

LEA Name : Windber Area SD
Address : 2301 Graham Ave
Windber, PA 15963

County : Somerset
AUN Number : 108569103
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending

6/30/2016

Pennsylvania Department of Education

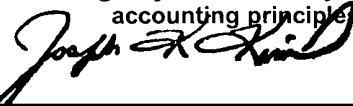
&

Office of Comptroller Operations

PDE-2056: Intermediate Unit


PDE-2057: School District, AVTS/CTC, Charter School,
and Special Program Jointure

CERTIFICATION: By signing this page I agree that the electronic data submitted is a complete and accurate statement of the financial operations and status of the local education agency for the fiscal year. It has been prepared in accordance with generally accepted accounting principles and established Commonwealth of PA reporting guidelines.



Chief School Administrator Signature

Date 10/31/16



Board Secretary Signature

Date 10/31/16

Joseph Kimmel

Contact Person

(814)467-4567 Ext : 803

Contact Person Telephone Number

jkimmel@windberschools.org

Contact Person E-mail Address

814 - 467 - 4208

Contact Person Fax Number

Audit Certification

Audit Certification

Annual Financial Report:

For Fiscal Year Ending 6/30/2016

(Pursuant to PA School Code Section 218(b))

LEA Name : Windber Area SD
AUN Number : 108569103
County : Somerset

Audit Certification Due:
12/31/2016

This certification is applicable to:

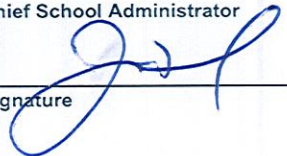
- Orig. Annual Financial Report submitted to Comptroller Operations: 10/28/2016
Date
- Annual Financial Report revisions submitted on: 10/31/2016
Date

Auditing Firm: Kotzan CPA & Associates, P.C.
334 Budfield Street, Suite 180
Johnstown, PA 15904

Auditor Contact Name: Sarah Sernell, CPA
Auditor Phone: 814-269-4912 ext 224
Auditor E-mail: ssernell@kotzancpa.com

CERTIFICATION: By signing this page I agree that the financial statements of the school have been properly audited as noted above pursuant to Article XXIV, and in the auditor's professional opinion, the Annual Financial Report (PDE-2057) submitted on the date referenced is materially consistent with the audited financial statements.

Chief School Administrator



Signature 12/20/16
Date

^{ASST.} Board Secretary



Signature 12/20/16
Date

Joseph Kimmel

Contact Person

jkimmel@windberschools.org

Contact Person E-mail Address

(814)467-4567 Ext :

Contact Person Telephone Number

Contact Person Fax Number

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
12129	REG Fund 39: Data has been entered for Revenue code 9910 - Other Financing Sources. Please provide a description of this entry. REG 9910, Fund 39: \$190,141.00	With the ongoing construction project, the District received capital contributions in the form of a NFL grant (\$90,000) and donations from local businesses and residents restricted for capital purposes. As such, amounts are reported in account 9500.
12195	REG: Current Year AFR Beginning Fund Balance must equal Prior Year AFR Ending Fund Balance. Justifications to this error must fully explain the situation that prompted a fund balance restatement. "Auditor Adjustment" is not a sufficient justification. Total Govt Funds, Beg Bal: \$24,748,583.00 PY Ending Bal, Govt Funds: \$24,642,608.00	Beginning fund balance for Fund 39 was adjusted to correct for an understatement of prior year accounts payables and related expenses totaling \$105,975.
12207	REG - Fund 39: Current Year AFR Beginning Fund Balance must equal Prior Year AFR Ending Fund Balance. Justifications to this error must fully explain the situation that prompted a fund balance restatement. "Auditor Adjustment" is not a sufficient justification. REG Fund 39, Beg Fund Bal: \$14,646,550.00 PY Ending Fund Balance: \$14,540,575.00	Beginning fund balance for Fund 39 was adjusted to correct for an understatement of prior year accounts payables and related expenses totaling \$52,988.
30501	Revenue Detail: AFR amount must equal or exceed PDE FAI System amount. 7311, AFR Rev Detail: 442215.69 7311, PDE FAI System: \$445,536.38	Difference between reported revenues for 7311 Transportation Subsidy and PDE FAI System of \$3,320.69 represents amount reported as prior year receivable recognized as revenue in prior year.
30630	Revenue Detail: Current Tax Revenue amount cannot exceed 30% variance from prior year amount. Correct the data or enter a justification. 6140, Current AFR Rev Detail: \$12,344.92 6140, Prior AFR Rev Detail: \$9,370.88	Local services taxes reported fluctuate based on timing of collections.
30650	Revenue Detail: Current Tax Revenue amount cannot exceed 30% variance from prior year amount. Correct the data or enter a justification. 6143, Current AFR Rev Detail: \$12,344.92 6143, Prior AFR Rev Detail: \$9,370.88	Local services taxes reported fluctuate based on timing of collections.
42420	Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification. 2700-513, AFR Exp Detail: \$747,721.22 2700-513, PY AFR Amount: \$633,050.01	Transportation expenses for the District increased due to an increase in costs associated with transportation of special education students to other facilities and transportation of non-public students.

50160 SOIN: All Governmental Fund General Obligation Bonds must include an amount for Interest Paid during Fiscal Year. Correct data or enter a justification.

The District issued Series of 2016 bonds in 2015-16. The first payment on these bonds is due 9/1/16.

50410 SESS - 2140 Psychological Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.

The District had an increase in psychological services of amounts reported in prior year due to an error in expense classification. Expenses for outside psychological services were reported under function 1241 in 2014-15 instead of 2140.

SESS Schedule 2140: \$9,549.81
Prior Year SESS Schedule 2140: \$637.41

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	5,425,113				
0110 Investments	2,017,286				
0120 Taxes Receivable	551,597				
0130 Due From Other Funds	330,257				
0141 Due From Other Governments					
0142 State Revenue Receivable	722,554				
0143 Federal Revenue Receivable	184,894				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	12,939				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	\$9,244,640				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$9,244,640				

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	1,282,533	9,058,508			15,766,154
0110 Investments	333,265	5,612,000			7,962,551
0120 Taxes Receivable					551,597
0130 Due From Other Funds		90,000			420,257
0141 Due From Other Governments					
0142 State Revenue Receivable					722,554
0143 Federal Revenue Receivable					184,894
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	994	16,018			29,951
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	\$1,616,792	\$14,776,526			\$25,637,958
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$1,616,792	\$14,776,526			\$25,637,958

Amounts Expressed in Whole Dollars

<u>General Fund</u>	<u>Public Purpose Trust</u>	<u>Other Compt Approved</u>	<u>Athletic / Activity</u>	<u>Capital Reserve (690.</u>
<u>(10)</u>	<u>(27)</u>	<u>(28)</u>	<u>(29)</u>	<u>1850)</u>
				<u>(31)</u>

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	90,000
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	336,994
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	1,482,575
0462 Payroll Deductions and Withholding	
0480 Unearned Revenues	
0490 Other Current Liabilities	27,784

Total Liabilities **\$1,937,353**

0950 Deferred Inflows of Resources	346,533
------------------------------------	---------

Fund Balances

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,668,689
0850 Unassigned Fund Balance	292,065

Total Fund Balances **\$6,960,754**

Total Liabilities, Deferred Inflows Of Resources And Fund Balances **\$9,244,640**

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					90,000
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable		1,811,171			2,148,165
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					1,482,575
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					27,784
Total Liabilities		\$1,811,171			\$3,748,524
0950 Deferred Inflows of Resources					346,533
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance	1,616,792	12,965,355			14,582,147
0830 Committed Fund Balance					
0840 Assigned Fund Balance					6,668,689
0850 Unassigned Fund Balance					292,065
Total Fund Balances	\$1,616,792	\$12,965,355			\$21,542,901
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$1,616,792	\$14,776,526			\$25,637,958

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Revenues					
6000 Revenue from Local Sources	3,776,281				
7000 Revenue from State Sources	12,060,635				
8000 Revenue from Federal Sources	352,201				
Total Revenues	\$16,189,117				
Expenditures					
1000 Instruction	10,502,196				
2000 Support Services	4,808,355				
3000 Operation of Non-Instructional Services	503,392				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
5140 Short-Term Borrowing – Interest and Costs					
Total Expenditures	\$15,813,943				
Excess (Deficiency) Of Revenues Over Expenditures	\$375,174				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets	19,782				
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	1,326,329				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$1,306,547)				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Revenues					
6000 Revenue from Local Sources	12,020	54,807	2,974		3,846,082
7000 Revenue from State Sources					12,060,635
8000 Revenue from Federal Sources					352,201
Total Revenues	\$12,020	\$54,807	\$2,974		\$16,258,918
Expenditures					
1000 Instruction					10,502,196
2000 Support Services		265,711			5,074,066
3000 Operation of Non-Instructional Services					503,392
4000 Facilities Acquisition, Construction and Improvement Services	5,134	11,631,134			11,636,268
5110 Debt Service	600,000		1,329,303		1,929,303
5130 Refund of Prior Year Revenues / Receipts					
5140 Short-Term Borrowing – Interest and Costs					
Total Expenditures	\$605,134	\$11,896,845	\$1,329,303		\$29,645,225
Excess (Deficiency) Of Revenues Over Expenditures	(\$593,114)	(\$11,842,038)	(\$1,326,329)		(\$13,386,307)
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued		9,935,000			9,935,000
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums		35,702			35,702
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN			1,326,329		1,326,329
9400 Sale of or Compensation for Loss of Fixed Assets					19,782
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series		190,141			190,141
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					1,326,329
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)		\$10,160,843	\$1,326,329		\$10,180,625

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690.</u> <u>1850)</u> <u>(31)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	(\$931,373)				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	7,892,127				
Fund Balance - End Of Year	\$6,960,754				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	(\$593,114)	(\$1,681,195)			(\$3,205,682)
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	2,209,906	14,646,550			24,748,583
Fund Balance - End Of Year	\$1,616,792	\$12,965,355			\$21,542,901

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	336,974			336,974	
0110 Investments	27,988			27,988	
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable	2,158			2,158	
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	6			6	
0170 Inventories	22,535			22,535	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$389,661			\$389,661	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	9,468			9,468	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$9,468			\$9,468	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$399,129			\$399,129	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	330,257			330,257	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	655			655	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	17,202			17,202	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	13,152			13,152	
0490 Other Current Liabilities					
Total Current Liabilities	\$361,266			\$361,266	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability					
0599 Other Long-Term Liabilities					
Total Noncurrent Liabilities					
Total Liabilities	\$361,266			\$361,266	
0950 Deferred Inflows of Resources					
Net Position					
0791 Invested in Capital Assets, Net of Related Debt	9,468			9,468	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	28,395			28,395	
Total Net Position	\$37,863			\$37,863	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$399,129			\$399,129	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Operating Revenues					
6600 Food Service Revenue	200,265			200,265	
0071 Charges for Services					
0072 Other Operating Revenue	10,355			10,355	
Total Operating Revenues	\$210,620			\$210,620	
Operating Expenses					
100 Personnel Services – Salaries	239,523			239,523	
200 Personnel Services – Employee Benefits	127,888			127,888	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	6,705			6,705	
500 Other Purchased Services	1,295			1,295	
600 Supplies	323,001			323,001	
740 Depreciation	3,703			3,703	
810 Dues and Fees	5,282			5,282	
890 Miscellaneous Expenditures					
Total Operating Expenses	\$707,397			\$707,397	
Operating Income (Loss)	(\$496,777)			(\$496,777)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	817			817	
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	65,605			65,605	
8000 Revenue from Federal Sources	435,652			435,652	
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$502,074			\$502,074	
Income (Loss) Before Contributions And Transfers	\$5,297			\$5,297	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	\$5,297			\$5,297	
0002 Net Position - Beginning of Fiscal Year	32,566			32,566	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	\$37,863			\$37,863	

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:35 AM

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	200,265			200,265	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue	10,355			10,355	
0015 Cash Payments To Employees For Services	335,979			335,979	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	331,756			331,756	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$457,115)			(\$457,115)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	69,346			69,346	
0023 Receipts From Federal Sources -8000	484,018			484,018	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$553,364			\$553,364	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities					
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	539			539	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					
0045 Loans Received (Paid)					
Net Cash Prov By (Used for) Investing Activities	\$539			\$539	

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:35 AM

	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Net Increase (Decrease) in Cash Flows	96,788			96,788	
0004 Cash and Cash Equivalents Beginning of Year	240,186			240,186	
Cash and Cash Equivalents at Year End	\$336,974			\$336,974	

Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities

0005 Operating Income (Loss) per REP	(496,777)			(496,777)	
Adjustments					
0051 Depreciation and Net Amortization	3,703			3,703	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments					
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)					
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	4,581			4,581	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	30,253			30,253	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	1,125			1,125	
0065 Inc (Dec) in Net Pension Liabilities (0570)					
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)					
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
Total Adjustments	\$39,662			\$39,662	
Cash Provided By (Used for) Total	(\$457,115)			(\$457,115)	

COMBINED STATEMENT OF CASH FLOWS
SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:36 AM

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Activity</u> <u>(81)</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents	1,009			71,069
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets	\$1,009			\$71,069
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$1,009			\$71,069

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:36 AM

Amounts Expressed in Whole Dollars

	<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				72,078
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets				\$72,078
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources				\$72,078

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:36 AM

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Activity</u> (81)
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				71,069
Total Liabilities				\$71,069
0950 Deferred Inflows of Resources				
Net Position				
0791 Invested in Capital Assets, Net of Related Debt				
0009 Restricted Net Position (0792 – 0798)	1,009			
0799 Unrestricted Net Position				
Total Net Position	\$1,009			
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$1,009			\$71,069

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:36 AM

Amounts Expressed in Whole Dollars	<u>Other Agency</u> (89)	<u>Discrete Component Units</u> (98)	<u>Discrete Component Units</u> (99)	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				71,069
Total Liabilities				\$71,069
0950 Deferred Inflows of Resources				
Net Position				
0791 Invested in Capital Assets, Net of Related Debt				
0009 Restricted Net Position (0792 – 0798)				1,009
0799 Unrestricted Net Position				
Total Net Position				\$1,009
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$72,078

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Discrete Component</u> <u>Units</u> (98)	<u>Discrete Component</u> <u>Units</u> (99)	<u>Total Fiduciary</u> <u>Funds</u>
Additions						
0091 Gifts and Contributions	9,550					9,550
0092 Other Additions	7					7
Deductions						
0093 Scholarships Awarded	8,550					8,550
0094 Other Deductions						
Change In Net Position	\$1,007					\$1,007
0006 Net Position – Beginning of Fiscal Year	2					2
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$1,009					\$1,009

	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<u>Revenue from Local Sources</u>				
6111 Current Real Estate Taxes	2,343,255.97			2,343,255.97
6112 Interim Real Estate Taxes	24,285.82	1,302.01	1,349.71	24,333.52
6113 Public Utility Realty Taxes	3,282.68			3,282.68
6114 Payments in Lieu of Current Taxes - State / Local	19,063.53			19,063.53
6143 Current Act 511 Local Services Taxes	12,344.92			12,344.92
6151 Current Act 511 Earned Income Taxes	713,980.35	157,539.82	94,731.99	651,172.52
6153 Current Act 511 Real Estate Transfer Taxes	54,578.70	4,298.28	3,457.95	53,738.37
6411 Delinquent Real Estate Taxes	188,524.48	35,319.67	21,142.32	174,347.13
6451 Delinquent Act 511 Earned Income Taxes	30,014.12	6,603.56	933.56	24,344.12
6500 Earnings on Investments	37,873.50			
6700 Revenues from LEA Activities	34,680.48			
6832 Federal IDEA Revenue Received as Pass Through	173,693.00			
6839 Federal Revenue Received from Other Sources	6,150.00			
6910 Rentals	6,035.00			
6920 Contributions and Donations from Private Sources	300.00			
6991 Refunds of a Prior Year Expenditure	123,041.09			
6999 Other Revenues Not Specified Above	5,177.33			
TOTAL Revenue from Local Sources	\$3,776,280.97	\$205,063.34	\$121,615.53	\$3,305,882.76

**Revenue Reported
In Current Year**

Revenue from State Sources

7110 Basic Education Funding	8,499,916.29			
7160 Tuition for Orphans Subsidy	5,678.54			
7271 Special Education funds for School-Aged Pupils	903,293.72			
7311 Pupil Transportation Subsidy	442,215.69			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,970.92			
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	201,497.83			
7330 Health Services (Medical, Dental, Nurse, Act 25)	21,655.47			
7340 State Property Tax Reduction Allocation	277,796.80			
7360 Safe Schools	23,698.00			
7505 Ready to Learn Block Grant	241,701.00			
7810 State Share of Social Security and Medicare Taxes	318,007.23			
7820 State Share of Retirement Contributions	1,104,203.34			
TOTAL Revenue from State Sources	\$12,060,634.83			

**Revenue Reported
In Current Year**

Revenue from Federal Sources

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	279,171.14		
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,299.12		
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,730.44		
TOTAL Revenue from Federal Sources	\$352,200.70		

	<u>Revenue Reported In Current Year</u>			
<u>Other Financing Sources</u>				
9400 Sale of or Compensation for Loss of Fixed Assets	19,782.40			
TOTAL Other Financing Sources	\$19,782.40			
TOTAL FROM ALL SOURCES	\$16,208,898.90	\$205,063.34	\$121,615.53	\$3,305,882.76

Revenue from Local Sources	3,776,280.97
Revenue from State Sources	12,060,634.83
Revenue from Federal Sources	352,200.70
Other Financing Sources	19,782.40
TOTAL FROM ALL SOURCES	\$16,208,898.90

General Fund (10)

	<u>Total</u>
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	4,865,650.64
Total Personnel Services – Salaries	\$4,865,650.64
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	1,257,259.66
220 Social Security Contributions	371,141.86
230 PSERS Retirement Contributions	1,260,207.99
240 Tuition Reimbursement	29,815.50
250 Unemployment Compensation	4,958.71
260 Workers' Compensation	51,108.65
Total Personnel Services – Employee Benefits	\$2,974,492.37
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	228,710.46
330 Other Professional Services	700.00
340 Technical Services	25,944.12
390 Other Purchased Professional and Technical Services	26,040.04
Total Purchased Professional and Technical Services	\$281,394.62
400 Purchased Property Services	
430 Repairs and Maintenance Services	8,997.92
490 Other Purchased Property Services	531,634.76
Total Purchased Property Services	\$540,632.68
500 Other Purchased Services	
561 Tuition To Other School Districts Within the State	296,590.07
562 Tuition To Pennsylvania Charter Schools	495,969.59
564 Tuition To Career and Technology Centers	542,528.73
580 Travel	5,511.41
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	9,018.43
Total Other Purchased Services	\$1,349,618.23
600 Supplies	
610 General Supplies	394,299.30
640 Books and Periodicals	44,961.86
Total Supplies	\$439,261.16
700 Property	
750 Equipment – Original and Additional	11,011.07
760 Equipment – Replacement	28,951.38
Total Property	\$39,962.45
800 Other Objects	
810 Dues and Fees	6,944.42
890 Miscellaneous Expenditures	4,239.71
Total Other Objects	\$11,184.13
Total 1000 Instruction	\$10,502,196.28

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:39 AM

Page - 2 of 21

General Fund (10)**1100 Regular Programs – Elementary / Secondary**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,591,136.21	2,025,241.71	181,660.53	3,798,038.45
Total Personnel Services – Salaries	\$1,591,136.21	\$2,025,241.71	\$181,660.53	\$3,798,038.45
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	469,475.90	492,042.57	41,607.50	1,003,125.97
220 Social Security Contributions	121,267.72	154,683.88	13,843.88	289,795.48
230 PSERS Retirement Contributions	424,308.02	537,687.20	23,470.54	985,465.76
240 Tuition Reimbursement	14,586.00	12,012.00		26,598.00
250 Unemployment Compensation	2,479.36	2,479.35		4,958.71
260 Workers' Compensation	16,322.61	20,333.92	2,176.36	38,832.89
Total Personnel Services – Employee Benefits	\$1,048,439.61	\$1,219,238.92	\$81,098.28	\$2,348,776.81
300 Purchased Professional and Technical Services				
340 Technical Services	12,972.06	12,972.06		25,944.12
390 Other Purchased Professional and Technical Services	5,883.64	18,672.40	1,484.00	26,040.04
Total Purchased Professional and Technical Services	\$18,855.70	\$31,644.46	\$1,484.00	\$51,984.16
400 Purchased Property Services				
430 Repairs and Maintenance Services	8,867.93	129.99		8,997.92
490 Other Purchased Property Services	133,352.06	168,868.70	64,840.70	367,061.46
Total Purchased Property Services	\$142,219.99	\$168,998.69	\$64,840.70	\$376,059.38
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	400.00	2,700.00		3,100.00
562 Tuition To Pennsylvania Charter Schools	109,534.30	206,734.71		316,269.01
580 Travel	19.32	2,079.73	485.00	2,584.05
Total Other Purchased Services	\$109,953.62	\$211,514.44	\$485.00	\$321,953.06
600 Supplies				
610 General Supplies	162,555.41	200,593.10	110.86	363,259.37
640 Books and Periodicals	19,087.48	21,363.25	1,004.19	41,454.92
Total Supplies	\$181,642.89	\$221,956.35	\$1,115.05	\$404,714.29
700 Property				
750 Equipment – Original and Additional	1,934.10	1,967.97	5,724.00	9,626.07
760 Equipment – Replacement	9,049.19	19,902.19		28,951.38
Total Property	\$10,983.29	\$21,870.16	\$5,724.00	\$38,577.45
800 Other Objects				
810 Dues and Fees	945.00	3,941.50		4,886.50
890 Miscellaneous Expenditures	2,119.86	2,119.85		4,239.71
Total Other Objects	\$3,064.86	\$6,061.35		\$9,126.21
Total 1100 Regular Programs – Elementary / Secondary	\$3,106,296.17	\$3,906,526.08	\$336,407.56	\$7,349,229.81

General Fund (10)

1110 Regular Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,591,136.21	2,025,241.71		3,616,377.92
Total Personnel Services – Salaries	\$1,591,136.21	\$2,025,241.71		\$3,616,377.92
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	469,475.90	492,042.57		961,518.47
220 Social Security Contributions	121,267.72	154,683.88		275,951.60
230 PSERS Retirement Contributions	424,308.02	537,687.20		961,995.22
240 Tuition Reimbursement	14,586.00	12,012.00		26,598.00
250 Unemployment Compensation	2,479.36	2,479.35		4,958.71
260 Workers' Compensation	16,322.61	20,333.92		36,656.53
Total Personnel Services – Employee Benefits	\$1,048,439.61	\$1,219,238.92		\$2,267,678.53
300 Purchased Professional and Technical Services				
340 Technical Services	12,972.06	12,972.06		25,944.12
390 Other Purchased Professional and Technical Services	5,883.64	18,672.40		24,556.04
Total Purchased Professional and Technical Services	\$18,855.70	\$31,644.46		\$50,500.16
400 Purchased Property Services				
430 Repairs and Maintenance Services	8,867.93	129.99		8,997.92
490 Other Purchased Property Services	133,352.06	168,868.70		302,220.76
Total Purchased Property Services	\$142,219.99	\$168,998.69		\$311,218.68
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	400.00	2,700.00		3,100.00
562 Tuition To Pennsylvania Charter Schools	109,534.30	206,734.71		316,269.01
580 Travel	19.32	2,079.73		2,099.05
Total Other Purchased Services	\$109,953.62	\$211,514.44		\$321,468.06
600 Supplies				
610 General Supplies	162,555.41	200,593.10		363,148.51
640 Books and Periodicals	19,087.48	21,363.25		40,450.73
Total Supplies	\$181,642.89	\$221,956.35		\$403,599.24
700 Property				
750 Equipment – Original and Additional	1,934.10	1,967.97		3,902.07
760 Equipment – Replacement	9,049.19	19,902.19		28,951.38
Total Property	\$10,983.29	\$21,870.16		\$32,853.45
800 Other Objects				
810 Dues and Fees	945.00	3,941.50		4,886.50
890 Miscellaneous Expenditures	2,119.86	2,119.85		4,239.71
Total Other Objects	\$3,064.86	\$6,061.35		\$9,126.21
Total 1110 Regular Programs	\$3,106,296.17	\$3,906,526.08		\$7,012,822.25

General Fund (10)

1190 Federally-Funded Regular Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			181,660.53	181,660.53
Total Personnel Services – Salaries			\$181,660.53	\$181,660.53
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			41,607.50	41,607.50
220 Social Security Contributions			13,843.88	13,843.88
230 PSERS Retirement Contributions			23,470.54	23,470.54
260 Workers' Compensation			2,176.36	2,176.36
Total Personnel Services – Employee Benefits			\$81,098.28	\$81,098.28
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services			1,484.00	1,484.00
Total Purchased Professional and Technical Services			\$1,484.00	\$1,484.00
400 Purchased Property Services				
490 Other Purchased Property Services			64,840.70	64,840.70
Total Purchased Property Services			\$64,840.70	\$64,840.70
500 Other Purchased Services				
580 Travel			485.00	485.00
Total Other Purchased Services			\$485.00	\$485.00
600 Supplies				
610 General Supplies			110.86	110.86
640 Books and Periodicals			1,004.19	1,004.19
Total Supplies			\$1,115.05	\$1,115.05
700 Property				
750 Equipment – Original and Additional			5,724.00	5,724.00
Total Property			\$5,724.00	\$5,724.00
Total 1190 Federally-Funded Regular Programs			\$336,407.56	\$336,407.56

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:39 AM

Page - 5 of 21

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1200 Special Programs – Elementary / Secondary				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	351,780.17	351,780.16	115,980.00	819,540.33
Total Personnel Services – Salaries	\$351,780.17	\$351,780.16	\$115,980.00	\$819,540.33
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	65,888.82	65,888.80	36,542.83	168,320.45
220 Social Security Contributions	29,017.76	29,017.75	4,378.97	62,414.48
230 PSERS Retirement Contributions	97,952.88	97,952.85	14,791.20	210,696.93
240 Tuition Reimbursement	1,608.75	1,608.75		3,217.50
260 Workers' Compensation	4,196.23	4,196.23		8,392.46
Total Personnel Services – Employee Benefits	\$198,664.44	\$198,664.38	\$55,713.00	\$453,041.82
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	46,424.83	176,346.60		222,771.43
330 Other Professional Services	350.00	350.00		700.00
Total Purchased Professional and Technical Services	\$46,774.83	\$176,696.60		\$223,471.43
400 Purchased Property Services				
490 Other Purchased Property Services	82,131.41	82,131.40		164,262.81
Total Purchased Property Services	\$82,131.41	\$82,131.40		\$164,262.81
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	146,745.04	146,745.03		293,490.07
562 Tuition To Pennsylvania Charter Schools	100,472.67	79,227.91		179,700.58
580 Travel	1,343.88	1,343.87		2,687.75
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	4,509.22	4,509.21		9,018.43
Total Other Purchased Services	\$253,070.81	\$231,826.02		\$484,896.83
600 Supplies				
610 General Supplies	8,156.59	8,156.57		16,313.16
640 Books and Periodicals	1,736.01	1,735.98		3,471.99
Total Supplies	\$9,892.60	\$9,892.55		\$19,785.15
800 Other Objects				
810 Dues and Fees	1,028.96	1,028.96		2,057.92
Total Other Objects	\$1,028.96	\$1,028.96		\$2,057.92
Total 1200 Special Programs – Elementary / Secondary	\$943,343.22	\$1,052,020.07	\$171,693.00	\$2,167,056.29

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:39 AM

General Fund (10)

1210 Life Skills Support

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

Total Purchased Professional and Technical Services

Total 1210 Life Skills Support

Elementary

Secondary

Federal

Total

101,788.55

101,788.55

\$101,788.55

\$101,788.55

\$101,788.55

\$101,788.55

General Fund (10)

1220 Sensory Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	24,101.50	24,101.50	1,497.00	49,700.00
Total Personnel Services – Salaries	\$24,101.50	\$24,101.50	\$1,497.00	\$49,700.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	9,382.20	9,382.20		18,764.40
220 Social Security Contributions	1,872.38	1,872.38		3,744.76
230 PSERS Retirement Contributions	6,421.25	6,421.24		12,842.49
260 Workers' Compensation	248.93	248.93		497.86
Total Personnel Services – Employee Benefits	\$17,924.76	\$17,924.75		\$35,849.51
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	24,624.89	15,312.57		39,937.46
Total Purchased Professional and Technical Services	\$24,624.89	\$15,312.57		\$39,937.46
600 Supplies				
610 General Supplies	433.77	433.77		867.54
640 Books and Periodicals	65.32	65.31		130.63
Total Supplies	\$499.09	\$499.08		\$998.17
Total 1220 Sensory Support	\$67,150.24	\$57,837.90	\$1,497.00	\$126,485.14

General Fund (10)

1230 Emotional Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	32,900.00	32,900.00		65,800.00
Total Personnel Services – Salaries	\$32,900.00	\$32,900.00		\$65,800.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	9,245.60	9,245.60		18,491.20
220 Social Security Contributions	2,476.73	2,476.73		4,953.46
230 PSERS Retirement Contributions	8,501.35	8,501.35		17,002.70
260 Workers' Compensation	344.94	344.94		689.88
Total Personnel Services – Employee Benefits	\$20,568.62	\$20,568.62		\$41,137.24
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus		59,245.48		59,245.48
Total Purchased Professional and Technical Services		\$59,245.48		\$59,245.48
500 Other Purchased Services				
580 Travel	29.65	29.64		59.29
Total Other Purchased Services	\$29.65	\$29.64		\$59.29
600 Supplies				
610 General Supplies	274.10	274.10		548.20
Total Supplies	\$274.10	\$274.10		\$548.20
Total 1230 Emotional Support	\$53,772.37	\$113,017.84		\$166,790.21

General Fund (10)

1240 Academic Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	294,778.67	294,778.66	114,483.00	704,040.33
Total Personnel Services – Salaries	\$294,778.67	\$294,778.66	\$114,483.00	\$704,040.33
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	47,261.02	47,261.00	36,542.83	131,064.85
220 Social Security Contributions	24,668.65	24,668.64	4,378.97	53,716.26
230 PSERS Retirement Contributions	83,030.28	83,030.26	14,791.20	180,851.74
240 Tuition Reimbursement	1,608.75	1,608.75		3,217.50
260 Workers' Compensation	3,602.36	3,602.36		7,204.72
Total Personnel Services – Employee Benefits	\$160,171.06	\$160,171.01	\$55,713.00	\$376,055.07
300 Purchased Professional and Technical Services				
330 Other Professional Services	350.00	350.00		700.00
Total Purchased Professional and Technical Services	\$350.00	\$350.00		\$700.00
400 Purchased Property Services				
490 Other Purchased Property Services	82,131.41	82,131.40		164,262.81
Total Purchased Property Services	\$82,131.41	\$82,131.40		\$164,262.81
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	146,745.04	146,745.03		293,490.07
562 Tuition To Pennsylvania Charter Schools	100,472.67	79,227.91		179,700.58
580 Travel	1,314.23	1,314.23		2,628.46
Total Other Purchased Services	\$248,531.94	\$227,287.17		\$475,819.11
600 Supplies				
610 General Supplies	7,448.72	7,448.70		14,897.42
640 Books and Periodicals	1,670.69	1,670.67		3,341.36
Total Supplies	\$9,119.41	\$9,119.37		\$18,238.78
800 Other Objects				
810 Dues and Fees	1,028.96	1,028.96		2,057.92
Total Other Objects	\$1,028.96	\$1,028.96		\$2,057.92
Total 1240 Academic Support	\$796,111.45	\$774,866.57	\$170,196.00	\$1,741,174.02

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1241 Learning Support – Public				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	266,324.88	266,324.88	114,483.00	647,132.76
Total Personnel Services – Salaries	\$266,324.88	\$266,324.88	\$114,483.00	\$647,132.76
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	45,105.54	45,105.53	36,542.83	126,753.90
220 Social Security Contributions	22,491.86	22,491.86	4,378.97	49,362.69
230 PSERS Retirement Contributions	75,677.87	75,677.86	14,791.20	166,146.93
240 Tuition Reimbursement	1,608.75	1,608.75		3,217.50
260 Workers' Compensation	3,602.36	3,602.36		7,204.72
Total Personnel Services – Employee Benefits	\$148,486.38	\$148,486.36	\$55,713.00	\$352,685.74
300 Purchased Professional and Technical Services				
330 Other Professional Services	350.00	350.00		700.00
Total Purchased Professional and Technical Services	\$350.00	\$350.00		\$700.00
400 Purchased Property Services				
490 Other Purchased Property Services	82,131.41	82,131.40		164,262.81
Total Purchased Property Services	\$82,131.41	\$82,131.40		\$164,262.81
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	146,745.04	146,745.03		293,490.07
562 Tuition To Pennsylvania Charter Schools	100,472.67	79,227.91		179,700.58
580 Travel	1,229.14	1,229.14		2,458.28
Total Other Purchased Services	\$248,446.85	\$227,202.08		\$475,648.93
600 Supplies				
610 General Supplies	7,360.09	7,360.08		14,720.17
640 Books and Periodicals	973.01	973.00		1,946.01
Total Supplies	\$8,333.10	\$8,333.08		\$16,666.18
800 Other Objects				
810 Dues and Fees	736.46	736.46		1,472.92
Total Other Objects	\$736.46	\$736.46		\$1,472.92
Total 1241 Learning Support – Public	\$754,809.08	\$733,564.26	\$170,196.00	\$1,658,569.34

General Fund (10)

1243 Gifted Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	28,453.79	28,453.78		56,907.57
Total Personnel Services – Salaries	\$28,453.79	\$28,453.78		\$56,907.57
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	2,155.48	2,155.47		4,310.95
220 Social Security Contributions	2,176.79	2,176.78		4,353.57
230 PSERS Retirement Contributions	7,352.41	7,352.40		14,704.81
Total Personnel Services – Employee Benefits	\$11,684.68	\$11,684.65		\$23,369.33
500 Other Purchased Services				
580 Travel	85.09	85.09		170.18
Total Other Purchased Services	\$85.09	\$85.09		\$170.18
600 Supplies				
610 General Supplies	88.63	88.62		177.25
640 Books and Periodicals	697.68	697.67		1,395.35
Total Supplies	\$786.31	\$786.29		\$1,572.60
800 Other Objects				
810 Dues and Fees	292.50	292.50		585.00
Total Other Objects	\$292.50	\$292.50		\$585.00
Total 1243 Gifted Support	\$41,302.37	\$41,302.31		\$82,604.68

General Fund (10)

1270 Multi-Handicapped Support

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

Total Purchased Professional and Technical Services

Total 1270 Multi-Handicapped Support

Elementary

Secondary

Federal

Total

21,720.60

21,720.60

\$21,720.60

\$21,720.60

\$21,720.60

\$21,720.60

General Fund (10)

1280 Early Intervention Support

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

Total Purchased Professional and Technical Services

Total 1280 Early Intervention Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	79.34			79.34
	\$79.34			\$79.34
	\$79.34			\$79.34

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:39 AM

General Fund (10)

1290 Special Programs - Other Support

500 Other Purchased Services

594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes

Total Other Purchased Services

Total 1290 Special Programs - Other Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	4,509.22	4,509.21		9,018.43
Total Other Purchased Services	\$4,509.22	\$4,509.21		\$9,018.43
Total 1290 Special Programs - Other Support	\$4,509.22	\$4,509.21		\$9,018.43

General Fund (10)

1300 Vocational Education

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		116,140.00		116,140.00
Total Personnel Services – Salaries		\$116,140.00		\$116,140.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		36,476.72		36,476.72
220 Social Security Contributions		8,839.00		8,839.00
230 PSERS Retirement Contributions		30,010.58		30,010.58
260 Workers' Compensation		1,194.86		1,194.86
Total Personnel Services – Employee Benefits		\$76,521.16		\$76,521.16
400 Purchased Property Services				
490 Other Purchased Property Services		310.49		310.49
Total Purchased Property Services		\$310.49		\$310.49
500 Other Purchased Services				
564 Tuition To Career and Technology Centers		542,528.73		542,528.73
580 Travel		239.61		239.61
Total Other Purchased Services		\$542,768.34		\$542,768.34
600 Supplies				
610 General Supplies		14,726.77		14,726.77
640 Books and Periodicals		34.95		34.95
Total Supplies		\$14,761.72		\$14,761.72
700 Property				
750 Equipment – Original and Additional		1,385.00		1,385.00
Total Property		\$1,385.00		\$1,385.00
Total 1300 Vocational Education		\$751,886.71		\$751,886.71

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs – Elementary / Secondary				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		2,585.00		2,585.00
Total Personnel Services – Salaries		\$2,585.00		\$2,585.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions		197.75		197.75
230 PSERS Retirement Contributions		667.96		667.96
Total Personnel Services – Employee Benefits		\$865.71		\$865.71
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius		5,939.03		5,939.03
Total Purchased Professional and Technical Services		\$5,939.03		\$5,939.03
Total 1400 Other Instructional Programs – Elementary / Secondary		\$9,389.74		\$9,389.74

General Fund (10)

1430 Homebound Instruction

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries		2,585.00		2,585.00
Total Personnel Services – Salaries		\$2,585.00		\$2,585.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions		197.75		197.75
230 PSERS Retirement Contributions		667.96		667.96
Total Personnel Services – Employee Benefits		\$865.71		\$865.71
Total 1430 Homebound Instruction		\$3,450.71		\$3,450.71

Total Personnel Services – Salaries

\$2,585.00 **\$2,585.00**

200 Personnel Services – Employee Benefits

220 Social Security Contributions 197.75 197.75

230 PSERS Retirement Contributions 667.96 667.96

Total Personnel Services – Employee Benefits

\$865.71 **\$865.71**

Total 1430 Homebound Instruction

\$3,450.71 **\$3,450.71**

General Fund (10)

1440 Alternative Regular Education Programs

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

5,939.03

5,939.03

Total Purchased Professional and Technical Services

\$5,939.03

\$5,939.03

Total 1440 Alternative Regular Education Programs

\$5,939.03

\$5,939.03

General Fund (10)

1442 Alternative Education Programs

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

5,939.03

5,939.03

Total Purchased Professional and Technical Services

\$5,939.03

\$5,939.03

Total 1442 Alternative Education Programs

\$5,939.03

\$5,939.03

General Fund (10)

1800 Pre-Kindergarten

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

129,346.86

Total Personnel Services – Salaries

\$129,346.86

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

49,336.52

220 Social Security Contributions

9,895.15

230 PSERS Retirement Contributions

33,366.76

260 Workers' Compensation

2,688.44

Total Personnel Services – Employee Benefits

\$95,286.87

Total 1800 Pre-Kindergarten

\$224,633.73

General Fund (10)

1801 Pre-K Instruction

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

129,346.86

Total Personnel Services – Salaries

\$129,346.86

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

49,336.52

220 Social Security Contributions

9,895.15

230 PSERS Retirement Contributions

33,366.76

260 Workers' Compensation

2,688.44

Total Personnel Services – Employee Benefits

\$95,286.87

Total 1801 Pre-K Instruction

\$224,633.73

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 1,628,998.70

Total Personnel Services – Salaries \$1,628,998.70

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 549,519.76

220 Social Security Contributions 121,662.07

230 PSERS Retirement Contributions 410,948.50

240 Tuition Reimbursement 2,940.30

250 Unemployment Compensation 4,164.37

260 Workers' Compensation 15,817.59

Total Personnel Services – Employee Benefits \$1,105,052.59

300 Purchased Professional and Technical Services

322 Professional Educational Services – Ius 15,906.30

329 Professional Educational Services – Other 24,031.89

330 Other Professional Services 3,502.33

340 Technical Services 136,173.19

390 Other Purchased Professional and Technical Services 32,301.58

Total Purchased Professional and Technical Services \$211,915.29

400 Purchased Property Services

410 Cleaning Services 7,832.50

420 Utility Services 262,949.50

430 Repairs and Maintenance Services 597.39

440 Rentals 8,642.89

490 Other Purchased Property Services 262,127.08

Total Purchased Property Services \$542,149.36

500 Other Purchased Services

513 Contracted Carriers 747,721.22

516 Student Transportation Services From the IU 65,105.96

520 Insurance – General 14,160.00

521 Fire Insurance 67,181.00

522 Automotive Liability Insurance 5,989.00

529 Other Insurance 8,575.00

530 Communications 21,072.95

549 Other Advertising/Public Relations 10,312.74

550 Printing and Binding 12,136.75

580 Travel 16,120.04

595 IU Payments By Withholding 3,034.33

Total Other Purchased Services \$971,408.99

600 Supplies

610 General Supplies 185,918.25

620 Energy 73,842.87

640 Books and Periodicals 1,060.22

Total Supplies \$260,821.34

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:41 AM

General Fund (10)

2000 Support Services

Total

700 Property

750 Equipment – Original and Additional	27,523.51
760 Equipment – Replacement	15,832.99

Total Property	\$43,356.50
-----------------------	--------------------

800 Other Objects

810 Dues and Fees	42,083.65
890 Miscellaneous Expenditures	2,568.08

Total Other Objects	\$44,651.73
----------------------------	--------------------

Total 2000 Support Services	\$4,808,354.50
------------------------------------	-----------------------

General Fund (10)

2100 Support Services – Students

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	64,666.00	133,690.54		219,925.67
Total Personnel Services – Salaries	\$64,666.00	\$133,690.54		\$219,925.67

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	19,289.70	23,617.13		42,906.83
220 Social Security Contributions	4,927.77	9,925.66		16,503.51
230 PSERS Retirement Contributions	16,709.68	34,527.91		56,782.84
260 Workers' Compensation	661.43	1,365.54		2,026.97
Total Personnel Services – Employee Benefits	\$41,588.58	\$69,436.24		\$118,220.15

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus				15,906.30
330 Other Professional Services	2,251.09	580.24		2,831.33
Total Purchased Professional and Technical Services	\$2,251.09	\$580.24		\$18,737.63

400 Purchased Property Services

490 Other Purchased Property Services	31,845.14	31,845.14		63,715.28
Total Purchased Property Services	\$31,845.14	\$31,845.14		\$63,715.28

500 Other Purchased Services

530 Communications		18.39		18.39
580 Travel		200.93		871.03
Total Other Purchased Services		\$219.32		\$889.42

600 Supplies

610 General Supplies	1,574.53	878.53		2,453.06
640 Books and Periodicals	64.85	40.65		105.50
Total Supplies	\$1,639.38	\$919.18		\$2,558.56

800 Other Objects

810 Dues and Fees	90.00	700.00		840.00
Total Other Objects	\$90.00	\$700.00		\$840.00

Total 2100 Support Services – Students

	\$142,080.19	\$237,390.66		\$424,886.71
--	---------------------	---------------------	--	---------------------

General Fund (10)

2120 Guidance Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	64,666.00	133,690.54		198,356.54
Total Personnel Services – Salaries	\$64,666.00	\$133,690.54		\$198,356.54
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	19,289.70	23,617.13		42,906.83
220 Social Security Contributions	4,927.77	9,925.66		14,853.43
230 PSERS Retirement Contributions	16,709.68	34,527.91		51,237.59
260 Workers' Compensation	661.43	1,365.54		2,026.97
Total Personnel Services – Employee Benefits	\$41,588.58	\$69,436.24		\$111,024.82
500 Other Purchased Services				
530 Communications		18.39		18.39
580 Travel		200.93		200.93
Total Other Purchased Services		\$219.32		\$219.32
600 Supplies				
610 General Supplies		761.76		761.76
640 Books and Periodicals	64.85	40.65		105.50
Total Supplies	\$64.85	\$802.41		\$867.26
800 Other Objects				
810 Dues and Fees	90.00	700.00		790.00
Total Other Objects	\$90.00	\$700.00		\$790.00
Total 2120 Guidance Services	\$106,409.43	\$204,848.51		\$311,257.94

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:41 AM

General Fund (10)

2140 Psychological Services

300 Purchased Professional and Technical Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
330 Other Professional Services	2,251.09	580.24		2,831.33
Total Purchased Professional and Technical Services	\$2,251.09	\$580.24		\$2,831.33

400 Purchased Property Services

490 Other Purchased Property Services	31,845.14	31,845.14		63,690.28
Total Purchased Property Services	\$31,845.14	\$31,845.14		\$63,690.28

600 Supplies

610 General Supplies	1,574.53	116.77		1,691.30
Total Supplies	\$1,574.53	\$116.77		\$1,691.30

Total 2140 Psychological Services	\$35,670.76	\$32,542.15		\$68,212.91
--	--------------------	--------------------	--	--------------------

General Fund (10)

2160 Social Work Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

322 Professional Educational Services – Ius

15,906.30

Total Purchased Professional and Technical Services

\$15,906.30

Total 2160 Social Work Services

\$15,906.30

General Fund (10)

2170 Student Accounting Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

21,569.13

Total Personnel Services – Salaries

\$21,569.13

200 Personnel Services – Employee Benefits

220 Social Security Contributions

1,650.08

230 PSERS Retirement Contributions

5,545.25

Total Personnel Services – Employee Benefits

\$7,195.33

400 Purchased Property Services

490 Other Purchased Property Services

25.00

Total Purchased Property Services

\$25.00

500 Other Purchased Services

580 Travel

670.10

Total Other Purchased Services

\$670.10

800 Other Objects

810 Dues and Fees

50.00

Total Other Objects

\$50.00

Total 2170 Student Accounting Services

\$29,509.56

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2200 Support Services – Instructional Staff				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		19,324.64	150.00	19,474.64
Total Personnel Services – Salaries		\$19,324.64	\$150.00	\$19,474.64
200 Personnel Services – Employee Benefits				
220 Social Security Contributions		1,478.42	11.47	1,489.89
230 PSERS Retirement Contributions		5,831.27	19.38	5,850.65
Total Personnel Services – Employee Benefits		\$7,309.69	\$30.85	\$7,340.54
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services	1,430.74	5,190.95	4,465.00	11,086.69
Total Purchased Professional and Technical Services	\$1,430.74	\$5,190.95	\$4,465.00	\$11,086.69
400 Purchased Property Services				
490 Other Purchased Property Services		295.00		295.00
Total Purchased Property Services		\$295.00		\$295.00
500 Other Purchased Services				
580 Travel	1,585.59	3,946.35	1,393.60	6,925.54
Total Other Purchased Services	\$1,585.59	\$3,946.35	\$1,393.60	\$6,925.54
600 Supplies				
610 General Supplies	2,342.84	4,990.79	32.97	7,366.60
640 Books and Periodicals		191.88		191.88
Total Supplies	\$2,342.84	\$5,182.67	\$32.97	\$7,558.48
800 Other Objects				
810 Dues and Fees	4,569.32	2,633.00		7,202.32
Total Other Objects	\$4,569.32	\$2,633.00		\$7,202.32
Total 2200 Support Services – Instructional Staff	\$9,928.49	\$43,882.30	\$6,072.42	\$59,883.21

General Fund (10)

2250 School Library Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries		9,398.88		9,398.88
Total Personnel Services – Salaries		\$9,398.88		\$9,398.88

200 Personnel Services – Employee Benefits

220 Social Security Contributions		719.01		719.01
230 PSERS Retirement Contributions		2,414.40		2,414.40
Total Personnel Services – Employee Benefits		\$3,133.41		\$3,133.41

400 Purchased Property Services

490 Other Purchased Property Services		295.00		295.00
Total Purchased Property Services		\$295.00		\$295.00

600 Supplies

610 General Supplies	2,208.33	4,663.92		6,872.25
640 Books and Periodicals		191.88		191.88
Total Supplies	\$2,208.33	\$4,855.80		\$7,064.13

Total 2250 School Library Services

	\$2,208.33	\$17,683.09		\$19,891.42
--	-------------------	--------------------	--	--------------------

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2270 Instructional Staff Professional Development Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		1,600.00	150.00	1,750.00
Total Personnel Services – Salaries		\$1,600.00	\$150.00	\$1,750.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions		122.40	11.47	133.87
230 PSERS Retirement Contributions		432.82	19.38	452.20
Total Personnel Services – Employee Benefits		\$555.22	\$30.85	\$586.07
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services	1,430.74	395.75	4,465.00	6,291.49
Total Purchased Professional and Technical Services	\$1,430.74	\$395.75	\$4,465.00	\$6,291.49
500 Other Purchased Services				
580 Travel	1,585.59	3,946.35	1,393.60	6,925.54
Total Other Purchased Services	\$1,585.59	\$3,946.35	\$1,393.60	\$6,925.54
600 Supplies				
610 General Supplies	134.51	326.87	32.97	494.35
Total Supplies	\$134.51	\$326.87	\$32.97	\$494.35
800 Other Objects				
810 Dues and Fees	4,569.32	2,633.00		7,202.32
Total Other Objects	\$4,569.32	\$2,633.00		\$7,202.32
Total 2270 Instructional Staff Professional Development Services	\$7,720.16	\$9,457.19	\$6,072.42	\$23,249.77

General Fund (10)

2290 Other Instructional Staff Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
--	-------------------	------------------	----------------	--------------

100 Personnel Services – Salaries

100 Personnel Services – Salaries		8,325.76		8,325.76
-----------------------------------	--	----------	--	----------

Total Personnel Services – Salaries

		\$8,325.76		\$8,325.76
--	--	-------------------	--	-------------------

200 Personnel Services – Employee Benefits

220 Social Security Contributions		637.01		637.01
-----------------------------------	--	--------	--	--------

230 PSERS Retirement Contributions		2,984.05		2,984.05
------------------------------------	--	----------	--	----------

Total Personnel Services – Employee Benefits

		\$3,621.06		\$3,621.06
--	--	-------------------	--	-------------------

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services		4,795.20		4,795.20
---	--	----------	--	----------

Total Purchased Professional and Technical Services

		\$4,795.20		\$4,795.20
--	--	-------------------	--	-------------------

Total 2290 Other Instructional Staff Services

		\$16,742.02		\$16,742.02
--	--	--------------------	--	--------------------

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2300 Support Services – Administration				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	176,009.78	157,930.14		663,380.36
Total Personnel Services – Salaries	\$176,009.78	\$157,930.14		\$663,380.36
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	98,053.19	81,270.40		256,227.36
220 Social Security Contributions	13,419.61	11,984.01		48,521.30
230 PSERS Retirement Contributions	45,367.47	40,687.34		164,249.60
240 Tuition Reimbursement	1,470.15	1,470.15		2,940.30
260 Workers' Compensation	1,458.01	1,280.20		5,590.22
Total Personnel Services – Employee Benefits	\$159,768.43	\$136,692.10		\$477,528.78
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				24,031.89
330 Other Professional Services				5.00
340 Technical Services				48,979.27
390 Other Purchased Professional and Technical Services				1,283.75
Total Purchased Professional and Technical Services				\$74,299.91
400 Purchased Property Services				
490 Other Purchased Property Services	2,223.56	2,223.55		10,973.84
Total Purchased Property Services	\$2,223.56	\$2,223.55		\$10,973.84
500 Other Purchased Services				
520 Insurance – General				14,060.00
549 Other Advertising/Public Relations				10,312.74
550 Printing and Binding	4,775.38	4,775.37		9,550.75
580 Travel	1,462.26	1,462.26		6,982.68
Total Other Purchased Services	\$6,237.64	\$6,237.63		\$40,906.17
600 Supplies				
610 General Supplies	7,958.39	7,958.38		24,992.74
640 Books and Periodicals	58.50	58.50		762.84
Total Supplies	\$8,016.89	\$8,016.88		\$25,755.58
800 Other Objects				
810 Dues and Fees	2,338.05	2,338.05		17,424.68
890 Miscellaneous Expenditures				1,322.00
Total Other Objects	\$2,338.05	\$2,338.05		\$18,746.68
Total 2300 Support Services – Administration	\$354,594.35	\$313,438.35		\$1,311,591.32

General Fund (10)

2310 Board Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

5.00

Total Purchased Professional and Technical Services

\$5.00

500 Other Purchased Services

520 Insurance – General

13,841.00

549 Other Advertising/Public Relations

10,312.74

Total Other Purchased Services

\$24,153.74

600 Supplies

610 General Supplies

1,610.21

Total Supplies

\$1,610.21

800 Other Objects

810 Dues and Fees

5,089.58

890 Miscellaneous Expenditures

780.00

Total Other Objects

\$5,869.58

Total 2310 Board Services

\$31,638.53

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:41 AM

General Fund (10)

2320 Board Treasurer Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

520 Insurance - General

100.00

Total Other Purchased Services

\$100.00

Total 2320 Board Treasurer Services

\$100.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment and Collection Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				19,229.00
Total Personnel Services – Salaries				\$19,229.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				1,470.78
Total Personnel Services – Employee Benefits				\$1,470.78
500 Other Purchased Services				
520 Insurance – General				19.00
Total Other Purchased Services				\$19.00
600 Supplies				
610 General Supplies				1,846.97
Total Supplies				\$1,846.97
Total 2330 Tax Assessment and Collection Services				\$22,565.75

General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

340 Technical Services

48,979.27

Total Purchased Professional and Technical Services

\$48,979.27

Total 2350 Legal and Accounting Services

\$48,979.27

General Fund (10)

2360 Office of the Superintendent / Executive Director Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

310,211.44

Total Personnel Services – Salaries

\$310,211.44

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

76,903.77

220 Social Security Contributions

21,646.90

230 PSERS Retirement Contributions

78,194.79

260 Workers' Compensation

2,852.01

Total Personnel Services – Employee Benefits

\$179,597.47

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services

1,283.75

Total Purchased Professional and Technical Services

\$1,283.75

400 Purchased Property Services

490 Other Purchased Property Services

6,526.73

Total Purchased Property Services

\$6,526.73

500 Other Purchased Services

520 Insurance – General

100.00

580 Travel

4,058.16

Total Other Purchased Services

\$4,158.16

600 Supplies

610 General Supplies

5,618.79

640 Books and Periodicals

645.84

Total Supplies

\$6,264.63

800 Other Objects

810 Dues and Fees

7,659.00

890 Miscellaneous Expenditures

542.00

Total Other Objects

\$8,201.00

Total 2360 Office of the Superintendent / Executive Director Services

\$516,243.18

General Fund (10)

2380 Office of the Principal Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	176,009.78	157,930.14		333,939.92
Total Personnel Services – Salaries	\$176,009.78	\$157,930.14		\$333,939.92
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	98,053.19	81,270.40		179,323.59
220 Social Security Contributions	13,419.61	11,984.01		25,403.62
230 PSERS Retirement Contributions	45,367.47	40,687.34		86,054.81
240 Tuition Reimbursement	1,470.15	1,470.15		2,940.30
260 Workers' Compensation	1,458.01	1,280.20		2,738.21
Total Personnel Services – Employee Benefits	\$159,768.43	\$136,692.10		\$296,460.53
400 Purchased Property Services				
490 Other Purchased Property Services	2,223.56	2,223.55		4,447.11
Total Purchased Property Services	\$2,223.56	\$2,223.55		\$4,447.11
500 Other Purchased Services				
550 Printing and Binding	4,775.38	4,775.37		9,550.75
580 Travel	1,462.26	1,462.26		2,924.52
Total Other Purchased Services	\$6,237.64	\$6,237.63		\$12,475.27
600 Supplies				
610 General Supplies	7,958.39	7,958.38		15,916.77
640 Books and Periodicals	58.50	58.50		117.00
Total Supplies	\$8,016.89	\$8,016.88		\$16,033.77
800 Other Objects				
810 Dues and Fees	2,338.05	2,338.05		4,676.10
Total Other Objects	\$2,338.05	\$2,338.05		\$4,676.10
Total 2380 Office of the Principal Services	\$354,594.35	\$313,438.35		\$668,032.70

General Fund (10)

2390 Other Administration Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other

24,031.89

Total Purchased Professional and Technical Services

\$24,031.89

Total 2390 Other Administration Services

\$24,031.89

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2400 Support Services – Pupil Health				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				111,156.76
Total Personnel Services – Salaries				\$111,156.76
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				18,843.26
220 Social Security Contributions				8,503.32
230 PSERS Retirement Contributions				28,722.90
260 Workers' Compensation				1,145.06
Total Personnel Services – Employee Benefits				\$57,214.54
300 Purchased Professional and Technical Services				
330 Other Professional Services				666.00
Total Purchased Professional and Technical Services				\$666.00
400 Purchased Property Services				
490 Other Purchased Property Services				156.00
Total Purchased Property Services				\$156.00
500 Other Purchased Services				
550 Printing and Binding				139.00
580 Travel				625.64
Total Other Purchased Services				\$764.64
600 Supplies				
610 General Supplies				4,462.73
Total Supplies				\$4,462.73
800 Other Objects				
810 Dues and Fees				650.00
Total Other Objects				\$650.00
Total 2400 Support Services – Pupil Health				\$175,070.67

General Fund (10)

2440 Nursing Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				111,156.76
Total Personnel Services – Salaries				\$111,156.76
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				18,843.26
220 Social Security Contributions				8,503.32
230 PSERS Retirement Contributions				28,722.90
260 Workers' Compensation				1,145.06
Total Personnel Services – Employee Benefits				\$57,214.54
300 Purchased Professional and Technical Services				
330 Other Professional Services				666.00
Total Purchased Professional and Technical Services				\$666.00
400 Purchased Property Services				
490 Other Purchased Property Services				156.00
Total Purchased Property Services				\$156.00
500 Other Purchased Services				
550 Printing and Binding				139.00
580 Travel				625.64
Total Other Purchased Services				\$764.64
600 Supplies				
610 General Supplies				4,462.73
Total Supplies				\$4,462.73
800 Other Objects				
810 Dues and Fees				650.00
Total Other Objects				\$650.00
Total 2440 Nursing Services				\$175,070.67

General Fund (10)

2500 Support Services – Business

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

107,801.77

Total Personnel Services – Salaries

\$107,801.77

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

47,644.45

220 Social Security Contributions

8,206.46

230 PSERS Retirement Contributions

27,856.06

260 Workers' Compensation

1,237.54

Total Personnel Services – Employee Benefits

\$84,944.51

300 Purchased Professional and Technical Services

340 Technical Services

12,093.96

Total Purchased Professional and Technical Services

\$12,093.96

400 Purchased Property Services

490 Other Purchased Property Services

8,735.42

Total Purchased Property Services

\$8,735.42

500 Other Purchased Services

520 Insurance – General

100.00

530 Communications

2,395.12

550 Printing and Binding

2,447.00

580 Travel

416.18

Total Other Purchased Services

\$5,358.30

600 Supplies

610 General Supplies

3,087.18

Total Supplies

\$3,087.18

800 Other Objects

810 Dues and Fees

14,840.65

890 Miscellaneous Expenditures

1,246.08

Total Other Objects

\$16,086.73

Total 2500 Support Services – Business

\$238,107.87

General Fund (10)

2510 Fiscal Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

105,676.77

Total Personnel Services – Salaries

\$105,676.77

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

47,644.45

220 Social Security Contributions

8,043.90

230 PSERS Retirement Contributions

27,306.95

260 Workers' Compensation

1,237.54

Total Personnel Services – Employee Benefits

\$84,232.84

500 Other Purchased Services

520 Insurance – General

100.00

580 Travel

416.18

Total Other Purchased Services

\$516.18

800 Other Objects

810 Dues and Fees

3,570.27

890 Miscellaneous Expenditures

566.15

Total Other Objects

\$4,136.42

Total 2510 Fiscal Services

\$194,562.21

General Fund (10)

2513 Receiving and Disbursing Funds Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

63,384.12

Total Personnel Services – Salaries

\$63,384.12

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

24,965.20

220 Social Security Contributions

4,848.89

230 PSERS Retirement Contributions

16,378.45

260 Workers' Compensation

335.94

Total Personnel Services – Employee Benefits

\$46,528.48

500 Other Purchased Services

520 Insurance – General

100.00

580 Travel

290.80

Total Other Purchased Services

\$390.80

800 Other Objects

810 Dues and Fees

830.27

Total Other Objects

\$830.27

Total 2513 Receiving and Disbursing Funds Services

\$111,133.67

General Fund (10)

2514 Payroll Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

38,239.74

Total Personnel Services – Salaries

\$38,239.74

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

18,531.32

220 Social Security Contributions

2,886.79

230 PSERS Retirement Contributions

9,881.23

260 Workers' Compensation

248.60

Total Personnel Services – Employee Benefits

\$31,547.94

500 Other Purchased Services

580 Travel

101.46

Total Other Purchased Services

\$101.46

800 Other Objects

810 Dues and Fees

65.00

Total Other Objects

\$65.00

Total 2514 Payroll Services

\$69,954.14

General Fund (10)

2519 Other Fiscal Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			4,052.91
Total Personnel Services – Salaries				\$4,052.91
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			4,147.93
	220 Social Security Contributions			308.22
	230 PSERS Retirement Contributions			1,047.27
	260 Workers' Compensation			653.00
Total Personnel Services – Employee Benefits				\$6,156.42
500	<u>Other Purchased Services</u>			
	580 Travel			23.92
Total Other Purchased Services				\$23.92
800	<u>Other Objects</u>			
	810 Dues and Fees			2,675.00
	890 Miscellaneous Expenditures			566.15
Total Other Objects				\$3,241.15
Total 2519 Other Fiscal Services				\$13,474.40

General Fund (10)

2520 Purchasing Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

340 Technical Services

12,093.96

Total Purchased Professional and Technical Services

\$12,093.96

400 Purchased Property Services

490 Other Purchased Property Services

6,617.98

Total Purchased Property Services

\$6,617.98

500 Other Purchased Services

530 Communications

392.67

Total Other Purchased Services

\$392.67

600 Supplies

610 General Supplies

3,087.18

Total Supplies

\$3,087.18

800 Other Objects

810 Dues and Fees

1,118.94

890 Miscellaneous Expenditures

679.93

Total Other Objects

\$1,798.87

Total 2520 Purchasing Services

\$23,990.66

General Fund (10)

2530 Warehousing and Distributing Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

530 Communications

1,857.50

Total Other Purchased Services

\$1,857.50

Total 2530 Warehousing and Distributing Services

\$1,857.50

General Fund (10)

2540 Printing, Publishing and Duplicating Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

490 Other Purchased Property Services

2,117.44

Total Purchased Property Services

\$2,117.44

500 Other Purchased Services

530 Communications

144.95

550 Printing and Binding

2,447.00

Total Other Purchased Services

\$2,591.95

Total 2540 Printing, Publishing and Duplicating Services

\$4,709.39

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2590 Other Support Services – Business				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				2,125.00
Total Personnel Services – Salaries				\$2,125.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				162.56
230 PSERS Retirement Contributions				549.11
Total Personnel Services – Employee Benefits				\$711.67
800 Other Objects				
810 Dues and Fees				10,151.44
Total Other Objects				\$10,151.44
Total 2590 Other Support Services – Business				\$12,988.11

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation and Maintenance of Plant Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				437,223.38
Total Personnel Services – Salaries				\$437,223.38
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				170,405.04
220 Social Security Contributions				33,170.28
230 PSERS Retirement Contributions				109,878.66
250 Unemployment Compensation				4,164.37
260 Workers' Compensation				5,099.47
Total Personnel Services – Employee Benefits				\$322,717.82
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services				19,931.14
Total Purchased Professional and Technical Services				\$19,931.14
400 Purchased Property Services				
410 Cleaning Services				7,832.50
420 Utility Services				262,949.50
430 Repairs and Maintenance Services				597.39
440 Rentals				8,642.89
490 Other Purchased Property Services				176,196.94
Total Purchased Property Services				\$456,219.22
500 Other Purchased Services				
521 Fire Insurance				67,181.00
522 Automotive Liability Insurance				5,989.00
529 Other Insurance				8,575.00
530 Communications				18,659.44
580 Travel				134.91
Total Other Purchased Services				\$100,539.35
600 Supplies				
610 General Supplies	71,129.99	71,709.27		142,839.26
620 Energy				59,193.39
Total Supplies	\$71,129.99	\$71,709.27		\$202,032.65
700 Property				
750 Equipment – Original and Additional				27,523.51
760 Equipment – Replacement				15,832.99
Total Property				\$43,356.50
800 Other Objects				
810 Dues and Fees				149.00
Total Other Objects				\$149.00
Total 2600 Operation and Maintenance of Plant Services	\$71,129.99	\$71,709.27		\$1,582,169.06

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

53,576.77

Total Personnel Services – Salaries

\$53,576.77

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

18,277.29

220 Social Security Contributions

4,098.98

230 PSERS Retirement Contributions

13,844.16

260 Workers' Compensation

427.01

Total Personnel Services – Employee Benefits

\$36,647.44

800 Other Objects

810 Dues and Fees

149.00

Total Other Objects

\$149.00

Total 2610 Supervision of Operation and Maintenance of Plant Services

\$90,373.21

General Fund (10)

2611 Supervision of Operation and Maintenance of Plant Services – Head of Component

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

53,576.77

Total Personnel Services – Salaries

\$53,576.77

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

18,277.29

220 Social Security Contributions

4,098.98

230 PSERS Retirement Contributions

13,844.16

260 Workers' Compensation

427.01

Total Personnel Services – Employee Benefits

\$36,647.44

800 Other Objects

810 Dues and Fees

149.00

Total Other Objects

\$149.00

Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component

\$90,373.21

General Fund (10)

2620 Operation of Buildings Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries				383,646.61
-----------------------------------	--	--	--	------------

Total Personnel Services – Salaries				\$383,646.61
--	--	--	--	---------------------

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider				152,127.75
---	--	--	--	------------

220 Social Security Contributions				29,071.30
-----------------------------------	--	--	--	-----------

230 PSERS Retirement Contributions				96,034.50
------------------------------------	--	--	--	-----------

250 Unemployment Compensation				4,164.37
-------------------------------	--	--	--	----------

260 Workers' Compensation				4,672.46
---------------------------	--	--	--	----------

Total Personnel Services – Employee Benefits				\$286,070.38
---	--	--	--	---------------------

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services				19,931.14
---	--	--	--	-----------

Total Purchased Professional and Technical Services				\$19,931.14
--	--	--	--	--------------------

400 Purchased Property Services

410 Cleaning Services				7,832.50
-----------------------	--	--	--	----------

420 Utility Services				262,949.50
----------------------	--	--	--	------------

430 Repairs and Maintenance Services				597.39
--------------------------------------	--	--	--	--------

440 Rentals				8,642.89
-------------	--	--	--	----------

490 Other Purchased Property Services				131,332.38
---------------------------------------	--	--	--	------------

Total Purchased Property Services				\$411,354.66
--	--	--	--	---------------------

500 Other Purchased Services

521 Fire Insurance				67,181.00
--------------------	--	--	--	-----------

522 Automotive Liability Insurance				5,989.00
------------------------------------	--	--	--	----------

529 Other Insurance				8,575.00
---------------------	--	--	--	----------

530 Communications				18,659.44
--------------------	--	--	--	-----------

580 Travel				134.91
------------	--	--	--	--------

Total Other Purchased Services				\$100,539.35
---------------------------------------	--	--	--	---------------------

600 Supplies

610 General Supplies	70,386.05		70,965.33	141,351.38
----------------------	-----------	--	-----------	------------

620 Energy				59,193.39
------------	--	--	--	-----------

Total Supplies	\$70,386.05	\$70,965.33		\$200,544.77
-----------------------	--------------------	--------------------	--	---------------------

700 Property

750 Equipment – Original and Additional				27,523.51
---	--	--	--	-----------

760 Equipment – Replacement				15,832.99
-----------------------------	--	--	--	-----------

Total Property				\$43,356.50
-----------------------	--	--	--	--------------------

Total 2620 Operation of Buildings Services	\$70,386.05	\$70,965.33		\$1,445,443.41
---	--------------------	--------------------	--	-----------------------

General Fund (10)

2660 Safety and Security Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

490 Other Purchased Property Services

44,864.56

Total Purchased Property Services

\$44,864.56

600 Supplies

610 General Supplies

743.94

743.94

1,487.88

Total Supplies

\$743.94

\$743.94

\$1,487.88

Total 2660 Safety and Security Services

\$743.94

\$743.94

\$46,352.44

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				11,004.00
Total Personnel Services – Salaries				\$11,004.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				841.81
230 PSERS Retirement Contributions				2,843.43
Total Personnel Services – Employee Benefits				\$3,685.24
400 Purchased Property Services				
490 Other Purchased Property Services				2,054.60
Total Purchased Property Services				\$2,054.60
500 Other Purchased Services				
513 Contracted Carriers				747,721.22
516 Student Transportation Services From the IU				65,105.96
580 Travel				164.06
Total Other Purchased Services				\$812,991.24
600 Supplies				
610 General Supplies				716.68
620 Energy				14,649.48
Total Supplies				\$15,366.16
Total 2700 Student Transportation Services				\$845,101.24

General Fund (10)

2710 Supervision of Student Transportation Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

5,570.00

Total Personnel Services – Salaries

\$5,570.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions

426.10

230 PSERS Retirement Contributions

1,439.28

Total Personnel Services – Employee Benefits

\$1,865.38

500 Other Purchased Services

580 Travel

164.06

Total Other Purchased Services

\$164.06

Total 2710 Supervision of Student Transportation Services

\$7,599.44

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2711 Supervision of Student Transportation Services – Head of Component				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				5,570.00
Total Personnel Services – Salaries				\$5,570.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				426.10
230 PSERS Retirement Contributions				1,439.28
Total Personnel Services – Employee Benefits				\$1,865.38
500 Other Purchased Services				
580 Travel				164.06
Total Other Purchased Services				\$164.06
Total 2711 Supervision of Student Transportation Services – Head of Component				\$7,599.44

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2720 Vehicle Operation Services				
500 Other Purchased Services				
513 Contracted Carriers				726,750.30
Total Other Purchased Services				\$726,750.30
600 Supplies				
620 Energy				11,021.65
Total Supplies				\$11,021.65
Total 2720 Vehicle Operation Services				\$737,771.95

General Fund (10)

2730 Monitoring Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

5,434.00

Total Personnel Services – Salaries

\$5,434.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions

415.71

230 PSERS Retirement Contributions

1,404.15

Total Personnel Services – Employee Benefits

\$1,819.86

Total 2730 Monitoring Services

\$7,253.86

General Fund (10)

2740 Vehicle Servicing and Maintenance Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

490 Other Purchased Property Services

2,054.60

Total Purchased Property Services

\$2,054.60

600 Supplies

610 General Supplies

716.68

620 Energy

3,613.83

Total Supplies

\$4,330.51

Total 2740 Vehicle Servicing and Maintenance Services

\$6,385.11

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:41 AM

General Fund (10)

2750 Nonpublic Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

20,970.92

Total Other Purchased Services

\$20,970.92

Total 2750 Nonpublic Transportation

\$20,970.92

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2790 Other Student Transportation Services				
500 Other Purchased Services				
516 Student Transportation Services From the IU				65,105.96
Total Other Purchased Services				\$65,105.96
600 Supplies				
620 Energy				14.00
Total Supplies				\$14.00
Total 2790 Other Student Transportation Services				\$65,119.96

General Fund (10)

2800 Support Services – Central

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

3,183.00

59,032.12

Total Personnel Services – Salaries

\$3,183.00

\$59,032.12

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

13,492.82

220 Social Security Contributions

243.50

4,425.50

230 PSERS Retirement Contributions

411.24

14,764.36

260 Workers' Compensation

718.33

Total Personnel Services – Employee Benefits

\$654.74

\$33,401.01

300 Purchased Professional and Technical Services

340 Technical Services

75,099.96

Total Purchased Professional and Technical Services

\$75,099.96

800 Other Objects

810 Dues and Fees

977.00

Total Other Objects

\$977.00

Total 2800 Support Services – Central

\$3,837.74

\$168,510.09

General Fund (10)

2810 Planning, Research, Development and Evaluation Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

55,849.12

Total Personnel Services – Salaries

\$55,849.12

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

13,492.82

220 Social Security Contributions

4,182.00

230 PSERS Retirement Contributions

13,941.87

260 Workers' Compensation

718.33

Total Personnel Services – Employee Benefits

\$32,335.02

300 Purchased Professional and Technical Services

340 Technical Services

75,099.96

Total Purchased Professional and Technical Services

\$75,099.96

800 Other Objects

810 Dues and Fees

977.00

Total Other Objects

\$977.00

Total 2810 Planning, Research, Development and Evaluation Services

\$164,261.10

General Fund (10)

2850 State and Federal Agency Liaison Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

3,183.00

3,183.00

Total Personnel Services – Salaries

\$3,183.00

\$3,183.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions

243.50

243.50

230 PSERS Retirement Contributions

411.24

822.49

Total Personnel Services – Employee Benefits

\$654.74

\$1,065.99

Total 2850 State and Federal Agency Liaison Services

\$3,837.74

\$4,248.99

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:41 AM

General Fund (10)

2900 Other Support Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

3,034.33

Total Other Purchased Services

\$3,034.33

Total 2900 Other Support Services

\$3,034.33

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:41 AM

General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

3,034.33

Total Other Purchased Services

\$3,034.33

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series

\$3,034.33

General Fund (10)

3000 Operation of Non-Instructional Services	<u>Total</u>
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	221,856.42
Total Personnel Services – Salaries	\$221,856.42
200 Personnel Services – Employee Benefits	
220 Social Security Contributions	17,029.49
230 PSERS Retirement Contributions	55,204.05
250 Unemployment Compensation	198.96
260 Workers’ Compensation	1,884.78
Total Personnel Services – Employee Benefits	\$74,317.28
300 Purchased Professional and Technical Services	
390 Other Purchased Professional and Technical Services	315.00
Total Purchased Professional and Technical Services	\$315.00
400 Purchased Property Services	
490 Other Purchased Property Services	58,967.80
Total Purchased Property Services	\$58,967.80
500 Other Purchased Services	
510 Student Transportation Services	76,993.47
549 Other Advertising/Public Relations	200.00
550 Printing and Binding	909.36
580 Travel	10,343.24
Total Other Purchased Services	\$88,446.07
600 Supplies	
610 General Supplies	46,621.48
640 Books and Periodicals	727.72
Total Supplies	\$47,349.20
800 Other Objects	
810 Dues and Fees	12,140.42
Total Other Objects	\$12,140.42
Total 3000 Operation of Non-Instructional Services	\$503,392.19

General Fund (10)

3200 Student Activities

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

221,856.42

Total Personnel Services – Salaries

\$221,856.42

200 Personnel Services – Employee Benefits

220 Social Security Contributions

17,029.49

230 PSERS Retirement Contributions

55,204.05

250 Unemployment Compensation

198.96

260 Workers' Compensation

1,884.78

Total Personnel Services – Employee Benefits

\$74,317.28

400 Purchased Property Services

490 Other Purchased Property Services

58,967.80

Total Purchased Property Services

\$58,967.80

500 Other Purchased Services

510 Student Transportation Services

76,993.47

549 Other Advertising/Public Relations

200.00

550 Printing and Binding

909.36

580 Travel

10,343.24

Total Other Purchased Services

\$88,446.07

600 Supplies

610 General Supplies

46,243.37

640 Books and Periodicals

268.29

Total Supplies

\$46,511.66

800 Other Objects

810 Dues and Fees

12,140.42

Total Other Objects

\$12,140.42

Total 3200 Student Activities

\$502,239.65

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:44 AM

General Fund (10)

3300 Community Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services

315.00

315.00

Total Purchased Professional and Technical Services

\$315.00

\$315.00

600 Supplies

610 General Supplies

378.11

378.11

640 Books and Periodicals

459.43

459.43

Total Supplies

\$837.54

\$837.54

Total 3300 Community Services

\$1,152.54

\$1,152.54

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:46 AM

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

900 Other Uses of Funds

930 Fund Transfers

1,326,329.00

Total Other Uses of Funds

\$1,326,329.00

Total 5000 Other Expenditures and Financing Uses

\$1,326,329.00

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:46 AM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5200 Interfund Transfers – Out				
900 <u>Other Uses of Funds</u>				
930 Fund Transfers				1,326,329.00
Total Other Uses of Funds				\$1,326,329.00
Total 5200 Interfund Transfers – Out				\$1,326,329.00

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:46 AM

General Fund (10)

5240 Debt Service Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

930 Fund Transfers

1,326,329.00

Total Other Uses of Funds

\$1,326,329.00

Total 5240 Debt Service Fund Transfers

\$1,326,329.00

Capital Reserve Fund - § 1431 (32)

4000 Facilities Acquisition, Construction and Improvement Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

5,133.75

Total Purchased Professional and Technical Services

\$5,133.75

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$5,133.75

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:45 AM

Capital Reserve Fund - § 1431 (32)

4400 Architecture and Engineering Services / Educational Specifications – Improvements

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

5,133.75

Total Purchased Professional and Technical Services

\$5,133.75

Total 4400 Architecture and Engineering Services / Educational Specifications – Improvements

\$5,133.75

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:47 AM

Capital Reserve Fund - § 1431 (32)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest 273,125.67

Total Other Objects \$273,125.67

900 Other Uses of Funds

910 Redemption of Principal 326,874.33

Total Other Uses of Funds \$326,874.33

Total 5000 Other Expenditures and Financing Uses \$600,000.00

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:47 AM

Capital Reserve Fund - § 1431 (32)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				273,125.67
Total Other Objects				\$273,125.67
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				326,874.33
Total Other Uses of Funds				\$326,874.33
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$600,000.00

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:47 AM

Capital Reserve Fund - § 1431 (32)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest				273,125.67
Total Other Objects				\$273,125.67
900 Other Uses of Funds				
910 Redemption of Principal				326,874.33
Total Other Uses of Funds				\$326,874.33
Total 5110 Debt Service				\$600,000.00

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:43 AM

Other Capital Projects Fund (39)

2000 Support Services

800 Other Objects

810 Dues and Fees

2,616.17

890 Miscellaneous Expenditures

263,094.47

Total Other Objects

\$265,710.64

Total 2000 Support Services

\$265,710.64

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:43 AM

Other Capital Projects Fund (39)

2300 Support Services – Administration

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

2,616.17

890 Miscellaneous Expenditures

263,094.47

Total Other Objects

\$265,710.64

Total 2300 Support Services – Administration

\$265,710.64

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:43 AM

Other Capital Projects Fund (39)

2390 Other Administration Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

2,616.17

890 Miscellaneous Expenditures

263,094.47

Total Other Objects

\$265,710.64

Total 2390 Other Administration Services

\$265,710.64

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

11,631,133.52

Total Purchased Professional and Technical Services

\$11,631,133.52

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$11,631,133.52

Other Capital Projects Fund (39)

4500 Building Acquisition and Construction Services – Original and Additional

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

871,403.34

Total Purchased Professional and Technical Services

\$871,403.34

Total 4500 Building Acquisition and Construction Services – Original and Additional

\$871,403.34

Other Capital Projects Fund (39)

4600 Existing Building Improvement Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

10,759,730.18

Total Purchased Professional and Technical Services

\$10,759,730.18

Total 4600 Existing Building Improvement Services

\$10,759,730.18

Debt Service Fund (40)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest 266,176.83

Total Other Objects \$266,176.83

900 Other Uses of Funds

910 Redemption of Principal 1,063,125.67

Total Other Uses of Funds \$1,063,125.67

Total 5000 Other Expenditures and Financing Uses \$1,329,302.50

Debt Service Fund (40)

5100 Debt Service / Other Expenditures and Financing Uses

Elementary

Secondary

Federal

Total

800 Other Objects

830 Interest 266,176.83

Total Other Objects

\$266,176.83

900 Other Uses of Funds

910 Redemption of Principal 1,063,125.67

Total Other Uses of Funds

\$1,063,125.67

Total 5100 Debt Service / Other Expenditures and Financing Uses

\$1,329,302.50

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:47 AM

Debt Service Fund (40)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest				266,176.83
Total Other Objects				\$266,176.83
900 Other Uses of Funds				
910 Redemption of Principal				1,063,125.67
Total Other Uses of Funds				\$1,063,125.67
Total 5110 Debt Service				\$1,329,302.50

	<u>General Fund(10)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>	<u>Capital Reserve (690. 1850)(31)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	7,349,229.81				
1200 Special Programs - Elementary / Secondary	2,167,056.29				
1300 Vocational Education	751,886.71				
1400 Other Instructional Programs - Elementary / Secondary	9,389.74				
1800 Pre-Kindergarten	224,633.73				
Total Instruction	\$10,502,196.28				
2000 Support Services					
2100 Support Services - Students	424,886.71				
2200 Support Services - Instructional Staff	59,883.21				
2300 Support Services - Administration	1,311,591.32				
2400 Support Services - Pupil Health	175,070.67				
2500 Support Services - Business	238,107.87				
2600 Operation and Maintenance of Plant Services	1,582,169.06				
2700 Student Transportation Services	845,101.24				
2800 Support Services - Central	168,510.09				
2900 Other Support Services	3,034.33				
Total Support Services	\$4,808,354.50				
3000 Operation of Non-Instructional Services					
3200 Student Activities	502,239.65				
3300 Community Services	1,152.54				
Total Operation of Non-Instructional Services	\$503,392.19				
4000 Facilities Acquisition, Construction and Improvement Services					
4400 Architecture and Engineering Services / Educational Specifications - Improvements					
4500 Building Acquisition and Construction Services - Original and Additional					
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement Services					
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					
5200 Interfund Transfers - Out	1,326,329.00				
Total Other Expenditures and Financing Uses	\$1,326,329.00				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$17,140,271.97				

	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>	<u>Total</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					7,349,229.81
1200 Special Programs - Elementary / Secondary					2,167,056.29
1300 Vocational Education					751,886.71
1400 Other Instructional Programs - Elementary / Secondary					9,389.74
1800 Pre-Kindergarten					224,633.73
Total Instruction					\$10,502,196.28
2000 Support Services					
2100 Support Services - Students					424,886.71
2200 Support Services - Instructional Staff					59,883.21
2300 Support Services - Administration		265,710.64			1,577,301.96
2400 Support Services - Pupil Health					175,070.67
2500 Support Services - Business					238,107.87
2600 Operation and Maintenance of Plant Services					1,582,169.06
2700 Student Transportation Services					845,101.24
2800 Support Services - Central					168,510.09
2900 Other Support Services					3,034.33
Total Support Services		\$265,710.64			\$5,074,065.14
3000 Operation of Non-Instructional Services					
3200 Student Activities					502,239.65
3300 Community Services					1,152.54
Total Operation of Non-Instructional Services					\$503,392.19
4000 Facilities Acquisition, Construction and Improvement Services					
4400 Architecture and Engineering Services / Educational Specifications - Improvements	5,133.75				5,133.75
4500 Building Acquisition and Construction Services - Original and Additional		871,403.34			871,403.34
4600 Existing Building Improvement Services		10,759,730.18			10,759,730.18
Total Facilities Acquisition, Construction and Improvement Services	\$5,133.75	\$11,631,133.52			\$11,636,267.27
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	600,000.00		1,329,302.50		1,929,302.50
5200 Interfund Transfers - Out					1,326,329.00
Total Other Expenditures and Financing Uses	\$600,000.00		\$1,329,302.50		\$3,255,631.50
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$605,133.75	\$11,896,844.16	\$1,329,302.50		\$30,971,552.38

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:52 AM

PSERS Salary Data (Salary Data should relate to the General Fund only)

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	6,869,632.55
Total Federally Funded salaries subject to PSERS withholding	306,547.53
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	279,171.14
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	<hr/> \$279,171.14 <hr/>

Title I ARRA Amount

Amount Description	Amount
Portion of Total Title I Expenditures funded with ARRA Title I	<hr/>

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	No Self Insurance data to report			
	211 Medical Insurance	1,369,724.99	171,596.82	1,541,321.81
	212 Dental Insurance	48,977.75	5,419.00	54,396.75
	215 Eye Care Insurance	8,024.99	2,054.00	10,078.99
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$1,426,727.73	\$179,069.82	\$1,605,797.55
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance	31,465.46	17,925.00	49,390.46
	212 Dental Insurance	395.00	394.60	789.60
	215 Eye Care Insurance	108.00	300.00	408.00
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$31,968.46	\$18,619.60	\$50,588.06
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		\$1,458,696.19	\$197,689.42	\$1,656,385.61

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:54 AM

Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	35,518.11	260,466.14	295,984.25	43,576.11	267,681.83	311,257.94
2140 Psychological Services	637.41	4,674.36	5,311.77	9,549.81	58,663.10	68,212.91
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	2,745.78	20,135.70	22,881.48	2,226.88	13,679.42	15,906.30
2260 Instruction and Curriculum Development Services						
2350 Legal and Accounting Services	10,227.87	75,004.39	85,232.26	6,857.10	42,122.17	48,979.27
2420 Medical Services						
2440 Nursing Services	19,824.64	145,380.67	165,205.31	24,509.89	150,560.78	175,070.67
2700 Student Transportation Services	88,908.36	651,994.63	740,902.99	118,314.17	726,787.07	845,101.24
Total	\$157,862.17	\$1,157,655.89	\$1,315,518.06	\$205,033.96	\$1,259,494.37	\$1,464,528.33

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:55 AM

(PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		18,625,000.00			177,763.00	364,828.00	20,226,000.00	39,393,591.00
2. Additional Debt Incurred During Year		9,935,000.00					2,471,000.00	12,406,000.00
3. Retirements and Repayments		1,390,000.00			1,257.00	8,094.00		1,399,351.00
4. Debt at End of Fiscal Year		27,170,000.00			176,506.00	356,734.00	22,697,000.00	50,400,240.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		27,170,000.00			176,506.00	356,734.00	22,697,000.00	50,400,240.00
7. Current Portion P&I - Due within 1 year		2,324,327.25						2,324,327.25
8. Interest Paid during current fiscal year		539,302.50						539,302.50

(PRINCIPAL AMOUNTS ONLY)

ALL PROPRIETARY FUND TYPES

- 1. Debt at Beginning of Fiscal Year
- 2. Additional Debt Incurred During Year
- 3. Retirements and Repayments
- 4. Debt at End of Fiscal Year
- 5. Accreted Interest at End Of Fiscal Year
- 6. Total Debt and Accreted Interest
- 7. Current Portion P&I - Due within 1 year
- 8. Interest Paid during current fiscal year

Total Principal and Interest Payments Made by Your School - All Funds

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund					
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds	326,874.33		273,125.67	600,000.00	
5110	40	Debt Service Fund	1,063,125.67		266,176.83	1,329,302.50	
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					

Total Debt Payments - Governmental Funds			\$1,390,000.00		\$539,302.50	\$1,929,302.50	
---	--	--	-----------------------	--	---------------------	-----------------------	--

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				

Total Debt Payments - Proprietary Funds						
--	--	--	--	--	--	--

LEA : 108569103 Windber Area SD

Printed 12/27/2016 11:04:55 AM

Bond Details
Governmental Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments				
General Obligation Bonds/Notes – CIB	04/2014	2,775,000.00		1,385,000.00	1,390,000.00	1,396,950.00	20,825.00	
General Obligation Bonds/Notes – CIB	04/2014	5,890,000.00		5,000.00	5,885,000.00	192,515.00	187,565.00	
General Obligation Bonds/Notes – CIB	01/2015	9,960,000.00			9,960,000.00	335,897.50	330,912.50	
General Obligation Bonds/Notes – CIB	01/2016		9,935,000.00		9,935,000.00	398,964.75		
Compensated Absences		364,828.00		8,094.00	356,734.00			
Other Post-Employment Benefits (OPEB)		177,763.00		1,257.00	176,506.00			
Net Pension Liability		20,226,000.00	2,471,000.00		22,697,000.00			
Totals for Debt Entered:		\$39,393,591.00	\$12,406,000.00	\$1,399,351.00	\$50,400,240.00	\$2,324,327.25	\$539,302.50	

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail

	Amount
Tuition Reported in General Fund Expenditures 1000-560	1,335,088.39
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	9,018.43
Section 1 Total	\$1,344,106.82

Section 2: Tuition Paid to Institution Types During Fiscal Year

	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions		9,018.43	9,018.43
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	3,100.00	293,490.07	296,590.07
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools	316,269.01	179,700.58	495,969.59
8 Career and Technology Centers	542,528.73		542,528.73
9 Approved Private Schools			
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section			
Section 2 Total	\$861,897.74	\$482,209.08	\$1,344,106.82