	\$ 253,768	\$ 5,758	\$ 9,367	\$ -

PLAINFIELD COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011
 (Continued)

	Earth Day Art Cont	Poverty Simulation	Body Safety Programs	Basic Grant Van Buren	Momn/ Deflecto Donation	Legacy Foundation Grants	Drug Abuse Awareness	Walmart	Special Education Tri Kappa	Hendricks Power
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 358	\$ 68	\$ 800	\$ -	\$ 750	\$ 5,993
Receipts:										
Local sources	2,500	-	-	500	684	5,296	-	700	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total receipts	2,500	-	-	500	684	5,296	-	700	-	-
Disbursements:										
Current:										
Instruction	-	-	-	-	1,042	4,689	750	-	750	4,121
Support services	300	-	-	-	-	94	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	300	-	-	-	1,042	4,783	750	-	750	4,121
Excess (deficiency) of receipts over disbursements	2,200	-	-	500	(358)	513	(750)	700	(750)	(4,121)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,200	-	-	500	(358)	513	(750)	700	(750)	(4,121)
Cash and investments - ending	\$ 2,200	\$ -	\$ -	\$ 500	\$ -	\$ 581	\$ 50	\$ 700	\$ -	\$ 1,872

PLAINFIELD COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011
 (Continued)

	Extra-Curricular Activities	Central Elementary	Project Lead The Way	Drug Testing Mini Grant	Adopt A School	ELA Workshop	High Ability 2009-2010	Medicaid Reimbursement	Non-English Speaking Programs P.L. 273-1999	School Technology
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,390	\$ 2,500	\$ -	\$ 12,648	\$ -	\$ 64	\$ 49,789
Receipts:										
Local sources	-	-	1,350	2,000	-	-	-	-	-	40,318
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	44,245	12,643	8,327	8,220
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	1,350	2,000	-	-	44,245	12,643	8,327	48,538
Disbursements:										
Current:										
Instruction	-	-	350	-	1,318	-	29,733	-	6,006	-
Support services	-	-	-	1,813	-	-	1,000	-	1,952	32,652
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	350	1,813	1,318	-	30,733	-	7,958	32,652
Excess (deficiency) of receipts over disbursements	-	-	1,000	187	(1,318)	-	13,512	12,643	369	15,886
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	3,173	-	-	-
Transfers out	-	-	-	-	-	-	(3,173)	(8,244)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	(8,244)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	1,000	187	(1,318)	-	13,512	4,399	369	15,886
Cash and investments - ending	\$ -	\$ -	\$ 1,000	\$ 1,577	\$ 1,182	\$ -	\$ 26,160	\$ 4,399	\$ 433	\$ 65,675

PLAINFIELD COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011
 (Continued)

	Miscellaneous Programs	2007-2008 Professional Development	Excess PTRC Distributions	2008-2009 Professional Development	Title I 2009-2010	WCJS Special Education 2009-2010	WCJS Part B	Title IV Safe/ Drug Free 2008-2009	Medicaid Reimbursement Federal
Cash and investments - beginning	\$ 12	\$ 20	\$ 141,821	\$ 39,841	\$ 52,202	\$ 4,017	\$ 154,049	\$ 10,157	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	272,827	23,154	583,111	6,087	30,816
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	272,827	23,154	583,111	6,087	30,816
Disbursements:									
Current:									
Instruction	-	-	-	-	255,661	27,171	737,045	7,361	-
Support services	-	20	-	15,044	19,183	-	-	18	4,087
Noninstructional services	-	-	-	-	25,135	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	5	-
Total disbursements	-	20	-	15,044	299,979	27,171	737,045	7,384	4,087
Excess (deficiency) of receipts over disbursements	-	(20)	-	(15,044)	(27,152)	(4,017)	(153,934)	(1,297)	26,729
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	30,689	-	4,496	-	-
Transfers out	-	-	(141,821)	-	(30,689)	-	(4,496)	-	(2)
Total other financing sources (uses)	-	-	(141,821)	-	-	-	-	-	(2)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(20)	(141,821)	(15,044)	(27,152)	(4,017)	(153,934)	(1,297)	26,727
Cash and investments - ending	\$ 12	\$ -	\$ -	\$ 24,797	\$ 25,050	\$ -	\$ 115	\$ 8,860	\$ 26,727

PLAINFIELD COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011
 (Continued)

	Conexus Project Lead The Way	In First Robotics	Improving Teaching Quality No Child Left Title II, Part A	Title III Language Instruction	Special Education Part B	Special Education Part B Preschool	Education Jobs	Payroll Withholdings	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 6,755	\$ 3,408	\$ 92,596	\$ 3,295	\$ -	\$ 1,992	\$ 14,140,491
Receipts:									
Local sources	-	-	-	-	-	-	-	-	21,833,678
Intermediate sources	-	-	-	-	-	-	-	-	68,457
State sources	24,100	-	-	11,700	-	-	-	-	25,381,574
Federal sources	-	-	123,220	-	142,508	12,627	-	-	1,814,684
Temporary loans	-	-	-	-	-	-	-	-	2,115,457
Other	-	-	-	-	-	-	-	7,020,931	7,028,939
Total receipts	24,100	-	123,220	11,700	142,508	12,627	-	7,020,931	58,242,789
Disbursements:									
Current:									
Instruction	14,628	9,456	96,832	8,530	208,456	15,922	-	-	19,609,607
Support services	-	-	22,783	8,672	40,358	-	-	-	12,782,417
Noninstructional services	-	-	-	835	-	-	-	-	2,501,796
Facilities acquisition and construction	-	-	-	-	-	-	-	-	2,654,938
Debt services	-	-	-	-	-	-	-	-	14,212,224
Nonprogrammed charges	-	-	-	16	-	-	-	7,023,701	7,112,478
Total disbursements	14,628	9,456	119,615	18,053	248,814	15,922	-	7,023,701	58,873,460
Excess (deficiency) of receipts over disbursements	9,472	(9,456)	3,605	(6,353)	(106,306)	(3,295)	-	(2,770)	(630,671)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	2,000,000
Sale of capital assets	-	-	-	-	-	-	-	-	422,818
Transfers in	-	9,456	3,546	3,088	13,710	88	-	-	1,510,588
Transfers out	-	-	(7,200)	(143)	-	(88)	-	-	(1,510,590)
Total other financing sources (uses)	-	9,456	(3,654)	2,945	13,710	-	-	-	2,422,816
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	9,472	-	(49)	(3,408)	(92,596)	(3,295)	-	(2,770)	1,792,145
Cash and investments - ending	\$ 9,472	\$ -	\$ 6,706	\$ -	\$ -	\$ -	\$ -	\$ (778)	\$ 15,932,636

PLAINFIELD COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2012

	General	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Construction 2003	Elementary Technology	High School Construction
Cash and investments - beginning	\$ 3,646,800	\$ 3,874,506	\$ 217,005	\$ 1,735,357	\$ 965,139	\$ 300,062	\$ 1,920,171	\$ -	\$ 1,438,060	\$ 111,642
Receipts:										
Local sources	662,904	11,453,865	322,625	4,191,405	1,667,666	258,364	-	-	-	25
Intermediate sources	7	-	-	-	-	-	-	-	-	-
State sources	25,990,781	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	1,584,972	395,743	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>26,653,692</u>	<u>11,453,865</u>	<u>322,625</u>	<u>5,776,377</u>	<u>2,063,409</u>	<u>258,364</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25</u>
Disbursements:										
Current:										
Instruction	18,116,049	-	-	-	-	-	229,906	-	-	-
Support services	7,249,055	-	-	2,519,585	1,771,451	448,409	7,560	-	-	-
Noninstructional services	603,785	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	1,543,564	-	-	50,591	7,600	1,374,493	111,667
Debt services	-	12,319,498	416,901	1,551,271	473,744	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>25,968,889</u>	<u>12,319,498</u>	<u>416,901</u>	<u>5,614,420</u>	<u>2,245,195</u>	<u>448,409</u>	<u>288,057</u>	<u>7,600</u>	<u>1,374,493</u>	<u>111,667</u>
Excess (deficiency) of receipts over disbursements	<u>684,803</u>	<u>(865,633)</u>	<u>(94,276)</u>	<u>161,957</u>	<u>(181,786)</u>	<u>(190,045)</u>	<u>(288,057)</u>	<u>(7,600)</u>	<u>(1,374,493)</u>	<u>(111,642)</u>
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	416,000	-	4,283	-	-	-	-	800	-
Transfers in	32,289	155,673	6,544	145,326	24,694	8,136	179,101	7,600	-	-
Transfers out	-	-	-	(86,606)	-	-	(248,206)	-	-	-
Total other financing sources (uses)	<u>32,289</u>	<u>571,673</u>	<u>6,544</u>	<u>63,003</u>	<u>24,694</u>	<u>8,136</u>	<u>(69,105)</u>	<u>7,600</u>	<u>800</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>717,092</u>	<u>(293,960)</u>	<u>(87,732)</u>	<u>224,960</u>	<u>(157,092)</u>	<u>(181,909)</u>	<u>(357,162)</u>	<u>-</u>	<u>(1,373,693)</u>	<u>(111,642)</u>
Cash and investments - ending	<u>\$ 4,363,892</u>	<u>\$ 3,580,546</u>	<u>\$ 129,273</u>	<u>\$ 1,960,317</u>	<u>\$ 808,047</u>	<u>\$ 118,153</u>	<u>\$ 1,563,009</u>	<u>\$ -</u>	<u>\$ 64,367</u>	<u>\$ -</u>

PLAINFIELD COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2012
 (Continued)

	High School Construction II	Miscellaneous Construction	Construction Summer	Legacy Foundation	School Lunch	Textbook Rental	Levy Excess	Educational License Plates	Alternative Education	Tri Kappa Donation
Cash and investments - beginning	\$ 223,974	\$ 6,000	\$ -	\$ 49,797	\$ 607,293	\$ 360,647	\$ 253,768	\$ 5,758	\$ 9,367	\$ -
Receipts:										
Local sources	-	-	-	18,162	1,410,100	484,579	90,273	-	-	-
Intermediate sources	-	-	-	-	-	-	-	788	-	-
State sources	-	-	-	-	21,678	113,229	-	-	5,936	-
Federal sources	-	-	-	-	695,324	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	470	-	-	-	-	-
Total receipts	-	-	-	18,162	2,127,572	597,808	90,273	788	5,936	-
Disbursements:										
Current:										
Instruction	-	-	-	-	-	-	-	-	4,319	-
Support services	-	-	-	-	2,571	805,473	-	2,175	-	-
Noninstructional services	-	-	-	-	1,989,238	-	-	-	-	-
Facilities acquisition and construction	223,974	251	1,121,077	1,495	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	110,795	-	-	-	-	-
Total disbursements	223,974	251	1,121,077	1,495	2,102,604	805,473	-	2,175	4,319	-
Excess (deficiency) of receipts over disbursements	(223,974)	(251)	(1,121,077)	16,667	24,968	(207,665)	90,273	(1,387)	1,617	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	3,980,024	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	10,995	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(253,768)	-	-	-
Total other financing sources (uses)	-	-	3,980,024	-	-	10,995	(253,768)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(223,974)	(251)	2,858,947	16,667	24,968	(196,670)	(163,495)	(1,387)	1,617	-
Cash and investments - ending	\$ -	\$ 5,749	\$ 2,858,947	\$ 66,464	\$ 632,261	\$ 163,977	\$ 90,273	\$ 4,371	\$ 10,984	\$ -

PLAINFIELD COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2012
 (Continued)

	Earth Day Art Cont	Poverty Simulation	Body Safety Programs	Basic Grant Van Buren	Momn/ Deflecto Donation	Legacy Foundation Grants	Drug Abuse Awareness	Walmart	Special Education Tri Kappa	Hendricks Power
Cash and investments - beginning	\$ 2,200	\$ -	\$ -	\$ 500	\$ -	\$ 581	\$ 50	\$ 700	\$ -	\$ 1,872
Receipts:										
Local sources	-	1,000	500	-	2,770	8,639	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total receipts	-	1,000	500	-	2,770	8,639	-	-	-	-
Disbursements:										
Current:										
Instruction	-	-	-	-	1,840	5,124	50	695	-	1,872
Support services	2,181	-	-	419	-	288	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	5	-	-
Total disbursements	2,181	-	-	419	1,840	5,412	50	700	-	1,872
Excess (deficiency) of receipts over disbursements	(2,181)	1,000	500	(419)	930	3,227	(50)	(700)	-	(1,872)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,181)	1,000	500	(419)	930	3,227	(50)	(700)	-	(1,872)
Cash and investments - ending	\$ 19	\$ 1,000	\$ 500	\$ 81	\$ 930	\$ 3,808	\$ -	\$ -	\$ -	\$ -

PLAINFIELD COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2012
 (Continued)

	Extra-Curricular Activities	Central Elementary	Project Lead The Way	Drug Testing Mini Grant	Adopt A School	ELA Workshop	High Ability 2009-2010	Medicaid Reimbursement	Non-English Speaking Programs P.L. 273-1999	School Technology
Cash and investments - beginning	\$ -	\$ -	\$ 1,000	\$ 1,577	\$ 1,182	\$ -	\$ 26,160	\$ 4,399	\$ 433	\$ 65,675
Receipts:										
Local sources	8,010	10,000	1,650	2,000	-	2,500	-	-	-	35,967
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	43,734	34,423	8,211	6,165
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total receipts	8,010	10,000	1,650	2,000	-	2,500	43,734	34,423	8,211	42,132
Disbursements:										
Current:										
Instruction	-	-	2,128	-	1,182	-	39,792	-	7,451	-
Support services	-	-	-	3,379	-	-	6,250	-	525	105,753
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	7,545	10,000	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	7,545	10,000	2,128	3,379	1,182	-	46,042	-	7,976	105,753
Excess (deficiency) of receipts over disbursements	465	-	(478)	(1,379)	(1,182)	2,500	(2,308)	34,423	235	(63,621)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	700	-	-	-
Transfers out	-	-	-	-	-	-	(700)	(32,289)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	(32,289)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	465	-	(478)	(1,379)	(1,182)	2,500	(2,308)	2,134	235	(63,621)
Cash and investments - ending	\$ 465	\$ -	\$ 522	\$ 198	\$ -	\$ 2,500	\$ 23,852	\$ 6,533	\$ 668	\$ 2,054

PLAINFIELD COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2012
 (Continued)

	Miscellaneous Programs	2007-2008 Professional Development	Excess PTRC Distributions	2008-2009 Professional Development	Title I 2009-2010	WCJS Special Education 2009-2010	WCJS Part B	Title IV Safe/ Drug Free 2008-2009	Medicaid Reimbursement Federal
Cash and investments - beginning	\$ 12	\$ -	\$ -	\$ 24,797	\$ 25,050	\$ -	\$ 115	\$ 8,860	\$ 26,727
Receipts:									
Local sources	-	-	-	200	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	280,565	23,849	742,029	1,641	63,752
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	200	280,565	23,849	742,029	1,641	63,752
Disbursements:									
Current:									
Instruction	-	-	-	-	281,964	25,211	790,988	6,729	21,399
Support services	-	-	-	14,910	21,857	-	-	3,772	15,710
Noninstructional services	-	-	-	-	24,151	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	6,000	-	-	-	-
Total disbursements	-	-	-	14,910	333,972	25,211	790,988	10,501	37,109
Excess (deficiency) of receipts over disbursements	-	-	-	(14,710)	(53,407)	(1,362)	(48,959)	(8,860)	26,643
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	37,420	2,724	105,492	-	-
Transfers out	-	-	-	-	(9,063)	(1,362)	(56,648)	-	-
Total other financing sources (uses)	-	-	-	-	28,357	1,362	48,844	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(14,710)	(25,050)	-	(115)	(8,860)	26,643
Cash and investments - ending	\$ 12	\$ -	\$ -	\$ 10,087	\$ -	\$ -	\$ -	\$ -	\$ 53,370

PLAINFIELD COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2012
 (Continued)

	Conexus Project Lead The Way	In First Robotics	Improving Teaching Quality No Child Left Title II, Part A	Title III Language Instruction	Special Education Part B	Special Education Part B Preschool	Education Jobs	Payroll Withholdings	Totals
Cash and investments - beginning	\$ 9,472	\$ -	\$ 6,706	\$ -	\$ -	\$ -	\$ -	\$ (778)	\$ 15,932,636
Receipts:									
Local sources	-	-	-	-	-	-	-	-	20,633,204
Intermediate sources	-	-	-	-	-	-	-	-	795
State sources	-	13,156	-	9,069	-	-	-	-	26,246,382
Federal sources	-	-	93,823	-	71,506	-	814,756	-	2,787,245
Temporary loans	-	-	-	-	-	-	-	-	1,980,715
Other	-	-	-	-	-	-	-	7,080,869	7,081,339
Total receipts	-	13,156	93,823	9,069	71,506	-	814,756	7,080,869	58,729,680
Disbursements:									
Current:									
Instruction	8,056	3,700	84,241	9,097	43,170	-	814,756	-	20,499,719
Support services	-	-	19,265	1,618	14,626	-	-	-	13,016,832
Noninstructional services	-	-	-	-	-	-	-	-	2,617,174
Facilities acquisition and construction	-	-	-	-	-	-	-	-	4,452,257
Debt services	-	-	-	-	-	-	-	-	14,761,414
Nonprogrammed charges	-	-	-	-	-	-	-	7,075,354	7,192,154
Total disbursements	8,056	3,700	103,506	10,715	57,796	-	814,756	7,075,354	62,539,550
Excess (deficiency) of receipts over disbursements	(8,056)	9,456	(9,683)	(1,646)	13,710	-	-	5,515	(3,809,870)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	3,980,024
Sale of capital assets	-	-	-	-	-	-	-	-	432,078
Transfers in	-	-	4,462	4,592	-	-	-	-	714,753
Transfers out	-	(9,456)	-	(2,946)	(13,710)	-	-	-	(714,754)
Total other financing sources (uses)	-	(9,456)	4,462	1,646	(13,710)	-	-	-	4,412,101
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(8,056)	-	(5,221)	-	-	-	-	5,515	602,231
Cash and investments - ending	\$ 1,416	\$ -	\$ 1,485	\$ -	\$ -	\$ -	\$ -	\$ 4,737	\$ 16,534,867

PLAINFIELD COMMUNITY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS

AVERAGE DAILY MEMBERSHIP (ADM) - LACK OF CERTIFICATION

Records were presented for audit to support the ADM claimed by the School Corporation; however, those records were not certified by the building level official responsible for reporting ADM to the School Corporation Central Office.

Indiana Code 5-15-6-3(f) states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

Officials shall maintain records (enrollment cards, rosters, reporting forms, etc.) which substantiate the number of students claimed for ADM.

The building level official (Principal, Assistant Principal, etc.) is responsible for reporting ADM to the School Corporation Central Office, should provide a written certification of ADM to properly document responsibility. The certification should at a minimum include a statement detailing the names and location of the records used (these records must be retained for public inspection and audit) to substantiate ADM claimed. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporation, Chapter 8)

TICKET SALES (Applies to Plainfield Middle School)

During our test of collections from athletic events, we identified deficiencies. Of the eight events reviewed, six variances were noted when comparing the Ticket Sale report (Form SA-4) to the bank deposits. There were four deposits that were long and there were two deposits that were short. The variances ranged from \$0.25 to \$41.99. There were also three instances where the prenumbered tickets did not match to the Ticket Sale report (Form SA-4).

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

OUTSTANDING CHECK DOCUMENTATION (Applies to Plainfield High School)

Several issues were identified with the documentation and processes for outstanding checks included to support the bank reconciliation: There were several outstanding checks that were taken off of the outstanding check list but, the checks did not clear the bank, nor did they show up on the ledger as being receipted back in. We performed additional testing based on this issue and found problems as outlined below. Based on our additional testing, we were not able to identify where any fraud had occurred but identified that there were many issues with documentation in the accounting system as well as issues with other audit documentation that should be available for audit to support the transactions. The issues identified with the outstanding checks examined have been outlined below:

PLAINFIELD COMMUNITY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

- When an outstanding check is being voided it is being entered into the system as a negative disbursement.
- There were two checks that were on the outstanding check list that had cleared the bank but, they were not removed from the outstanding check list.
- Four of the outstanding checks did not have a duplicate check on file.
- There were five outstanding checks in which the claim did not have an invoice or receipt attached to the claim.
- We identified that the treasurer is able to go back and make entries in the accounting system in previous accounting periods. For example, there was a check that was written on May 26, 2010; however, the ledger shows that the check is voided and entered into the system as a negative disbursement on April 7, 2010.
- The check sequence for the audit period overlapped and the checks were out of sequence.
- Several checks were identified in which the system check number and the actual check number did not match.
- There were two outstanding checks that were unable to be traced to a claim.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

Indiana Code 5-11-10.5-5 states:

"(a) Upon the preparation and transmission of the copies of the list of the outstanding warrants or checks, the treasurer of the political subdivision shall enter the amounts so listed as a receipt into the fund or funds from which they were originally drawn and shall also remove the warrants or checks from the record of outstanding warrants or checks.

(b) If the disbursing officer does not serve also as treasurer of the political subdivision, the disbursing officer shall also enter the amounts so listed as a receipt into the fund or funds from which the warrants or checks were originally drawn. If the fund from which the warrant or check was originally drawn is not in existence, or cannot be ascertained, the amount of the outstanding warrant or check shall be receipted into the general fund of the political subdivision."

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF THE PLAINFIELD COMMUNITY
SCHOOL CORPORATION, HENDRICKS COUNTY, INDIANA

Compliance

We have audited the Plainfield Community School Corporation's (School Corporation) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the period of July 1, 2010 to June 30, 2012. The School Corporation's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the School Corporation's management. Our responsibility is to express an opinion on the School Corporation's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 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 program occurred. An audit includes examining, on a test basis, evidence about the School Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the School Corporation's compliance with those requirements.

In our opinion, the School Corporation complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the period of July 1, 2010 to June 30, 2012.

Internal Control Over Compliance

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

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

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

This report is intended solely for the information and use of the School Corporation's management, the School Board, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

February 13, 2013

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the School Corporation. The schedule and note are presented as intended by the School Corporation.

PLAINFIELD COMMUNITY SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Years Ended June 30, 2011 and 2012

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-11	Total Federal Awards Expended 06-30-12
U.S. DEPARTMENT OF AGRICULTURE				
Pass-Through Indiana Department of Education				
Child Nutrition Cluster				
School Breakfast Program				
FY11	10.553	Year 2010-2011	\$ 102,763	\$ -
FY12		Year 2011-2012	-	122,442
Total for program			<u>102,763</u>	<u>122,442</u>
National School Lunch Program				
FY11	10.555	Year 2010-2011	602,215	-
FY12		Year 2011-2012	-	674,994
Total for program			<u>602,215</u>	<u>674,994</u>
Total for federal grantor agency			<u>704,978</u>	<u>797,436</u>
U.S. DEPARTMENT OF EDUCATION				
Pass-Through Indiana Department of Education				
Title I, Part A Cluster				
Title I Grants to Local Educational Agencies				
Title I 09-10 10-3330	84.010	10-3330	74,557	-
Title I 10-11 11-3330		11-3330	225,422	69,474
Title I 11-12 12-3330		12-3330	-	236,141
Total for cluster			<u>299,979</u>	<u>305,615</u>
Pass-Through MSD Wayne Township West Central Joint Services				
Special Education Cluster				
Special Education - Grants to States				
FY 09-10 Part B IDEA	84.027	FY 09-10	154,049	-
FY 10-11 Part B IDEA		FY 10-11	582,997	204,687
FY 11-12 Part B IDEA		FY 11-12	-	537,456
Total for program			<u>737,046</u>	<u>742,143</u>
Special Education - Preschool Grants				
WCJS Special Ed Preschool	84.173	FY 09-10	4,017	-
WCJS Special Ed Preschool		FY 10-11	23,154	5,417
WCJS Special Ed Preschool		FY 11-12	-	18,432
Total for program			<u>27,171</u>	<u>23,849</u>
ARRA - Special Education - Grants to States (IDEA, Part B), Recovery Act				
ARRA Part B, IDEA Stimulus	84.391	FY 10-11	248,814	57,796
Total for program			<u>248,814</u>	<u>57,796</u>
ARRA - Special Education - Preschool Grants (IDEA Preschool), Recovery Act				
ARRA Preschool Stimulus	84.392	FY 10-11	15,922	-
Total for program			<u>15,922</u>	<u>-</u>
Total for cluster			<u>1,028,953</u>	<u>823,788</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

PLAINFIELD COMMUNITY SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Years Ended June 30, 2011 and 2012
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-11	Total Federal Awards Expended 06-30-12
<u>U.S. DEPARTMENT OF EDUCATION (continued)</u>				
Pass-Through Indiana Department of Education				
Safe and Drug Free Schools and Communities - State Grants	84.186			
Safe and Drug Free Schools 08-09		3330-09	6,505	-
Safe and Drug Free Schools 09-10		3330-10	880	10,500
Total for program			<u>7,385</u>	<u>10,500</u>
Tech-Prep Education	84.243			
Project Lead The Way (09-10)		FY 09-10	14,628	8,056
IN First Robotics		FY 10-11	9,456	-
IN First Robotics 2012		FY 11-12	-	3,700
Total for program			<u>24,084</u>	<u>11,756</u>
English Language Acquisition State Grants	84.365			
Title III, Limited English Proficiency, Part A PL 107-110		FY 09-10	3,408	-
Title III, Limited English Proficiency, Part A PL 107-110		FY 10-11	14,645	2,112
Title III, Limited English Proficiency, Part A PL 107-110		FY 11-12	-	4,012
Total for program			<u>18,053</u>	<u>6,124</u>
Improving Teacher Quality State Grants	84.367			
Title II, 08-09, Part A prj 08-3330		FY 08-09	6,755	-
Title II, 09-10, Part A prj 09-330		FY 09-10	61,567	-
Title II, 10-12, Part A		FY 10-11	51,293	60,554
Title II, 11-13, Part A		FY 11-12	-	38,490
Total for program			<u>119,615</u>	<u>99,044</u>
Education Jobs Fund	84.410			
Education Jobs Bill		FY 11-12	-	814,756
Total for program			<u>-</u>	<u>814,756</u>
Total for federal grantor agency			<u>1,498,069</u>	<u>2,071,583</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Pass-Through Indiana Department of Education				
Medicaid Cluster				
Medical Assistance Program	93.778			
Medicaid XIX		FY 10-11	30,816	-
Medicaid XIX		FY 11-12	-	63,752
Total for program			<u>30,816</u>	<u>63,752</u>
Total for federal grantor agency			<u>30,816</u>	<u>63,752</u>
Total federal awards expended			<u>\$ 2,233,863</u>	<u>\$ 2,932,771</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

PLAINFIELD COMMUNITY SCHOOL CORPORATION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Plainfield Community School Corporation (School Corporation) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

Circular A-133 requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$500,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with Indiana Code (IC 5-11-1 et seq.), audits of School Corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

Note 2. Noncash Assistance

The School Corporation expended the following amount of noncash assistance for the years ending June 30, 2011 and 2012. This noncash assistance is also included in the federal expenditures presented in the schedule.

Program Title	Federal CFDA Number	2011	2012
National School Lunch Program	10.555	\$ 72,306	\$ 86,433
School Breakfast Program	10.553	12,338	15,679

PLAINFIELD COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unqualified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	no

Identification of Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
84.410	Child Nutrition Cluster Title I, Part A Cluster Education Jobs Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

PLAINFIELD COMMUNITY SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on February 13, 2013, with Felisia A. O'Bold, Treasurer; Scott Olinger, Superintendent of Schools; and Scott Flood, President of the School Board. The officials concurred with our audit findings.