

# Plum Borough School District

## 1<sup>st</sup> Draft of 2012-13 General Fund Budget Fund 10

### Summary

Projected Revenues:	\$ 52,861,334
Projected Expenditures:	<u>55,747,884</u>
Budget Shortfall:	\$( <u>2,886,550</u> )

(Revised Copy)

Finance Committee Meeting of January 24, 2012

Plum Borough School District

1<sup>st</sup> Draft of 2012-13 General Fund Budget  
Fund 10

**REVENUE DETAILS**

Date: 01/24/12  
 Time: 14:44:56

Plum Borough School District  
 2012-13 1st Draft - Revenues

		Revenue					
		09-10 Actual Rev	10-11 Actual Rev	11-12 Adopted Rev	11-12 YTD Rev	12-13 Projected Rev	Difference
ALL							
10	Fund 10						
	6100 Taxes Levied/assessed By The Lea						
	000	26,919,650	27,120,433	28,770,283	26,423,540	28,060,685	-709,598
	004	2,667	6	0	0	0	0
	005	2,738	1,425	0	0	0	0
	006	7,845	1,647	0	724	0	0
	007 SUPPLEMENTAL REAL ESTATE TAXES 07-08	26,691	1,456	300,000	2,190	50,000	-250,000
	008	63,068	15,773	0	6,174	0	0
	009 Interim Real Estate Taxes 09-10	77,338	146,305	0	27,070	0	0
	010	320,547	880,346	150,000	37,614	60,000	-90,000
	011 Real Estate Taxes 10-11	0	13,286	0	54,902	0	0
	6100 Function (R) Sub Total	27,420,544	28,180,677	29,220,283	26,552,214	28,170,685	-1,049,598
	6400 Delinquent Tx Levied/assessed By Lea						
	000	1,243,317	1,034,340	1,025,000	488,997	1,155,000	130,000
	6400 Function (R) Sub Total	1,243,317	1,034,340	1,025,000	488,997	1,155,000	130,000
	6500 Earnings On Investments						
	000	122,994	81,481	75,000	26,974	57,000	-18,000
	6500 Function (R) Sub Total	122,994	81,481	75,000	26,974	57,000	-18,000
	6700 Revenues From Student Activities						
	000	58	0	4,500	0	0	-4,500
	001 Athletic Revenue	5,330	65,938	5,330	6,300	64,830	59,500
	002	19,681	15,596	16,000	8,565	16,000	0
	003	400	0	0	0	50,000	50,000
	041 Advertising Income	0	0	0	2,765	0	0
	042 Boys Basketball Income	0	0	8,500	1,447	0	-8,500
	043 Girls Basketball Income	0	0	4,000	1,063	0	-4,000
	044 Football Income	0	0	31,000	37,566	0	-31,000
	045 Swimming Income	0	0	2,000	882	0	-2,000
	046 Wrestling Income	0	0	1,000	1,370	0	-1,000
	047 Boys Soccer Income	0	0	3,000	3,014	0	-3,000
	048 Girls Soccer Income	0	0	2,500	2,709	0	-2,500
	050 Girls Volleyball Income	0	0	1,500	2,641	0	-1,500
	051 Boys Volleyball Income	0	0	1,500	0	0	-1,500
	6700 Function (R) Sub Total	25,469	81,534	80,830	68,322	130,830	50,000

Date: 01/24/12  
 Time: 14:44:56

Plum Borough School District  
 2012-13 1st Draft - Revenues

Page: 2  
 BPR007

	Revenue						
	09-10 Actual Rev	10-11 Actual Rev	11-12 Adopted Rev	11-12 YTD Rev	12-13 Projected Rev		Difference
ALL							
10 Fund 10							
6800 Revenues From Intermediate Sources /							
000	413,463	765,686	541,965	0	345,191		-196,774
6800 Function (R) Sub Total	413,463	765,686	541,965	0	345,191		-196,774
6900 Other Revenue From Local Sources							
000	178,105	163,926	137,800	63,090	95,600		-42,200
6900 Function (R) Sub Total	178,105	163,926	137,800	63,090	95,600		-42,200
7100 Basic Instructional And Operating							
000	11,232,347	10,638,208	12,260,785	5,300,382	12,335,785		75,000
7100 Function (R) Sub Total	11,232,347	10,638,208	12,260,785	5,300,382	12,335,785		75,000
7200 Subsidies For Specific Educational							
000	2,293,795	2,279,309	2,212,396	999,612	2,212,396		0
7200 Function (R) Sub Total	2,293,795	2,279,309	2,212,396	999,612	2,212,396		0
7300 Subsidies For Non-educational Programs							
000	3,878,851	3,555,620	4,325,582	2,970,512	3,559,574		-766,008
7300 Function (R) Sub Total	3,878,851	3,555,620	4,325,582	2,970,512	3,559,574		-766,008
7500 Extra Grants							
000	647,722	675,716	221,738	262,050	564,380		342,642
001 Athletic Revenue	61,000	24,000	0	0	0		0
7500 Function (R) Sub Total	708,722	699,716	221,738	262,050	564,380		342,642
7800 Subsidies For State Paid Benefits							
000	1,919,628	2,207,390	2,313,867	1,231,069	2,846,877		533,010
7800 Function (R) Sub Total	1,919,628	2,207,390	2,313,867	1,231,069	2,846,877		533,010
7900 Revenue For Technology							
000	15,000	0	0	0	0		0
7900 Function (R) Sub Total	15,000	0	0	0	0		0
8100 Unrestricted Grants-in-aid Direct From							
000	145,647	598,305	0	221,108	441,421		441,421
8100 Function (R) Sub Total	145,647	598,305	0	221,108	441,421		441,421

Date: 01/24/12  
 Time: 14:44:56

Plum Borough School District  
 2012-13 1st Draft - Revenues

	Revenue						
	09-10 Actual Rev	10-11 Actual Rev	11-12 Adopted Rev	11-12 YTD Rev	12-13 Projected Rev		Difference
ALL							
10 Fund 10							
8500 Restricted Grants-in-aid From The							
000	366,273	515,032	498,495	303,059	498,495		0
001 Athletic Revenue	750	0	0	0	0		0
8500 Function (R) Sub Total	367,023	515,032	498,495	303,059	498,495		0
8600 Restricted Grants-in-aid From The							
000	98,725	87,759	152,350	57,204	93,100		-59,250
8600 Function (R) Sub Total	98,725	87,759	152,350	57,204	93,100		-59,250
8700 Unassigned							
000	2,150,638	2,476,845	0	605,736	0		0
8700 Function (R) Sub Total	2,150,638	2,476,845	0	605,736	0		0
8800 Medical Assistance Reinbursements							
000	235,269	253,623	100,000	0	310,000		210,000
8800 Function (R) Sub Total	235,269	253,623	100,000	0	310,000		210,000
9500 Refund Prior Yr Expenditures							
000	7,187	86,245	5,000	18,043	5,000		0
9500 Function (R) Sub Total	7,187	86,245	5,000	18,043	5,000		0
9600 Transfers From Other Leas (reassigned)							
000	0	28,785	0	0	0		0
9600 Sub Total	0	28,785	0	0	0		0
10 Sub Total	52,456,724	53,734,481	53,171,091	39,168,372	52,821,334		-349,757
Report Totals	52,456,724	53,734,481	53,171,091	39,168,372	52,821,334		-349,757

Plum Borough School District

1<sup>st</sup> Draft of 2012-13 General Fund Budget  
Fund 10

**EXPENDITURE DETAILS**

Date: 01/24/12  
 Time: 14:50:14

Plum Borough School District  
 Budget Summary Report

Page: 1  
 BPR007

		Expenditure			-20-12 - Expenses	1-24-12 Mtg	
		09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted Expenses	11-12 YTD Expenses	Test - 1/20/12	Difference
ALL							
10	Fund 10						
	1000 Instruction						
	568 Tuition - Approved Private Schools	0	9,075	0	0	0	0
	1000 Function (E) Sub Total	0	9,075	0	0	0	0
	1110 Instruction - Reg. Programs						
	116 Health Ins. Buy-out Stipends	3,200	176,800	189,600	63,500	177,600	-12,000
	121 Professional Salaries - Reg. Ed.	15,791,990	16,871,920	16,670,472	6,290,736	16,862,178	191,706
	122 Professional - Reg Ed. Substitutes	362,676	304,459	259,000	0	259,000	0
	125 Curriculum Writing	1,268	0	0	0	0	0
	128 Alternative School	4,908	0	0	0	0	0
	131 Department Chairpersons Stipends	18,458	13,746	11,616	0	11,964	348
	191 Paraprofessional (Aide) Salaries	48,201	33,105	98,280	17,368	85,680	-12,600
	192 Sub. Paraprofessional Salaries	792	307	0	0	0	0
	211 Medical Insurance Premiums	2,856,784	2,463,712	2,483,377	1,199,405	2,750,037	266,660
	212 Dental Insurance Premiums	196,316	182,630	184,209	89,073	181,400	-2,809
	213 Life Insurance Premiums	10,300	17,041	16,799	8,129	16,454	-345
	214 Income Protect Insurance	4,450	30,331	29,844	14,564	29,331	-513
	215 Vision Insurance Premiums	21,025	25,853	26,341	12,818	28,094	1,753
	220 Soc. Sec. Contrib. (7.65%)	1,251,525	1,318,770	1,316,063	481,630	1,330,866	14,803
	230 Retirement (PSERS) Contrib.	1,291,012	984,514	1,488,053	548,582	2,150,200	662,147
	240 Tuition Reimb. /Prof Staff	208,337	194,688	125,000	24,391	0	-125,000
	250 Unemploy. Comp. Ins.	0	0	74,286	580	71,355	-2,931
	260 Workers' Comp. Ins. Premiums	84,597	90,519	94,371	33,147	95,675	1,304
	321 Prof Ed Serv. Public Schs	0	0	0	152,572	0	0
	430 Repairs & Maint Svcs	11,308	15,845	16,013	5,159	14,289	-1,724
	442 Rental Of Equip & Vehicles	201,405	225,052	221,000	104,969	189,900	-31,100
	550 Printing & Binding	0	0	900	0	0	-900
	562 Tuition To PA Cyber/Charter Schs.	508,956	467,476	498,974	294,807	466,750	-32,224
	568 Tuition - Approved Private Schools	5,138	0	0	0	0	0
	580 Travel/Conference Expense	14,717	8,707	10,420	3,931	7,700	-2,720
	610 General Supplies	344,571	369,762	345,363	258,339	365,595	20,232
	618 Technology Supplies	21,178	5,385	9,271	5,533	12,548	3,277
	640 Books & Periodicals	213,231	568,423	135,037	97,707	110,153	-24,884
	648 Ed Software/Licensing Fees	72,967	3,029	2,230	634	54	-2,176
	751 Equipment - Non-Capital - Add'l	13,761	7,119	7,254	3,930	3,172	-4,082
	752 Capital Equip Additional	8,448	0	0	0	0	0
	758 Capital Comp/Software Additional	21,620	54,372	13,828	13,488	14,081	253

Date: 01/24/12  
 Time: 14:50:14

Plum Borough School District  
 Budget Summary Report

Page: 2  
 BPR007

		Expenditure			-20-12 - Expenses		1-24-12 Mtg
		09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted	11-12 YTD	Test - 1/20/12	Difference
				Expenses	Expenses		
ALL							
10	Fund 10						
	1110 Instruction - Reg. Programs						
	761 Non-Capital - Equip Replmt.	26,444	15,604	6,750	4,558	3,500	-3,250
	762 Capital Equip Replmt.	24,000	6,000	2,320	2,320	0	-2,320
	810 Dues And Fees	4,269	9,268	245	246	263	18
	1110 Function (E) Sub Total	23,647,852	24,464,437	24,336,916	9,732,116	25,237,839	900,923
	1190 Title I						
	121 Professional Salaries - Reg. Ed.	199,686	327,620	349,920	131,220	358,920	9,000
	122 Professional - Reg Ed. Substitutes	810	3,150	0	0	0	0
	211 Medical Insurance Premiums	21,397	44,957	44,571	22,322	51,239	6,668
	212 Dental Insurance Premiums	1,540	3,346	3,346	1,673	3,346	0
	213 Life Insurance Premiums	133	266	266	133	266	0
	214 Income Protect Insurance	239	477	478	239	477	-1
	215 Vision Insurance Premiums	208	437	437	218	472	35
	220 Soc. Sec. Contrib. (7.65%)	15,210	25,085	26,768	9,944	27,457	689
	230 Retirement (PSERS) Contrib.	9,545	18,508	30,268	11,351	44,363	14,095
	250 Unemploy. Comp. Ins.	0	0	960	0	1,280	320
	260 Workers' Comp. Ins. Premiums	1,043	1,720	1,924	682	1,974	50
	500 Other Purchased Svcs	20,617	27,111	0	7,810	0	0
	610 General Supplies	16,234	9,021	0	838	0	0
	640 Books & Periodicals	7,220	0	0	0	0	0
	648 Ed Software/Licensing Fees	168,625	0	0	0	0	0
	1190 Function (E) Sub Total	462,507	461,698	458,938	186,430	489,794	30,856
	1191 Title II						
	121 Professional Salaries - Reg. Ed.	60,492	108,300	112,700	43,640	115,900	3,200
	211 Medical Insurance Premiums	6,738	14,158	14,502	7,216	16,904	2,402
	212 Dental Insurance Premiums	995	1,863	2,133	1,039	2,186	53
	213 Life Insurance Premiums	150	144	144	75	144	0
	214 Income Protect Insurance	129	258	258	129	258	0
	215 Vision Insurance Premiums	134	281	281	140	303	22
	220 Soc. Sec. Contrib. (7.65%)	4,715	8,216	8,620	3,308	8,867	247
	230 Retirement (PSERS) Contrib.	2,970	6,108	9,748	3,775	14,326	4,578
	250 Unemploy. Comp. Ins.	0	0	640	0	448	-192
	260 Workers' Comp. Ins. Premiums	323	563	620	227	637	17
	300 Purchased Prof &Tech Svcs	8,503	8,876	0	0	0	0
	580 Travel/Conference Expense	14,313	2,110	0	90	0	0



Date: 01/24/12  
 Time: 14:50:14

Plum Borough School District  
 Budget Summary Report

Page: 3  
 BPR007

	Expenditure			-20-12 - Expenses		1-24-12 Mtg
	09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted Expenses	11-12 YTD Expenses	Test - 1/20/12	Difference
ALL						
10 Fund 10						
1191 Function (E) Sub Total	99,462	150,877	149,646	59,639	159,973	10,327
1192 Title V						
121 Professional Salaries - Reg. Ed.	2,899	0	0	0	0	0
220 Soc. Sec. Contrib. (7.65%)	221	0	0	0	0	0
230 Retirement (PSERS) Contrib.	139	0	0	0	0	0
260 Workers' Comp. Ins. Premiums	15	0	0	0	0	0
1192 Function (E) Sub Total	3,274	0	0	0	0	0
1193 No Child Left Behind (NCLB)						
640 Books & Periodicals	300	0	0	0	0	0
1193 Function (E) Sub Total	300	0	0	0	0	0
1200 Special Programs - Elem / Sec						
565 Vocational Training Expenses	225	6,670	2,500	3,136	4,000	1,500
1200 Function (E) Sub Total	225	6,670	2,500	3,136	4,000	1,500
1211 Life Skills Support - Public						
322 PT/OT Services from AIU	178,411	152,070	204,303	0	211,750	7,447
1211 Function (E) Sub Total	178,411	152,070	204,303	0	211,750	7,447
1221 Hearing Impaired						
322 PT/OT Services from AIU	393,380	119,000	271,840	46,305	271,840	0
1221 Function (E) Sub Total	393,380	119,000	271,840	46,305	271,840	0
1224 Visually Impaired						
322 PT/OT Services from AIU	171,071	140,000	171,071	0	171,071	0
1224 Function (E) Sub Total	171,071	140,000	171,071	0	171,071	0
1225 Speech & Language Support						
121 Professional Salaries - Reg. Ed.	245,200	258,000	246,350	102,000	255,750	9,400
211 Medical Insurance Premiums	33,247	34,512	32,646	17,205	38,087	5,441
212 Dental Insurance Premiums	2,384	2,500	2,172	1,290	2,890	718
213 Life Insurance Premiums	216	216	210	108	210	0
214 Income Protect Insurance	387	387	377	194	377	0
215 Vision Insurance Premiums	322	338	328	169	416	88
220 Soc. Sec. Contrib. (7.65%)	18,596	19,569	18,847	7,730	19,564	717

Date: 01/24/12

Time: 14:50:14

Plum Borough School District

Budget Summary Report

		Expenditure			-20-12 - Expenses		1-24-12 Mtg
		09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted Expenses	11-12 YTD Expenses	Test - 1/20/12	Difference
ALL							
10	Fund 10						
1225 Speech & Language Support							
230	Retirement (PSERS) Contrib.	11,720	14,551	21,310	8,823	31,611	10,301
250	Unemploy. Comp. Ins.	0	0	960	0	960	0
260	Workers' Comp. Ins. Premiums	1,275	1,341	1,354	530	1,407	53
322	PT/OT Services from AIU	29,362	44,334	29,362	0	29,362	0
610	General Supplies	57,093	1,411	0	3,055	574	574
1225 Function (E) Sub Total		399,802	377,159	353,916	141,104	381,208	27,292
1230 Emotional Support							
121	Professional Salaries - Reg. Ed.	286,953	47,000	0	19,088	0	0
211	Medical Insurance Premiums	72,705	5,212	0	2,586	0	0
212	Dental Insurance Premiums	5,140	394	0	197	0	0
213	Life Insurance Premiums	372	72	0	36	0	0
214	Income Protect Insurance	667	129	0	65	0	0
215	Vision Insurance Premiums	691	57	0	29	0	0
220	Soc. Sec. Contrib. (7.65%)	21,321	3,572	0	1,450	0	0
230	Retirement (PSERS) Contrib.	13,716	2,651	0	1,651	0	0
260	Workers' Comp. Ins. Premiums	1,492	244	0	99	0	0
610	General Supplies	523	532	0	0	177	177
1230 Function (E) Sub Total		403,580	59,863	0	25,201	177	177
1232 Emotional Support PRRI							
561	Tuition To Oth Lea In State	19,020	22,872	15,000	5,871	15,000	0
1232 Function (E) Sub Total		19,020	22,872	15,000	5,871	15,000	0
1233 Autistic Program							
322	PT/OT Services from AIU	53,293	71,308	62,000	0	74,100	12,100
562	Tuition To PA Cyber/Charter Schs.	129,732	125,915	0	1,385	0	0
1233 Function (E) Sub Total		183,025	197,223	62,000	1,385	74,100	12,100
1240 Learning Disabled							
121	Professional Salaries - Reg. Ed.	787,218	1,167,499	1,192,713	407,085	1,251,316	58,603
129	Extended School Year Wages	2,110	0	0	0	0	0
211	Medical Insurance Premiums	163,144	236,013	222,733	111,417	254,979	32,246
212	Dental Insurance Premiums	12,024	16,094	15,226	7,598	15,225	-1
213	Life Insurance Premiums	996	1,424	1,361	656	1,361	0
214	Income Protect Insurance	1,741	2,551	2,439	1,178	2,439	0

Date: 01/24/12

Time: 14:50:14

Plum Borough School District  
Budget Summary Report

		Expenditure			-20-12 - Expenses		1-24-12 Mtg
		09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted Expenses	11-12 YTD Expenses	Test - 1/20/12	Difference
ALL							
10	Fund 10						
	1240 Learning Disabled						
	215 Vision Insurance Premiums	1,752	2,291	2,182	1,085	2,355	173
	220 Soc. Sec. Contrib. (7.65%)	59,676	88,184	91,245	30,730	95,725	4,480
	230 Retirement (PSERS) Contrib.	37,732	65,931	103,170	35,335	154,663	51,493
	250 Unemploy. Comp. Ins.	0	0	6,323	0	6,565	242
	260 Workers' Comp. Ins. Premiums	4,105	6,080	6,561	2,123	6,884	323
	567 Tuition for ESL Services	120,289	15,695	150,000	49,380	150,000	0
	580 Travel/Conference Expense	0	0	34,881	0	0	-34,881
	610 General Supplies	482	0	0	0	0	0
	1240 Function (E) Sub Total	1,191,269	1,601,762	1,828,834	646,587	1,941,512	112,678
	1241 Learning Support						
	121 Professional Salaries - Reg. Ed.	92,100	0	0	0	11,700	11,700
	191 Paraprofessional (Aide) Salaries	728,245	588,767	360,399	173,578	542,027	181,628
	192 Sub. Paraprofessional Salaries	13,951	14,136	16,350	7,508	16,350	0
	211 Medical Insurance Premiums	4,984	0	0	0	0	0
	212 Dental Insurance Premiums	394	0	0	0	0	0
	213 Life Insurance Premiums	942	666	540	258	450	-90
	214 Income Protect Insurance	129	0	0	0	0	0
	215 Vision Insurance Premiums	55	0	0	0	0	0
	220 Soc. Sec. Contrib. (7.65%)	62,992	44,270	28,844	12,962	43,597	14,753
	230 Retirement (PSERS) Contrib.	39,171	33,831	32,594	15,935	70,468	37,874
	250 Unemploy. Comp. Ins.	0	0	7,365	0	10,846	3,481
	260 Workers' Comp. Ins. Premiums	4,339	3,134	2,072	941	3,127	1,055
	321 Prof Ed Serv. Public Schs	0	0	0	4,824	0	0
	322 PT/OT Services from AIU	248,045	273,040	279,950	30,604	260,560	-19,390
	324 Prof Ed Svs- Training/Develop	0	12,008	0	9,228	0	0
	330 Other Professional Svcs	0	26,444	0	13,816	0	0
	562 Tuition To PA Cyber/Charter Schs.	0	0	101,712	46,069	0	-101,712
	563 AIU Alternative Education	0	62,642	0	0	0	0
	580 Travel/Conference Expense	2,088	0	100	0	100	0
	610 General Supplies	3,789	28,304	415	17,599	838	423
	618 Technology Supplies	0	0	647	450	0	-647
	640 Books & Periodicals	983	707	0	0	0	0
	1241 Function (E) Sub Total	1,202,207	1,087,949	830,988	333,772	960,063	129,075

Date: 01/24/12  
 Time: 14:50:14

Plum Borough School District  
 Budget Summary Report

	Expenditure			-20-12 - Expenses 1-24-12 Mtg		
	09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted Expenses	11-12 YTD Expenses	Test - 1/20/12	Difference
ALL						
10 Fund 10						
1243 Gifted Support						
121 Professional Salaries - Reg. Ed.	292,700	323,467	243,108	112,501	248,620	5,512
211 Medical Insurance Premiums	59,597	54,010	53,245	23,051	42,011	-11,234
212 Dental Insurance Premiums	4,309	3,537	3,472	1,553	2,431	-1,041
213 Life Insurance Premiums	252	269	268	115	188	-80
214 Income Protect Insurance	450	481	482	205	339	-143
215 Vision Insurance Premiums	581	523	526	224	397	-129
220 Soc. Sec. Contrib. (7.65%)	22,127	24,379	18,598	8,499	19,018	420
230 Retirement (PSERS) Contrib.	13,990	18,244	21,030	9,732	30,728	9,698
250 Unemploy. Comp. Ins.	0	0	1,280	0	960	-320
260 Workers' Comp. Ins. Premiums	1,523	1,682	1,338	585	1,369	31
281 OPEB Cost of Retiree Health Insur	0	0	0	577	0	0
282 OPEB Cost of Retiree Dental Insur	0	0	0	32	0	0
285 OPEB Cost of Retiree Vision Insur	0	0	0	6	0	0
430 Repairs & Maint Svcs	0	100	175	100	175	0
580 Travel/Conference Expense	5,553	4,473	6,217	2,096	3,707	-2,510
610 General Supplies	987	932	630	230	534	-96
618 Technology Supplies	299	0	40	0	0	-40
810 Dues And Fees	100	225	250	0	0	-250
1243 Function (E) Sub Total	402,468	432,322	350,659	159,506	350,477	-182
1260 Physical Support						
322 PT/OT Services from AIU	55,063	5,616	72,000	1,408	72,000	0
1260 Function (E) Sub Total	55,063	5,616	72,000	1,408	72,000	0
1270 Non-Public Tuition						
563 AIU Alternative Education	267,457	492,963	332,220	193,650	441,753	109,533
565 Vocational Training Expenses	5,900	0	0	0	0	0
1270 Function (E) Sub Total	273,357	492,963	332,220	193,650	441,753	109,533
1280 Early Intervention Support						
322 PT/OT Services from AIU	4,686	31,380	12,000	627	0	-12,000
1280 Function (E) Sub Total	4,686	31,380	12,000	627	0	-12,000
1290 Approved Private Sch Tuition						
563 AIU Alternative Education	0	48,495	11,000	5,190	82,994	71,994

Date: 01/24/12  
 Time: 14:50:14

Plum Borough School District  
 Budget Summary Report

Page: 7  
 BPR007

	Expenditure				-20-12 - Expenses	1-24-12 Mtg	Difference
	09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted Expenses	11-12 YTD Expenses	Test - 1/20/12		
ALL							
10 Fund 10							
1290 Approved Private Sch Tuition							
567 Tuition for ESL Services	353,676	432,851	0	0	0	0	0
568 Tuition - Approved Private Schools	481,504	331,187	645,246	163,838	645,246	0	0
594 Svc Pur Fr Iu For Sp Classes	779	1,175	0	0	0	0	0
1290 Function (E) Sub Total	835,959	813,708	656,246	169,028	728,240	71,994	
1340 Family & Consumer Science							
121 Professional Salaries - Reg. Ed.	130,800	0	0	0	0	0	0
211 Medical Insurance Premiums	23,193	0	0	0	0	0	0
212 Dental Insurance Premiums	2,384	0	0	0	0	0	0
213 Life Insurance Premiums	144	0	0	0	0	0	0
214 Income Protect Insurance	258	0	0	0	0	0	0
215 Vision Insurance Premiums	243	0	0	0	0	0	0
220 Soc. Sec. Contrib. (7.65%)	9,915	0	0	0	0	0	0
230 Retirement (PSERS) Contrib.	6,252	0	0	0	0	0	0
260 Workers' Comp. Ins. Premiums	680	0	0	0	0	0	0
1340 Function (E) Sub Total	173,869	0	0	0	0	0	0
1341 Food Labs							
121 Professional Salaries - Reg. Ed.	164,577	0	0	0	0	0	0
211 Medical Insurance Premiums	27,722	0	0	0	0	0	0
212 Dental Insurance Premiums	2,155	0	0	0	0	0	0
213 Life Insurance Premiums	216	0	0	0	0	0	0
214 Income Protect Insurance	387	0	0	0	0	0	0
215 Vision Insurance Premiums	290	0	0	0	0	0	0
220 Soc. Sec. Contrib. (7.65%)	12,427	0	0	0	0	0	0
230 Retirement (PSERS) Contrib.	7,867	0	0	0	0	0	0
260 Workers' Comp. Ins. Premiums	856	0	0	0	0	0	0
1341 Function (E) Sub Total	216,497	0	0	0	0	0	0
1342 Growing With Children							
121 Professional Salaries - Reg. Ed.	56,100	0	0	0	0	0	0
211 Medical Insurance Premiums	13,402	0	0	0	0	0	0
212 Dental Insurance Premiums	1,824	0	0	0	0	0	0
213 Life Insurance Premiums	72	0	0	0	0	0	0
214 Income Protect Insurance	129	0	0	0	0	0	0
215 Vision Insurance Premiums	245	0	0	0	0	0	0

Date: 01/24/12

Time: 14:50:14

Plum Borough School District

Budget Summary Report

Page: 8

BPR007

		Expenditure			-20-12 - Expenses	1-24-12 Mtg	
		09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted Expenses	11-12 YTD Expenses	Test - 1/20/12	Difference
ALL							
10	Fund 10						
	1342 Growing With Children						
	220 Soc. Sec. Contrib. (7.65%)	4,292	0	0	0	0	0
	230 Retirement (PSERS) Contrib.	2,682	0	0	0	0	0
	260 Workers' Comp. Ins. Premiums	292	0	0	0	0	0
	1342 Function (E) Sub Total	79,038	0	0	0	0	0
	1350 Technical Education						
	121 Professional Salaries - Reg. Ed.	181,700	0	0	0	0	0
	211 Medical Insurance Premiums	34,382	0	0	0	0	0
	212 Dental Insurance Premiums	2,535	0	0	0	0	0
	213 Life Insurance Premiums	156	0	0	0	0	0
	214 Income Protect Insurance	258	0	0	0	0	0
	215 Vision Insurance Premiums	342	0	0	0	0	0
	220 Soc. Sec. Contrib. (7.65%)	13,820	0	0	0	0	0
	230 Retirement (PSERS) Contrib.	8,685	0	0	0	0	0
	260 Workers' Comp. Ins. Premiums	945	0	0	0	0	0
	1350 Function (E) Sub Total	242,823	0	0	0	0	0
	1360 Business Education						
	121 Professional Salaries - Reg. Ed.	249,800	0	0	0	0	0
	211 Medical Insurance Premiums	69,028	0	0	0	0	0
	212 Dental Insurance Premiums	4,974	0	0	0	0	0
	213 Life Insurance Premiums	300	0	0	0	0	0
	214 Income Protect Insurance	516	0	0	0	0	0
	215 Vision Insurance Premiums	668	0	0	0	0	0
	220 Soc. Sec. Contrib. (7.65%)	18,597	0	0	0	0	0
	230 Retirement (PSERS) Contrib.	11,941	0	0	0	0	0
	260 Workers' Comp. Ins. Premiums	1,299	0	0	0	0	0
	1360 Function (E) Sub Total	357,123	0	0	0	0	0
	1390 Other Vocational Ed Programs						
	564 Tuition To AVTS	530,509	377,543	490,000	-37,197	400,000	-90,000
	810 Dues And Fees	4,664	0	0	0	0	0
	1390 Function (E) Sub Total	535,173	377,543	490,000	-37,197	400,000	-90,000
	1410 Drivers' Education						
	121 Professional Salaries - Reg. Ed.	1,872	0	0	0	0	0

Date: 01/24/12  
 Time: 14:50:14

Plum Borough School District  
 Budget Summary Report

		Expenditure			-20-12 - Expenses	1-24-12 Mtg	
		09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted Expenses	11-12 YTD Expenses	Test - 1/20/12	Difference
ALL							
10	Fund 10						
	1410 Drivers' Education						
	220 Soc. Sec. Contrib. (7.65%)	143	0	0	0	0	0
	230 Retirement (PSERS) Contrib.	89	0	0	0	0	0
	260 Workers' Comp. Ins. Premiums	10	0	0	0	0	0
	610 General Supplies	5,013	0	0	0	0	0
	1410 Function (E) Sub Total	7,127	0	0	0	0	0
	1430 Homebound Instruction						
	126 Homebound Instruction Salary	17,237	20,728	15,000	1,889	15,000	0
	220 Soc. Sec. Contrib. (7.65%)	1,176	1,571	1,148	142	1,148	0
	230 Retirement (PSERS) Contrib.	740	1,161	1,298	163	1,854	556
	250 Unemploy. Comp. Ins.	0	0	320	0	320	0
	260 Workers' Comp. Ins. Premiums	80	108	83	10	84	1
	580 Travel/Conference Expense	48	536	200	37	0	-200
	1430 Function (E) Sub Total	19,281	24,104	18,049	2,241	18,406	357
	1442 Alternative Ed. Program						
	111 Off./Adm. - Regular Salaries	0	35,381	35,382	19,164	35,381	-1
	121 Professional Salaries - Reg. Ed.	0	4,516	6,804	2,106	6,804	0
	191 Paraprofessional (Aide) Salaries	0	6,637	0	0	0	0
	213 Life Insurance Premiums	0	113	113	56	113	0
	214 Income Protect Insurance	0	105	104	52	105	1
	220 Soc. Sec. Contrib. (7.65%)	0	3,564	3,227	1,629	3,228	1
	230 Retirement (PSERS) Contrib.	0	2,566	3,649	1,840	5,214	1,565
	250 Unemploy. Comp. Ins.	0	0	272	0	592	320
	260 Workers' Comp. Ins. Premiums	0	242	232	111	232	0
	580 Travel/Conference Expense	0	0	1,000	0	100	-900
	610 General Supplies	0	0	500	0	500	0
	1442 Function (E) Sub Total	0	53,124	51,283	24,958	52,269	986
	1490 CCAC Middle School						
	110 Administrative Salaries	77,900	87,200	49,100	45,863	49,100	0
	121 Professional Salaries - Reg. Ed.	143,173	155,967	137,400	57,450	141,800	4,400
	211 Medical Insurance Premiums	33,247	33,253	32,492	14,200	13,992	-18,500
	212 Dental Insurance Premiums	2,384	2,314	2,226	1,072	986	-1,240
	213 Life Insurance Premiums	288	288	216	132	180	-36
	214 Income Protect Insurance	516	516	388	523	1,181	793

Date: 01/24/12

Time: 14:50:14

Plum Borough School District

Budget Summary Report

Page: 10

BPR007

		Expenditure			-20-12 - Expenses	1-24-12 Mtg	
		09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted Expenses	11-12 YTD Expenses	Test - 1/20/12	Difference
ALL							
10	Fund 10						
	1490 CCAC Middle School						
	215 Vision Insurance Premiums	322	338	338	147	155	-183
	220 Soc. Sec. Contrib. (7.65%)	16,751	18,437	14,268	7,839	14,604	336
	230 Retirement (PSERS) Contrib.	10,567	13,715	16,132	8,937	23,596	7,464
	250 Unemploy. Comp. Ins.	0	0	971	0	1,280	309
	260 Workers' Comp. Ins. Premiums	1,150	1,264	1,026	537	1,049	23
	300 Purchased Prof &Tech Svcs	32,500	32,500	37,500	0	0	-37,500
	440 Rentals	64,133	0	35,000	0	0	-35,000
	566 Tuition To Comm Col&Tech Inst	8,061	7,152	32,500	0	0	-32,500
	1490 Function (E) Sub Total	390,992	352,944	359,557	136,700	247,923	-111,634
	2110 Pupil Personnel Services						
	110 Administrative Salaries	105,678	106,735	106,735	60,973	151,734	44,999
	211 Medical Insurance Premiums	24,260	11,679	11,555	963	12,278	723
	212 Dental Insurance Premiums	1,990	558	558	47	558	0
	213 Life Insurance Premiums	231	225	226	19	450	224
	214 Income Protect Insurance	209	209	209	17	419	210
	215 Vision Insurance Premiums	206	87	86	7	96	10
	220 Soc. Sec. Contrib. (7.65%)	8,052	8,138	8,166	4,653	11,609	3,443
	230 Retirement (PSERS) Contrib.	5,052	6,249	9,232	3,200	18,754	9,522
	250 Unemploy. Comp. Ins.	0	0	320	0	640	320
	260 Workers' Comp. Ins. Premiums	550	555	586	317	834	248
	580 Travel/Conference Expense	1,842	1,578	1,500	104	1,500	0
	610 General Supplies	658	989	1,850	0	850	-1,000
	810 Dues And Fees	60	126	225	0	225	0
	2110 Function (E) Sub Total	148,788	137,128	141,248	70,300	199,947	58,699
	2120 Guidance Services						
	121 Professional Salaries - Reg. Ed.	666,394	612,246	723,554	252,024	753,554	30,000
	211 Medical Insurance Premiums	123,023	118,120	119,648	57,340	131,233	11,585
	212 Dental Insurance Premiums	8,316	7,649	7,846	3,727	7,649	-197
	213 Life Insurance Premiums	708	648	648	324	684	36
	214 Income Protect Insurance	1,247	1,161	1,166	583	1,226	60
	215 Vision Insurance Premiums	1,196	1,151	1,180	562	1,245	65
	220 Soc. Sec. Contrib. (7.65%)	50,023	46,244	55,352	18,955	57,649	2,297
	230 Retirement (PSERS) Contrib.	31,854	34,530	62,587	21,800	93,139	30,552
	250 Unemploy. Comp. Ins.	0	0	2,914	0	2,983	69



Date: 01/24/12

Time: 14:50:14

Plum Borough School District  
Budget Summary Report

Page: 11  
BPR007

		Expenditure			-20-12 - Expenses		1-24-12 Mtg
		09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted Expenses	11-12 YTD Expenses	Test - 1/20/12	Difference
ALL							
10 Fund 10							
2120 Guidance Services							
260	Workers' Comp. Ins. Premiums	3,466	3,184	3,981	1,310	4,146	165
300	Purchased Prof &Tech Svcs	10,935	0	0	0	0	0
580	Travel/Conference Expense	318	117	800	109	2,500	1,700
610	General Supplies	4,723	-82	1,219	-516	1,902	683
640	Books & Periodicals	959	192	0	0	0	0
2120 Function (E) Sub Total		903,162	825,160	980,895	356,218	1,057,910	77,015
2122 Drug Testing - SHS & Oblock							
300	Purchased Prof &Tech Svcs	1,465	500	1,150	0	1,650	500
2122 Function (E) Sub Total		1,465	500	1,150	0	1,650	500
2140 Psychological Services							
110	Administrative Salaries	79,231	81,806	81,806	45,062	81,806	0
151	Office/Clerical-reg Salaries	42,696	44,191	44,191	23,937	44,191	0
152	Office/Clerical-temporary Sal	1,056	328	750	0	750	0
211	Medical Insurance Premiums	27,923	29,104	28,963	14,482	30,156	1,193
212	Dental Insurance Premiums	1,990	1,863	1,864	932	1,863	-1
213	Life Insurance Premiums	275	280	280	140	279	-1
214	Income Protect Insurance	309	309	308	154	309	1
215	Vision Insurance Premiums	332	227	226	113	248	22
220	Soc. Sec. Contrib. (7.65%)	9,313	9,548	9,696	5,210	9,697	1
230	Retirement (PSERS) Contrib.	5,862	7,398	10,964	5,968	15,666	4,702
250	Unemploy. Comp. Ins.	0	0	640	0	640	0
260	Workers' Comp. Ins. Premiums	640	657	697	359	697	0
580	Travel/Conference Expense	1,210	207	2,000	154	2,000	0
610	General Supplies	1,940	38	1,500	0	1,500	0
810	Dues And Fees	0	175	250	190	265	15
2140 Function (E) Sub Total		172,777	176,131	184,135	96,701	190,067	5,932
2142 Psychological Testing Services							
322	PT/OT Services from AIU	10,634	8,150	12,000	5,500	10,000	-2,000
2142 Function (E) Sub Total		10,634	8,150	12,000	5,500	10,000	-2,000
2190 Other Pupil Personnel Svcs							
111	Off./Adm. - Regular Salaries	0	17,690	17,690	9,582	17,690	0
213	Life Insurance Premiums	0	56	56	28	56	0

Date: 01/24/12  
 Time: 14:50:14

Plum Borough School District  
 Budget Summary Report

Page: 12  
 BPR007

		Expenditure			-20-12 - Expenses		1-24-12 Mtg
		09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted Expenses	11-12 YTD Expenses	Test - 1/20/12	Difference
ALL							
10	Fund 10						
	2190 Other Pupil Personnel Svcs						
	214 Income Protect Insurance	0	52	53	26	52	-1
	220 Soc. Sec. Contrib. (7.65%)	0	1,356	1,353	734	1,354	1
	230 Retirement (PSERS) Contrib.	0	1,036	1,531	829	2,187	656
	260 Workers' Comp. Ins. Premiums	0	92	97	50	97	0
	2190 Function (E) Sub Total	0	20,282	20,780	11,249	21,436	656
	2210 Communications Coordinator						
	110 Administrative Salaries	45,420	0	0	0	0	0
	143 Intern	1,296	0	0	0	0	0
	211 Medical Insurance Premiums	14,013	0	0	0	0	0
	212 Dental Insurance Premiums	995	0	0	0	0	0
	213 Life Insurance Premiums	218	0	0	0	0	0
	214 Income Protect Insurance	209	0	0	0	0	0
	215 Vision Insurance Premiums	87	0	0	0	0	0
	220 Soc. Sec. Contrib. (7.65%)	3,415	0	0	0	0	0
	230 Retirement (PSERS) Contrib.	2,171	0	0	0	0	0
	260 Workers' Comp. Ins. Premiums	243	0	0	0	0	0
	300 Purchased Prof &Tech Svcs	0	12,000	0	0	0	0
	430 Repairs & Maint Svcs	2,451	10,820	5,000	0	0	-5,000
	580 Travel/Conference Expense	275	0	0	0	0	0
	610 General Supplies	26	0	0	0	0	0
	810 Dues And Fees	325	0	0	0	0	0
	2210 Function (E) Sub Total	71,144	22,820	5,000	0	0	-5,000
	2220 Audiovisual Serv. /Print Shop						
	121 Professional Salaries - Reg. Ed.	847	0	0	0	0	0
	151 Office/Clerical-reg Salaries	29,447	30,434	30,434	16,485	30,434	0
	152 Office/Clerical-temporary Sal	144	32	2,300	0	2,300	0
	211 Medical Insurance Premiums	4,984	5,085	5,086	2,543	5,085	-1
	212 Dental Insurance Premiums	394	394	395	197	394	-1
	213 Life Insurance Premiums	54	54	54	27	54	0
	214 Income Protect Insurance	65	65	65	32	65	0
	215 Vision Insurance Premiums	55	57	58	29	62	4
	220 Soc. Sec. Contrib. (7.65%)	2,305	2,296	2,502	1,242	2,505	3
	230 Retirement (PSERS) Contrib.	1,455	1,784	2,832	1,426	4,047	1,215
	250 Unemploy. Comp. Ins.	0	0	382	0	382	0

Date: 01/24/12  
 Time: 14:50:14

Plum Borough School District  
 Budget Summary Report

Page: 13  
 BPR007

	Expenditure			-20-12 - Expenses		1-24-12 Mtg
	09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted Expenses	11-12 YTD Expenses	Test - 1/20/12	Difference
ALL						
10 Fund 10						
2220 Audiovisual Serv. /Print Shop						
260 Workers' Comp. Ins. Premiums	158	158	181	86	180	-1
430 Repairs & Maint Svcs	0	406	0	0	0	0
610 General Supplies	1,438	0	0	0	0	0
618 Technology Supplies	775	0	215	195	1,000	785
761 Non-Capital - Equip Replmt.	8,674	4,657	109	109	0	-109
768 Capital Comp/Software Replmt.	821	0	0	0	0	0
2220 Function (E) Sub Total	51,616	45,422	44,613	22,371	46,508	1,895
2250 School Library Services						
121 Professional Salaries - Reg. Ed.	289,600	311,900	247,000	92,625	264,600	17,600
191 Paraprofessional (Aide) Salaries	65,052	29,648	32,760	14,057	42,462	9,702
192 Sub. Paraprofessional Salaries	784	224	0	0	0	0
211 Medical Insurance Premiums	0	0	13,854	0	0	-13,854
212 Dental Insurance Premiums	2,384	1,863	1,863	547	1,093	-770
213 Life Insurance Premiums	324	303	328	128	252	-76
214 Income Protect Insurance	516	516	518	194	387	-131
215 Vision Insurance Premiums	268	280	280	70	152	-128
220 Soc. Sec. Contrib. (7.65%)	26,935	25,910	21,402	8,028	23,488	2,086
230 Retirement (PSERS) Contrib.	17,043	19,353	24,198	9,229	37,952	13,754
250 Unemploy. Comp. Ins.	0	0	1,088	0	1,536	448
260 Workers' Comp. Ins. Premiums	1,857	1,786	1,538	555	1,690	152
430 Repairs & Maint Svcs	1,565	1,739	0	0	0	0
580 Travel/Conference Expense	473	0	250	0	250	0
610 General Supplies	2,223	3,051	2,389	1,137	1,008	-1,381
640 Books & Periodicals	40,849	44,836	16,601	12,630	18,189	1,588
648 Ed Software/Licensing Fees	36,478	29,728	14,484	13,702	16,165	1,681
751 Equipment - Non-Capital - Add'l	843	0	800	0	0	-800
761 Non-Capital - Equip Replmt.	3,936	0	0	0	0	0
2250 Function (E) Sub Total	491,130	471,137	379,353	152,902	409,224	29,871
2270 Instructional Staff Dev Svcs						
121 Professional Salaries - Reg. Ed.	20,045	0	0	0	0	0
220 Soc. Sec. Contrib. (7.65%)	1,526	46	0	0	0	0
230 Retirement (PSERS) Contrib.	960	34	0	0	0	0
260 Workers' Comp. Ins. Premiums	104	3	0	0	0	0
580 Travel/Conference Expense	10,009	4,263	8,849	1,898	0	-8,849

Date: 01/24/12  
 Time: 14:50:14

Plum Borough School District  
 Budget Summary Report

	Expenditure			-20-12 - Expenses		1-24-12 Mtg
	09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted Expenses	11-12 YTD Expenses	Test - 1/20/12	Difference
ALL						
10 Fund 10						
2270 Function (E) Sub Total	32,644	4,346	8,849	1,898	0	-8,849
2310 Board Services						
110 Administrative Salaries	4,800	4,800	4,800	2,600	4,800	0
138 Stage Mgr-Ushers	612	0	0	0	0	0
220 Soc. Sec. Contrib. (7.65%)	411	367	368	199	368	0
230 Retirement (PSERS) Contrib.	256	281	415	225	593	178
250 Unemploy. Comp. Ins.	0	0	192	0	192	0
260 Workers' Comp. Ins. Premiums	28	25	27	14	26	-1
300 Purchased Prof &Tech Svcs	36,446	18,275	24,000	22,990	24,000	0
348 Vendor Supplied Tech. Services	0	9,000	0	0	0	0
529 Other Insurance	23,547	10,443	11,500	11,500	11,035	-465
540 Advertising	5,174	4,294	5,000	6,604	7,500	2,500
580 Travel/Conference Expense	2,616	3,240	3,500	849	3,500	0
610 General Supplies	2,472	2,145	3,500	1,144	2,000	-1,500
810 Dues And Fees	14,826	10,421	10,600	0	0	-10,600
2310 Function (E) Sub Total	91,188	63,291	63,902	46,125	54,014	-9,888
2330 Tax Assessment & Collect Svcs						
149 Real Estate Tax Collector	52,286	57,583	0	32,320	0	0
220 Soc. Sec. Contrib. (7.65%)	4,000	4,405	0	2,472	0	0
342 Under Assessed Property Costs	8,533	14,621	7,500	3,389	7,500	0
343 5% Delinquent Tax Collection Fee	11,292	9,722	15,000	0	12,000	-3,000
344 Liens, Bond, Misc. Collections Fees	23,311	32,197	48,500	34,027	48,500	0
345 Earned Income Tax Office	122,551	116,579	118,115	37,591	50,880	-67,235
346 TCC - Upfront Costs	0	6,479	10,000	0	2,000	-8,000
610 General Supplies	5,092	4,691	6,000	5,283	7,500	1,500
2330 Function (E) Sub Total	227,065	246,277	205,115	115,082	128,380	-76,735
2340 Personnel						
151 Office/Clerical-reg Salaries	0	45,408	45,408	24,596	45,408	0
152 Office/Clerical-temporary Sal	0	0	2,250	0	2,250	0
211 Medical Insurance Premiums	0	14,373	15,653	7,293	14,373	-1,280
212 Dental Insurance Premiums	0	770	1,093	385	770	-323
213 Life Insurance Premiums	0	54	54	27	54	0
214 Income Protect Insurance	0	102	102	51	102	0
215 Vision Insurance Premiums	0	140	140	70	152	12

Date: 01/24/12  
 Time: 14:50:14

Plum Borough School District  
 Budget Summary Report

Page: 15  
 BPR007

		Expenditure			-20-12 - Expenses	1-24-12 Mtg	
		09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted Expenses	11-12 YTD Expenses	Test - 1/20/12	Difference
ALL							
10	Fund 10						
	2340 Personnel						
	220 Soc. Sec. Contrib. (7.65%)	0	3,422	3,646	1,853	3,646	0
	230 Retirement (PSERS) Contrib.	0	2,659	4,123	2,128	5,890	1,767
	250 Unemploy. Comp. Ins.	0	0	320	0	320	0
	260 Workers' Comp. Ins. Premiums	0	236	262	128	262	0
	2340 Function (E) Sub Total	0	67,164	73,051	36,531	73,227	176
	2350 Legal Services (Solicitor)						
	300 Purchased Prof &Tech Svcs	64,083	70,630	62,000	29,304	65,000	3,000
	2350 Function (E) Sub Total	64,083	70,630	62,000	29,304	65,000	3,000
	2360 Superintendent						
	110 Administrative Salaries	124,991	127,500	130,050	122,627	132,600	2,550
	111 Off./Adm. - Regular Salaries	132,323	107,000	0	22,738	109,140	109,140
	151 Office/Clerical-reg Salaries	115,495	72,712	45,408	39,250	45,408	0
	152 Office/Clerical-temporary Sal	1,344	320	2,500	0	2,500	0
	211 Medical Insurance Premiums	68,632	44,096	14,000	20,736	5,265	-8,735
	212 Dental Insurance Premiums	5,020	2,920	770	1,396	394	-376
	213 Life Insurance Premiums	-1,657	590	280	275	279	-1
	214 Income Protect Insurance	686	634	312	291	312	0
	215 Vision Insurance Premiums	566	310	86	146	42	-44
	220 Soc. Sec. Contrib. (7.65%)	26,725	22,228	11,800	11,627	17,979	6,179
	230 Retirement (PSERS) Contrib.	17,391	18,002	15,393	14,541	29,052	13,659
	250 Unemploy. Comp. Ins.	0	0	308	0	960	652
	260 Workers' Comp. Ins. Premiums	1,946	1,599	980	960	1,294	314
	430 Repairs & Maint Svcs	10,970	2,700	3,000	2,700	0	-3,000
	530 Communications	43,096	11,045	12,500	5,045	500	-12,000
	580 Travel/Conference Expense	1,433	3,099	2,500	341	900	-1,600
	610 General Supplies	1,171	500	800	194	650	-150
	810 Dues And Fees	2,000	1,839	1,500	0	650	-850
	820 Judgments Against LEA	0	147,540	0	0	0	0
	2360 Function (E) Sub Total	552,132	564,634	242,187	242,867	347,925	105,738
	2361 Assistant Superintendent						
	110 Administrative Salaries	0	0	109,140	4,458	109,140	0
	151 Office/Clerical-reg Salaries	0	0	27,865	0	27,865	0
	211 Medical Insurance Premiums	0	0	27,470	0	44,427	16,957

Date: 01/24/12

Time: 14:50:14

Plum Borough School District

Budget Summary Report

Page: 16

BPR007

		Expenditure			-20-12 - Expenses		1-24-12 Mtg
		09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted	11-12 YTD	Test - 1/20/12	Difference
				Expenses	Expenses		
ALL							
10	Fund 10						
	2361 Assistant Superintendent						
	212 Dental Insurance Premiums	0	0	2,022	0	3,115	1,093
	213 Life Insurance Premiums	0	0	271	0	496	225
	214 Income Protect Insurance	0	0	270	0	480	210
	215 Vision Insurance Premiums	0	0	205	0	321	116
	220 Soc. Sec. Contrib. (7.65%)	0	0	10,337	338	10,482	145
	230 Retirement (PSERS) Contrib.	0	0	11,851	386	16,934	5,083
	250 Unemploy. Comp. Ins.	0	0	443	0	640	197
	260 Workers' Comp. Ins. Premiums	0	0	754	23	753	-1
	580 Travel/Conference Expense	0	0	2,000	1,241	1,600	-400
	610 General Supplies	0	0	500	200	400	-100
	810 Dues And Fees	0	0	1,500	585	750	-750
	2361 Function (E) Sub Total	0	0	194,628	7,231	217,403	22,775
	2370 Safety & Security (SRO)						
	300 Purchased Prof &Tech Svcs	76,000	76,000	76,000	33,778	76,000	0
	2370 Function (E) Sub Total	76,000	76,000	76,000	33,778	76,000	0
	2380 Principal's Services						
	100 Personnel Services-salaries	0	0	0	0	83,000	83,000
	110 Administrative Salaries	451,707	697,232	537,700	320,041	517,969	-19,731
	111 Off./Adm. - Regular Salaries	419,071	229,004	195,228	139,627	150,943	-44,285
	151 Office/Clerical-reg Salaries	382,955	398,699	393,834	195,866	393,834	0
	152 Office/Clerical-temporary Sal	7,824	7,846	15,750	0	15,750	0
	211 Medical Insurance Premiums	240,596	242,081	243,808	114,030	210,513	-33,295
	212 Dental Insurance Premiums	18,332	16,643	17,083	7,965	14,818	-2,265
	213 Life Insurance Premiums	2,771	2,736	2,624	1,199	2,169	-455
	214 Income Protect Insurance	2,977	2,850	2,748	1,270	2,328	-420
	215 Vision Insurance Premiums	2,019	1,867	1,968	901	1,797	-171
	220 Soc. Sec. Contrib. (7.65%)	95,079	100,886	87,394	49,410	88,848	1,454
	230 Retirement (PSERS) Contrib.	62,034	78,255	98,828	55,732	143,557	44,729
	250 Unemploy. Comp. Ins.	0	0	6,388	0	6,080	-308
	260 Workers' Comp. Ins. Premiums	6,561	6,931	6,282	3,408	5,932	-350
	282 OPEB Cost of Retiree Dental Insur	0	0	0	64	705	705
	285 OPEB Cost of Retiree Vision Insur	0	0	0	10	118	118
	321 Prof Ed Serv. Public Schs	0	0	0	5,558	0	0
	530 Communications	34,399	21,936	23,200	8,993	19,500	-3,700

Date: 01/24/12

Time: 14:50:14

Plum Borough School District

Budget Summary Report

Page: 17

BPR007

	Expenditure			-20-12 - Expenses		1-24-12 Mtg
	09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted Expenses	11-12 YTD Expenses	Test - 1/20/12	Difference
ALL						
10 Fund 10						
2380 Principal's Services						
580 Travel/Conference Expense	2,815	1,104	3,750	1,386	3,950	200
610 General Supplies	14,627	14,030	15,793	6,845	14,640	-1,153
640 Books & Periodicals	242	189	200	0	900	700
761 Non-Capital - Equip Replmt.	2,415	4,652	5,310	3,000	6,876	1,566
810 Dues And Fees	5,370	5,820	7,280	2,391	5,300	-1,980
2380 Function (E) Sub Total	1,751,794	1,832,761	1,665,168	917,696	1,689,527	24,359
2420 Medical Services						
300 Purchased Prof &Tech Svcs	15,000	15,000	15,000	7,500	15,000	0
430 Repairs & Maint Svcs	440	9,694	1,935	0	6,317	4,382
580 Travel/Conference Expense	15	152	500	8	500	0
610 General Supplies	11,507	11,046	20,548	15,359	21,662	1,114
640 Books & Periodicals	73	44	0	44	0	0
2420 Function (E) Sub Total	27,035	35,936	37,983	22,911	43,479	5,496
2430 Dental Services						
300 Purchased Prof &Tech Svcs	535	498	700	0	700	0
2430 Function (E) Sub Total	535	498	700	0	700	0
2440 Nursing Services						
121 Professional Salaries - Reg. Ed.	330,092	348,448	358,600	135,380	367,400	8,800
122 Professional - Reg Ed. Substitutes	19,890	18,649	17,000	0	17,000	0
191 Paraprofessional (Aide) Salaries	80,493	81,409	81,913	44,961	85,694	3,781
211 Medical Insurance Premiums	46,296	48,248	47,808	23,947	52,910	5,102
212 Dental Insurance Premiums	3,979	3,028	3,025	1,512	3,029	4
213 Life Insurance Premiums	396	380	382	178	360	-22
214 Income Protect Insurance	516	516	520	258	518	-2
215 Vision Insurance Premiums	456	477	482	239	518	36
220 Soc. Sec. Contrib. (7.65%)	32,708	34,026	35,003	13,694	35,956	953
230 Retirement (PSERS) Contrib.	19,743	24,781	39,575	15,329	58,103	18,528
250 Unemploy. Comp. Ins.	0	0	3,446	0	3,201	-245
260 Workers' Comp. Ins. Premiums	2,238	2,329	2,518	938	2,586	68
321 Prof Ed Serv. Public Schs	0	0	0	4,468	0	0
2440 Function (E) Sub Total	536,807	562,291	590,272	240,904	627,275	37,003

Date: 01/24/12  
 Time: 14:50:14

Plum Borough School District  
 Budget Summary Report

	Expenditure			-20-12 - Expenses		1-24-12 Mtg
	09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted Expenses	11-12 YTD Expenses	Test - 1/20/12	Difference
ALL						
10 Fund 10						
2510 Business Office/Fiscal Services						
110 Administrative Salaries	95,400	102,969	98,940	56,939	100,919	1,979
111 Off./Adm. - Regular Salaries	90,104	29,590	7,534	10,779	0	-7,534
151 Office/Clerical-reg Salaries	64,128	112,590	121,164	65,113	121,164	0
211 Medical Insurance Premiums	64,134	63,258	57,643	29,166	57,044	-599
212 Dental Insurance Premiums	4,715	4,043	3,632	1,849	3,515	-117
213 Life Insurance Premiums	582	539	455	246	387	-68
214 Income Protect Insurance	690	596	517	276	455	-62
215 Vision Insurance Premiums	157	551	518	263	551	33
220 Soc. Sec. Contrib. (7.65%)	18,964	18,777	17,414	10,068	16,989	-425
230 Retirement (PSERS) Contrib.	11,888	14,100	19,693	11,214	27,451	7,758
250 Unemploy. Comp. Ins.	0	0	1,280	0	1,280	0
260 Workers' Comp. Ins. Premiums	1,298	1,288	1,252	691	1,221	-31
525 Bonding Insurance	10,492	200	300	100	150	-150
580 Travel/Conference Expense	2,067	1,195	1,500	419	1,200	-300
610 General Supplies	10,615	8,447	9,000	4,550	7,500	-1,500
618 Technology Supplies	0	0	150	0	150	0
751 Equipment - Non-Capital - Add'l	3,996	270	0	0	0	0
810 Dues And Fees	1,016	774	1,000	262	400	-600
2510 Function (E) Sub Total	380,246	359,187	341,992	191,935	340,376	-1,616
2610 Supv Of Faciilites/Oper & Mnt Plant						
110 Administrative Salaries	85,879	100,130	0	0	0	0
111 Off./Adm. - Regular Salaries	50,252	25,843	0	0	0	0
151 Office/Clerical-reg Salaries	41,520	42,973	42,973	23,277	42,973	0
211 Medical Insurance Premiums	39,720	29,721	29,580	7,504	15,008	-14,572
212 Dental Insurance Premiums	2,984	2,642	2,186	547	1,093	-1,093
213 Life Insurance Premiums	492	373	280	27	54	-226
214 Income Protect Insurance	515	393	306	48	97	-209
215 Vision Insurance Premiums	307	263	226	70	152	-74
220 Soc. Sec. Contrib. (7.65%)	13,460	12,822	3,287	1,754	3,287	0
230 Retirement (PSERS) Contrib.	8,492	8,997	3,716	2,013	5,311	1,595
240 Tuition Reimb. /Prof Staff	1,040	0	0	0	0	0
250 Unemploy. Comp. Ins.	0	0	320	0	320	0
260 Workers' Comp. Ins. Premiums	924	878	236	121	236	0
300 Purchased Prof &Tech Svcs	0	0	105,000	22,048	113,000	8,000



Date: 01/24/12  
 Time: 14:50:14

Plum Borough School District  
 Budget Summary Report

Page: 19  
 BPR007

	Expenditure			-20-12 - Expenses		1-24-12 Mtg Difference
	09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted Expenses	11-12 YTD Expenses	Test - 1/20/12	
ALL						
10 Fund 10						
2610 Supv Of Faciliites/Oper & Mnt Plant						
580 Travel/Conference Expense	5,357	4,626	2,500	0	300	-2,200
2610 Function (E) Sub Total	250,942	229,661	190,610	57,409	181,831	-8,779
2620 Operation Of Buildings Svcs						
161 Crafts & Trades-reg Salaries	176,583	189,791	171,392	99,148	171,392	0
181 Custodial/Mnt/Supply Salaries	1,563,670	1,473,129	1,418,456	774,827	1,418,456	0
182 Substitute Custodians Salaries	53,291	49,838	48,000	848	48,000	0
211 Medical Insurance Premiums	462,220	422,807	395,773	209,079	418,157	22,384
212 Dental Insurance Premiums	21,697	22,748	22,562	10,999	21,996	-566
213 Life Insurance Premiums	2,707	2,582	2,559	1,217	2,434	-125
214 Income Protect Insurance	6,492	4,257	4,220	2,007	4,016	-204
215 Vision Insurance Premiums	5,042	4,840	4,800	2,340	4,680	-120
220 Soc. Sec. Contrib. (7.65%)	136,380	128,862	125,285	65,245	125,292	7
230 Retirement (PSERS) Contrib.	87,181	104,647	141,661	78,458	202,425	60,764
250 Unemploy. Comp. Ins.	0	0	12,608	0	12,607	-1
260 Workers' Comp. Ins. Premiums	9,360	8,932	9,009	4,558	9,014	5
321 Prof Ed Serv. Public Schs	0	0	0	14,742	60,000	60,000
411 Disposal Services	29,841	27,457	30,000	13,604	33,300	3,300
412 Snow Plowing Services	20,388	0	0	0	0	0
415 Laundry,Linen Svc & Dry Clean	4,760	4,733	5,500	1,875	5,500	0
422 Electricity	499,534	637,714	449,200	186,767	474,000	24,800
424 Water/sewage	46,990	60,867	45,050	28,792	46,000	950
430 Repairs & Maint Svcs	224,228	192,737	215,850	99,267	205,335	-10,515
440 Rentals	0	1,467	0	0	0	0
521 Fire Insurance	27,220	12,114	12,500	12,214	12,775	275
522 Auto Liability Ins.	4,875	0	0	0	0	0
523 Gen Property & Liab. Ins	63,972	101,053	100,000	101,144	105,560	5,560
529 Other Insurance	1,481	973	1,700	1,535	1,700	0
530 Communications	69,007	57,172	62,000	26,866	60,000	-2,000
610 General Supplies	194,816	162,759	195,000	56,460	164,500	-30,500
621 Natural Gas - Heating	336,975	304,666	260,000	43,358	258,000	-2,000
751 Equipment - Non-Capital - Add'l	4,381	0	2,500	0	2,500	0
761 Non-Capital - Equip Replmt.	34,611	12,035	14,400	1,686	14,400	0
762 Capital Equip Replmt.	116,524	37,714	31,000	8,825	15,500	-15,500
810 Dues And Fees	1,866	3,097	2,000	0	2,000	0
2620 Function (E) Sub Total	4,206,092	4,028,991	3,783,025	1,845,861	3,899,539	116,514

Date: 01/24/12  
 Time: 14:50:14

Plum Borough School District  
 Budget Summary Report

Page: 20  
 BPR007

	Expenditure			-20-12 - Expenses		1-24-12 Mtg
	09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted Expenses	11-12 YTD Expenses	Test - 1/20/12	Difference
ALL						
10 Fund 10						
2630 Care & Upkeep Of Grounds Svcs						
412 Snow Plowing Services	0	7,942	14,000	0	14,000	0
414 Lawn Care Services	49,825	40,415	45,900	21,999	50,000	4,100
2630 Function (E) Sub Total	49,825	48,357	59,900	21,999	64,000	4,100
2640 Care & Upkeep Of Equipment Svc						
430 Repairs & Maint Svcs	7,442	9,938	9,000	9,581	15,500	6,500
2640 Function (E) Sub Total	7,442	9,938	9,000	9,581	15,500	6,500
2650 Vehicle Operation & Maint Svcs						
430 Repairs & Maint Svcs	5,734	3,730	5,000	1,545	5,000	0
626 Gasoline	5,758	12,966	10,500	7,602	15,000	4,500
2650 Function (E) Sub Total	11,492	16,696	15,500	9,147	20,000	4,500
2660 Security Svcs/Evenings/Sch Police						
181 Custodial/Mnt/Supply Salaries	17,058	16,169	21,212	8,681	21,212	0
220 Soc. Sec. Contrib. (7.65%)	1,552	1,448	1,622	816	1,623	1
230 Retirement (PSERS) Contrib.	405	618	1,835	320	2,622	787
250 Unemploy. Comp. Ins.	0	0	320	0	320	0
260 Workers' Comp. Ins. Premiums	106	99	117	56	117	0
430 Repairs & Maint Svcs	2,700	3,000	3,600	3,000	5,000	1,400
751 Equipment - Non-Capital - Add'l	499	407	500	0	500	0
2660 Function (E) Sub Total	22,320	21,741	29,206	12,873	31,394	2,188
2661 Security Svcs/Daytime/HS Security						
181 Custodial/Mnt/Supply Salaries	47,035	45,063	36,720	15,532	32,130	-4,590
182 Substitute Custodians Salaries	1,444	0	0	0	0	0
220 Soc. Sec. Contrib. (7.65%)	3,709	3,435	2,809	1,188	2,457	-352
230 Retirement (PSERS) Contrib.	2,066	1,682	3,176	644	3,973	797
250 Unemploy. Comp. Ins.	0	0	640	0	640	0
260 Workers' Comp. Ins. Premiums	252	234	202	81	176	-26
610 General Supplies	488	385	500	276	500	0
2661 Function (E) Sub Total	54,994	50,799	44,047	17,721	39,876	-4,171
2700 Student Transportation Services						
516 Student Transport. Fees AIU	1,999	5,072	0	0	0	0

Date: 01/24/12  
 Time: 14:50:14

Plum Borough School District  
 Budget Summary Report

Page: 21  
 BPR007

	Expenditure			-20-12 - Expenses		1-24-12 Mtg
	09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted Expenses	11-12 YTD Expenses	Test - 1/20/12	Difference
ALL						
10 Fund 10						
2700 Function (E) Sub Total	1,999	5,072	0	0	0	0
2710 Student Transportation Supervisor						
100 Personnel Services-salaries	0	0	56,744	50,356	0	-56,744
110 Administrative Salaries	96,154	97,837	0	20,383	55,000	55,000
111 Off./Adm. - Regular Salaries	24,323	35,158	17,579	23,886	35,750	18,171
151 Office/Clerical-reg Salaries	3,857	4,768	4,917	2,586	4,916	-1
152 Office/Clerical-temporary Sal	512	320	2,250	0	2,250	0
211 Medical Insurance Premiums	-24,024	20,073	19,884	13,789	2,276	-17,608
212 Dental Insurance Premiums	1,312	1,210	1,210	846	164	-1,046
213 Life Insurance Premiums	363	390	391	226	8	-383
214 Income Protect Insurance	323	367	366	224	11	-355
215 Vision Insurance Premiums	121	134	135	109	23	-112
220 Soc. Sec. Contrib. (7.65%)	9,507	10,521	6,236	7,195	7,491	1,255
230 Retirement (PSERS) Contrib.	5,968	8,084	7,049	7,059	12,103	5,054
250 Unemploy. Comp. Ins.	0	0	847	0	640	-207
260 Workers' Comp. Ins. Premiums	649	718	448	506	540	92
300 Purchased Prof &Tech Svcs	0	0	70,000	0	0	-70,000
580 Travel/Conference Expense	1,014	1,253	2,000	467	2,000	0
2710 Function (E) Sub Total	120,079	180,833	190,056	127,632	123,172	-66,884
2720 Transportation /Operation Svcs						
171 Bus Drivers	1,054,813	1,087,239	949,791	461,471	931,526	-18,265
172 Substitute Bus Drivers	34,329	28,029	26,000	9,956	26,000	0
191 Paraprofessional (Aide) Salaries	108,790	112,202	131,257	44,332	132,237	980
192 Sub. Paraprofessional Salaries	6,549	5,179	0	3,596	0	0
211 Medical Insurance Premiums	20,097	26,728	33,452	12,969	28,488	-4,964
213 Life Insurance Premiums	2,352	2,147	2,044	975	1,907	-137
214 Income Protect Insurance	3,059	2,051	1,972	942	1,840	-132
215 Vision Insurance Premiums	9	0	0	0	0	0
220 Soc. Sec. Contrib. (7.65%)	90,433	91,769	84,679	38,440	83,357	-1,322
230 Retirement (PSERS) Contrib.	57,994	66,741	95,767	43,148	134,714	38,947
250 Unemploy. Comp. Ins.	0	0	20,480	0	20,158	-322
260 Workers' Comp. Ins. Premiums	6,263	6,408	6,069	2,701	5,977	-92
762 Capital Equip Replmt.	237,508	268,767	0	0	569,100	569,100
2720 Function (E) Sub Total	1,622,196	1,697,260	1,351,511	618,530	1,935,304	583,793

Date: 01/24/12

Time: 14:50:14

Plum Borough School District

Budget Summary Report

Page: 22

BPR007

	Expenditure			-20-12 - Expenses		1-24-12 Mtg
	09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted Expenses	11-12 YTD Expenses	Test - 1/20/12	Difference
ALL						
10 Fund 10						
2740 Transportation /Vehicle Svcs & Mnt.						
173 Bus Mechanics	141,682	145,414	172,404	69,516	146,328	-26,076
211 Medical Insurance Premiums	38,125	39,336	38,429	16,427	55,475	17,046
212 Dental Insurance Premiums	3,313	2,924	2,924	1,283	3,662	738
213 Life Insurance Premiums	183	187	187	81	412	225
214 Income Protect Insurance	423	309	308	131	518	210
215 Vision Insurance Premiums	447	421	421	175	551	130
220 Soc. Sec. Contrib. (7.65%)	10,635	10,858	13,187	5,167	11,193	-1,994
230 Retirement (PSERS) Contrib.	6,772	8,201	14,914	6,013	18,087	3,173
250 Unemploy. Comp. Ins.	0	0	1,280	0	960	-320
260 Workers' Comp. Ins. Premiums	737	756	946	362	804	-142
300 Purchased Prof &Tech Svcs	7,488	5,462	6,970	4,583	6,970	0
430 Repairs & Maint Svcs	11,761	8,464	9,492	4,132	16,492	7,000
522 Auto Liability Ins.	36,463	0	0	0	52,500	52,500
523 Gen Property & Liab. Ins	3,450	0	0	0	0	0
530 Communications	0	260	2,500	0	2,500	0
610 General Supplies	161,729	169,294	170,000	89,807	155,320	-14,680
624 Oil	7,065	12,231	13,963	3,493	14,263	300
626 Gasoline	213,107	279,521	357,610	138,904	366,300	8,690
2740 Function (E) Sub Total	643,380	683,638	805,535	340,074	852,335	46,800
2790 Other Student Transp Services						
516 Student Transport. Fees AIU	14,160	31,793	20,000	14,757	30,000	10,000
2790 Function (E) Sub Total	14,160	31,793	20,000	14,757	30,000	10,000
2813 Appraisals/demographics						
300 Purchased Prof &Tech Svcs	0	4,068	0	0	0	0
2813 Function (E) Sub Total	0	4,068	0	0	0	0
2818 Technology Services/District-wide						
438 Rep & Mnt - Computer Systems	37,957	0	0	0	0	0
618 Technology Supplies	-395	0	0	0	0	0
2818 Function (E) Sub Total	37,562	0	0	0	0	0
2832 Human Resources						
430 Repairs & Maint Svcs	1,347	0	0	0	0	0

Date: 01/24/12  
 Time: 14:50:14

Plum Borough School District  
 Budget Summary Report

Page: 23  
 BPR007

	Expenditure			-20-12 - Expenses		1-24-12 Mtg Difference
	09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted Expenses	11-12 YTD Expenses	Test - 1/20/12	
ALL						
10 Fund 10						
2832 Function (E) Sub Total	1,347	0	0	0	0	0
2835 Wellness Program						
300 Purchased Prof &Tech Svcs	0	2,381	2,000	0	0	-2,000
2835 Function (E) Sub Total	0	2,381	2,000	0	0	-2,000
2840 Technology Services						
110 Administrative Salaries	115,702	116,150	67,367	65,542	78,000	10,633
111 Off./Adm. - Regular Salaries	21,375	13,565	0	0	0	0
141 Network Assistant	104,615	108,366	110,365	61,098	110,365	0
151 Office/Clerical-reg Salaries	43,342	44,191	44,191	23,937	44,191	0
152 Office/Clerical-temporary Sal	1,656	1,784	750	0	750	0
211 Medical Insurance Premiums	43,085	50,178	44,426	22,950	56,450	12,024
212 Dental Insurance Premiums	3,208	3,456	3,046	1,554	3,745	699
213 Life Insurance Premiums	495	526	442	221	441	-1
214 Income Protect Insurance	606	604	526	263	526	0
215 Vision Insurance Premiums	398	465	433	220	524	91
220 Soc. Sec. Contrib. (7.65%)	21,256	21,150	17,036	10,899	17,848	812
230 Retirement (PSERS) Contrib.	13,583	16,761	19,261	13,025	28,837	9,576
240 Tuition Reimb. /Prof Staff	7,075	0	0	0	0	0
250 Unemploy. Comp. Ins.	0	0	1,710	0	1,680	-30
260 Workers' Comp. Ins. Premiums	1,491	1,490	1,225	783	1,283	58
300 Purchased Prof &Tech Svcs	16,832	3,613	50,000	321	5,000	-45,000
321 Prof Ed Serv. Public Schs	0	0	0	607	0	0
348 Vendor Supplied Tech. Services	10,598	11,036	29,489	20,448	31,000	1,511
430 Repairs & Maint Svcs	10,538	57,685	0	0	0	0
438 Rep & Mnt - Computer Systems	0	0	32,748	16,373	36,996	4,248
448 Lease/Rental Hardware&Related Tech	73,529	0	0	0	0	0
580 Travel/Conference Expense	4,347	4,021	2,250	778	4,500	2,250
610 General Supplies	3,028	6,273	1,250	580	2,500	1,250
648 Ed Software/Licensing Fees	208,256	43,207	64,065	53,375	59,465	-4,600
758 Capital Comp/Software Additional	357,782	308,344	106,000	105,585	156,000	50,000
768 Capital Comp/Software Replmt.	81,678	136,574	215,000	193,755	258,000	43,000
810 Dues And Fees	60	0	0	0	0	0
2840 Function (E) Sub Total	1,144,535	949,439	811,580	592,314	898,101	86,521

Date: 01/24/12  
 Time: 14:50:14

Plum Borough School District  
 Budget Summary Report

Page: 24  
 BPR007

	Expenditure			-20-12 - Expenses		1-24-12 Mtg
	09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted Expenses	11-12 YTD Expenses	Test - 1/20/12	Difference
ALL						
10 Fund 10						
2900 Retirees Benefits						
199 Health Care Buyout	187,200	0	0	0	0	0
211 Medical Insurance Premiums	279,496	0	57,552	29,476	7,109	-50,443
212 Dental Insurance Premiums	30,974	0	4,510	205	406	-4,104
213 Life Insurance Premiums	190	0	428	120	57	-371
214 Income Protect Insurance	0	0	739	105	73	-666
215 Vision Insurance Premiums	4,172	0	622	28	86	-536
220 Soc. Sec. Contrib. (7.65%)	14,404	0	10,939	0	17,896	6,957
230 Retirement (PSERS) Contrib.	0	0	12,375	0	28,918	16,543
260 Workers' Comp. Ins. Premiums	979	0	792	0	1,292	500
281 OPEB Cost of Retiree Health Insur	0	930,237	940,814	495,356	1,018,229	77,415
282 OPEB Cost of Retiree Dental Insur	0	61,690	59,944	33,287	58,299	-1,645
283 OPEB Cost of Retiree Life Insur	0	246	240	112	213	-27
285 OPEB Cost of Retiree Vision Insur	0	10,236	9,912	5,469	10,590	678
290 Other Employee Benefits	200,400	136,400	243,040	134,000	233,999	-9,041
291 Unused Sick Day Payout	185,543	66,863	0	128,708	0	0
595 AIU Payments By Withholding	42,748	43,059	0	0	0	0
2900 Function (E) Sub Total	946,106	1,248,731	1,341,907	826,866	1,377,167	35,260
2910 AIU#3 Services						
596 AIU Direct Payments	5,140	0	0	0	0	0
2910 Function (E) Sub Total	5,140	0	0	0	0	0
3100 Food Services						
321 Prof Ed Serv. Public Schs	0	0	0	413	0	0
3100 Function (E) Sub Total	0	0	0	413	0	0
3210 Student Activities						
000 Pepsi Royalty Distribution	82	0	0	0	0	0
132 Music Supplemental	31,594	0	0	0	0	0
133 Student Club Sponsors & Chaperones	45,587	85,969	80,749	21,008	82,864	2,115
138 Stage Mgr-Ushers	780	0	0	0	0	0
147 Athletic Game Workers	13,895	13,943	17,077	5,225	2	-17,075
220 Soc. Sec. Contrib. (7.65%)	6,955	7,580	6,179	1,971	6,338	159
230 Retirement (PSERS) Contrib.	4,027	5,478	6,986	2,186	10,246	3,260
250 Unemploy. Comp. Ins.	0	0	1,428	0	1,789	361

Date: 01/24/12  
 Time: 14:50:14

Plum Borough School District  
 Budget Summary Report

		Expenditure			-20-12 - Expenses		1-24-12 Mtg
		09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted	11-12 YTD	Test - 1/20/12	Difference
				Expenses	Expenses		
ALL							
10	Fund 10						
	3210 Student Activities						
	260 Workers' Comp. Ins. Premiums	475	518	453	135	461	8
	580 Travel/Conference Expense	2,240	9,858	10,000	2,284	9,900	-100
	3210 Function (E) Sub Total	105,635	123,346	122,872	32,809	111,600	-11,272
	3220 JROTC Program						
	610 General Supplies	825	0	0	0	0	0
	3220 Function (E) Sub Total	825	0	0	0	0	0
	3250 School Sponsored Athletics						
	110 Administrative Salaries	96,427	98,114	98,114	53,645	98,114	0
	111 Off./Adm. - Regular Salaries	68,534	17,690	17,690	10,582	17,690	0
	130 Professional-other	0	0	0	22,533	0	0
	134 Athletic Coaches	245,252	252,842	263,051	112,250	271,645	8,594
	135 Intramural Coaches	3,780	3,893	0	0	0	0
	199 Health Care Buyout	4,000	4,000	4,800	2,600	4,800	0
	211 Medical Insurance Premiums	14,013	14,713	14,573	7,286	15,764	1,191
	212 Dental Insurance Premiums	995	1,093	1,093	547	1,093	0
	213 Life Insurance Premiums	435	281	353	141	281	-72
	214 Income Protect Insurance	419	262	391	131	262	-129
	215 Vision Insurance Premiums	87	87	86	43	96	10
	220 Soc. Sec. Contrib. (7.65%)	31,888	28,704	29,331	13,641	30,012	681
	230 Retirement (PSERS) Contrib.	16,181	19,685	33,190	14,693	48,475	15,285
	250 Unemploy. Comp. Ins.	0	0	8,026	0	8,971	945
	260 Workers' Comp. Ins. Premiums	2,173	1,959	2,115	932	2,162	47
	300 Purchased Prof &Tech Svcs	0	246,408	0	0	0	0
	330 Other Professional Svcs	0	0	0	32,247	65,244	65,244
	432 Repairs & Mnt. Svcs. - Others	0	0	0	2,751	0	0
	529 Other Insurance	0	0	0	10,830	11,000	11,000
	580 Travel/Conference Expense	0	0	45,968	0	3,500	-42,468
	610 General Supplies	0	0	251,898	27,749	182,889	-69,009
	761 Non-Capital - Equip Replmt.	315,330	4,832	0	47,540	0	0
	810 Dues And Fees	0	0	0	2,070	0	0
	891 Club Ice Hockey	0	0	0	6,000	6,000	6,000
	3250 Function (E) Sub Total	799,514	694,563	770,679	368,211	767,998	-2,681

Date: 01/24/12  
 Time: 14:50:14

Plum Borough School District  
 Budget Summary Report

	Expenditure			-20-12 - Expenses		1-24-12 Mtg
	09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted Expenses	11-12 YTD Expenses	Test - 1/20/12	Difference
ALL						
10 Fund 10						
3310 Community Summer Recreation						
136 Swimming Pool Wages	252	0	0	0	0	0
137 Summer Rec. Program Wages	4,381	3,749	5,488	0	5,488	0
220 Soc. Sec. Contrib. (7.65%)	291	200	420	0	420	0
230 Retirement (PSERS) Contrib.	78	102	475	0	678	203
250 Unemploy. Comp. Ins.	0	0	220	0	220	0
260 Workers' Comp. Ins. Premiums	24	19	30	0	30	0
610 General Supplies	0	0	1,500	0	0	-1,500
3310 Function (E) Sub Total	5,026	4,070	8,133	0	6,836	-1,297
3320 Air Force JROTC Program						
121 Professional Salaries - Reg. Ed.	0	193,344	194,689	74,065	194,689	0
199 Health Care Buyout	6,000	14,400	14,400	5,400	14,400	0
212 Dental Insurance Premiums	0	2,633	2,633	1,316	2,633	0
213 Life Insurance Premiums	0	216	216	108	216	0
215 Vision Insurance Premiums	0	421	421	211	455	34
220 Soc. Sec. Contrib. (7.65%)	459	15,893	15,999	6,079	15,997	-2
230 Retirement (PSERS) Contrib.	0	10,905	18,086	6,407	25,844	7,758
250 Unemploy. Comp. Ins.	0	0	821	0	812	-9
260 Workers' Comp. Ins. Premiums	31	1,080	1,149	413	1,149	0
580 Travel/Conference Expense	0	0	1,500	837	1,500	0
610 General Supplies	2,534	2,500	0	0	0	0
3320 Function (E) Sub Total	9,024	241,392	249,914	94,836	257,695	7,781
3330 Public Library Services						
860 Grants To Mun & Comm Svc Orgs	21,000	15,000	15,000	0	15,000	0
3330 Function (E) Sub Total	21,000	15,000	15,000	0	15,000	0
3390 District / Boro Shared - Cross Guar						
300 Purchased Prof & Tech Svcs	33,741	40,219	42,850	10,162	41,800	-1,050
3390 Function (E) Sub Total	33,741	40,219	42,850	10,162	41,800	-1,050
4210 Site Improvement Services						
761 Non-Capital - Equip Replmt.	30,081	1,960	10,000	53	23,500	13,500
4210 Function (E) Sub Total	30,081	1,960	10,000	53	23,500	13,500



Date: 01/24/12  
 Time: 14:50:14

Plum Borough School District  
 Budget Summary Report

Page: 27  
 BPR007

	Expenditure			-20-12 - Expenses		1-24-12 Mtg
	09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted Expenses	11-12 YTD Expenses	Test - 1/20/12	Difference
ALL						
10 Fund 10						
4410 Arch. & Engr. Services						
300 Purchased Prof &Tech Svcs	0	0	0	1,100	1,100	1,100
4410 Function (E) Sub Total	0	0	0	1,100	1,100	1,100
4600 Bldg Impv Svcs - Replacement						
762 Capital Equip Replmt.	2,000	0	0	0	0	0
4600 Function (E) Sub Total	2,000	0	0	0	0	0
4610 Building Improvement Ser.						
761 Non-Capital - Equip Replmt.	119,430	116,381	119,450	35,072	190,100	70,650
4610 Function (E) Sub Total	119,430	116,381	119,450	35,072	190,100	70,650
5110 Debt Svc / Bond Issue Prin & Int.						
830 Interest Payments (Bonds & Leases)	3,181,905	4,403,410	4,266,725	2,151,275	4,170,310	-96,415
910 Redemption Of Principal (Bonds)	2,317,374	2,378,569	2,510,872	2,465,871	2,603,283	92,411
5110 Function (E) Sub Total	5,499,279	6,781,979	6,777,597	4,617,146	6,773,593	-4,004
5130 Refund to Prior Year Revenue Acct						
880 Refunds/ Prior Years' Recpts /Taxes	27,050	44,238	50,000	18,648	50,000	0
881 Per Capita Refunds	49	0	0	0	0	0
883 Real Estate Refunds 2002	1,450	0	0	0	0	0
884 Real Estate Refunds 2003	5,000	0	0	0	0	0
885 Real Estate Refunds 2004	9,136	0	0	0	0	0
886 Real Estate Refunds 2005	10,000	0	0	0	0	0
887 Real Estate Refunds Prior Yrs	10,000	0	0	0	0	0
888 Real Estate Refunds 2007	47,161	0	0	0	0	0
5130 Function (E) Sub Total	109,846	44,238	50,000	18,648	50,000	0
5280 Transfers to Athletic Fund from GF						
930 Fund Transfers	204,144	0	0	0	0	0
5280 Function (E) Sub Total	204,144	0	0	0	0	0
5910 Budgetary Reserve / Contingency Fund						
840 General Contingency - Districtwide	0	0	250,000	0	200,000	-50,000
842 Addition to Ath. Storage Bldg.	20,715	0	0	0	0	0
843 Budgetary Contingency - Facilities	0	0	0	0	220,000	220,000

Date: 01/24/12  
 Time: 14:50:14

Plum Borough School District  
 Budget Summary Report

	Expenditure				-20-12 - Expenses	1-24-12 Mtg
	09-10 ACTUAL	10-11 ACTUAL	11-12 Adopted Expenses	11-12 YTD Expenses	Test - 1/20/12	Difference
ALL						
10 Fund 10						
5910 Budgetary Reserve / Contingency Fund						
845 Softball Field Contingency	0	0	50,000	0	0	-50,000
846 Diesel Fuel Contingency	0	0	27,500	0	11,000	-16,500
5910 Sub Total	20,715	0	327,500	0	431,000	103,500
10 Sub Total	53,638,957	54,296,650	53,506,859	24,107,184	55,967,884	2,461,025
Report Totals	53,638,957	54,296,650	53,506,859	24,107,184	55,967,884	2,461,025