

**PLUM BOROUGH SCHOOL DISTRICT
YEAR-END BUDGETARY TRANSFERS (2012-13)**

Line Ref:	To (+) Debit	From (-) Credit	AMOUNT	REASON FOR TRANSFER
	ACCOUNT CODE / ASN	ACCOUNT CODE / ASN		
1	Contracted Services - Board Services	OPEB - Cost of Retiree's Vision Insurance	\$ 1,075	Additional cost for auditing services based on mandatory scope of services and capital improvement projects.
	10-2310-300-000-00-20-00-000-00/01489	10-2900-285-000-00-00-000-00/12892		
2	Contracted Services - Legal Services	OPEB - Cost of Retiree's Health Insurance	8,375	Additional required services of Solicitor due in part to negotiations.
	10-2350-300-000-00-20-00-000-00/00849	10-2900-281-000-00-00-000-00/12819		
3	Judgements against LEA - Legal Svcs.	OPEB - Cost of Retiree's Health Insurance	453	Additional cost for special education settlements.
	10-2390-300-000-00-20-00-000-00/13297	10-2900-281-000-00-00-000-00/12819		
4	Contracted Elem. Teacher Sub. Svc - Kelly Svcs.	OPEB - Cost of Retiree's Health Insurance	40,887	Additional costs based on utilization.
	10-1110-321-000-10-20-00-000/13208	10-2900-281-000-00-00-000-00/12819		
5	Contracted Jr. HS Teacher Sub. Svc - Kelly Svcs.	10-1490-300-000-30-01-00-303-00/82902	19,019	Addition costs based on utilization.
	10-1110-321-000-20-20-00-000/13209	Boyce Middle College Purchased Prof Svc		
6	Contracted HS Teacher Sub. Svc - Kelly Svcs.	OPEB - Cost of Retiree's Health Insurance	14,199	Additional costs based on utilization.
	10-1110-321-000-10-30-00-000/13208	10-2900-281-000-00-00-000-00/12819		
7	Paraprofessional Substitutes Svcs-Kelly Svc	OPEB - Cost of Retiree's Health Insurance	6,004	Addition costs based on utilization.
	10-1241-321-000-00-20-00-000-00/13143	10-2900-281-000-00-00-000-00/12819		
8	Psychological Svcs. - Clerical Substitute Svcs.	OPEB - Cost of Retiree's Health Insurance	2,986	Additional costs based on utilization.
	10-2140-321-000-00-20-00-000-00/13147	10-2900-281-000-00-00-000-00/12819		
9	Maintenance & Custodial Substitute Svcs.	10-1241-322-000-00-20-00-000-00/83212	21,047	Addition costs based on utilization.
	10-2620-321-000-00-20-00-000-00/13142	ESL Services - AIU		
10	Technology Svcs. - Secretarial Sub. Svcs.	10-1490-300-000-30-01-00-303-00/82902	120	Additional costs based on utilization.
	10-2840-321-000-00-20-00-000-00/13152	Boyce Middle College Purchased Prof Svc		
11	AIU Speech Support Services	10-1490-300-000-30-01-00-303-00/82902	4,990	Addition costs based on utilization.
	10-1225-322-000-00-20-00-000-00/75278	Boyce Middle College Purchased Prof Svc		
12	AIU Autistic Support Services	AIU Life Skills Services	39,430	Additional costs based on utilization.
	10-1233-322-000-00-20-00-000-00/75279	10-1211-322-000-10-20-00-000-00/83229		
13	Summer School Prof Ed Services	OPEB - Cost of Retiree's Vision Insurance	500	Addition costs based on utilization.
	10-1420-329-000-30-01-00-000-00-13486	10-2900-285-000-00-00-000-00/12892		
14	Underassessed Property Collection Svc.	OPEB - Cost of Retiree's Dental Insurance	9,990	Higher costs due successful settlements. Cost to be offset by additional real estate revenues collections.
	10-2330-342-000-00-20-00-000-00/75252	10-2900-282-000-00-00-000-00/12890		
15	Liens/Bonds/Misc. & Tax Collection Fees	10-1490-300-000-30-01-00-303-00/82902	9,317	Costs of filing real estate liens and tax collection fees. \$152,000 more than budgeted was collected in revenues (6411)
	10-2330-342-000-00-20-00-000-00/75252	Boyce Middle College Purchased Prof Svc		
16	Southeast TCC - EIT Annual Costs	10-1490-300-000-30-01-00-303-00/82902	2,952	District's share of TCC operating costs not budgeted.
	10-2330-346-000-00-00-000-00/12738	Boyce Middle College Purchased Prof Svc		

*Budgetary Transfer Requests must be signed by the Building Administrator and forwarded to the Business Office for approval.

*All Budgetary Transfers require final approval by the School Board prior to actual transfer of funds.

*Budgetary Transfer Requests must be received by the Business Office at least 5 days prior to the Regular School Board Meeting.

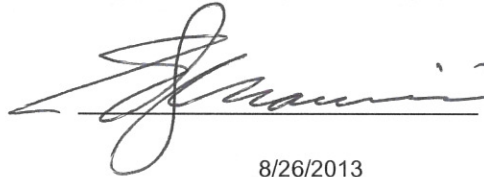
**PLUM BOROUGH SCHOOL DISTRICT
YEAR-END BUDGETARY TRANSFERS (2012-13)**

Line Ref:	To (+) Debit	From (-) Credit	AMOUNT	REASON FOR TRANSFER
	ACCOUNT CODE / ASN	ACCOUNT CODE / ASN		
17	Snow Removal - districtwide	10-1490-300-000-30-01-00-303-00/82902	\$1,055	Addition costs based on utilization.
	10-2360-412-000-00-00-00-000-00/12561	Boyce Middle College Purchased Prof Svc		
18	Laundry, mats, dustmop Cleaning Svcs.	Diesel Fuel - Transportation	950	Increase due to new walk-off mats for Athletic areas.
	10-2620-415-000-00-20-00-000-00/02325	10-2740-626-000-00-11-00-000-00/01459		
19	Electricity Service - districtwide	Capital Equipment - Technology Svcs.	121,470	Addition costs based on utilization.
	10-2620-422-000-00-20-22-000-00/01582	10-2840-768-000-00-00-00-000-00/13419		
20	District Fire Hydrants / Water Service	Diesel Fuel - Transportation	11,310	Additional costs based on utilization.
	10-2620-424-000-00-20-00-000-00/01673	10-2740-626-000-00-11-00-000-00/01459		
21	Utility Review / E-Rate Services	Diesel Fuel - Transportation	5,862	Did not budget funds for E-Rate Services
	10-2620-430-000-00-15-00-000-00/09793	10-2740-626-000-00-11-00-000-00/01459		
22	Repair Services / Facilities	Diesel Fuel - Transportation	8,555	Underbudgeted repairs for Facilities
	10-2620-430-000-00-20-00-000-00/00833	10-2740-626-000-00-11-00-000-00/01459		
23	Copier / Printer Services	Alternative Ed Programs - AIU	5,318	Addition costs based on utilization.
	10-1110-442-000-00-20-00-000-00/00728	10-1142-322-000-00-20-00-000-00/13368		
24	Special Education Transportation	Capital Equipment / Buses-Transportation	65,338	Additional special education runs not budgeted
	10-2790-516-000-00-11-00-000-00/74965	10-2720-762-000-00-00-11-00-000-00/83593		
25	Postage - Oblock meter	Psychological Testing Supplies	1,438	Addition costs based on utilization and increased postage rates.
	10-2380-530-000-20-03-00-000-00/75323	10-2142-322-000-00-15-00-000-00/11263		
26	District Telephone Service	AIU Life Skills Services	7,812	Additional costs based on utilization.
	10-2620-530-000-00-20-00-000-00/00754	10-1211-322-000-10-20-00-000-00/83229		
27	Partial Hosp. / Behavior Center Tuition	Sr. HS Trainer's Supplies	2,925	Addition costs based on utilization.
	10-1232-561-000-00-20-10-000-00/99999856	10-3250-330-00-30-01-00-573-00/13127		
28	Tuition to Charter Schools	AIU Hearing Services	182,838	Underbudgeted number of students utilizing Charter Schools.
	10-1110-562-000-00-00-00-000-00/00022	10-1221-322-000-00-20-00-000-00/75276		
29	Private Approved Licensed Schools	AIU Support Services - PT/OT	18,900	Addition costs based on utilization.
	10-1270-563-000-00-20-00-000-00	10-1260-322-000-00-20-00-000-00/02735		
30	Alternative Education Services	AIU Support Services - PT/OT	29,551	Additional costs based on utilization.
	10-1290-563-090-00-00-00-000-00/12658	10-1260-322-000-00-20-00-000-00/02735		
31	Vocational Training Services Expenses	AIU Support Services - PT/OT	838	Addition costs based on utilization.
	10-1200-565-000-30-01-00-000-00/11266	10-1260-322-000-00-20-00-000-00/02735		
32	Extended School Year (ESY) Services	Principal's Adm Asst Substitutes	4,162	Additional costs based on utilization.
	10-1240-567-060-10-10-10-000-00/11208	10-2380-321-000-00-20-00-000-00/13149		
33	Judgements against LEA - Tuition	AIU Hearing Services	3,295	Underbudgeted
	10-1290-569-000-00-20-00-000-00/13296	10-1221-322-000-00-20-00-000-00/75276		
34	School Board Supplies	5 %Delinquent Tax Collection Fees	640	Additional costs based on utilization.
	10-2380-610-000-00-20-00-000-00/83206	10-2330-343-000-00-20-00-000-00/75253		

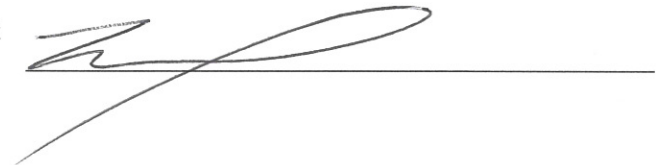
**PLUM BOROUGH SCHOOL DISTRICT
YEAR-END BUDGETARY TRANSFERS (2012-13)**

Line Ref:	To (+) Debit	From (-) Credit	AMOUNT	REASON FOR TRANSFER
	ACCOUNT CODE / ASN	ACCOUNT CODE / ASN		
35	Natural Gas / Districtwide	Wireless Labs/SAN Storage Devices	48,983	Underbudgeted - higher utilization
	10-2620-621-000-00-20-00-000-00/01536	10-2840-758-000-00-20-00-000-00/11576		
36	Vehicle Fuel / Maintenance Vehicles	Wireless Labs/SAN Storage Devices	2,120	Increase in gasoline prices.
	10-2650-626-000-00-20-00-000-00/75309	10-2840-758-000-00-20-00-000-00/11576		
37	Bess Server/Software/Sophos/Software upgrades / Technology Dept.	Wireless Labs/SAN Storage Devices	34,681	Increase in software packages & upgrades.
	10-2840-648-000-00-20-00-000-00/11575	10-2840-758-000-00-20-00-000-00/11576		
38	Facilities - Capital Replacement/Equipment	Cummunity Svc - Crossing Guards	456	Underbudgeted
	10-2620-762-000-00-20-00-000-00/83649	10-3390-300-000-00-20-00-000-00/00817		
39	Pupil Personnel / Dues and Fees	Principal's Adm Asst Substitutes	325	Fees for two new psychologists.
	10-2140-810-000-00-20-00-000-00/10141	10-2380-321-000-00-20-00-000-00/13149		
40	School Board - NSBA/PSBA Dues	10-1241-322-000-00-20-00-000-00/83212	10,559	Dues for National School Board Association not budgeted.
	10-2310-810-000-00-20-00-000-00/75232	ESL Services - AIU		
41	Office of Superintendent - Dues & Fees	Principal's Adm Asst Substitutes	645	Underbudgeted
	10-2360-810-000-00-15-00-000-00/10605	10-2380-321-000-00-20-00-000-00/13149		
42	Permit Fees - Districtwide	Cummunity Svc - Crossing Guards	750	Underbudgeted
	10-2620-810-000-00-20-00-000-00/00871	10-3390-300-000-00-20-00-000-00/00817		
43	Real Estate Tax Refunds from Prior Years	Drug/Alcohol Testing - Transportation	881	Higher refunds to property taxpayers due to reassessment.
	10-5130-880-000-00-00-000-00/03143	10-2740-300-000-00-11-00-000-00/74963		

Director of Business Affairs Approval:



Superintendent Approval:



Presented to Board for review;

Board Approval:

8/26/2013

8/27/2013