

Plum Borough School District  
Finance Committee Mtg.  
04/19/2016

	A	C	E	G	I	K
	Fund 10 - EXPENDITURE DESCRIPTION (F/0 FORMAT)	Column 1 2015-16 Adopted Expense	Column 2 2016-17 Prelim. Exp 3/10/16	Column 3 Difference (Col. 2 minus Col. 1)	Column 4 2016-17 Prelim. Exp 04/12/16	Column 5 Difference (Col. 4 minus Col 1)
1						
2	<b>1000 Instruction</b>					
3	1110 Instructional - Reg. Programs					
4	116 Health Ins. Buy-out Stipends	\$ 211,200	\$ 204,001	\$ (7,199)	\$ 204,001	\$ (7,199)
5	121 Teacher's Salaries - Reg. Educ.	17,747,946	18,556,930	808,984	18,265,580	517,634
6	131 Dept. Chair / Curriculum Writing	14,812	16,928	2,116	16,928	2,116
7	191 Paraprofessional Salaries	18,446	18,446	-	18,446	-
8	211 Medical Insurance Premiums	2,710,529	2,682,424	(28,105)	2,635,051	(75,478)
9	212 Dental Insurance Premiums	181,563	194,151	12,588	190,745	9,182
10	213 Life Insurance Premiums	18,091	18,023	(68)	16,487	(1,604)
11	214 Income Protection Insurance	31,380	-	(31,380)	-	(31,380)
12	215 Vision Insurance Premiums	24,604	26,386	1,782	25,487	883
13	220 Social Security Contrib @ 7.65%	1,386,511	1,440,564	54,053	1,398,149	11,638
14	230 Retirement Contrib./PSERS @ 30.03%	4,710,735	5,684,856	974,121	5,580,742	870,007
15	240 Tuition Reimbursement Program	95,000	100,000	5,000	100,000	5,000
16	250 Unemployment Comp. (UC)	105,102	39,538	(65,564)	36,925	(68,177)
17	260 Workers' Comp. Ins. Premiums (WC)	100,260	106,372	6,112	102,898	2,638
18	300 Purchased Prof & Tech Svcs	-	10,000	10,000	10,000	10,000
19	321 Substitute Services / Kelly Svc	418,036	468,200	50,164	468,200	50,164
20	322 AIU#3 Services		-		-	
21	330 Other Professional Svcs	500	500	-	500	-
22	430 Repairs & Maint Svcs	18,479	7,392	(11,087)	7,392	(11,087)
23	442 Rental Of Equip & Vehicles	202,000	207,050	5,050	207,050	5,050
24	562 Tuition / PA Cyber/Charter Schs.	574,000	410,000	(164,000)	410,000	(164,000)
25	565 Vocational Training Expenses	25,000	25,000	-	25,000	-
26	580 Travel/Conference Expense	8,774	8,774	-	8,774	-
27	610 General Supplies	346,309	347,040	731	346,309	-
28	640 Books & Periodicals	122,459	100,000	(22,459)	100,000	(22,459)
29	648 Ed Software/Licensing Fees	900	900	-	900	-
30	751 Equipment - Non-Capital - Add'l	1,897	1,992	95	1,992	95
31	758 Capital Comp/Software Additional	3,655	3,838	183	3,838	183
32	761 Non-Capital / Equip Replmt.	12,628	12,628	-	12,628	-
33	<b>1110 Function ( Sub Total</b>	<b>29,090,816</b>	<b>30,691,933</b>	<b>1,601,117</b>	<b>30,194,022</b>	<b>1,103,206</b>
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35	<b>1190 Title I - Improve Academic Achievement</b>					
36	121 Teacher's Salaries - Reg. Educ.	149,600	153,200	3,600	153,200	3,600
37	211 Medical Insurance Premiums	22,811	17,262	(5,549)	17,262	(5,549)
38	212 Dental Insurance Premiums	1,349	1,034	(315)	1,034	(315)
39	213 Life Insurance Premiums	164	164	-	164	-
40	214 Income Protection Insurance	288	-	(288)	-	(288)
41	215 Vision Insurance Premiums	197	140	(57)	140	(57)
42	220 Social Security Contrib @ 7.65%	11,445	11,719	274	11,719	274
43	230 Retirement Contrib./PSERS @ 30.03%	38,656	46,006	7,350	46,006	7,350
44	250 Unemployment Comp. (UC)	962	323	(639)	323	(639)
45	260 Workers' Comp. Ins. Premiums (WC)	823	1,666	843	1,666	843
46	<b>1190 Function ( Sub Total</b>	<b>226,295</b>	<b>231,514</b>	<b>5,219</b>	<b>231,514</b>	<b>5,219</b>
47						
48	<b>1191 Title II /Teacher/Principal Train.</b>					
49	121 Teacher's Salaries - Reg. Educ.	139,960	149,000	9,040	149,000	9,040
50	211 Medical Insurance Premiums	17,262	17,262	-	17,262	-
51	212 Dental Insurance Premiums	2,068	2,068	-	2,068	-
52	213 Life Insurance Premiums	164	164	-	164	-
53	214 Income Protection Insurance	286	-	(286)	-	(286)
54	215 Vision Insurance Premiums	280	280	-	280	-
55	220 Social Security Contrib @ 7.65%	10,708	11,398	690	11,398	690
56	230 Retirement Contrib./PSERS @ 30.03%	36,166	46,185	10,019	46,185	10,019
57	250 Unemployment Comp. (UC)	698	323	(375)	323	(375)
58	260 Workers' Comp. Ins. Premiums (WC)	770	1,591	821	1,591	821
59	<b>1191 Function ( Sub Total</b>	<b>208,362</b>	<b>228,271</b>	<b>19,909</b>	<b>228,271</b>	<b>19,909</b>
60						
61	<b>1200 Special Programs - Elem / Sec</b>					
62	580 Travel/Conference Expense	1,100	1,100	-	1,100	-
63	<b>1200 Function ( Sub Total</b>	<b>1,100</b>	<b>1,100</b>	<b>-</b>	<b>1,100</b>	<b>-</b>
64						
65	<b>1210 Life Skills Support</b>					
66	564 Tuition To AVTS	8,000	7,000	(1,000)	7,000	(1,000)

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67	1210 Function ( Sub Total	<b>8,000</b>	<b>7,000</b>	<b>(1,000)</b>	<b>7,000</b>	<b>(1,000)</b>
68						-
69	<b>1211 Life Skills Support - Public</b>					-
70	322 AIU#3 Services	60,000	60,000	-	60,000	-
71	<b>1211 Function ( Sub Total</b>	<b>60,000</b>	<b>60,000</b>	-	<b>60,000</b>	-
72						
73	<b>1221 Deaf Hearing Impaired</b>					
74	322 AIU#3 Services	299,250	299,250	-	299,250	-
75	1221 Function ( Sub Total	<b>299,250</b>	<b>299,250</b>	-	<b>299,250</b>	-
76						
77	<b>1224 Blind or Visually Impaired</b>					
78	322 AIU#3 Services	90,000	180,000	90,000	180,000	90,000
79	<b>1224 Function ( Sub Total</b>	<b>90,000</b>	<b>180,000</b>	<b>90,000</b>	<b>180,000</b>	90,000
80						
81	<b>1225 Speech &amp; Language Support</b>					
82	121 Teacher's Salaries - Reg. Educ.	153,901	183,500	29,599	183,500	29,599
83	211 Medical Insurance Premiums	11,098	10,894	(204)	10,894	(204)
84	212 Dental Insurance Premiums	1,664	1,664	-	1,664	-
85	213 Life Insurance Premiums	246	246	-	246	-
86	214 Income Protection Insurance	382	-	(382)	-	(382)
87	215 Vision Insurance Premiums	254	254	-	254	-
88	220 Social Security Contrib @ 7.65%	11,996	14,041	2,045	14,041	2,045
89	230 Retirement Contrib./PSERS @ 30.03%	39,767	56,546	16,779	56,546	16,779
90	250 Unemployment Comp. (UC)	1,443	566	(877)	566	(877)
91	260 Workers' Comp. Ins. Premiums (WC)	869	1,877	1,008	1,877	1,008
92	322 AIU#3 Services	48,780	-	(48,780)	-	(48,780)
93	<b>1225 Function ( Sub Total</b>	<b>270,400</b>	<b>269,588</b>	<b>(812)</b>	<b>269,588</b>	<b>(812)</b>
94						
95	<b>1232 Emotional Support PRRI</b>					
96	561 Tuition To Oth Lea In State	20,000	80,000	60,000	80,000	60,000
97	<b>1232 Function ( Sub Total</b>	<b>20,000</b>	<b>80,000</b>	<b>60,000</b>	<b>80,000</b>	<b>60,000</b>
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99	<b>1233 Autistic Program</b>					
100	322 AIU#3 Services	120,500	142,000	21,500	142,000	21,500
101	<b>1233 Function ( Sub Total</b>	<b>120,500</b>	<b>142,000</b>	<b>21,500</b>	<b>142,000</b>	<b>21,500</b>
102						
103	<b>1240 Learning Disabled Program</b>					
104	100 Personnel Services-salaries	1,379,602	1,362,816	(16,786)	1,362,816	(16,786)
105	210 Group Insurance	239,369	245,952	6,583	245,952	6,583
106	211 Medical Insurance Premiums	-	227,093	227,093	227,093	227,093
107	212 Dental Insurance Premiums	14,347	14,347	-	14,347	-
108	213 Life Insurance Premiums	1,697	1,697	-	1,697	-
109	214 Income Protection Insurance	2,857	-	(2,857)	-	(2,857)
110	215 Vision Insurance Premiums	2,022	2,022	-	2,022	-
111	220 Social Security Contrib @ 7.65%	105,543	110,086	4,543	110,086	4,543
112	230 Retirement Contrib./PSERS @ 30.03%	356,488	413,576	57,088	413,576	57,088
113	250 Unemployment Comp. (UC)	9,901	3,269	(6,632)	3,269	(6,632)
114	260 Workers' Comp. Ins. Premiums (WC)	7,588	7,719	131	7,719	131
115	567 Tuition - Approved Private Sch @40%	-	125,000	125,000	125,000	125,000
116	<b>1240 Function ( Sub Total</b>	<b>2,119,414</b>	<b>2,513,577</b>	<b>394,163</b>	<b>2,513,577</b>	<b>394,163</b>
117						
118	<b>1241 Learning Support Program</b>					
119	191 Paraprofessional Salaries	516,489	553,381	36,892	553,381	36,892
120	213 Life Insurance Premiums	2,201	1,988	(213)	1,988	(213)
121	220 Social Security Contrib @ 7.65%	39,509	42,330	2,821	42,330	2,821
122	230 Retirement Contrib./PSERS @ 30.03%	133,470	166,171	32,701	166,171	32,701
123	250 Unemployment Comp. (UC)	13,468	4,852	(8,616)	4,852	(8,616)
124	260 Workers' Comp. Ins. Premiums (WC)	2,830	5,955	3,125	5,955	3,125
125	300 Purchased Prof &Tech Svcs	-	50,000	50,000	50,000	50,000
126	321 Substitute Services / Kelly Svc	27,600	31,944	4,344	31,944	4,344
127	322 AIU#3 Services	133,500	133,500	-	133,500	-
128	324 Prof Ed Svcs- Training/Develop	-	40,000	40,000	40,000	40,000
129	562 Tuition / PA Cyber/Charter Schs.	231,000	738,000	507,000	738,000	507,000
130	567 Tuition - Approved Private Sch @40%	115,000	114,767	(233)	114,767	(233)
131	580 Travel/Conference Expense	-	200	200	-	-

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132	610 General Supplies	80,000	90,000	10,000	80,000	-
133	648 Ed Software/Licensing Fees	5,000	3,000	(2,000)	3,000	(2,000)
134	<b>1241 Function ( Sub Total</b>	<b>1,300,067</b>	<b>1,976,088</b>	<b>676,021</b>	<b>1,965,888</b>	<b>665,821</b>
135						
136	<b>1243 Gifted Support Program</b>					
137	121 Teacher's Salaries - Reg. Educ.	210,200	213,350	3,150	213,350	3,150
138	211 Medical Insurance Premiums	42,427	40,953	(1,474)	40,953	(1,474)
139	212 Dental Insurance Premiums	2,586	2,586	-	2,586	-
140	213 Life Insurance Premiums	204	204	-	204	-
141	214 Income Protection Insurance	340	-	(340)	-	(340)
142	215 Vision Insurance Premiums	350	350	-	350	-
143	220 Social Security Contrib @ 7.65%	16,080	13,455	(2,625)	13,455	(2,625)
144	230 Retirement Contrib./PSERS @ 30.03%	54,315	64,069	9,754	64,069	9,754
145	250 Unemployment Comp. (UC)	962	971	9	971	9
146	260 Workers' Comp. Ins. Premiums (WC)	1,156	2,411	1,255	2,411	1,255
147	430 Repairs & Maint Svcs	175	187	12	187	12
148	580 Travel/Conference Expense	5,050	2,800	(2,250)	2,800	(2,250)
149	<b>1243 Function ( Sub Total</b>	<b>333,845</b>	<b>341,336</b>	<b>7,491</b>	<b>341,336</b>	<b>7,491</b>
150						
151	<b>1260 Physical Support</b>					
152	322 AIU#3 Services	25,000	110,000	85,000	110,000	85,000
153	<b>1260 Function ( Sub Total</b>	<b>25,000</b>	<b>110,000</b>	<b>85,000</b>	<b>110,000</b>	<b>85,000</b>
154						
155	<b>1270 Non-Public Tuition</b>					
156	563 AIU Alternative Education	600,000	-	(600,000)	-	(600,000)
157	<b>1270 Function ( Sub Total</b>	<b>600,000</b>	<b>-</b>	<b>(600,000)</b>	<b>-</b>	<b>(600,000)</b>
158						
159	<b>1290 Approved Private Sch Tuition</b>					
160	563 AIU Alternative Education	20,000	20,000	-	20,000	-
161	567 Tuition - Approved Private Sch @40%	50,000	-	(50,000)	-	(50,000)
162	568 Tuition - Appr Private Sch @ 100%	560,000	560,000	-	560,000	-
163	<b>569 Tuition - Other</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

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164	<b>1290 Function ( Sub Total</b>	<b>630,000</b>	<b>630,000</b>	<b>-</b>	<b>630,000</b>	<b>-</b>
165						
166	<b>1390 Other Vocational Ed Programs</b>					
167	564 Tuition To AVTS	472,000	801,261	329,261	801,261	329,261
168	810 Dues And Fees	11,200	11,200	-	11,200	-
169	<b>1390 Function ( Sub Total</b>	<b>483,200</b>	<b>812,461</b>	<b>329,261</b>	<b>812,461</b>	<b>329,261</b>
170						
171	<b>1430 Homebound Instruction Program</b>					
172	126 Homebound Instruction Salary	7,500	15,000	7,500	7,500	-
173	220 Social Security Contrib @ 7.65%	574	792	218	792	218
174	230 Retirement Contrib./PSERS @ 30.03%	1,938	4,505	2,567	4,505	2,567
175	250 Unemployment Comp. (UC)	-	161	161	161	161
176	260 Workers' Comp. Ins. Premiums (WC)	83	83	-	83	-
177	580 Travel/Conference Expense	400	400	-	400	-
178	<b>1430 Function ( Sub Total</b>	<b>10,495</b>	<b>20,941</b>	<b>10,446</b>	<b>13,441</b>	<b>2,946</b>
179						
180	<b>1442 Alternative Ed. Program</b>					
181	111 Other Administrator Salaries (.5 FTE)	39,715	39,833	118	39,833	118
182	116 Health Ins. Buy-out Stipends	600	-	(600)	-	(600)
183	191 Paraprofessional Salaries	18,446	18,446	-	18,446	-
184	212 Dental Insurance Premiums	-	517	517	517	517
185	213 Life Insurance Premiums	199	199	-	199	-
186	214 Income Protection Insurance	108	-	(108)	-	(108)
187	220 Social Security Contrib @ 7.65%	4,448	4,458	10	4,458	10
188	230 Retirement Contrib./PSERS @ 30.03%	15,029	17,861	2,832	17,861	2,832
189	250 Unemployment Comp. (UC)	481	283	(198)	283	(198)
190	260 Workers' Comp. Ins. Premiums (WC)	320	640	320	640	320
191	<b>1442 Function ( Sub Total</b>	<b>79,346</b>	<b>82,237</b>	<b>2,891</b>	<b>82,237</b>	<b>2,891</b>
192						
193	<b>2000 Support Services</b>					
194	2110 Pupil Personnel Services					-
195	110 Administrators' Salaries	98,856	104,305	5,449	104,305	5,449

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196	211 Medical Insurance Premiums	15,603	15,728	125	15,728	125
197	212 Dental Insurance Premiums	1,034	1,034	-	1,034	-
198	213 Life Insurance Premiums	255	255	-	255	-
199	214 Income Protection Insurance	216	-	(216)	-	(216)
200	215 Vision Insurance Premiums	87	87	-	87	-
201	220 Social Security Contrib @ 7.65%	7,562	7,978	416	7,978	416
202	230 Retirement Contrib./PSERS @ 30.03%	25,544	31,323	5,779	31,323	5,779
203	250 Unemployment Comp. (UC)	481	162	(319)	162	(319)
204	260 Workers' Comp. Ins. Premiums (WC)	544	1,148	604	1,148	604
205	580 Travel/Conference Expense	2,500	2,500	-	2,500	-
206	610 General Supplies	3,000	3,000	-	3,000	-
207	810 Dues And Fees	1,000	1,000	-	1,000	-
208	<b>2110 Function ( Sub Total</b>	<b>156,682</b>	<b>168,520</b>	<b>11,838</b>	<b>168,520</b>	<b>11,838</b>
209						-
210	<b>2120 Guidance Services</b>					-
211	121 Teacher's Salaries - Reg. Educ.	745,654	759,354	13,700	759,354	13,700
212	211 Medical Insurance Premiums	124,068	102,361	(21,707)	102,361	(21,707)
213	212 Dental Insurance Premiums	7,554	7,554	-	7,554	-
214	213 Life Insurance Premiums	656	738	82	738	82
215	214 Income Protection Insurance	1,112	-	(1,112)	-	(1,112)
216	215 Vision Insurance Premiums	1,037	1,177	140	1,177	140
217	220 Social Security Contrib @ 7.65%	57,044	58,091	1,047	58,091	1,047
218	230 Retirement Contrib./PSERS @ 30.03%	192,675	228,033	35,358	228,033	35,358
219	250 Unemployment Comp. (UC)	4,524	1,781	(2,743)	1,781	(2,743)
220	260 Workers' Comp. Ins. Premiums (WC)	4,100	7,949	3,849	7,949	3,849
221	580 Travel/Conference Expense	<b>700</b>	<b>695</b>	<b>(5)</b>	<b>695</b>	<b>(5)</b>
222	<b>2120 Function ( Sub Total</b>	<b>1,139,124</b>	<b>1,167,733</b>	<b>28,609</b>	<b>1,167,733</b>	<b>28,609</b>
223						-
224	<b>2122 Student Drug Testing - SHS &amp; Oblock</b>					-
225	300 Purchased Prof & Tech Svcs	<b>600</b>	<b>600</b>	-	<b>600</b>	-
226	<b>2122 Function ( Sub Total</b>	<b>600</b>	<b>600</b>	-	<b>600</b>	-
227						
228	<b>2140 Psychological Services</b>					

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229	110 Psychologists' Salaries (2)	111,440	133,906	22,466	133,906	22,466
230	116 Health Ins. Buy-out Stipends	2,400	-	(2,400)	-	(2,400)
231	151 Ed. Secretaries (Adm. Asst)	77,014	127,749	50,735	127,749	50,735
232	211 Medical Insurance Premiums	42,375	52,224	9,849	52,224	9,849
233	212 Dental Insurance Premiums	3,417	4,136	719	4,136	719
234	213 Life Insurance Premiums	632	693	61	693	61
235	214 Income Protection Insurance	586	-	(586)	-	(586)
236	215 Vision Insurance Premiums	254	337	83	337	83
237	220 Social Security Contrib @ 7.65%	14,416	20,013	5,597	20,013	5,597
238	230 Retirement Contrib./PSERS @ 30.03%	48,696	79,295	30,599	79,295	30,599
239	250 Unemployment Comp. (UC)	1,924	971	(953)	971	(953)
240	260 Workers' Comp. Ins. Premiums (WC)	1,037	1,438	401	1,438	401
241	321 Substitute Services / Kelly Svc	900	899	(1)	899	(1)
242	580 Travel/Conference Expense	3,000	2,994	(6)	2,994	(6)
243	610 General Supplies	3,000	2,994	(6)	2,994	(6)
244	810 Dues And Fees	<b>500</b>	<b>499</b>	<b>(1)</b>	<b>499</b>	<b>(1)</b>
245	<b>2140 Function ( Sub Total</b>	<b>311,591</b>	<b>428,148</b>	<b>116,557</b>	<b>428,148</b>	<b>116,557</b>
246						
247	<b>2142 Psychological Testing Services</b>					
248	322 AIU#3 Services	2,000	2,000	-	2,000	-
249	<b>2142 Function ( Sub Total</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>-</b>
250						
251	<b>2190 Other Pupil Personnel Svcs</b>					
252	111 Other Administrator Salaries	19,857	19,916	59	19,916	59
253	116 Health Ins. Buy-out Stipends	600	-	(600)	-	(600)
254	212 Dental Insurance Premiums	-	259	259	259	259
255	213 Life Insurance Premiums	64	64	-	64	-
256	214 Income Protection Insurance	54	-	(54)	-	(54)
257	220 Social Security Contrib @ 7.65%	1,519	3,047	1,528	3,047	1,528
258	230 Retirement Contrib./PSERS @ 30.03%	5,131	6,161	1,030	6,161	1,030
259	250 Unemployment Comp. (UC)	481	120	(361)	120	(361)
260	260 Workers' Comp. Ins. Premiums (WC)	<b>109</b>	<b>110</b>	<b>1</b>	<b>110</b>	<b>1</b>
261	<b>2190 Function ( Sub Total</b>	<b>27,815</b>	<b>29,677</b>	<b>1,862</b>	<b>29,677</b>	<b>1,862</b>



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262						
263	<b>2220 Audiovisual Serv. /Print Shop</b>					
264	151 Ed. Secretaries (Adm. Asst)	33,908	35,052	1,144	35,052	1,144
265	211 Medical Insurance Premiums	5,597	5,597	-	5,597	-
266	212 Dental Insurance Premiums	315	315	-	315	-
267	213 Life Insurance Premiums	61	61	-	61	-
268	214 Income Protection Insurance	74	-	(74)	-	(74)
269	215 Vision Insurance Premiums	57	57	-	57	-
270	220 Social Security Contrib @ 7.65%	2,594	5,362	2,768	5,362	2,768
271	230 Retirement Contrib./PSERS @ 30.03%	8,762	10,526	1,764	10,526	1,764
272	250 Unemployment Comp. (UC)	481	162	(319)	162	(319)
273	260 Workers' Comp. Ins. Premiums (WC)	186	379	193	379	193
274	761 Non-Capital / Equip Replmt.	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>	<u>-</u>
275	<b>2220 Function ( Sub Total</b>	<b>52,135</b>	<b>57,611</b>	<b>5,476</b>	<b>57,611</b>	<b>5,476</b>
276						
277	<b>2250 School Library Services</b>					
278	121 Teacher's Salaries - Reg. Educ.	451,580	463,465	11,885	358,965	(92,615)
279	191 Paraprofessional Salaries	36,892	36,892	-	36,892	-
280	211 Medical Insurance Premiums	40,073	48,065	7,992	48,065	7,992
281	212 Dental Insurance Premiums	3,418	4,137	719	4,137	719
282	213 Life Insurance Premiums	552	552	-	552	-
283	214 Income Protection Insurance	720	-	(720)	-	(720)
284	215 Vision Insurance Premiums	477	560	83	560	83
285	220 Social Security Contrib @ 7.65%	37,367	44,349	6,982	37,870	503
286	230 Retirement Contrib./PSERS @ 30.03%	126,222	151,697	25,475	120,316	(5,906)
287	250 Unemployment Comp. (UC)	3,367	1,129	(2,238)	1,129	(2,238)
288	260 Workers' Comp. Ins. Premiums (WC)	2,686	4,613	1,927	4,613	1,927
289	640 Books & Periodicals	17,745	30,276	12,531	30,276	12,531
290	648 Ed Software/Licensing Fees	10,317	10,349	32	10,349	32
291	751 Equipment - Non-Capital - Add'l	<u>5,912</u>	<u>5,900</u>	<u>(12)</u>	<u>5,900</u>	<u>(12)</u>
292	<b>2250 Function ( Sub Total</b>	<b>737,328</b>	<b>801,984</b>	<b>64,656</b>	<b>659,624</b>	<b>(77,704)</b>
293						
294	<b>2270 Instructional Staff Dev Svcs</b>					

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295	580 Travel/Conference Expense	13,750	18,000	4,250	13,750	-
296	610 General Supplies	<u>49,250</u>	<u>35,000</u>	<u>(14,250)</u>	<u>35,000</u>	<u>(14,250)</u>
297	<b>2270 Function ( Sub Total</b>	<b>63,000</b>	<b>53,000</b>	<b>(10,000)</b>	<b>48,750</b>	<b>(14,250)</b>
298						
299	<b>2310 Board Secretary's Salary</b>					
300	110 Administrators' Salaries	4,800	4,800	-	4,800	-
301	220 Social Security Contrib @ 7.65%	368	758	390	758	390
302	230 Retirement Contrib./PSERS @ 30.03%	1,240	1,441	201	1,441	201
303	260 Workers' Comp. Ins. Premiums (WC)	26	26	-	26	-
304	300 Purchased Prof &Tech Svcs	26,000	26,500	500	26,500	500
305	529 Other Insurance	9,450	9,450	-	9,450	-
306	540 Advertising	10,000	10,000	-	10,000	-
307	580 Travel/Conference Expense	900	1,000	100	900	-
308	610 General Supplies	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>
309	<b>2310 Function ( Sub Total</b>	<b>54,784</b>	<b>55,975</b>	<b>1,191</b>	<b>55,875</b>	<b>1,091</b>
310						
311	<b>2330 R/E Tax Assessment &amp; Collection Svcs</b>					
312	149 Real Estate Tax Collector's Stipemd	70,000	70,000	-	70,000	-
313	220 Social Security Contrib @ 7.65%	5,356	5,355	(1)	5,355	(1)
314	230 Retirement Contrib./PSERS @ 30.03%	-	21,021	21,021	-	-
315	250 Unemployment Comp. (UC)	-	162	162	162	162
316	260 Workers' Comp. Ins. Premiums (WC)	-	385	385	385	385
317	342 Under Assessed Property Costs	18,000	18,000	-	18,000	-
318	343 5% Delinquent Tax Collection Fee	5,000	5,000	-	5,000	-
319	344 Liens, Bond, Misc. Collections Fees	38,000	38,000	-	38,000	-
320	346 Tax Collections Comm. Adm Costs	3,000	3,000	-	3,000	-
321	610 General Supplies	<u>9,500</u>	<u>9,500</u>	<u>-</u>	<u>9,500</u>	<u>-</u>
322	<b>2330 Function ( Sub Total</b>	<b>148,856</b>	<b>170,423</b>	<b>21,567</b>	<b>149,402</b>	<b>546</b>
323						
324	<b>2340 Director of Administrative Services</b>					
325	110 Administrators' Salaries	89,175	91,850	2,675	91,850	2,675
326	151 Ed. Secretaries (Adm. Asst)	47,243	47,243	-	47,243	-
327	211 Medical Insurance Premiums	20,820	20,820	-	20,820	-

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328	212 Dental Insurance Premiums	1,349	1,349	-	1,349	-
329	213 Life Insurance Premiums	316	316	-	316	-
330	214 Income Protection Insurance	325	-	(325)	-	(325)
331	215 Vision Insurance Premiums	177	177	-	177	-
332	220 Social Security Contrib @ 7.65%	10,435	10,641	206	10,641	206
333	230 Retirement Contrib./PSERS @ 30.03%	35,251	41,770	6,519	41,770	6,519
334	250 Unemployment Comp. (UC)	962	323	(639)	323	(639)
335	260 Workers' Comp. Ins. Premiums (WC)	750	1,516	766	1,516	766
336	321 Substitute Services / Kelly Svc	800	800	-	800	-
337	330 Other Professional Svcs	3,500	3,750	250	3,750	250
338	580 Travel/Conference Expense	700	1,000	300	1,000	300
339	610 General Supplies	800	800	-	800	-
340	810 Dues And Fees	500	500	-	500	-
341	<b>2340 Function ( Sub Total</b>	<b>213,103</b>	<b>222,855</b>	<b>9,752</b>	<b>222,855</b>	<b>9,752</b>
342						
343	<b>2350 Legal Services (Solicitor)</b>					
344	300 Purchased Prof &Tech Svcs	70,000	75,000	5,000	75,000	5,000
345	<b>2350 Function ( Sub Total</b>	<b>70,000</b>	<b>75,000</b>	<b>5,000</b>	<b>75,000</b>	<b>5,000</b>
346						
347	<b>2360 Superintendent</b>					
348	110 Administrators' Salaries	142,600	146,900	4,300	146,900	4,300
349	116 Health Ins. Buy-out Stipends	3,600		(3,600)	-	(3,600)
350	151 Confidential Secretary's Salary	51,706	51,706	-	51,706	-
351	211 Medical Insurance Premiums	15,728	15,728	-	15,728	-
352	212 Dental Insurance Premiums	1,034	1,034	-	1,034	-
353	213 Life Insurance Premiums	316	316	-	316	-
354	214 Income Protection Insurance	325	-	(325)	-	(325)
355	215 Vision Insurance Premiums	87	87	-	87	-
356	220 Social Security Contrib @ 7.65%	13,646	13,708	62	13,708	62
357	230 Retirement Contrib./PSERS @ 30.03%	51,138	61,803	10,665	61,803	10,665
358	250 Unemployment Comp. (UC)	962	486	(476)	486	(476)
359	260 Workers' Comp. Ins. Premiums (WC)	1,088	2,200	1,112	2,200	1,112
360	321 Substitute Services / Kelly Svc	800	800	-	800	-

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361	430 Repairs & Maint Svcs	3,700	3,700	-	3,700	-
362	530 Communications	9,000	13,000	4,000	9,000	-
363	580 Travel/Conference Expense	2,500	3,900	1,400	3,900	1,400
364	610 General Supplies	1,500	1,850	350	1,500	-
365	810 Dues And Fees	1,500	2,000	500	1,500	-
366	<b>2360 Function ( Sub Total</b>	<b>301,230</b>	<b>319,218</b>	<b>17,988</b>	<b>314,368</b>	<b>13,138</b>
367						
368	<b>2361 Assistant Superintendent</b>					
369	110 Administrators' Salaries	123,458	129,094	5,636	129,094	5,636
370	211 Medical Insurance Premiums	17,352	16,206	(1,146)	16,206	(1,146)
371	212 Dental Insurance Premiums	1,034	1,034	-	1,034	-
372	213 Life Insurance Premiums	255	255	-	255	-
373	214 Income Protection Insurance	216	-	(216)	-	(216)
374	215 Vision Insurance Premiums	87	87	-	87	-
375	220 Social Security Contrib @ 7.65%	9,137	9,219	82	9,219	82
376	230 Retirement Contrib./PSERS @ 30.03%	31,902	38,767	6,865	38,767	6,865
377	250 Unemployment Comp. (UC)	481	161	(320)	161	(320)
378	260 Workers' Comp. Ins. Premiums (WC)	679	1,389	710	1,389	710
379	580 Travel/Conference Expense	1,400	1,400	-	1,400	-
380	610 General Supplies	700	700	-	700	-
381	810 Dues And Fees	1,000	1,000	-	1,000	-
382	<b>2361 Function ( Sub Total</b>	<b>187,701</b>	<b>199,312</b>	<b>11,611</b>	<b>199,312</b>	<b>11,611</b>
383						
384	<b>2370 Safety &amp; Security Coordinator/SRO</b>					
385	110 Administrators' Salaries	-	75,000	75,000	-	-
386	220 Social Security Contrib @ 7.65%	-	5,740	5,740	-	-
387	230 Retirement Contrib./PSERS @ 30.03%	-	22,523	22,523	-	-
388	250 Unemployment Comp. (UC)	-	162	162	-	-
389	260 Workers' Comp. Ins. Premiums (WC)	-	826	826	-	-
390	300 Purchased Prof &Tech Svcs	226,167	232,952	6,785	232,952	6,785
391	348 Vendor Supplied Tech. Services	3,500	3,500	-	3,500	-
392	530 Communications	-	1,000	1,000	-	-
393	580 Travel/Conference Expense	-	1,000	1,000	-	-

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394	610 General Supplies	500	1,500	1,000	500	-
395	750 Equipment -Orig & Add'l	-	1,000	1,000	-	-
396	751 Equipment - Non-Capital - Add'l	-	1,000	1,000	-	-
397	<b>2370 Function ( Sub Total</b>	<b>230,167</b>	<b>346,203</b>	<b>116,036</b>	<b>236,952</b>	<b>6,785</b>
398						
399	<b>2380 Principals' Services</b>					
400	110 Administrators' Salaries	620,482	644,615	24,133	644,615	24,133
401	111 Other Administrator Salaries	251,114	255,389	4,275	255,389	4,275
402	151 Ed. Secretaries (Adm. Asst)	444,822	408,187	(36,635)	408,187	(36,635)
403	211 Medical Insurance Premiums	252,826	200,116	(52,710)	184,050	(68,776)
404	212 Dental Insurance Premiums	16,770	14,387	(2,383)	14,387	(2,383)
405	213 Life Insurance Premiums	2,905	2,589	(316)	2,589	(316)
406	214 Income Protection Insurance	2,859	-	(2,859)	-	(2,859)
407	215 Vision Insurance Premiums	1,801	1,363	(438)	1,363	(438)
408	220 Social Security Contrib @ 7.65%	101,907	94,234	(7,673)	99,972	(1,935)
409	230 Retirement Contrib./PSERS @ 30.03%	344,235	392,853	48,618	392,853	48,618
410	250 Unemployment Comp. (UC)	8,998	2,906	(6,092)	3,269	(5,729)
411	260 Workers' Comp. Ins. Premiums (WC)	7,322	1,805	(5,517)	6,924	(398)
412	321 Substitute Services / Kelly Svc	20,500	22,960	2,460	22,960	2,460
413	530 Communications	21,900	21,900	-	21,900	-
414	580 Travel/Conference Expense	7,700	7,686	(14)	7,686	(14)
415	610 General Supplies	15,450	15,450	-	15,450	-
416	640 Books & Periodicals	400	400	-	400	-
417	761 Non-Capital / Equip Replmt.	1,650	1,650	-	1,650	-
418	810 Dues And Fees	5,325	5,325	-	5,325	-
419	<b>2380 Function ( Sub Total</b>	<b>2,128,966</b>	<b>2,093,815</b>	<b>(35,151)</b>	<b>2,088,969</b>	<b>(39,997)</b>
420						
421	<b>2420 Medical Services / School Physician</b>					
422	310 Official/Admin Svcs	15,000	15,000	-	15,000	-
423	430 Repairs & Maint Svcs	8,500	8,500	-	8,500	-
424	580 Travel/Conference Expense	100	100	-	100	-
425	610 General Supplies	17,500	35,000	17,500	17,500	-
426	<b>2420 Function ( Sub Total</b>	<b>41,100</b>	<b>58,600</b>	<b>17,500</b>	<b>41,100</b>	<b>-</b>

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427						
428	<b>2430 Dental Services / School Dentist</b>					
429	310 Official/Admin Svcs	750	750	-	750	-
430	<b>2430 Function ( Sub Total</b>	<b>750</b>	<b>750</b>	<b>-</b>	<b>750</b>	<b>-</b>
431						
432	<b>2440 Nursing Services / School Nurses</b>					
433	121 Teacher's Salaries - Reg. Educ.	347,000	350,700	3,700	350,700	3,700
434	191 Paraprofessional Salaries	123,488	123,488	-	123,488	-
435	211 Medical Insurance Premiums	44,166	52,408	8,242	52,408	8,242
436	212 Dental Insurance Premiums	2,699	3,418	719	3,418	719
437	213 Life Insurance Premiums	826	827	1	827	1
438	214 Income Protection Insurance	576	-	(576)	-	(576)
439	215 Vision Insurance Premiums	394	477	83	477	83
440	220 Social Security Contrib @ 7.65%	37,294	36,278	(1,016)	36,278	(1,016)
441	230 Retirement Contrib./PSERS @ 30.03%	121,571	142,397	20,826	142,397	20,826
442	250 Unemployment Comp. (UC)	4,810	1,617	(3,193)	1,617	(3,193)
443	260 Workers' Comp. Ins. Premiums (WC)	2,587	2,688	101	2,688	101
444	321 Substitute Services / Kelly Svc	14,000	13,971	(29)	13,971	(29)
445	<b>2440 Function ( Sub Total</b>	<b>699,411</b>	<b>728,269</b>	<b>28,858</b>	<b>728,269</b>	<b>28,858</b>
446						-
447	<b>2511 Director of Business Affairs</b>					-
448	110 Administrators' Salaries	113,526	116,000	2,474	116,000	2,474
449	151 Ed. Secretaries (Adm. Asst)	133,836	136,125	2,289	136,125	2,289
450	211 Medical Insurance Premiums	52,844	52,844	-	52,844	-
451	212 Dental Insurance Premiums	3,417	3,417	-	3,417	-
452	213 Life Insurance Premiums	438	438	-	438	-
453	214 Income Protection Insurance	507	-	(507)	-	(507)
454	215 Vision Insurance Premiums	424	424	-	424	-
455	220 Social Security Contrib @ 7.65%	18,636	19,995	1,359	19,995	1,359
456	230 Retirement Contrib./PSERS @ 30.03%	62,952	75,713	12,761	75,713	12,761
457	250 Unemployment Comp. (UC)	1,924	648	(1,276)	648	(1,276)
458	260 Workers' Comp. Ins. Premiums (WC)	1,339	2,726	1,387	2,726	1,387
459	525 Bonding Insurance	150	150	-	150	-

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460	580 Travel/Conference Expense	700	700	-	700	-
461	610 General Supplies	5,800	5,800	-	5,800	-
462	618 Technology Supplies	150	150	-	150	-
463	751 Equipment - Non-Capital - Add'l	350	350	-	350	-
464	810 Dues And Fees	400	400	-	400	-
465	<b>2511 Function ( Sub Total</b>	<b>397,393</b>	<b>415,880</b>	<b>18,487</b>	<b>415,880</b>	<b>18,487</b>
466						-
467	<b>2610 Faciilites Supervison / Oper &amp; Mnt</b>					
468	100 Personnel Services-salaries	47,665	93,009	45,344	93,009	45,344
469	211 Medical Insurance Premiums	16,066	16,066	16,066	-	(16,066)
470	212 Dental Insurance Premiums	1,034	1,034	1,034	-	(1,034)
471	213 Life Insurance Premiums	61	131	131	-	(61)
472	214 Income Protection Insurance	104	296	296	-	(104)
473	215 Vision Insurance Premiums	140	7,115	7,115	-	(140)
474	220 Social Security Contrib @ 7.65%	3,646	27,930	27,930	-	(3,646)
475	230 Retirement Contrib./PSERS @ 30.03%	12,317	323	323	-	(12,317)
476	250 Unemployment Comp. (UC)	481	779	779	-	(481)
477	260 Workers' Comp. Ins. Premiums (WC)	262	262	-	262	-
478	300 Purchased Prof &Tech Svcs	292,012	292,012	-	292,012	-
479	310 Official/Admin Svcs	457,156	457,156	-	457,156	-
480	<b>2610 Function ( Sub Total</b>	<b>783,279</b>	<b>749,430</b>	<b>(33,849)</b>	<b>749,430</b>	<b>(33,849)</b>
481						-
482						
483	<b>2620 Facilities / Operation Of Buildings</b>					
484	116 Health Ins. Buy-out Stipends	14,400	-	(14,400)	-	(14,400)
485	161 Maintenance Staff - Salaries	222,561	219,648	(2,913)	219,648	(2,913)
486	181 Custodians & Supply - Salaries	1,381,640	1,312,897	(68,743)	1,312,897	(68,743)
487	211 Medical Insurance Premiums	413,084	382,451	(30,633)	382,451	(30,633)
488	212 Dental Insurance Premiums	22,800	-	(22,800)	-	(22,800)
489	213 Life Insurance Premiums	2,597	2,392	(205)	2,392	(205)
490	214 Income Protection Insurance	3,914	-	(3,914)	-	(3,914)
491	215 Vision Insurance Premiums	5,928	5,460	(468)	5,460	(468)
492	220 Social Security Contrib @ 7.65%	122,694	117,217	(5,477)	117,217	(5,477)

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1	Fund 10 - EXPENDITURE DESCRIPTION (F/O FORMAT)	Column 1 2015-16 Adopted Expense	Column 2 2016-17 Prelim. Exp 3/10/16	Column 3 Difference (Col. 2 minus Col. 1)	Column 4 2016-17 Prelim. Exp 04/12/16	Column 5 Difference (Col. 4 minus Col 1)
493	230 Retirement Contrib./PSERS @ 30.03%	414,521	463,469	48,948	463,469	48,948
494	250 Unemployment Comp. (UC)	20,287	6,765	(13,522)	6,765	(13,522)
495	260 Workers' Comp. Ins. Premiums (WC)	8,825	8,432	(393)	8,432	(393)
496	283 OPEB Cost of Retiree Life Insur	30	70	40	70	40
497	321 Substitute Services / Kelly Svc	82,857	45,000	(37,857)	45,000	(37,857)
498	422 Electricity	600,000	600,000	-	600,000	-
499	424 Water/sewage	61,000	96,000	35,000	96,000	35,000
500	430 Repairs & Maint Svcs	4,600	4,600	-	4,600	-
501	521 Fire Insurance	15,750	15,750	-	15,750	-
502	523 Gen Property & Liab. Ins	108,780	116,395	7,615	116,395	7,615
503	529 Other Insurance	800	798	(2)	798	(2)
504	530 Communications	72,480	65,000	(7,480)	65,000	(7,480)
505	610 General Supplies	33,000	33,000	-	33,000	-
506	621 Natural Gas - Heating	219,975	225,000	5,025	225,000	5,025
507	751 Equipment - Non-Capital - Add'l	2,500	2,500	-	2,500	-
508	761 Non-Capital / Equip Replmt.	8,500	8,500	-	8,500	-
509	762 Capital Equip Replacement.	2,500	2,500	-	2,500	-
510	810 Dues And Fees	2,000	2,000	-	2,000	-
511	<b>2620 Function ( Sub Total</b>	<b>3,848,023</b>	<b>3,735,844</b>	<b>(112,179)</b>	<b>3,735,844</b>	<b>(112,179)</b>
512						
513	<b>2630 Facilities/Care &amp; Upkeep Of Ground</b>					
514	412 Snow Plowing Services	25,000	35,000	10,000	25,000	-
515	414 Lawn Care Services	60,000	70,000	10,000	60,000	-
516	<b>2630 Function ( Sub Total</b>	<b>85,000</b>	<b>105,000</b>	<b>20,000</b>	<b>85,000</b>	<b>-</b>
517						
518	<b>2640 Facilities / Care &amp; Upkeep Of Equip</b>					
519	430 Repairs & Maint Svcs	16,000	15,968	(32)	15,968	(32)
520	<b>2640 Function ( Sub Total</b>	<b>16,000</b>	<b>15,968</b>	<b>(32)</b>	<b>15,968</b>	<b>(32)</b>
521						
522	<b>2650 Facilities /Vehicle Operation &amp; Mnt</b>					
523	430 Repairs & Maint Svcs	3,500	3,500	-	3,500	-
524	626 Gasoline	16,000	23,100	7,100	23,100	7,100



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525	<b>2650 Function ( Sub Total</b>	<b>19,500</b>	<b>26,600</b>	<b>7,100</b>	<b>26,600</b>	<b>7,100</b>
526						
527	<b>2660 Security Svcs/Evenings/Sch Police</b>					
528	181 Custodians & Supply - Salaries	21,212	21,212	-	21,212	-
529	220 Social Security Contrib @ 7.65%	1,623	1,315	(308)	1,315	(308)
530	230 Retirement Contrib./PSERS @ 30.03%	5,481	6,370	889	6,370	889
531	250 Unemployment Comp. (UC)	481	162	(319)	162	(319)
532	260 Workers' Comp. Ins. Premiums (WC)	116	117	1	117	1
533	430 Repairs & Maint Svcs	5,000	4,990	(10)	4,990	(10)
534	751 Equipment - Non-Capital - Add'l	250	250	-	250	-
535	<b>2660 Function ( Sub Total</b>	<b>34,163</b>	<b>34,416</b>	<b>253</b>	<b>34,416</b>	<b>253</b>
536						
537	<b>2661 Security Svcs/Daytime/HS Security</b>					
538	181 Custodians & Supply - Salaries	40,320	40,320	-	40,320	-
539	220 Social Security Contrib @ 7.65%	3,086	3,376	290	3,376	290
540	230 Retirement Contrib./PSERS @ 30.03%	10,418	12,108	1,690	12,108	1,690
541	250 Unemployment Comp. (UC)	962	324	(638)	324	(638)
542	260 Workers' Comp. Ins. Premiums (WC)	222	222	-	222	-
543	610 General Supplies	200	200	-	200	-
544	<b>2661 Function ( Sub Total</b>	<b>55,208</b>	<b>56,550</b>	<b>1,342</b>	<b>56,550</b>	<b>1,342</b>
545						
546	<b>2711 Student Transportation Supervision</b>					
547	110 Administrators' Salaries	61,636	65,600	3,964	65,600	3,964
548	151 Ed. Secretaries (Adm. Asst)	47,665	48,809	1,144	48,809	1,144
549	211 Medical Insurance Premiums	29,766	29,766	-	29,766	-
550	212 Dental Insurance Premiums	2,068	2,068	-	2,068	-
551	213 Life Insurance Premiums	316	316	-	316	-
552	214 Income Protection Insurance	323	-	(323)	-	(323)
553	215 Vision Insurance Premiums	227	227	-	227	-
554	220 Social Security Contrib @ 7.65%	8,418	8,750	332	8,750	332
555	230 Retirement Contrib./PSERS @ 30.03%	28,438	34,357	5,919	34,357	5,919
556	250 Unemployment Comp. (UC)	962	323	(639)	323	(639)
557	260 Workers' Comp. Ins. Premiums (WC)	605	1,348	743	1,348	743

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558	580 Travel/Conference Expense	800	800	-	800	-
559	<b>2711 Function ( Sub Total</b>	<b>181,224</b>	<b>192,364</b>	<b>11,140</b>	<b>192,364</b>	<b>11,140</b>
560						
561	<b>2720 Student Transportation Operation Services</b>					
562	171 Bus Drivers' Salaries	912,340	886,464	(25,876)	886,464	(25,876)
563	172 Bus Driver Substitute Salaries	30,000	26,000	(4,000)	26,000	(4,000)
564	191 Paraprofessional Salaries	137,280	146,250	8,970	146,250	8,970
565	192 Paraprofessional Sub. Salary / KS	6,500	-	(6,500)	-	(6,500)
566	211 Medical Insurance Premiums	32,370	22,064	(10,306)	22,064	(10,306)
567	213 Life Insurance Premiums	1,734	1,734	-	1,734	-
568	214 Income Protection Insurance	1,452	-	(1,452)	-	(1,452)
569	220 Social Security Contrib @ 7.65%	70,438	81,006	10,568	81,006	10,568
570	230 Retirement Contrib./PSERS @ 30.03%	237,902	317,918	80,016	317,918	80,016
571	250 Unemployment Comp. (UC)	28,380	10,503	(17,877)	10,503	(17,877)
572	260 Workers' Comp. Ins. Premiums (WC)	5,082	12,778	7,696	12,778	7,696
573	2720 Function ( Sub Total	<b>1,463,478</b>	<b>1,504,717</b>	<b>41,239</b>	<b>1,504,717</b>	<b>41,239</b>
574						
575	<b>2740 Student Transportation/Vehicle Sv</b>					
576	173 Bus Mechanics' Salaries	148,050	131,040	(17,010)	131,040	(17,010)
577	211 Medical Insurance Premiums	47,336	47,241	(95)	47,241	(95)
578	212 Dental Insurance Premiums	3,102	3,102	-	3,102	-
579	213 Life Insurance Premiums	210	210	-	210	-
580	214 Income Protection Insurance	309	-	(309)	-	(309)
581	215 Vision Insurance Premiums	420	420	-	420	-
582	220 Social Security Contrib @ 7.65%	11,325	10,023	(1,302)	10,023	(1,302)
583	230 Retirement Contrib./PSERS @ 30.03%	38,007	39,351	1,344	39,351	1,344
584	250 Unemployment Comp. (UC)	687	486	(201)	486	(201)
585	260 Workers' Comp. Ins. Premiums (WC)	810	720	(90)	720	(90)
586	300 Purchased Prof &Tech Svcs	10,620	10,600	(20)	10,600	(20)
587	430 Repairs & Maint Svcs	15,120	15,120	-	15,120	-
588	516 Student Transport. Fees AIU	100,000	120,000	20,000	120,000	20,000
589	519 Stu Trans From Other Sources	96,850	96,653	(197)	96,653	(197)
590	522 Auto Liability Ins.	43,000	40,000	(3,000)	40,000	(3,000)

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591	530 Communications	3,200	3,200	-	3,200	-
592	580 Travel/Conference Expense	2,000	2,000	-	2,000	-
593	610 General Supplies	149,586	163,600	14,014	149,586	-
594	624 Oil	20,294	20,252	(42)	20,252	(42)
595	626 Gasoline	231,110	220,000	(11,110)	170,000	(61,110)
596	<b>2740 Function ( Sub Total</b>	<b>922,036</b>	<b>924,018</b>	<b>1,982</b>	<b>860,004</b>	<b>(62,032)</b>
597						
598	<b>2840 Technology Services</b>					
599	110 Administrators' Salaries	76,765	80,538	3,773	80,538	3,773
600	141 Technology Technicians	134,590	134,590	-	134,590	-
601	151 Ed. Secretaries (Adm. Asst)	47,665	48,809	1,144	48,809	1,144
602	211 Medical Insurance Premiums	46,975	47,019	44	47,019	44
603	212 Dental Insurance Premiums	3,013	3,013	-	3,013	-
604	213 Life Insurance Premiums	499	499	-	499	-
605	214 Income Protection Insurance	576	-	(576)	-	(576)
606	215 Vision Insurance Premiums	398	398	-	398	-
607	220 Social Security Contrib @ 7.65%	19,814	20,192	378	20,192	378
608	230 Retirement Contrib./PSERS @ 30.03%	66,931	79,260	12,329	79,260	12,329
609	250 Unemployment Comp. (UC)	2,405	968	(1,437)	968	(1,437)
610	260 Workers' Comp. Ins. Premiums (WC)	1,424	2,875	1,451	2,875	1,451
611	300 Purchased Prof & Tech Svcs	15,000	15,000	-	15,000	-
612	321 Substitute Services / Kelly Svc	1,200	1,200	-	1,200	-
613	348 Vendor Supplied Tech. Services	18,000	18,000	-	18,000	-
614	349 Sapphire Software Mtce.	65,578	69,706	4,128	69,706	4,128
615	438 Rep & Mnt - Computer Systems	37,300	81,960	44,660	37,300	-
616	580 Travel/Conference Expense	3,000	3,000	-	3,000	-
617	610 General Supplies	1,250	7,500	6,250	1,250	-
618	648 Ed Software/Licensing Fees	211,751	313,250	101,499	313,250	101,499
619	751 Equipment - Non-Capital - Add'l	255,000	-	(255,000)	-	(255,000)
620	<b>2840 Function ( Sub Total</b>	<b>1,009,134</b>	<b>927,777</b>	<b>(81,357)</b>	<b>876,867</b>	<b>(132,267)</b>
621						
622	<b>2900 Retirees' Benefits / OPEB Costs</b>					
623	212 Dental Insurance Premiums	55,487	315	(55,172)	315	(55,172)

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624	281 OPEB Cost of Retiree Health Insur	-	5,549	5,549	5,549	5,549
625	283 OPEB Cost of Retiree Life Insur	423	428	5	428	5
626	285 OPEB Cost of Retiree Vision Insur	8,032	4,789	(3,243)	4,789	(3,243)
627	291 Unused Sick Day Payout	7,500	7,500	-	7,500	-
628	595 AIU Payments By Withholding	42,000	-	(42,000)	-	(42,000)
629	2900 Function ( Sub Total	<b>113,442</b>	<b>18,581</b>	<b>(94,861)</b>	<b>18,581</b>	<b>(94,861)</b>
630						
631	<b>2910 Retiree's Health Care Premiums</b>					
632	212 Dental Insurance Premiums	-	35,704	35,704	35,704	35,704
633	215 Vision Insurance Premiums	51	-	(51)	-	(51)
634	280 Retiree's Health Care Insurance	871,578	-	(871,578)	-	(871,578)
635	281 OPEB Cost of Retiree Health Insur	-	566,296	566,296	566,296	566,296
636	282 OPEB Cost of Retiree Dental Insur	-	394	394	394	394
637	283 OPEB Cost of Retiree Life Insur	-	395	395	395	395
638	285 OPEB Cost of Retiree Vision Insur	-	5,107	5,107	5,107	5,107
639	2910 Function ( Sub Total	<b>871,629</b>	<b>607,896</b>	<b>(263,733)</b>	<b>607,896</b>	<b>(263,733)</b>
640						
641	<b>2990 Pass-thru Funds from State to AIU</b>					
642	899 Pass-Thru Funds	-	42,000	42,000	42,000	42,000
643	2990 Function ( Sub Total	-	42,000	42,000	42,000	42,000
644	2000 Function (E) Sub Total	<b>16,413,517</b>	<b>16,483,417</b>	<b>69,900</b>	<b>16,044,315</b>	<b>(369,202)</b>
645						
646	<b>3000 Oper Of Noninstructional Svcs</b>					
647	<b>3210 Student Club Sponsors / Chaperones</b>					
648	133 Student Club Sponsors Stipends	70,511	76,289	5,778	76,289	5,778
649	147 Athletic Game Workers	12,000	2	(11,998)	2	(11,998)
650	220 Social Security Contrib @ 7.65%	5,385	5,831	446	5,831	446
651	230 Retirement Contrib./PSERS @ 30.03%	18,214	22,910	4,696	22,910	4,696
652	250 Unemployment Comp. (UC)	2,180	-	(2,180)	-	(2,180)
653	260 Workers' Comp. Ins. Premiums (WC)	389	424	35	424	35
654	580 Travel/Conference Expense	10,080	10,060	(20)	10,060	(20)
655	<b>3210 Function ( Sub Total</b>	<b>118,759</b>	<b>115,516</b>	<b>(3,243)</b>	<b>115,516</b>	<b>(3,243)</b>

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656						
657	<b>3250 School Sponsored Athletics</b>					
658	110 Administrators' Salaries	106,735	109,385	2,650	109,385	2,650
659	111 Other Administrator Salaries	19,857	19,916	59	19,916	59
660	116 Health Ins. Buy-out Stipends	1,200	-	(1,200)	-	(1,200)
661	134 Athletic Coaches	272,509	295,612	23,103	295,612	23,103
662	199 Health Care Buyout	-	2,400	2,400	2,400	2,400
663	211 Medical Insurance Premiums	15,603	15,728	125	15,728	125
664	212 Dental Insurance Premiums	1,034	1,293	259	1,293	259
665	213 Life Insurance Premiums	319	319	-	319	-
666	214 Income Protection Insurance	270	-	(270)	-	(270)
667	215 Vision Insurance Premiums	87	87	-	87	-
668	220 Social Security Contrib @ 7.65%	30,906	32,690	1,784	32,690	1,784
669	230 Retirement Contrib./PSERS @ 30.03%	72,188	128,501	56,313	128,501	56,313
670	250 Unemployment Comp. (UC)	11,226	301	(10,925)	301	(10,925)
671	260 Workers' Comp. Ins. Premiums (WC)	2,225	2,586	361	2,586	361
672	330 Other Professional Svcs	65,500	76,900	11,400	76,900	11,400
673	529 Other Insurance	15,000	15,000	-	15,000	-
674	580 Travel/Conference Expense	3,500	3,500	-	3,500	-
675	610 General Supplies	167,500	197,500	30,000	167,500	-
676	810 Dues And Fees	1,795	-	(1,795)	-	(1,795)
677	891 Club Ice Hockey Donation	6,000	8,000	2,000	6,000	-
678	<b>3250 Function ( Sub Total</b>	<b>793,454</b>	<b>909,718</b>	<b>116,264</b>	<b>877,718</b>	<b>84,264</b>
679						
680	<b>3300 Community Services</b>					
681	310 Shared Crossing Guard Services	33,350	40,000	6,650	40,000	6,650
682	<b>3300 Function ( Sub Total</b>	<b>33,350</b>	<b>40,000</b>	<b>6,650</b>	<b>40,000</b>	<b>6,650</b>
683						
684	<b>3310 Community Summer Recreation</b>					
685	137 Summer Rec. Program Wages	5,488	5,488	-	5,488	-
686	220 Social Security Contrib @ 7.65%	420	840	420	840	420
687	230 Retirement Contrib./PSERS @ 30.03%	1,418	1,648	230	1,648	230
688	250 Unemployment Comp. (UC)	302	-	(302)	-	(302)

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689	260 Workers' Comp. Ins. Premiums (WC)	30	30	-	30	-
690	610 General Supplies	200	200	-	200	-
691	<b>3310 Function ( Sub Total</b>	<b>7,858</b>	<b>8,206</b>	<b>348</b>	<b>8,206</b>	<b>348</b>
692						
693	<b>3320 Air Force JROTC Program</b>					
694	121 Teacher's Salaries - Reg. Educ.(2)	146,891	134,551	(12,340)	134,551	(12,340)
695	199 Health Care Buyout	9,600	-	(9,600)	-	(9,600)
696	212 Dental Insurance Premiums	1,349	1,754	405	1,754	405
697	213 Life Insurance Premiums	164	164	-	164	-
698	214 Income Protection Insurance	285	-	(285)	-	(285)
699	215 Vision Insurance Premiums	197	280	83	280	83
700	220 Social Security Contrib @ 7.65%	11,604	7,776	(3,828)	7,776	(3,828)
701	230 Retirement Contrib./PSERS @ 30.03%	39,196	43,287	4,091	43,287	4,091
702	250 Unemployment Comp. (UC)	687	-	(687)	-	(687)
703	260 Workers' Comp. Ins. Premiums (WC)	833	1,480	647	1,480	647
704	580 Travel/Conference Expense	1,500	1,500	-	1,500	-
705	<b>3320 Function ( Sub Total</b>	<b>212,306</b>	<b>190,792</b>	<b>(21,514)</b>	<b>190,792</b>	<b>(21,514)</b>
706						
707	<b>3000 Function (E) Sub Total</b>	<b>1,165,727</b>	<b>1,264,232</b>	<b>98,505</b>	<b>1,232,232</b>	<b>66,505</b>
708						
709	<b>4000 Facilities Acq, Const &amp; Impv</b>					
710	4410 Architect & Engineer Svcs.					
711	300 Purchased Prof &Tech Svcs	1,100	1,100	-	1,100	-
712	4410 Function ( Sub Total	<b>1,100</b>	<b>1,100</b>	<b>-</b>	<b>1,100</b>	<b>-</b>
713						
714	<b>4000 Function (E) Sub Total</b>	<b>1,100</b>	<b>1,100</b>	<b>-</b>	<b>1,100</b>	<b>-</b>
715						
716	<b>5000 Other Financing Uses</b>					
717	<b>5110 Debt Service / Bonds / Prin &amp; Intertest</b>					
718	331 DAC Reporting Fees	-	1,500	1,500	1,500	1,500
719	810 Dues And Fees	-	2,500	2,500	2,500	2,500
720	830 Interest Payments (Bonds & Leases)	4,186,407	4,108,311	(78,096)	4,108,311	(78,096)

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721	910 Redemption Of Principal (Bonds)	3,125,000	3,438,000	313,000	3,438,000	313,000
722	911 Bond Payments - New Buses	120,000	120,000	-	-	(120,000)
723	<b>5110 Function ( Sub Total</b>	<b>7,431,407</b>	<b>7,670,311</b>	<b>238,904</b>	<b>7,550,311</b>	<b>118,904</b>
724						
725	<b>5130 Refund to Prior Year Revenue Acct</b>					
726	880 Refunds/ Prior Years' Recpts /Taxes	150,000	150,000	-	150,000	-
727	<b>5130 Function ( Sub Total</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>150,000</b>	<b>-</b>
728						
729	<b>5910 Contingency Fund/Budgetary Reserve</b>					
730	840 General Contingency - Districtwide	275,000	275,000	-	275,000	-
731	845 2013 Assessments Appeals Reserve	50,000	25,000	(25,000)	25,000	(25,000)
732	847 Contingency - Affordable Care Act (ACA)	193,000	185,000	(8,000)	185,000	(8,000)
733	<b>5910 Function ( Sub Total</b>	<b>518,000</b>	<b>485,000</b>	<b>(33,000)</b>	<b>485,000</b>	<b>(33,000)</b>
734						
735	<b>5000 Function (E) Sub Total</b>	<b>8,099,407</b>	<b>8,305,311</b>	<b>205,904</b>	<b>8,185,311</b>	<b>85,904</b>
736						
737	<b>10 Fund Total</b>	<b>\$ 61,655,841</b>	<b>\$ 64,731,356</b>	<b>\$ 3,075,515</b>	<b>\$ 63,624,643</b>	<b>\$ 1,968,802</b>