

LEA Name : Canton Area SD
Address : 509 E Main St
Canton, PA 17724

County : Bradford
AUN Number : 117081003
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2017

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



Board Secretary Signature

10/31/17

Date

10/31/17

Date

Mark Jannone

Contact Person

mjannone@canton.k12.pa.us

Contact Person E-mail Address

(570)673-3191

Ext :

Contact Person Telephone Number

(570)673-3680

Contact Person Fax Number

Audit Certification

Annual Financial Report:

For Fiscal Year Ending 6/30/2017

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

LEA Name : Canton Area SD
AUN Number : 117081003
County : Bradford

Audit Certification Due:
12/31/2017

This certification is applicable to the Annual Financial Report data submitted
through the Consolidated Financial Reporting System on: 10/31/17 Date

Auditing Firm: EFPR Group

Auditor Contact Name: Karl Pearl
Auditor Phone: 585-340-5138
Auditor E-mail: kpearl@efprgroup.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

Date

Board Secretary

Signature

Date

Mark Jannone

Contact Person

mjannone@canton.k12.pa.us

Contact Person E-mail Address

(570)673-3191

Ext :

Contact Person Telephone Number

(570)673-3680

Contact Person Fax Number

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
13015	REG - Fund 40 -- account 9300 must be > General Fund Expenditure account 5240-930. Transfer Out: Fund 10, Expenditure 5240-930: \$927,520.19 Transfer In: REG, Fund 40, Line 9300: \$927,520.00	We can't put a decimal in the REG.
30685	Revenue Detail: Current Tax Revenue amount cannot exceed 50% variance from prior year amount. Correct the data or enter a justification. 6153, Current AFR Rev Detail: \$108,473.51 6153, Prior AFR Rev Detail: \$65,112.82	Real Estate Transfer Tax was abnormally high last year.
50400	SESS - 2120 Guidance Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2120: \$36,003.48 Prior Year SESS Schedule 2120: \$23,012.11	Additional Expenses were added to the high school last year.
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. SESS Schedule 2140: \$88,258.00 Prior Year SESS Schedule 2140: \$11,496.07	Additional Expenses were added to the high school last year.
50450	SESS - 2350 Legal and Accounting Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2350: \$218.26 Prior Year SESS Schedule 2350: \$508.17	Additional Expenses were added to the high school last year.

Amounts Expressed in Whole Dollars	General Fund (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690) 1850) (31)
------------------------------------	----------------------	------------------------------	------------------------------	-----------------------------	--

Assets And Deferred Outflows Of Resources**Assets**

0100 Cash and Cash Equivalents	5,417,683				
0110 Investments					
0120 Taxes Receivable	326,954				
0130 Due From Other Funds	15,941				
0141 Due From Other Governments					
0142 State Revenue Receivable	410,474				
0143 Federal Revenue Receivable	99,692				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	11,557				
0190 Other Current Assets					

Total Assets**\$6,282,301**

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources**\$6,282,301**

Amounts Expressed in Whole Dollars					
		Capital Reserve (1431)	Other Capital Projects	Debt Service	Permanent
		(32)	Fund (39)	(40)	Funds
Assets And Deferred Outflows Of Resources					
Assets					
0100	Cash and Cash Equivalents				5,417,683
0110	Investments				
0120	Taxes Receivable				326,954
0130	Due From Other Funds				15,941
0141	Due From Other Governments				
0142	State Revenue Receivable				
0143	Federal Revenue Receivable				410,474
0145	Other Intergovernmental Revenue Receivable				99,692
0146	Due from Primary Government				
0147	Due from Component Unit				
0150	Other Receivables				
0170	Inventories				
0180	Prepaid Expenses (Expenditures)				
0190	Other Current Assets				11,557
Total Assets					
0910	Deferred Outflows of Resources				\$6,282,301
Total Assets And Deferred Outflows Of Resources					\$6,282,301

Amounts Expressed in Whole Dollars

General Fund	Public Purpose Trust	Other Compt Approved	Athletic / Activity	Capital Reserve
(10)	(27)	(28)	(29)	(31)

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds				
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable	134,652			
0430 Contracts Payable				
0440 Current Portion of Long-Term Debt				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits	1,496,485			
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				

Total Liabilities

\$1,631,137
218,550

Fund Balances

0810 Nonspendable Fund Balance	11,557
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,825,049
0850 Unassigned Fund Balance	1,596,008

Total Fund Balances

\$4,432,614
\$6,282,301

Total Liabilities, Deferred Inflows Of Resources And Fund Balances

Amounts Expressed in Whole Dollars	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					134,652
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable					
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					1,496,485
0490 Other Current Liabilities					
Total Liabilities					
0950 Deferred Inflows of Resources					\$1,631,137
Fund Balances					218,550
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance					11,557
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance					2,825,049
Total Fund Balances					1,596,008
Total Liabilities, Deferred Inflows Of Resources And Fund Balances					\$4,432,614
					\$6,282,301

Amounts Expressed in Whole Dollars	General Fund (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690) 1850) (31)
Revenues					
6000 Revenue from Local Sources	4,124,006				
7000 Revenue from State Sources	11,040,273				
8000 Revenue from Federal Sources	337,613				
Total Revenues	\$15,501,892				
Expenditures					
1000 Instruction	9,136,281				
2000 Support Services	4,400,804				
3000 Operation of Non-Instructional Services	357,183				
4000 Facilities Acquisition, Construction and Improvement Services	13,150				
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures	\$13,907,418				
Excess (Deficiency) Of Revenues Over Expenditures	\$1,594,474				
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					
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	927,520				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(927,520)				

Amounts Expressed in Whole Dollars	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
Revenues					
6000 Revenue from Local Sources					4,124,006
7000 Revenue from State Sources					11,040,273
8000 Revenue from Federal Sources					337,613
Total Revenues					\$15,501,892
Expenditures					
1000 Instruction					
2000 Support Services					9,136,281
3000 Operation of Non-Instructional Services					4,400,804
4000 Facilities Acquisition, Construction and Improvement Services					357,183
5110 Debt Service					13,150
5130 Refund of Prior Year Revenues / Receipts			927,520		927,520
Total Expenditures					
Excess (Deficiency) Of Revenues Over Expenditures			\$927,520		\$14,834,938
Other Financing Sources (Uses)			(\$927,520)		\$666,954
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					
9710 Transfers from Component Units			927,520		927,520
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					
5300 Transfers Out to Component Units/Primary Governments					927,520
Total Other Financing Sources (Uses)			\$927,520		\$0

Amounts Expressed in Whole Dollars	General Fund (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690- 1850) (31)
------------------------------------	----------------------	------------------------------	------------------------------	-----------------------------	--

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

\$666,954

Fund Balance

- 0001 Fund Balance - Beginning of Fiscal Year

3,765,663

Fund Balance - End Of Year

\$4,432,617

Amounts Expressed in Whole Dollars		Capital Reserve (1431)	Other Capital Projects	Debt Service	Permanent	Total Governmental
		(32)	Fund (39)	(40)	(90)	Funds
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						\$666,954
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year					3,765,663
Fund Balance - End Of Year						\$4,432,617

Amounts Expressed in Whole Dollars

TOTAL

Other Enterprise
(58)Child Care
Operations
(52)Food Service
(51)

Assets And Deferred Outflows Of Resources

Current Assets

0100 Cash and Cash Equivalents 25,559

0110 Investments

0130 Due From Other Funds

0141 Due From Other Governments

0142 State Revenue Receivable

0143 Federal Revenue Receivable

0146 Due from Primary Government

0147 Due from Component Unit

0150 Other Receivables

0170 Inventories

0180 Prepaid Expenses (Expenditures)

0190 Other Current Assets

13,175

Total Current Assets

\$100,053

\$100,053

Noncurrent Assets

0211 Land

0212 Site Improvements (Net)

0220 Buildings and Building Improvements (Net)

0230 Machinery, Equipment and Furniture (Net)

0250 Construction in Progress

0260 Long Term Prepayments

0290 Other Noncurrent Assets

22,586

Total Noncurrent Assets

\$22,586

\$22,586

0910 Deferred Outflows of Resources

77,166

77,166

Total Assets And Deferred Outflows Of Resources

\$199,805

\$199,805

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					
0411 Due to Other Governments		15,941			15,941
0413 Due to Component Unit					
0420 Accounts Payable					
0430 Contracts Payable		16,260			16,260
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Current Liabilities		\$32,201			\$32,201
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations		3,054			3,054
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability					
0599 Other Noncurrent Liabilities		458,180			458,180
Total Noncurrent Liabilities		\$461,234			\$461,234
Total Liabilities		\$493,435			\$493,435
Net Position					
0950 Deferred Inflows of Resources		20,019			20,019
0791 Net Investment in Capital Assets					
0008 Restricted Net Position (0792 - 0798)		22,586			22,586
0799 Unrestricted Net Position		(336,235)			(336,235)
Total Net Position		(\$313,649)			(\$313,649)
Total Liabilities And Deferred Inflows Of Resources And Net Position		\$199,805			\$199,805

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Operating Revenues					
6600 Food Service Revenue	88,324			88,324	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$88,324			\$88,324	
Operating Expenses					
100 Personnel Services – Salaries	123,969			123,969	
200 Personnel Services – Employee Benefits	116,595			116,595	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	7,474			7,474	
500 Other Purchased Services	328,309			328,309	
600 Supplies	40,468			40,468	
740 Depreciation	7,079			7,079	
810 Dues and Fees					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$623,894			\$623,894	
Operating Income (Loss)	(\$535,570)			(\$535,570)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments					
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	49,017			49,017	
8000 Revenue from Federal Sources	481,919			481,919	
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$530,936			\$530,936	
Income (Loss) Before Contributions And Transfers	(\$4,634)			(\$4,634)	

Amounts Expressed in Whole Dollars					
Contributions, Transfers, and Special and Extraordinary Items					
		<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u> <u>Internal Service</u> (60)
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		(\$4,634)			(\$4,634)
0002	Net Position - Beginning of Fiscal Year				
0003	Accounting Changes / Residual Equity Transfers	(309,015)			(309,015)
Net Position - End Of Year		(\$313,649)			(\$313,649)

Amounts Expressed in Whole Dollars

Cash Flows From Operating Activities

0011 Cash Receipts From Users	89,576			
0012 Cash Receipts From Assessments Made to Other Funds				
0013 Cash Receipts From Earnings on Investments				
0014 Cash Receipts From Other Operating Revenue				
0015 Cash Payments To Employees For Services	212,495			212,495
0016 Cash Payments For Insurance Claims				
0017 Cash Payments To Suppliers For Goods and Services	380,050			380,050
0018 Cash Payments For Other Operating Expenses				
Net Cash Provided By (Used For) Operating Activities	(\$502,969)		Other Enterprise (58)	(\$502,969)

Cash Flows From Non-Capital Financing Activities

0021 Receipts From Local Sources - 6000				
0022 Receipts From State Sources - 7000	48,665			48,665
0023 Receipts From Federal Sources -8000	474,535			474,535
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

	\$523,200			\$523,200
--	------------------	--	--	------------------

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				
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

Net Increase (Decrease) in Cash Flows	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
0004 Cash and Cash Equivalents Beginning of Year	20,231			20,231	
Cash and Cash Equivalents at Year End	5,328			5,328	
	\$25,559			\$25,559	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(535,570)			(535,570)	
Adjustments					
0051 Depreciation and Net Amortization					
0052 Provision for Uncollectible Accounts	7,079			7,079	
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)	(3,812)			(3,812)	
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)	13			13	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
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)	1,252			1,252	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	28,069			28,069	
0067 Deferred Inflows (0950)					
Total Adjustments	\$32,601			\$32,601	
Cash Provided By (Used for) Total	(\$502,969)			(\$502,969)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

Amounts Expressed in Whole Dollars		Page - 1 of 4		
Assets And Deferred Outflows Of Resources		Private Purpose Trust	Investment Trust	Pension Trust
Assets		(71)	(72)	Activity
0100 Cash and Cash Equivalents				(81)
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		\$40,385		
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources		\$40,385		\$142,187
				\$142,187

Assets And Deferred Outflows Of Resources			
Assets			
0100	Cash and Cash Equivalents		
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			\$182,572
Total Assets And Deferred Outflows Of Resources			
0910	Deferred Outflows of Resources		
Total Assets And Deferred Outflows Of Resources			\$182,572

Amounts Expressed in Whole Dollars

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

Total Liabilities

0950 Deferred Inflows of Resources

Net Position

- 0791 Net Investment in Capital Assets
- 0009 Restricted Net Position (0792 - 0798)
- 0799 Unrestricted Net Position

Total Net Position

Total Liabilities, Deferred Inflows Of Resources And Net Position

Investment Trust

(72)

Private Purpose Trust

(71)

Pension Trust

(73)

Activity

(81)

142,187

\$142,187

40,385

\$40,385

\$40,385

\$142,187

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				
Total Liabilities				142,187

				\$142,187
--	--	--	--	-----------

0950 Deferred Inflows of Resources				
------------------------------------	--	--	--	--

Net Position				
--------------	--	--	--	--

0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 - 0798)				
0799 Unrestricted Net Position				40,385

Total Net Position				\$40,385
--------------------	--	--	--	----------

Total Liabilities, Deferred Inflows Of Resources And Net Position				\$182,572
---	--	--	--	-----------

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		11,471					11,471
0092 Other Additions		24,112					24,112
Deductions							
0093 Scholarships Awarded							
0094 Other Deductions		103,567					103,567
Change in Net Position		(\$67,984)					(\$67,984)
0006 Net Position – Beginning of Fiscal Year		108,369					108,369
0007 Net Position Held in Trust for Pension Benefits							
Net Position - End of Fiscal Year		\$40,385					\$40,385

	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
<u>Revenue from Local Sources</u>				
6111 Current Real Estate Taxes	2,743,333.77			2,743,333.77
6113 Public Utility Realty Taxes	3,716.47			3,716.47
6114 Payments in Lieu of Current Taxes - State / Local	67,011.80			67,011.80
6120 Current Per Capita Taxes, Section 679	12,350.50			12,350.50
6141 Current Act 511 Per Capita Taxes	12,326.90			12,326.90
6151 Current Act 511 Earned Income Taxes	470,618.10			470,618.10
6152 Current Act 511 Occupation Taxes	25,835.40			25,835.40
6153 Current Act 511 Real Estate Transfer Taxes	108,473.51			108,473.51
6411 Delinquent Real Estate Taxes	280,360.04			280,360.04
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	4,279.00			4,279.00
6452 Delinquent Act 511 Occupation Taxes	5,483.50			5,483.50
6500 Earnings on Investments	26,392.47			
6700 Revenues from LEA Activities	19,941.75			
6832 Federal IDEA Revenue Received as Pass Through	191,112.37			
6910 Rentals	9,065.55			
6999 Other Revenues Not Specified Above	143,705.04			
TOTAL Revenue from Local Sources	\$4,124,006.17			\$3,733,788.99

	Revenue Reported In Current Year
Revenue from State Sources	
7110 Basic Education Funding	6,930,607.68
7160 Tuition for Orphans Subsidy	50,347.48
7220 Vocational Education	21,114.03
7271 Special Education funds for School-Aged Pupils	687,481.19
7311 Pupil Transportation Subsidy	590,126.71
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	707,211.63
7340 State Property Tax Reduction Allocation	298,689.84
7505 Ready to Learn Block Grant	236,826.00
7810 State Share of Social Security and Medicare Taxes	287,454.05
7820 State Share of Retirement Contributions	1,230,414.01
TOTAL Revenue from State Sources	\$11,040,272.62

	Revenue Reported in Current Year
Revenue from Federal Sources	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	276,393.38
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	61,219.85
TOTAL Revenue from Federal Sources	\$337,613.23
TOTAL FROM ALL SOURCES	\$15,501,892.02
	\$3,733,788.99

Revenue from Local Sources	4,124,006.17
Revenue from State Sources	11,040,272.62
Revenue from Federal Sources	
Other Financing Sources	337,613.23
TOTAL FROM ALL SOURCES	\$15,501,892.02

LEA : 117081003 Canton Area SD

Printed 10/31/2017 3:39:23 PM

General Fund (10)	
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	4,901,595.40
Total Personnel Services – Salaries	\$4,901,595.40
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	1,114,683.15
220 Social Security Contributions	472,841.42
230 PSERS Retirement Contributions	1,337,239.31
250 Unemployment Compensation	(343.14)
260 Workers' Compensation	18,888.50
Total Personnel Services – Employee Benefits	\$2,943,309.24
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	343,303.14
330 Other Professional Services	26,197.19
390 Other Purchased Professional and Technical Services	22,166.36
Total Purchased Professional and Technical Services	\$391,666.69
400 Purchased Property Services	
440 Rentals	46,855.24
Total Purchased Property Services	\$46,855.24
500 Other Purchased Services	
510 Student Transportation Services	6,315.44
530 Communications	5,089.62
561 Tuition To Other School Districts Within the State	149,800.05
562 Tuition To Pennsylvania Charter Schools	219,358.83
564 Tuition To Career and Technology Centers	239,343.02
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	14,876.78
580 Travel	1,066.20
Total Other Purchased Services	\$635,849.94
600 Supplies	
610 General Supplies	180,112.67
620 Energy	302.37
640 Books and Periodicals	33,761.30
Total Supplies	\$214,176.34
800 Other Objects	
890 Miscellaneous Expenditures	2,828.28
Total Other Objects	\$2,828.28
Total 1000 Instruction	\$9,136,281.13

General Fund (10)

Page - 2 of 13

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries

100 Personnel Services - Salaries

Total Personnel Services - Salaries

200 Personnel Services - Employee Benefits

210 Group Insurance - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

Total Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services

Total Purchased Professional and Technical Services

400 Purchased Property Services

440 Rentals

Total Purchased Property Services

500 Other Purchased Services

510 Student Transportation Services

530 Communications

561 Tuition To Other School Districts Within the State

562 Tuition To Pennsylvania Charter Schools

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

620 Energy

640 Books and Periodicals

Total Supplies

800 Other Objects

890 Miscellaneous Expenditures

Total Other Objects

Total 1100 Regular Programs - Elementary / Secondary

Elementary	Secondary	Federal	Total
1,888,773.40	1,947,578.17	227,550.12	4,063,901.69
\$1,888,773.40	\$1,947,578.17	\$227,550.12	\$4,063,901.69
451,367.46	344,421.65		795,789.11
143,119.12	148,012.70	16,257.02	307,388.84
550,080.62	575,972.83	68,333.19	1,194,386.64
(144.89)	(123.67)		(268.56)
8,928.33	7,387.30		16,315.63
\$1,153,350.64	\$1,075,670.81	\$84,590.21	\$2,313,611.66
10,986.10	11,180.26		22,166.36
\$10,986.10	\$11,180.26		\$22,166.36
20,158.61	26,696.63		46,855.24
\$20,158.61	\$26,696.63		\$46,855.24
2,596.70	3,633.72		6,230.42
2,471.30	2,618.32		5,089.62
	78,894.00		78,894.00
72,714.62	140,668.63		213,383.25
1,066.20			1,066.20
\$78,848.82	\$225,814.67		\$304,663.49
83,731.47	90,755.48	541.04	175,027.99
	42.15		42.15
23,612.59	10,148.71		33,761.30
\$107,344.06	\$100,946.34	\$541.04	\$208,831.44
920.64	1,252.64		2,173.28
\$920.64	\$1,252.64		\$2,173.28
\$3,260,382.27	\$3,389,139.52	\$312,681.37	\$6,962,203.16

General Fund (10)	Elementary	Secondary	Federal	Total
1110 Regular Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,888,773.40	1,947,578.17	227,550.12	4,063,901.69
Total Personnel Services – Salaries	\$1,888,773.40	\$1,947,578.17	\$227,550.12	\$4,063,901.69
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	451,367.46	344,421.65		795,789.11
220 Social Security Contributions	143,119.12	148,012.70	16,257.02	307,388.84
230 PSERS Retirement Contributions	550,080.62	575,972.83	68,333.19	1,194,386.64
250 Unemployment Compensation	(144.89)	(123.67)		(268.56)
260 Workers' Compensation	8,928.33	7,387.30		16,315.63
Total Personnel Services – Employee Benefits	\$1,153,350.64	\$1,075,670.81	\$84,590.21	\$2,313,611.66
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services	10,986.10	11,180.26		22,166.36
Total Purchased Professional and Technical Services	\$10,986.10	\$11,180.26		\$22,166.36
400 Purchased Property Services				
440 Rentals	20,158.61	26,696.63		46,855.24
Total Purchased Property Services	\$20,158.61	\$26,696.63		\$46,855.24
500 Other Purchased Services				
510 Student Transportation Services	2,596.70	3,633.72		6,230.42
530 Communications	2,471.30	2,618.32		5,089.62
561 Tuition To Other School Districts Within the State		78,894.00		78,894.00
562 Tuition To Pennsylvania Charter Schools	72,714.62	140,668.63		213,383.25
580 Travel	1,066.20			1,066.20
Total Other Purchased Services	\$78,848.82	\$225,814.67		\$304,663.49
600 Supplies				
610 General Supplies	83,731.47	90,755.48	541.04	175,027.99
620 Energy		42.15		42.15
640 Books and Periodicals	23,612.59	10,148.71		33,761.30
Total Supplies	\$107,344.06	\$100,946.34	\$541.04	\$208,831.44
800 Other Objects				
890 Miscellaneous Expenditures	920.64	1,252.64		2,173.28
Total Other Objects	\$920.64	\$1,252.64		\$2,173.28
Total 1110 Regular Programs	\$3,260,382.27	\$3,389,139.52	\$312,681.37	\$6,962,203.16

General Fund (10)

Page - 4 of 13

1200 Special Programs – Elementary / Secondary

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Elementary	Secondary	Federal	Total
409,955.75	427,317.96		837,273.71
\$409,955.75	\$427,317.96		\$837,273.71
181,190.65	137,703.39		318,894.04
31,039.36	31,690.71	102,690.37	165,420.44
18,985.37	123,741.17		142,726.54
(39.69)	(34.89)		(74.58)
1,123.37	1,449.50		2,572.87
\$232,299.06	\$294,549.88	\$102,690.37	\$629,539.31
89,953.00	36,276.00		126,229.00
13,362.70	12,834.49		26,197.19
\$103,315.70	\$49,110.49		\$152,426.19
85.02	39,978.51		85.02
30,927.54	3,271.04		70,906.05
2,704.54	14,876.78		5,975.58
\$33,717.10	\$58,126.33		\$91,843.43
3,075.73	2,008.95		5,084.68
	260.22		260.22
\$3,075.73	\$2,269.17		\$5,344.90
655.00			655.00
\$655.00			\$655.00
\$783,018.34	\$831,373.83	\$102,690.37	\$1,717,082.54
Total 1200 Special Programs – Elementary / Secondary			

General Fund (10)			
1220 Sensory Support			
100 Personnel Services – Salaries			
100 Personnel Services – Salaries	63,221.66	7,198.36	70,420.02
Total Personnel Services – Salaries	\$63,221.66	\$7,198.36	\$70,420.02
200 Personnel Services – Employee Benefits			
210 Group Insurance – Contracted Provider	14,183.04	1,530.95	15,713.99
220 Social Security Contributions	4,732.76	538.92	5,271.68
230 PSERS Retirement Contributions	18,985.37	2,161.64	21,147.01
250 Unemployment Compensation	(3.18)	(0.22)	(3.40)
260 Workers' Compensation	160.48	2.59	163.07
Total Personnel Services – Employee Benefits	\$38,058.47	\$4,233.88	\$42,292.35
300 Purchased Professional and Technical Services			
322 Professional Educational Services – Ius	33,909.00	6,870.00	40,779.00
330 Other Professional Services	502.00		502.00
Total Purchased Professional and Technical Services	\$34,411.00	\$6,870.00	\$41,281.00
600 Supplies			
610 General Supplies	32.40	3.60	36.00
Total Supplies	\$32.40	\$3.60	\$36.00
800 Other Objects			
890 Miscellaneous Expenditures	655.00		655.00
Total Other Objects	\$655.00		\$655.00
Total 1220 Sensory Support	\$136,378.53	\$18,305.84	\$154,684.37

General Fund (10)

Page - 6 of 13

1240 Academic Support

100 Personnel Services – Salaries				
100 Personnel Services – Salaries				
Total Personnel Services – Salaries				
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				
220 Social Security Contributions				
230 PSERS Retirement Contributions				
250 Unemployment Compensation				
260 Workers' Compensation				
Total Personnel Services – Employee Benefits				
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius				
330 Other Professional Services				
Total Purchased Professional and Technical Services				
500 Other Purchased Services				
510 Student Transportation Services				
561 Tuition To Other School Districts Within the State				
562 Tuition To Pennsylvania Charter Schools				
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers				
Total Other Purchased Services				
600 Supplies				
610 General Supplies				
620 Energy				
Total Supplies				
Total 1240 Academic Support				

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
346,734.09	420,119.60		766,853.69
\$346,734.09	\$420,119.60		\$766,853.69
167,007.61	136,172.44		303,180.05
26,306.60	31,151.79	102,690.37	160,148.76
(36.51)	121,579.53		121,579.53
962.89	(34.67)		(71.18)
	1,446.91		2,409.80
\$194,240.59	\$290,316.00	\$102,690.37	\$587,246.96
56,044.00	29,406.00		85,450.00
12,860.70	12,834.49		25,695.19
\$68,904.70	\$42,240.49		\$111,145.19
85.02			85.02
30,927.54	39,978.51		70,906.05
2,704.54	3,271.04		5,975.58
	14,876.78		14,876.78
\$33,717.10	\$58,126.33		\$91,843.43
3,043.33	2,005.35		5,048.68
	260.22		260.22
\$3,043.33	\$2,265.57		\$5,308.90
\$646,639.81	\$813,067.99	\$102,690.37	\$1,562,398.17

General Fund (10)

1241 Learning Support – Public

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

Total Personnel Services – Employee Benefits

300 Purchased Professional and Technical Services

322 Professional Educational Services – Ius

330 Other Professional Services

Total Purchased Professional and Technical Services

500 Other Purchased Services

510 Student Transportation Services

561 Tuition To Other School Districts Within the State

562 Tuition To Pennsylvania Charter Schools

568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers

Total Other Purchased Services

600 Supplies

610 General Supplies

620 Energy

Total Supplies

Total 1241 Learning Support – Public

	Elementary	Secondary	Federal	Total
	346,734.09	420,119.60		766,853.69
	\$346,734.09	\$420,119.60		\$766,853.69
	166,911.87	136,172.44		303,084.31
	26,306.60	31,151.79	102,690.37	160,148.76
		121,579.53		121,579.53
	(36.02)	(34.67)		(70.69)
	957.71	1,446.91		2,404.62
	\$194,140.16	\$290,316.00	\$102,690.37	\$587,146.53
	26,638.00			26,638.00
	12,860.70	12,834.49		25,695.19
	\$39,498.70	\$12,834.49		\$52,333.19
	85.02			85.02
	30,927.54	38,186.51		69,114.05
	2,704.54	3,271.04		5,975.58
		14,876.78		14,876.78
	\$33,717.10	\$56,334.33		\$90,051.43
	3,043.33	2,005.35		5,048.68
		260.22		260.22
	\$3,043.33	\$2,265.57		\$5,308.90
	\$617,133.38	\$781,869.99	\$102,690.37	\$1,501,693.74

General Fund (10)**1243 Gifted Support****200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider
 250 Unemployment Compensation
 260 Workers' Compensation

Total Personnel Services – Employee Benefits**300 Purchased Professional and Technical Services**

322 Professional Educational Services – Ius

Total Purchased Professional and Technical Services**500 Other Purchased Services**

561 Tuition To Other School Districts Within the State

Total Other Purchased Services**Total 1243 Gifted Support**

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
95.74			95.74
(0.49)			(0.49)
5.18			5.18
\$100.43			\$100.43
29,406.00	29,406.00		58,812.00
\$29,406.00	\$29,406.00		\$58,812.00
	1,792.00		1,792.00
	\$1,792.00		\$1,792.00
\$29,506.43	\$31,198.00		\$60,704.43

General Fund (10)				
1300 Vocational Education				
500 Other Purchased Services				
564 Tuition To Career and Technology Centers				
Total Other Purchased Services				
Total 1300 Vocational Education				
	Elementary	Secondary	Federal	Total
		239,343.02		239,343.02
		\$239,343.02		\$239,343.02
		\$239,343.02		\$239,343.02

General Fund (10)

Page - 10 of 13

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries

100 Personnel Services - Salaries

Total Personnel Services - Salaries

200 Personnel Services - Employee Benefits

220 Social Security Contributions

230 PSERS Retirement Contributions

Total Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

322 Professional Educational Services - Ius

Total Purchased Professional and Technical Services

Total 1400 Other Instructional Programs - Elementary / Secondary

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
30.00	390.00		420.00
\$30.00	\$390.00		\$420.00
2.30	29.84		32.14
9.01	117.12		126.13
\$11.31	\$146.96		\$158.27
108,537.07	108,537.07		217,074.14
\$108,537.07	\$108,537.07		\$217,074.14
\$108,578.38	\$109,074.03		\$217,652.41

General Fund (10)			
1430 Homebound Instruction			
100 Personnel Services – Salaries			
100 Personnel Services – Salaries	30.00		420.00
Total Personnel Services – Salaries	\$30.00	\$390.00	\$420.00
200 Personnel Services – Employee Benefits			
220 Social Security Contributions	2.30	29.84	32.14
230 PSERS Retirement Contributions	9.01	117.12	126.13
Total Personnel Services – Employee Benefits	\$11.31	\$146.96	\$158.27
Total 1430 Homebound Instruction	\$41.31	\$536.96	\$578.27

General Fund (10)

1440 Alternative Regular Education Programs

300 Purchased Professional and Technical Services

322 Professional Educational Services - lus

Total Purchased Professional and Technical Services

Total 1440 Alternative Regular Education Programs

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
108,537.07	108,537.07		217,074.14
\$108,537.07	\$108,537.07		\$217,074.14
\$108,537.07	\$108,537.07		\$217,074.14

General Fund (10)			
1442 Alternative Education Programs			
300	<u>Purchased Professional and Technical Services</u>		
	322 Professional Educational Services - Ius		
	Total Purchased Professional and Technical Services		
	Total 1442 Alternative Education Programs		
		<u>Elementary</u>	<u>Secondary</u>
			<u>Federal</u>
		<u>Total</u>	
		108,537.07	108,537.07
		217,074.14	
		\$108,537.07	\$217,074.14
		\$108,537.07	\$217,074.14

General Fund (10)

Page - 1 of 29

2000 Support Services**100 Personnel Services – Salaries**

100 Personnel Services – Salaries

Total**Total Personnel Services – Salaries**

1,537,460.81

\$1,537,460.81**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

240 Tuition Reimbursement

250 Unemployment Compensation

260 Workers' Compensation

433,772.15

113,669.77

431,059.31

54,160.00

(151.22)

6,351.96

\$1,038,861.97**Total Personnel Services – Employee Benefits****300 Purchased Professional and Technical Services**

322 Professional Educational Services – Ius

330 Other Professional Services

340 Technical Services

390 Other Purchased Professional and Technical Services

170,302.00

48,702.23

9,836.59

101,353.34

\$330,194.16**Total Purchased Professional and Technical Services****400 Purchased Property Services**

420 Utility Services

430 Repairs and Maintenance Services

440 Rentals

193,968.02

23,731.20

8,975.26

\$226,674.48**Total Purchased Property Services****500 Other Purchased Services**

513 Contracted Carriers

516 Student Transportation Services From the IU

529 Other Insurance

530 Communications

549 Other Advertising/Public Relations

580 Travel

850,348.80

37,149.27

60,558.11

49,423.45

3,172.32

5,185.51

\$1,005,837.46**Total Other Purchased Services****600 Supplies**

610 General Supplies

620 Energy

640 Books and Periodicals

185,697.14

62,438.95

3,151.67

\$251,287.76**Total Supplies****800 Other Objects**

890 Miscellaneous Expenditures

Total Other Objects**Total 2000 Support Services**

10,487.70

\$10,487.70**\$4,400,804.34**

General Fund (10)**2100 Support Services – Students****100 Personnel Services – Salaries**

100 Personnel Services -- Salaries

Total Personnel Services – Salaries**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

Total Personnel Services – Employee Benefits**300 Purchased Professional and Technical Services**

322 Professional Educational Services – Ius

Total Purchased Professional and Technical Services**500 Other Purchased Services**

530 Communications

Total Other Purchased Services**600 Supplies**

610 General Supplies

640 Books and Periodicals

Total Supplies**Total 2100 Support Services – Students**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	58,870.00	105,859.58		164,729.58
	\$58,870.00	\$105,859.58		\$164,729.58
	15,705.22	31,849.04		47,554.26
	4,350.51	7,913.14		12,263.65
	17,638.13	31,789.56		49,427.69
	(3.55)	(10.63)		(14.18)
	251.07	377.90		628.97
	\$37,941.38	\$71,919.01		\$109,860.39
		88,258.00		88,258.00
		\$88,258.00		\$88,258.00
		1,816.20		1,816.20
		\$1,816.20		\$1,816.20
	66.38	262.83		329.21
		214.46		214.46
	\$66.38	\$477.29		\$543.67
	\$96,877.76	\$268,330.08		\$365,207.84

General Fund (10)

Page - 3 of 29

2120 Guidance Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
58,870.00	105,859.58		164,729.58
\$58,870.00	\$105,859.58		\$164,729.58

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider
 220 Social Security Contributions
 230 PSERS Retirement Contributions
 250 Unemployment Compensation
 260 Workers' Compensation

15,705.22	31,849.04		47,554.26
4,350.51	7,913.14		12,263.65
17,638.13	31,789.56		49,427.69
(3.55)	(10.63)		(14.18)
251.07	377.90		628.97
\$37,941.38	\$71,919.01		\$109,860.39

Total Personnel Services – Employee Benefits

500 Other Purchased Services

530 Communications

	1,816.20		1,816.20
Total Other Purchased Services	\$1,816.20		\$1,816.20

600 Supplies

610 General Supplies
 640 Books and Periodicals

66.38	262.83		329.21
	214.46		214.46

Total Supplies

Total 2120 Guidance Services

\$66.38	\$477.29		\$543.67
\$96,877.76	\$180,072.08		\$276,949.84

General Fund (10)	Elementary	Secondary	Federal	Total
2140 Psychological Services				
300 Purchased Professional and Technical Services				
322 Professional Educational Services - lus		88,258.00		88,258.00
Total Purchased Professional and Technical Services		\$88,258.00		\$88,258.00
Total 2140 Psychological Services		\$88,258.00		\$88,258.00

General Fund (10)

Page - 5 of 29

2200 Support Services – Instructional Staff

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

240 Tuition Reimbursement

250 Unemployment Compensation

260 Workers' Compensation

Total Personnel Services – Employee Benefits

300 Purchased Professional and Technical Services

322 Professional Educational Services – Ius

390 Other Purchased Professional and Technical Services

Total Purchased Professional and Technical Services

400 Purchased Property Services

440 Rentals

Total Purchased Property Services

500 Other Purchased Services

530 Communications

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

640 Books and Periodicals

Total Supplies

Total 2200 Support Services – Instructional Staff

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
47,185.92	46,614.47		93,800.39
\$47,185.92	\$46,614.47		\$93,800.39
16,139.07	16,792.17		32,931.24
3,488.88	3,455.48		6,944.36
14,169.84	13,998.29		28,168.13
26,565.00	17,257.00		43,822.00
(10.46)	(10.46)		(20.92)
477.57	407.68		885.25
\$60,829.90	\$51,900.16		\$112,730.06
41,022.00	41,022.00		82,044.00
230.00	295.00		525.00
\$41,252.00	\$41,317.00		\$82,569.00
1,634.41	1,634.41		3,268.82
\$1,634.41	\$1,634.41		\$3,268.82
1,996.73	1,996.73		3,993.46
2,108.44	2,108.44		4,216.88
\$4,105.17	\$4,105.17		\$8,210.34
4,528.76	3,867.92		8,396.68
1,339.99	818.80		2,158.79
\$5,868.75	\$4,686.72		\$10,555.47
\$160,876.15	\$150,257.93		\$311,134.08

General Fund (10)			
2250 School Library Services			
100 Personnel Services – Salaries			
100 Personnel Services – Salaries			
	33,413.07	32,841.62	66,254.69
Total Personnel Services – Salaries	\$33,413.07	\$32,841.62	\$66,254.69
200 Personnel Services – Employee Benefits			
210 Group Insurance – Contracted Provider	8,106.06	8,759.16	16,865.22
220 Social Security Contributions	2,435.23	2,401.83	4,837.06
230 PSERS Retirement Contributions	10,033.89	9,862.34	19,896.23
250 Unemployment Compensation	(6.93)	(6.93)	(13.86)
260 Workers' Compensation	287.32	217.43	504.75
Total Personnel Services – Employee Benefits	\$20,855.57	\$21,233.83	\$42,089.40
300 Purchased Professional and Technical Services			
390 Other Purchased Professional and Technical Services	230.00	295.00	525.00
Total Purchased Professional and Technical Services	\$230.00	\$295.00	\$525.00
600 Supplies			
610 General Supplies	4,074.26	3,413.42	7,487.68
640 Books and Periodicals	1,339.99	818.80	2,158.79
Total Supplies	\$5,414.25	\$4,232.22	\$9,646.47
Total 2250 School Library Services	\$59,912.89	\$58,602.67	\$118,515.56

General Fund (10)

Page - 7 of 29

2260 Instruction and Curriculum Development Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Elementary	Secondary	Federal	Total
13,772.85	13,772.85		27,545.70
\$13,772.85	\$13,772.85		\$27,545.70

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

Total Personnel Services – Employee Benefits

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

Total Purchased Professional and Technical Services

400 Purchased Property Services

440 Rentals

Total Purchased Property Services

500 Other Purchased Services

530 Communications

Total Other Purchased Services

Total 2260 Instruction and Curriculum Development Services

16,066.02	8,033.01		16,066.02
2,107.30	1,053.65		2,107.30
8,271.90	4,135.95		8,271.90
(7.06)	(3.53)		(7.06)
380.50	190.25		380.50
\$26,818.66	\$13,409.33	\$13,409.33	\$26,818.66
41,022.00	41,022.00		82,044.00
\$41,022.00	\$41,022.00		\$82,044.00
1,634.41	1,634.41		3,268.82
\$1,634.41	\$1,634.41		\$3,268.82
1,996.73	1,996.73		3,993.46
\$1,996.73	\$1,996.73		\$3,993.46
\$71,835.32	\$71,835.32		\$143,670.64

General Fund (10)			
2270 Instructional Staff Professional Development Services			
200 Personnel Services - Employee Benefits			
240 Tuition Reimbursement			
Total Personnel Services - Employee Benefits			
500 Other Purchased Services			
580 Travel			
Total Other Purchased Services			
600 Supplies			
610 General Supplies			
Total Supplies			
Total 2270 Instructional Staff Professional Development Services			
	Elementary	Secondary	Federal
			Total
	26,565.00	17,257.00	43,822.00
	\$26,565.00	\$17,257.00	\$43,822.00
	2,108.44	2,108.44	4,216.88
	\$2,108.44	\$2,108.44	\$4,216.88
	454.50	454.50	909.00
	\$454.50	\$454.50	\$909.00
	\$29,127.94	\$19,819.94	\$48,947.88

General Fund (10)

2300 Support Services – Administration

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

Total Personnel Services – Employee Benefits

300 Purchased Professional and Technical Services

330 Other Professional Services

390 Other Purchased Professional and Technical Services

Total Purchased Professional and Technical Services

400 Purchased Property Services

440 Rentals

Total Purchased Property Services

500 Other Purchased Services

530 Communications

549 Other Advertising/Public Relations

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

640 Books and Periodicals

Total Supplies

800 Other Objects

890 Miscellaneous Expenditures

Total Other Objects

Total 2300 Support Services – Administration

Elementary	Secondary	Federal	Total
137,392.72	177,084.10		582,947.88
\$137,392.72	\$177,084.10		\$582,947.88
48,001.46	34,040.68		112,653.20
10,336.35	13,434.32		43,036.38
39,551.25	51,191.80		150,265.92
(12.59)	(14.11)		(44.38)
587.57	805.00		2,280.40
\$98,464.04	\$99,457.69		\$308,191.52
96.40	96.33		47,356.75
\$96.40	\$96.33		\$49,888.23
7,985.58	7,985.58		2,200.40
109.76			\$2,200.40
\$8,095.34	\$7,985.58		16,425.21
			3,172.32
			787.97
			\$20,385.50
558.19	876.85		2,727.60
220.00	456.92		778.42
\$778.19	\$1,333.77		\$3,506.02
\$244,826.69	\$285,957.47		7,440.01
			\$7,440.01
			\$974,559.56

Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)			
	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
General Fund (10)			
2310 Board Services			
300 Purchased Professional and Technical Services			
330 Other Professional Services			21,200.00
Total Purchased Professional and Technical Services			\$21,200.00
400 Purchased Property Services			
440 Rentals			21.00
Total Purchased Property Services			\$21.00
500 Other Purchased Services			
530 Communications			454.05
549 Other Advertising/Public Relations			3,083.22
Total Other Purchased Services			\$3,537.27
600 Supplies			
610 General Supplies			251.34
Total Supplies			\$251.34
800 Other Objects			
890 Miscellaneous Expenditures			6,371.76
Total Other Objects			\$6,371.76
Total 2310 Board Services			\$31,381.37

General Fund (10)

2330 Tax Assessment and Collection Services

200 Personnel Services - Employee Benefits

250 Unemployment Compensation

260 Workers' Compensation

Total Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

330 Other Professional Services

Total Purchased Professional and Technical Services

600 Supplies

610 General Supplies

Total Supplies

Total 2330 Tax Assessment and Collection Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
			(7.05)
			248.49
			\$241.44
			24,285.12
			\$24,285.12
			35.15
			\$35.15
			\$24,561.71

General Fund (10)

2350 Legal and Accounting Services

300 Purchased Professional and Technical Services

330 Other Professional Services

Total Purchased Professional and Technical Services

Total 2350 Legal and Accounting Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
				1,678.90
				\$1,678.90
				\$1,678.90

2360 Office of the Superintendent / Executive Director Services

100 Personnel Services - Salaries

100 Personnel Services - Salaries

Total Personnel Services – Salaries

200 Personnel Services - Employee Benefits

210 Group Insurance -- Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

Total Personnel Services – Employee Benefits

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services

Total Purchased Professional and Technical Services

400 Purchased Property Services

440 Rentals

Total Purchased Property Services

500 Other Purchased Services

530 Communications

549 Other Advertising/Public Relations

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

640 Books and Periodicals

Total Supplies

800 Other Objects

390 Miscellaneous Expenditures

Total Other Objects

Total 2360 Office of the Superintendent / Executive Director Services

Executive Director Services			
<u>100 Personnel Services – Salaries</u>	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>
100 Personnel Services – Salaries			<u>Total</u>
Total Personnel Services – Salaries			268,471.06
200 Personnel Services – Employee Benefits			\$268,471.06
210 Group Insurance – Contracted Provider			
220 Social Security Contributions			30,611.06
230 PSERS Retirement Contributions			19,265.71
250 Unemployment Compensation			59,522.87
260 Workers' Compensation			(10.63)
			639.34
Total Personnel Services – Employee Benefits			\$110,028.35
300 Purchased Professional and Technical Services			
390 Other Purchased Professional and Technical Services			2,531.48
Total Purchased Professional and Technical Services			\$2,531.48
400 Purchased Property Services			
440 Rentals			2,179.40
Total Purchased Property Services			\$2,179.40
500 Other Purchased Services			
530 Communications			
549 Other Advertising/Public Relations			
580 Travel	2,359.16	2,359.16	
Total Other Purchased Services	\$2,359.16	\$2,359.16	\$5,485.63
600 Supplies			
610 General Supplies			1,006.07
640 Books and Periodicals			101.50
Total Supplies			\$1,107.57
800 Other Objects			
890 Miscellaneous Expenditures			1,068.25
Total Other Objects			\$1,068.25
Total 2360 Office of the Superintendent / Executive Director Services	\$2,359.16	\$2,359.16	\$390,871.74

General Fund (10)

2380 Office of the Principal Services

100 Personnel Services - Salaries

100 Personnel Services - Salaries

Total Personnel Services - Salaries

200 Personnel Services - Employee Benefits

210 Group Insurance - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

Total Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

330 Other Professional Services

Total Purchased Professional and Technical Services

500 Other Purchased Services

530 Communications

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

640 Books and Periodicals

Total Supplies

Total 2380 Office of the Principal Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	137,392.72	177,084.10		314,476.82
	\$137,392.72	\$177,084.10		\$314,476.82
	48,001.46	34,040.68		82,042.14
	10,336.35	13,434.32		23,770.67
	39,551.25	51,191.80		90,743.05
	(12.59)	(14.11)		(26.70)
	587.57	805.00		1,392.57
	\$98,464.04	\$99,457.69		\$197,921.73
	96.40	96.33		192.73
	\$96.40	\$96.33		\$192.73
	5,626.42	5,626.42		11,252.84
	109.76			109.76
	\$5,736.18	\$5,626.42		\$11,362.60
	558.19	876.85		1,435.04
	220.00	456.92		676.92
	\$778.19	\$1,333.77		\$2,111.96
	\$242,467.53	\$283,598.31		\$526,065.84

General Fund (10)				Page - 15 of 29
2400 Support Services – Pupil Health				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				
Total Personnel Services – Salaries				
200 Personnel Services – Employee Benefits				102,161.15
210 Group Insurance – Contracted Provider				\$102,161.15
220 Social Security Contributions				30,826.01
230 PSERS Retirement Contributions				7,690.89
250 Unemployment Compensation				29,147.63
260 Workers' Compensation				(10.63)
				385.67
Total Personnel Services – Employee Benefits				\$68,039.57
300 Purchased Professional and Technical Services				
330 Other Professional Services				1,345.48
Total Purchased Professional and Technical Services				\$1,345.48
500 Other Purchased Services				
530 Communications				1,360.82
Total Other Purchased Services				\$1,360.82
600 Supplies				
610 General Supplies				4,749.58
Total Supplies				\$4,749.58
800 Other Objects				
890 Miscellaneous Expenditures				125.00
Total Other Objects				\$125.00
Total 2400 Support Services – Pupil Health				\$177,781.60

General Fund (10)

2440 Nursing Services

100 Personnel Services - Salaries

100 Personnel Services - Salaries

Total Personnel Services - Salaries

200 Personnel Services - Employee Benefits

210 Group Insurance - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

Total Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

330 Other Professional Services

Total Purchased Professional and Technical Services

500 Other Purchased Services

530 Communications

Total Other Purchased Services

600 Supplies

610 General Supplies

Total Supplies

800 Other Objects

890 Miscellaneous Expenditures

Total Other Objects

Total 2440 Nursing Services

	Elementary	Secondary	Federal	Total
				102,161.15
				\$102,161.15
				30,826.01
				7,690.89
				29,147.63
				(10.63)
				385.67
				\$68,039.57
				1,345.48
				\$1,345.48
				1,360.82
				\$1,360.82
				4,749.58
				\$4,749.58
				125.00
				\$125.00
				\$177,781.60

General Fund (10)

Page - 17 of 29

2500 Support Services – Business

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

Total Personnel Services – Employee Benefits

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services

Total Purchased Professional and Technical Services

400 Purchased Property Services

440 Rentals

Total Purchased Property Services

500 Other Purchased Services

530 Communications

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

Total Supplies

800 Other Objects

890 Miscellaneous Expenditures

Total Other Objects

Total 2500 Support Services – Business

Elementary	Secondary	Federal	Total
			165,269.28
			\$165,269.28
			47,270.68
			12,159.97
			48,802.52
			(10.63)
			582.39
			\$108,804.93
			21,196.35
			\$21,196.35
			3,136.04
			\$3,136.04
			4,264.29
			91.56
			\$4,355.85
			2,643.80
			\$2,643.80
			1,410.33
			\$1,410.33
			\$306,816.58

General Fund (10)	Elementary	Secondary	Federal	Total
2510 Fiscal Services				
100 <u>Personnel Services - Salaries</u>				165,269.28
100 Personnel Services - Salaries				\$165,269.28
Total Personnel Services - Salaries				
200 <u>Personnel Services - Employee Benefits</u>				47,270.68
210 Group Insurance - Contracted Provider				12,159.97
220 Social Security Contributions				48,802.52
230 PSERS Retirement Contributions				(10.63)
250 Unemployment Compensation				582.39
260 Workers' Compensation				\$108,804.93
Total Personnel Services - Employee Benefits				
300 <u>Purchased Professional and Technical Services</u>				21,196.35
390 Other Purchased Professional and Technical Services				\$21,196.35
Total Purchased Professional and Technical Services				
400 <u>Purchased Property Services</u>				3,136.04
440 Rentals				\$3,136.04
Total Purchased Property Services				
500 <u>Other Purchased Services</u>				4,264.29
530 Communications				91.56
580 Travel				\$4,355.85
Total Other Purchased Services				
600 <u>Supplies</u>				2,643.80
610 General Supplies				\$2,643.80
Total Supplies				
800 <u>Other Objects</u>				1,410.33
890 Miscellaneous Expenditures				\$1,410.33
Total Other Objects				
Total 2510 Fiscal Services				\$306,816.58

General Fund (10)			
2514 Payroll Services			
100 Personnel Services – Salaries			
100 Personnel Services – Salaries			
Total Personnel Services – Salaries			
200 Personnel Services – Employee Benefits			
210 Group Insurance – Contracted Provider			82,634.64
220 Social Security Contributions			\$82,634.64
230 PSERS Retirement Contributions			23,635.34
250 Unemployment Compensation			6,079.99
260 Workers' Compensation			24,401.26
			(5.31)
			291.20
Total Personnel Services – Employee Benefits			\$54,402.48
300 Purchased Professional and Technical Services			
390 Other Purchased Professional and Technical Services			10,598.17
Total Purchased Professional and Technical Services			\$10,598.17
400 Purchased Property Services			
440 Rentals			
Total Purchased Property Services			1,568.02
500 Other Purchased Services			\$1,568.02
530 Communications			2,132.14
580 Travel			45.78
Total Other Purchased Services			\$2,177.92
600 Supplies			
610 General Supplies			1,321.90
Total Supplies			\$1,321.90
800 Other Objects			
890 Miscellaneous Expenditures			
Total Other Objects			705.17
Total 2514 Payroll Services			\$705.17
			\$153,408.30

LEA : 117081003 Canton Area SD

Printed 10/31/2017 3:39:27 PM

Page - 20 of 29

General Fund (10)	Elementary	Secondary	Federal	Total
2515 Financial Accounting Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				82,634.64
Total Personnel Services – Salaries				\$82,634.64
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				23,635.34
220 Social Security Contributions				6,079.98
230 PSERS Retirement Contributions				24,401.26
250 Unemployment Compensation				(5.32)
260 Workers' Compensation				291.19
Total Personnel Services – Employee Benefits				\$54,402.45
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services				10,598.18
Total Purchased Professional and Technical Services				\$10,598.18
400 Purchased Property Services				
440 Rentals				1,568.02
Total Purchased Property Services				\$1,568.02
500 Other Purchased Services				
530 Communications				2,132.15
580 Travel				45.78
Total Other Purchased Services				\$2,177.93
600 Supplies				
610 General Supplies				1,321.90
Total Supplies				\$1,321.90
800 Other Objects				
890 Miscellaneous Expenditures				705.16
Total Other Objects				\$705.16
Total 2515 Financial Accounting Services				\$153,408.28

General Fund (10)

Page - 21 of 29

2600 Operation and Maintenance of Plant Services

100 Personnel Services - Salaries

100 Personnel Services - Salaries

Total Personnel Services - Salaries

200 Personnel Services - Employee Benefits

210 Group Insurance - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

Total Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services

Total Purchased Professional and Technical Services

400 Purchased Property Services

420 Utility Services

430 Repairs and Maintenance Services

440 Rentals

Total Purchased Property Services

500 Other Purchased Services

529 Other Insurance

530 Communications

Total Other Purchased Services

600 Supplies

610 General Supplies

620 Energy

Total Supplies

800 Other Objects

890 Miscellaneous Expenditures

Total Other Objects

Total 2600 Operation and Maintenance of Plant Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
			334,101.35
			\$334,101.35
			141,132.12
			24,627.59
			98,007.88
			(43.43)
			1,299.38
			\$265,023.54
			68,789.51
			\$68,789.51
			193,968.02
			23,731.20
			370.00
			\$218,069.22
			60,558.11
			1,360.82
			\$61,918.93
61,578.22	61,578.23		123,156.45
			62,438.95
\$61,578.22	\$61,578.23		\$185,595.40
			657.00
\$61,578.22	\$61,578.23		\$657.00
			\$1,134,154.95

General Fund (10)			
2620 Operation of Buildings Services			
100 Personnel Services – Salaries			
100 Personnel Services – Salaries			
Total Personnel Services – Salaries			
200 Personnel Services – Employee Benefits			
210 Group Insurance – Contracted Provider			
220 Social Security Contributions			
230 PSERS Retirement Contributions			
250 Unemployment Compensation			
260 Workers' Compensation			
Total Personnel Services – Employee Benefits			
300 Purchased Professional and Technical Services			
390 Other Purchased Professional and Technical Services			
Total Purchased Professional and Technical Services			
400 Purchased Property Services			
420 Utility Services			
430 Repairs and Maintenance Services			
440 Rentals			
Total Purchased Property Services			
500 Other Purchased Services			
529 Other Insurance			
530 Communications			
Total Other Purchased Services			
600 Supplies			
610 General Supplies			
620 Energy			
Total Supplies			
800 Other Objects			
890 Miscellaneous Expenditures			
Total Other Objects			
Total 2620 Operation of Buildings Services			

General Fund (10)	Elementary	Secondary	Federal	Total
2700 Student Transportation Services				
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services				1,591.00
Total Purchased Professional and Technical Services				\$1,591.00
500 Other Purchased Services				
513 Contracted Carriers				
516 Student Transportation Services From the IU				850,348.80
Total Other Purchased Services				37,149.27
600 Supplies				\$887,498.07
610 General Supplies				
Total Supplies				1,542.36
800 Other Objects				\$1,542.36
890 Miscellaneous Expenditures				
Total Other Objects				855.36
Total 2700 Student Transportation Services				\$855.36
				\$891,486.79

General Fund (10)			
2720 Vehicle Operation Services			
300 Purchased Professional and Technical Services			
390 Other Purchased Professional and Technical Services			1,591.00
Total Purchased Professional and Technical Services			\$1,591.00
500 Other Purchased Services			
513 Contracted Carriers			850,348.80
516 Student Transportation Services From the IU			37,149.27
Total Other Purchased Services			\$887,498.07
600 Supplies			1,542.36
610 General Supplies			\$1,542.36
Total Supplies			855.36
800 Other Objects			\$855.36
890 Miscellaneous Expenditures			\$891,486.79
Total Other Objects			\$891,486.79
Total 2720 Vehicle Operation Services			\$891,486.79

General Fund (10)			
2800 Support Services - Central			
100 Personnel Services - Salaries			
100 Personnel Services - Salaries			
Total Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
210 Group Insurance - Contracted Provider			94,451.18
220 Social Security Contributions			\$94,451.18
230 PSERS Retirement Contributions			
240 Tuition Reimbursement			21,404.64
250 Unemployment Compensation			6,946.93
260 Workers' Compensation			27,239.54
			10,338.00
			(7.05)
			289.90
Total Personnel Services - Employee Benefits			\$66,211.96
300 Purchased Professional and Technical Services			
340 Technical Services			
390 Other Purchased Professional and Technical Services			9,836.59
Total Purchased Professional and Technical Services			6,720.00
500 Other Purchased Services			
530 Communications			\$16,556.59
580 Travel			
Total Other Purchased Services			20,202.65
600 Supplies			
610 General Supplies			89.10
Total Supplies			\$20,291.75
Total 2800 Support Services - Central			42,151.46
			\$42,151.46
			\$239,662.94

General Fund (10)			
2820 Information Services			
100 Personnel Services - Salaries			
100 Personnel Services - Salaries			
Total Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
210 Group Insurance - Contracted Provider			94,451.18
220 Social Security Contributions			\$94,451.18
230 PSERS Retirement Contributions			
250 Unemployment Compensation			21,404.64
260 Workers' Compensation			6,946.93
			27,239.54
			(7.05)
			289.90
Total Personnel Services - Employee Benefits			\$55,873.96
300 Purchased Professional and Technical Services			
340 Technical Services			9,836.59
390 Other Purchased Professional and Technical Services			6,720.00
Total Purchased Professional and Technical Services			\$16,556.59
500 Other Purchased Services			
530 Communications			20,202.65
580 Travel			89.10
Total Other Purchased Services			\$20,291.75
600 Supplies			
610 General Supplies			42,151.46
Total Supplies			\$42,151.46
Total 2820 Information Services			\$229,324.94

General Fund (10)**2821 Supervision of Information Services****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

Total Personnel Services – Salaries**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

Total Personnel Services – Employee Benefits**300 Purchased Professional and Technical Services**

340 Technical Services

390 Other Purchased Professional and Technical Services

Total Purchased Professional and Technical Services**500 Other Purchased Services**

530 Communications

580 Travel

Total Other Purchased Services**600 Supplies**

610 General Supplies

Total Supplies**Total 2821 Supervision of Information Services**

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
			94,451.18
			\$94,451.18
			21,404.64
			6,946.93
			27,239.54
			(7.05)
			289.90
			\$55,873.96
			9,836.59
			6,720.00
			\$16,556.59
			20,202.65
			89.10
			\$20,291.75
			42,151.46
			\$42,151.46
			\$229,324.94

General Fund (10)	Elementary	Secondary	Federal	Total
2830 Staff Services				
200 Personnel Services – Employee Benefits				
240 Tuition Reimbursement				10,338.00
Total Personnel Services – Employee Benefits				\$10,338.00
Total 2830 Staff Services				\$10,338.00

General Fund (10)		Page - 29 of 29		
2834 Staff Development Services – Non-Instructional, Certified Staff Only				
200 Personnel Services – Employee Benefits				
240 Tuition Reimbursement				
Total Personnel Services – Employee Benefits				10,338.00
Total 2834 Staff Development Services – Non-Instructional, Certified Staff Only				\$10,338.00
				\$10,338.00

LEA : 117081003 Canton Area SD

Printed 10/31/2017 3:39:31 PM

General Fund (10)**3000 Operation of Non-Instructional Services****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

Total

155,748.79

\$155,748.79**200 Personnel Services – Employee Benefits**

220 Social Security Contributions

11,914.84

230 PSERS Retirement Contributions

38,229.97

250 Unemployment Compensation

(68.78)

260 Workers' Compensation

641.89

\$50,717.92**Total Personnel Services – Employee Benefits****300 Purchased Professional and Technical Services**

310 Official / Administrative Services

64,834.17

\$64,834.17**Total Purchased Professional and Technical Services****500 Other Purchased Services**

510 Student Transportation Services

38,456.40

530 Communications

1,360.82

541 Advertising Related to Federal Grant Awards

627.54

\$40,444.76**Total Other Purchased Services****600 Supplies**

610 General Supplies

34,152.31

640 Books and Periodicals

454.45

\$34,606.76**Total Supplies****800 Other Objects**

810 Dues and Fees

10,831.00

\$10,831.00**Total Other Objects****Total 3000 Operation of Non-Instructional Services****\$357,183.40**

General Fund (10)

Page - 2 of 3

3200 Student Activities

100 Personnel Services – Salaries

100 Personnel Services – Salaries

155,748.79

\$155,748.79200 Personnel Services – Employee Benefits

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

11,914.84

38,229.97

(68.78)

641.89

\$50,717.92

Total Personnel Services – Employee Benefits

300 Purchased Professional and Technical Services

310 Official / Administrative Services

64,834.17

\$64,834.17

Total Purchased Professional and Technical Services

500 Other Purchased Services

510 Student Transportation Services

530 Communications

541 Advertising Related to Federal Grant Awards

38,456.40

1,360.82

627.54

\$40,444.76

Total Other Purchased Services

600 Supplies

610 General Supplies

640 Books and Periodicals

34,152.31

454.45

\$34,606.76

Total Supplies

800 Other Objects

810 Dues and Fees

Total Other Objects

Total 3200 Student Activities

10,771.00

\$10,771.00**\$357,123.40**

General Fund (10)	Elementary	Secondary	Federal	Total
3300 Community Services				
800 Other Objects				
810 Dues and Fees				60.00
Total Other Objects				\$60.00
Total 3300 Community Services				\$60.00

General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services

700 Property

710 Land and Improvements

Total Property

Total 4000 Facilities Acquisition, Construction and Improvement Services

Page - 1 of 2

Total

13,150.00

\$13,150.00

\$13,150.00

2016-2017 PDE-2057 Annual Financial Report - 06/30/2017 Fiscal Year End
LEA : 117081003 Canton Area SD
Printed 10/31/2017 3:39:33 PM

General Fund (10)		<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
4200 Existing Site Improvement Services					
700 Property					
710 Land and Improvements					13,150.00
Total Property					\$13,150.00
Total 4200 Existing Site Improvement Services					\$13,150.00

General Fund (10)

5000 Other Expenditures and Financing Uses

900 Other Uses of Funds

930 Fund Transfers

Total Other Uses of Funds

Total 5000 Other Expenditures and Financing Uses

<u>Total</u>
927,520.19
\$927,520.19
\$927,520.19

LEA : 117081003 Canton Area SD
Printed 10/31/2017 3:39:34 PM

General Fund (10)
5200 Interfund Transfers -- Out
900 Other Uses of Funds
930 Fund Transfers
Total Other Uses of Funds
Total 5200 Interfund Transfers -- Out

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
			927,520.19
			\$927,520.19
			\$927,520.19

General Fund (10)

Page - 3 of 3

5240 Debt Service Fund Transfers

900 Other Uses of Funds

930 Fund Transfers

Total Other Uses of Funds

Total 5240 Debt Service Fund Transfers

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
			927,520.19
			\$927,520.19
			\$927,520.19

Debt Service Fund (40)

5000 Other Expenditures and Financing Uses

800 Other Objects

830 Interest

Total Other Objects

900 Other Uses of Funds

910 Redemption of Principal

Total Other Uses of Funds

Total 5000 Other Expenditures and Financing Uses

Total

181,051.97

\$181,051.97

746,468.22

\$746,468.22

\$927,520.19

Debt Service Fund (40)

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				181,051.97
Total Other Objects				\$181,051.97
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				746,468.22
Total Other Uses of Funds				\$746,468.22
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$927,520.19

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
Debt Service Fund (40)				
5110 Debt Service				
800 Other Objects				
830 Interest				181,051.97
Total Other Objects				\$181,051.97
900 Other Uses of Funds				
910 Redemption of Principal				746,468.22
Total Other Uses of Funds				\$746,468.22
Total 5110 Debt Service				\$927,520.19

	<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	6,962,203.16				
1200 Special Programs - Elementary / Secondary	1,717,082.54				
1300 Vocational Education	239,343.02				
1400 Other Instructional Programs - Elementary / Secondary	217,652.41				
Total Instruction	\$9,136,281.13				
2000 Support Services					
2100 Support Services - Students	365,207.84				
2200 Support Services - Instructional Staff	311,134.08				
2300 Support Services - Administration	974,559.56				
2400 Support Services - Pupil Health	177,781.60				
2500 Support Services - Business	306,816.58				
2600 Operation and Maintenance of Plant Services	1,134,154.95				
2700 Student Transportation Services	891,486.79				
2800 Support Services - Central	239,662.94				
Total Support Services	\$4,400,804.34				
3000 Operation of Non-Instructional Services					
3200 Student Activities	357,123.40				
3300 Community Services	60.00				
Total Operation of Non-Instructional Services	\$357,183.40				
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services	13,150.00				
Total Facilities Acquisition, Construction and Improvement Services	\$13,150.00				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					
5200 Interfund Transfers - Out	927,520.19				
Total Other Expenditures and Financing Uses	\$927,520.19				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$14,834,939.06				

	<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					6,962,203.16
1200 Special Programs - Elementary / Secondary					1,717,082.54
1300 Vocational Education					239,343.02
1400 Other Instructional Programs - Elementary / Secondary					217,652.41
Total Instruction					\$9,136,281.13
2000 Support Services					
2100 Support Services - Students					365,207.84
2200 Support Services - Instructional Staff					311,134.08
2300 Support Services - Administration					974,559.56
2400 Support Services - Pupil Health					177,781.60
2500 Support Services - Business					306,816.58
2600 Operation and Maintenance of Plant Services					1,134,154.95
2700 Student Transportation Services					891,486.79
2800 Support Services - Central					239,662.94
Total Support Services					\$4,400,804.34
3000 Operation of Non-Instructional Services					
3200 Student Activities					357,123.40
3300 Community Services					60.00
Total Operation of Non-Instructional Services					\$357,183.40
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services					13,150.00
Total Facilities Acquisition, Construction and Improvement Services					\$13,150.00
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses			927,520.19		927,520.19
5200 Interfund Transfers - Out					
Total Other Expenditures and Financing Uses			\$927,520.19		\$1,855,040.38
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES			\$927,520.19		\$15,762,459.25

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

Amount Description

Total Salary Base for salaries subject to PSERS withholding	Amount
Total Federally Funded salaries subject to PSERS withholding	6,594,805.00
	350,820.02

Title I Expenditure Data

Amount Description

Expenditures Funded with Current Title I Funds	Amount
Expenditures Funded with Carry over Title I Funds	269,743.00
Total Title I Expenditure Data	\$269,743.00

Title I ARRA Amount

Amount Description

Portion of Total Title I Expenditures funded with ARRA Title I	Amount

2016-2017 PDE-2057 Annual Financial Report - 06/30/2017 Fiscal Year End

LEA : 117081003 Canton Area SD

Printed 10/31/2017 3:40:19 PM

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	1,154,492.29	306,890.36	1,461,382.65
212 Dental Insurance	56,905.41	15,126.75	72,032.16
215 Eye Care Insurance	4,789.36	1,273.12	6,062.48
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	\$1,216,187.06	\$323,290.23	\$1,539,477.29
50 Enterprise 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			
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	\$1,216,187.06	\$323,290.23	\$1,539,477.29

Special Education Services Schedule - (SESS)

Function

Page - 1 of 1

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	23,012.11	154,004.11	177,016.22	36,003.48	240,946.36	276,949.84
2140 Psychological Services	11,486.07	76,935.26	88,431.33	88,258.00		88,258.00
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services	18,139.58	121,395.67	139,535.25	18,677.18	124,993.46	143,670.64
2350 Legal and Accounting Services	508.17	3,400.83	3,909.00	218.26	1,460.84	1,678.90
2420 Medical Services						
2440 Nursing Services	22,082.52	147,783.02	169,865.54	20,880.51	156,901.09	177,781.60
2700 Student Transportation Services	110,971.37	742,654.55	853,625.92	115,893.28	775,593.51	891,486.79
Total	\$186,209.82	\$1,246,173.44	\$1,432,383.26	\$279,930.71	\$1,299,895.06	\$1,579,825.77

LEA : 117081003 Canton Area SD

Page - 1 of 3

Printed 10/31/2017 3:40:22 PM

(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ACTIVITIES

	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		7,855,790.00			111,249.00	178,721.00	21,239,102.00	29,384,862.00
2. Additional Debt Incurred During Year								
3. Retirements and Repayments		746,468.00			9,186.00	4,889.00	3,134,718.00	3,143,904.00
4. Debt at End of Fiscal Year		7,109,322.00			120,435.00	173,832.00	24,373,820.00	31,777,409.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		7,109,322.00			120,435.00	173,832.00	24,373,820.00	31,777,409.00
7. Current Portion P&I - Due within 1 year		933,882.00						933,882.00
8. Interest Paid during current fiscal year		181,052.00						181,052.00

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

	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				382,898.00		3,338.00		386,236.00
2. Additional Debt Incurred During Year				75,282.00				75,282.00
3. Retirements and Repayments						284.00		284.00
4. Debt at End of Fiscal Year				458,180.00		3,054.00		461,234.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest				458,180.00		3,054.00		461,234.00

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					
5110	40 Debt Service Fund	746,468.22				
5110	90 Permanent Fund			181,051.97	927,520.19	
5120	10 General Fund					
5120	20 Special Revenue Funds					
5120	30 Capital Projects Funds					
5120	40 Debt Service Fund					

Total Debt Payments - Governmental Funds

		\$746,468.22	\$181,051.97	\$927,520.19
--	--	--------------	--------------	--------------

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 : 117081003 Canton Area SD

Page - 3 of 3

Printed 10/31/2017 3:40:22 PM

Debt Details**Governmental Funds/ Activities**

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at Beginning of Fiscal Year	Reductions / Repayments		Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Additions								
General Obligation Bonds/Notes - CIB	11/2015				2,845,000.00	5,000.00		2,840,000.00	82,532.00	77,670.00
General Obligation Bonds/Notes - CIB	09/2014				4,265,000.00	675,000.00		3,590,000.00	770,132.00	88,633.00
General Obligation Bonds/Notes - CIB	05/2012				745,790.00	66,468.00		679,322.00	81,218.00	14,749.00
Compensated Absences					178,721.00	4,889.00		173,832.00		
Other Post-Employment Benefits (OPEB)					111,249.00		9,186.00	120,435.00		
Net Pension Liability					21,239,102.00		3,134,718.00	24,373,820.00		
Totals for Debt Entered:					\$29,384,862.00	\$751,357.00	\$3,143,904.00	\$31,777,409.00	\$933,882.00	\$181,052.00

Bond Details**Proprietary Funds**

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at Beginning of Fiscal Year	Reductions / Repayments		Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Additions								
Other Long Term Debt/Liabilities					382,898.00		75,282.00	458,180.00		
Compensated Absences					3,338.00			3,054.00		
Totals for Debt Entered:					\$386,236.00	\$284.00	\$75,282.00	\$461,234.00		

General Fund (10)

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

Tuition Reported in General Fund Expenditures 1000-560

Purchased Services in General Fund Expenditures 1000-594 and 1000-597

Section 1 Total

Amount
 623,378.68
 \$623,378.68

Section 2: Tuition Paid to Institution Types During Fiscal Year

	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies			
6 Brick and Mortar Charter Schools	80,686.00	69,114.05	149,800.05
7 Cyber Charter Schools			
8 Career and Technology Centers			
9 Approved Private Schools	213,383.25	5,975.58	219,358.83
10 PA Chartered Schools for the Deaf and Blind	239,343.02		239,343.02
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers			
13 Special Program Jointures		14,876.78	14,876.78
14 Other Tuition Not Included Elsewhere In This Section			

Section 2 Total

\$533,412.27
 \$89,966.41
 \$623,378.68

