

County : Bradford
AUN Number : 117081003
LEA Type : SD

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

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2021

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

11/30/2021

Board Secretary Signature

Date

11/30/2021

Mark Jannone

Contact Person

(570)673-3191

Ext :

Contact Person Telephone Number

mjannone@canton.k12.pa.us

Contact Person E-mail Address

(570)673-3680

Contact Person Fax Number

Audit Certification

Annual Financial Report:

For Fiscal Year Ending 6/30/2021

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

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

Audit Certification Due:
12/31/2021

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System (CFRS).

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 through CFRS is materially consistent with the audited financial statements.

Chief School Administrator


Signature

11/30/2021
Date

Board Secretary


Signature

11/30/2021
Date

Mark Jannone

Contact Person

(570)673-3191

Contact Person Telephone Number

Ext :

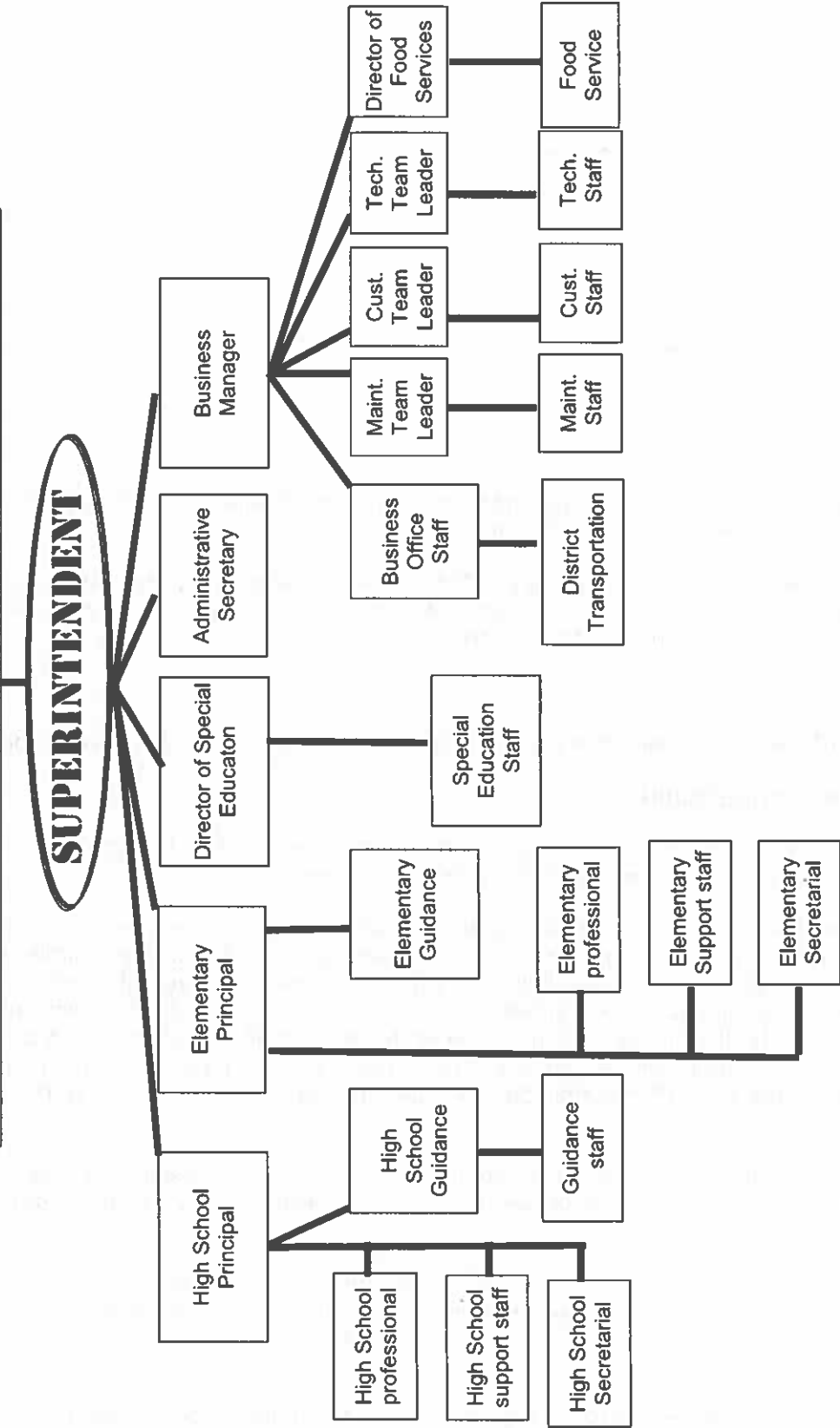
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C.A.S.D. BOARD OF EDUCATION





**Canton Area
School District
"Warrior Pride"**

Book	Policy Manual
Section	600 Finances
Title	GASB Statement 34
Code	622
Status	Active
Adopted	June 14, 2001
Last Revised	June 10, 2021

Purpose

The Board recognizes the need to implement the required accounting and financial reporting standards stipulated by the Pennsylvania Department of Education.

The primary objectives of implementing the Governmental Accounting Standards Board (GASB) Statement 34 are to assure compliance with state requirements, and properly account for both the financial and economic resources of the district.

Authority

Participation of the school district in any such activity shall be in accordance with Board policy.[1][2]

Delegation of Responsibility

The responsibility to coordinate the compilation and preparation of all information necessary to implement this policy is delegated to the Business Manager.

The designated individual shall be responsible for implementing the necessary procedures to establish and maintain a fixed asset inventory, including depreciation schedules. Depreciation shall be computed on a straight-line basis over the useful lives of the assets, using an averaging convention. Normal maintenance and repairs shall be charged to expense as incurred; major renewals and betterments that materially extend the life or increase the value of the asset shall be capitalized. A schedule of accumulated depreciation shall be consistent from year to year. The basis for depreciation, including groups of assets and useful lives, shall be in writing and submitted for review to the independent auditors.

The Business Manager shall prepare the required Management Discussion and Analysis (MD&A). The MD&A shall be in the form required by GASB Statement 34 and shall be submitted to the Board for approval, prior to publication.

Prior to submission of the MD&A for Board approval, the district's independent auditors shall review the MD&A, in accordance with SAS No. 52, "Required Supplementary Information".

Guidelines

In order to associate debt with acquired assets and to avoid net asset deficits, any asset that has been acquired with debt proceeds shall be capitalized, regardless of the cost of the asset. The asset life of

these assets shall be considered relative to the time of the respective debt amortizations.

For all other assets not acquired by debt proceeds, the dollar value of any single item for inclusion in the fixed assets accounts shall be not less than \$2,500.

The capitalization threshold shall be set at a level that will capture at least eighty percent (80%) of all fixed assets.

The assets listed below do not normally individually meet capitalization threshold criteria:

1. Library books.
2. Classroom texts.
3. Computer equipment.
4. Classroom furniture.

These asset category costs shall be capitalized and depreciated as groups when that group's acquisition cost exceeds the capitalization threshold in any given fiscal year.

For group asset depreciation purposes, the estimated useful life of the group may be based on the weighted average or simple average of the useful life of individual items, or on an assessment of the life of the group as a whole. Periodically, the district shall review the estimated life of groups of assets and adjust the remaining depreciation life of the group.

Assets that fall below the capitalization threshold for GASB 34 reporting purposes may still be significant for insurance, warranty service, and obsolescence/replacement policy tracking purposes. The district may record and maintain these non-GASB 34 asset inventories in subsidiary ledgers.

Legal

1. 24 P.S. 218

2. 24 P.S. 613

Governmental Accounting Standards Boards, Statement 34

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
10001	A PY AFR Revision has been started but has not been fully submitted. The CY AFR will not be approved until the PY revision is complete including all required signature documents. Please acknowledge your understanding of this by either entering the date the PY revision will be completed or stating that this revision was started in error and can be deleted by CFRS staff.	The PY AFR Revision was started in error. Please delete.
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: \$5,614,703.00 PY Ending Bal, Govt Funds: \$5,405,640.00	In y/e 6/30/21, a physical inventory of all capital assets resulted in a decrease to beginning fund balance by \$92,948. Also, the District implemented GASB Statement #84-Fiduciary Activities, resulting in an increase in beginning fund balance of \$209,061.
12196	REG - Fund 10: 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 10, Beg Fund Bal: \$5,453,261.00 PY Ending Fund Balance: \$5,405,640.00	In y/e 6/30/21, physical inventory of all capital assets resulted in a decrease to beginning fund balance by \$91,304. District implemented GASB Statement #84 eliminating private-purpose trust fund increasing beginning fund balance by \$47,619 as of 7/1/20.
16230	REP Fund 51 - Net Position - Beginning of Fiscal Year must equal Prior Year AFR, Net Position - End of Year. Justifications to this error must fully explain the situation that prompted a fund balance restatement. "Auditor Adjustment" is not a sufficient justification. REP Fund 51 - Net Position - Beginning of Fiscal Year: \$-238,848.00 REP Fund 51, Prior Year AFR, Net Position - End of Year: \$-237,204.00	During the year ended 6/30/21, the District completed a physical inventory of all capital assets. The result of this physical inventory decrease beginning fund balance by \$1,644.
30160	Federal IDEA revenue has been reported in revenue code 8512 or 8513 rather than in code 6832 as pass thru funds. Please make corrections or provide an explanation. Receipt of IDEA funded COVID 19 SECIM grants correctly recorded to 8512 can be noted in the justification. REV8512: \$5,000.00 REV8513: \$0.00	This was \$5,000 subsidy received for IDEA Covid Special Ed grant directly received by the district, not a pass through.
30501	Revenue Detail: AFR amount must equal PDE FAI system amount. 7311, AFR Rev Detail: \$597,494.83 7311, PDE FAI System: \$592,833.83	This is a result of auditor adjustments to reverse prior years accounts receivable and record current year receivables.
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: \$1,018.00 Prior Year SESS Schedule 2350: \$7,419.88	In 2019/2020, the district paid legal fees that were in arrears.

	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt. Approved (28)	Athletic / Activity (29)
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	5,335,946	170,009			
0110 Investments	1,588,639				
0120 Taxes Receivable	359,714				
0130 Due From Other Funds	149,578				
0141 Due From Other Governments	18,594				
0142 State Revenue Receivable	571,966				
0143 Federal Revenue Receivable	150,824				
0145 Other Intergovernmental 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					
Total Assets	\$8,175,261	\$170,009			
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$8,175,261	\$170,009			

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (690)</u>	
	1850	
	(31)	
	<u>Capital Reserve (1431)</u>	<u>Other Capital Projects Fund (39)</u>
	(32)	(90)
		<u>Debt Service (40)</u>
		<u>Permanent (90)</u>

Assets And Deferred Outflows Of Resources

Assets

- 0100 Cash and Cash Equivalents
- 0110 Investments
- 0120 Taxes Receivable
- 0130 Due From Other Funds
- 0141 Due From Other Governments
- 0142 State Revenue Receivable
- 0143 Federal Revenue Receivable
- 0145 Other Intergovernmental 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

Total Assets

- 0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources

Total Governmental Funds

Amounts Expressed in Whole Dollars

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents	5,505,955
0110 Investments	1,588,639
0120 Taxes Receivable	359,714
0130 Due From Other Funds	149,578
0141 Due From Other Governments	18,594
0142 State Revenue Receivable	571,966
0143 Federal Revenue Receivable	150,824
0145 Other Intergovernmental 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	

Total Assets **\$8,345,270**

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources **\$8,345,270**

Amounts Expressed in Whole Dollars

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	133,265				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	2,046,184				
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	224,492				
0490 Other Current Liabilities					
Total Liabilities	\$2,403,941				

0950 Deferred Inflows of Resources

Fund Balances

0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance	43,283				
0830 Committed Fund Balance					
0840 Assigned Fund Balance	4,200,054	170,009			
0850 Unassigned Fund Balance	1,527,983				

Total Fund Balances

Total Liabilities, Deferred Inflows Of Resources And Fund Balances

Total Fund Balances	\$5,771,320	\$170,009			
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$8,175,261	\$170,009			

Amounts Expressed in Whole Dollars

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
- 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
- 0490 Other Current Liabilities

Total Liabilities

- 0950 Deferred Inflows of Resources

Fund Balances

- 0810 Nonspendable Fund Balance
- 0820 Restricted Fund Balance
- 0830 Committed Fund Balance
- 0840 Assigned Fund Balance
- 0850 Unassigned Fund Balance

Total Fund Balances

Total Liabilities, Deferred Inflows Of Resources And Fund Balances

Capital Reserve (690)	Capital Reserve (1431)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)
<u>1850</u>	<u>(32)</u>	<u>(39)</u>		
<u>(31)</u>				

Amounts Expressed in Whole Dollars

Liabilities And Deferred Inflows Of Resources And Fund Balances

	<u>Total Governmental Funds</u>
Liabilities	
0400 Due to Other Funds	
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	133,265
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	2,046,184
0462 Payroll Deductions and Withholding	
0480 Unearned Revenues	224,492
0490 Other Current Liabilities	
Total Liabilities	\$2,403,941
Fund Balances	
0950 Deferred Inflows of Resources	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	43,283
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,370,063
0850 Unassigned Fund Balance	1,527,983
Total Fund Balances	\$5,941,329
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$8,345,270

	Amounts Expressed in Whole Dollars				
	<u>General Fund</u> (10)	<u>Student Sponsored</u> <u>Activity Fund</u> (21)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic /Activity</u> (29)
Revenues					
6000 Revenue from Local Sources	4,553,259	127,841			
7000 Revenue from State Sources	11,338,661				
8000 Revenue from Federal Sources	1,008,145				
Total Revenues	\$16,900,065	\$127,841			
Expenditures					
1000 Instruction	10,329,906				
2000 Support Services	4,905,552				
3000 Operation of Non-Instructional Services	476,913	119,274			
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures	\$15,712,371	\$119,274			
Excess (Deficiency) Of Revenues Over Expenditures	\$1,187,694	\$8,567			
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	869,633				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$869,633)				

	Amounts Expressed in Whole Dollars	Capital Reserve (690-1850) (31)	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)
Revenues						
6000 Revenue from Local Sources					5,439	
7000 Revenue from State Sources						
8000 Revenue from Federal Sources						
Total Revenues					\$5,439	
Expenditures						
1000 Instruction					83,247	
2000 Support Services						
3000 Operation of Non-Instructional Services						
4000 Facilities Acquisition, Construction and Improvement Services						
5110 Debt Service					875,072	
5130 Refund of Prior Year Revenues / Receipts						
Total Expenditures					\$958,319	
Excess (Deficiency) Of Revenues Over Expenditures					(\$952,880)	
Other Financing Sources (Uses)						
9110 Face Value of Bonds Issued					3,290,000	
9120 Proceeds from Refunding of Bonds					131,783	
9130 Bond Premiums						
9200 Proceeds from Extended-Term Financing						
9300 Interfund Transfers - IN					869,633	
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					3,338,536	
5150 Bond Discounts						
5200 Interfund Transfers -- Out						
5300 Transfers Out to Component Units/Primary Governments						
Total Other Financing Sources (Uses)					\$952,880	

	Amounts Expressed in Whole Dollars	Total Governmental Funds
Revenues		
6000 Revenue from Local Sources	4,686,539	
7000 Revenue from State Sources	11,338,661	
8000 Revenue from Federal Sources	1,008,145	
Total Revenues		\$17,033,345
Expenditures		
1000 Instruction	10,329,906	
2000 Support Services	4,988,799	
3000 Operation of Non-Instructional Services	596,187	
4000 Facilities Acquisition, Construction and Improvement Services		
5110 Debt Service	875,072	
5130 Refund of Prior Year Revenues / Receipts		
Total Expenditures		\$16,789,964
Excess (Deficiency) Of Revenues Over Expenditures		\$243,381
Other Financing Sources (Uses)		
9110 Face Value of Bonds Issued		
9120 Proceeds from Refunding of Bonds	3,290,000	
9130 Bond Premiums	131,783	
9200 Proceeds from Extended-Term Financing		
9300 Interfund Transfers - IN	869,633	
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	3,338,536	
5150 Bond Discounts		
5200 Interfund Transfers - Out	869,633	
5300 Transfers Out to Component Units/Primary Governments		
Total Other Financing Sources (Uses)		\$83,247

Amounts Expressed in Whole Dollars

	<u>General Fund</u> (10)	<u>Student Sponsored</u> <u>Activity Fund</u> (21)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)
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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	\$318,061	\$8,567			
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	5,453,261	161,442			
Fund Balance - End Of Year	\$5,771,322	\$170,009			

Amounts Expressed in Whole Dollars	Capital Reserve (690)	Capital Reserve (1431)	Other Capital Projects Fund	Debt Service	Permanent
	1850	(32)	(39)	(40)	(90)
	(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

Fund Balance

0001 Fund Balance - Beginning of Fiscal Year

Fund Balance - End Of Year

Total Governmental Funds

Amounts Expressed in Whole Dollars

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	\$326,628
Fund Balance	
0001 Fund Balance - Beginning of Fiscal Year	5,614,703
Fund Balance - End Of Year	\$5,941,331

	Amounts Expressed in Whole Dollars			
	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL
				Internal Service (60)
Assets And Deferred Outflows Of Resources				
Current Assets				
0100 Cash and Cash Equivalents	262,501			262,501
0110 Investments				
0130 Due From Other Funds				
0141 Due From Other Governments	6,958			6,958
0142 State Revenue Receivable				
0143 Federal Revenue Receivable				
0146 Due from Primary Government				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories	5,135			5,135
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
Total Current Assets	\$274,594			\$274,594
Noncurrent Assets				
0211 Land				
0212 Site Improvements (Net)				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)	57,364			57,364
0250 Construction in Progress				
0260 Long Term Prepayments				
0290 Other Noncurrent Assets				
Total Noncurrent Assets	\$57,364			\$57,364
0910 Deferred Outflows of Resources	61,309			61,309
Total Assets And Deferred Outflows Of Resources	\$393,267			\$393,267

	Amounts Expressed in Whole Dollars				
	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	149,578			149,578	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	14,958			14,958	
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	5,034			5,034	
0490 Other Current Liabilities	1,736			1,736	
Total Current Liabilities	\$171,306			\$171,306	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences	4,231			4,231	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	26,525			26,525	
0570 Net Pension Liability	393,905			393,905	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$424,661			\$424,661	
Total Liabilities	\$595,967			\$595,967	
0950 Deferred Inflows of Resources	16,965			16,965	
Net Position					
0791 Net Investment in Capital Assets	57,364			57,364	
0008 Restricted Net Position (0792 - 0798)					
0799 Unrestricted Net Position	(277,029)			(277,029)	
Total Net Position	(\$219,665)			(\$219,665)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$393,267			\$393,267	

	Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Operating Revenues						
6600 Food Service Revenue		31,350			31,350	
0071 Charges for Services						
0072 Other Operating Revenue						
Total Operating Revenues		\$31,350			\$31,350	
Operating Expenses						
100 Personnel Services – Salaries		120,447			120,447	
200 Personnel Services – Employee Benefits		93,745			93,745	
300 Purchased Professional and Technical Services						
400 Purchased Property Services		4,871			4,871	
500 Other Purchased Services		274,392			274,392	
600 Supplies		33,115			33,115	
740 Depreciation		6,775			6,775	
810 Dues and Fees						
880 Refunds of Prior Years' Receipts						
890 Miscellaneous Expenditures						
Total Operating Expenses		\$533,345			\$533,345	
Operating Income (Loss)		(\$501,995)			(\$501,995)	
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		42,646			42,646	
8000 Revenue from Federal Sources		478,532			478,532	
9990 Insurance Recoveries						
820 Claims and Judgments Against the LEA						
830 Interest						
TOTAL Non Operating Revenues (Expenses)		\$521,178			\$521,178	
Income (Loss) Before Contributions And Transfers		\$19,183			\$19,183	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
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	\$19,183			\$19,183	
0002 Net Position - Beginning of Fiscal Year				(238,848)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$219,665)			(\$219,665)	

Amounts Expressed in Whole Dollars

Cash Flows From Operating Activities

	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service(60)
0011 Cash Receipts From Users	23,763			23,763	
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	79,649			79,649	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	297,104			297,104	
0018 Cash Payments For Other Operating Expenses					

Net Cash Provided By (Used For) Operating Activities

(\$352,990) (\$352,990)

Cash Flows From Non-Capital Financing Activities

0021 Receipts From Local Sources - 6000				42,367	
0022 Receipts From State Sources - 7000	42,367			42,367	
0023 Receipts From Federal Sources -8000	519,628			519,628	
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)					
0030 Receipts from Insurance Recoveries -9990					

Net Cash Prov By (Used for) Non-Capital Financing Activities

\$561,995 \$561,995

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

		2020-21		2019-20	
0045 Loans Received (Paid)					
Net Cash Prov By (Used for) Investing Activities					

	Food Service (51)	Child_Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Net Increase (Decrease) in Cash Flows	209,005			209,005	
0004 Cash and Cash Equivalents Beginning of Year	53,496			53,496	
Cash and Cash Equivalents at Year End	\$262,501			\$262,501	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(501,995)			(501,995)	
Adjustments					
0051 Depreciation and Net Amortization	6,775			6,775	
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)	7,164			7,164	
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)	8,110			8,110	
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)	(7,587)			(7,587)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	134,543			134,543	
0067 Deferred Inflows (0950)					
Total Adjustments	\$149,005			\$149,005	
Cash Provided By (Used for) Total	(\$352,990)			(\$352,990)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
Revenue from Local Sources				
6111 Current Real Estate Taxes	3,057,199.21			3,057,199.21
6113 Public Utility Realty Taxes	3,382.88			3,382.88
6114 Payments in Lieu of Current Taxes - State / Local	96,834.52			96,834.52
6120 Current Per Capita Taxes, Section 679	10,962.60			10,962.60
6141 Current Act 511 Per Capita Taxes	10,962.70			10,962.70
6151 Current Act 511 Earned Income Taxes	504,486.17			504,486.17
6152 Current Act 511 Occupation Taxes	22,997.80			22,997.80
6153 Current Act 511 Real Estate Transfer Taxes	102,983.62			102,983.62
6411 Delinquent Real Estate Taxes	295,527.45			295,527.45
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	6,006.00			6,006.00
6452 Delinquent Act 511 Occupation Taxes	7,716.50			7,716.50
6500 Earnings on Investments	22,966.95			
6832 Federal IDEA Revenue Received as Pass Through	246,477.41			
6910 Rentals	9,220.60			
6920 Contributions and Donations from Private Sources	12,363.88			
6941 Regular Day School Tuition	11,666.94			
6999 Other Revenues Not Specified Above	131,503.76			
TOTAL Revenue from Local Sources	\$4,553,258.99			\$4,119,059.45

	<u>Revenue Reported In Current Year</u>
Revenue from State Sources	
7111 Basic Education Funding-Formula	7,085,713.68
7112 Basic Education Funding-Social Security	354,017.42
7160 Tuition for Orphans Subsidy	57,980.75
7220 Vocational Education	26,193.25
7271 Special Education funds for School-Aged Pupils	730,211.78
7311 Pupil Transportation Subsidy	597,494.83
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	278,341.72
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,269.40
7340 State Property Tax Reduction Allocation	298,154.16
7361 School Safety and Security Grants	13,729.00
7605 Ready to Learn Block Grant	203,216.00
7506 PAsmart Grants	25,277.80
7810 State Share of Social Security and Medicare Taxes	16,779.79
7820 State Share of Retirement Contributions	1,635,281.62
TOTAL Revenue from State Sources	\$11,338,661.20

	Revenue Reported In Current Year
Revenue from Federal Sources	
8512 IDEA, Part B	5,000.00
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	340,536.00
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	42,772.51
8517 NCLB, Title IV - 21st Century Schools	20,884.60
8519 NCLB, Title VI - Flexibility and Accountability	16,858.45
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	332,535.00
8742 Governor's Emergency Education Relief Fund (GEER)	18,150.00
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	60,250.33
8749 Other CARES Act Funding	171,158.00
TOTAL Revenue from Federal Sources	\$1,008,144.89
TOTAL FROM ALL SOURCES	\$4,119,059.45

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</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>
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	3,057,199.21					
6113 Public Utility Reality Taxes	3,382.88					
6114 Payments in Lieu of Current Taxes - State / Local	96,834.52					
6120 Current Per Capita Taxes, Section 679	10,962.60					
6141 Current Act 511 Per Capita Taxes	10,962.70					
6151 Current Act 511 Earned Income Taxes	504,486.17					
6152 Current Act 511 Occupation Taxes	22,997.80					
6153 Current Act 511 Real Estate Transfer Taxes	102,983.62					
6411 Delinquent Real Estate Taxes	295,527.45					
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	6,006.00					
6452 Delinquent Act 511 Occupation Taxes	7,716.50					
6500 Earnings on Investments	22,966.95					
6832 Federal IDEA Revenue Received as Pass Through	246,477.41					
6910 Rentals	9,220.60					
6920 Contributions and Donations from Private Sources	12,363.88	127,840.88				
6941 Regular Day School Tuition	11,666.94					
6999 Other Revenues Not Specified Above	131,503.76					
6000 Total Revenue from Local Sources	\$4,553,258.99	\$127,840.88				
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	7,085,713.68					
7112 Basic Education Funding-Social Security	354,017.42					
7160 Tuition for Orphans Subsidy	57,980.75					
7220 Vocational Education	26,193.25					
7271 Special Education funds for School-Aged Pupils	730,211.78					
7311 Pupil Transportation Subsidy	597,494.83					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	278,341.72					
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,289.40					
7340 State Property Tax Reduction Allocation	298,154.16					
7361 School Safety and Security Grants	13,729.00					
7505 Ready to Learn Block Grant	203,216.00					
7506 PAsmart Grants	25,277.80					
7810 State Share of Social Security and Medicare Taxes	16,779.79					
7820 State Share of Retirement Contributions	1,635,281.62					
7000 Total Revenue from State Sources	\$11,338,661.20					

	<u>Capital Reserve</u> <u>(1431)(32)</u>	<u>Other Capital</u> <u>Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>	<u>Total</u>
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					3,057,199.21
6113 Public Utility Realty Taxes					3,382.88
6114 Payments in Lieu of Current Taxes - State / Local					96,834.52
6120 Current Per Capita Taxes, Section 679					10,962.60
6141 Current Act 511 Per Capita Taxes					10,962.70
6151 Current Act 511 Earned Income Taxes					504,486.17
6152 Current Act 511 Occupation Taxes					22,997.80
6153 Current Act 511 Real Estate Transfer Taxes					102,983.62
6411 Delinquent Real Estate Taxes					295,527.45
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments					6,006.00
6452 Delinquent Act 511 Occupation Taxes					7,716.50
6500 Earnings on Investments			5,439.00		28,405.95
6832 Federal IDEA Revenue Received as Pass Through					246,477.41
6910 Rentals					9,220.60
6920 Contributions and Donations from Private Sources					140,204.76
6941 Regular Day School Tuition					11,666.94
6999 Other Revenues Not Specified Above					131,503.76
6000 Total Revenue from Local Sources			\$5,439.00		\$4,686,538.87
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					7,085,713.68
7112 Basic Education Funding-Social Security					354,017.42
7160 Tuition for Orphans Subsidy					57,980.75
7220 Vocational Education					26,193.25
7271 Special Education funds for School-Aged Pupils					730,211.78
7311 Pupil Transportation Subsidy					597,494.83
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					278,341.72
7330 Health Services (Medical, Dental, Nurse, Act 25)					16,269.40
7340 State Property Tax Reduction Allocation					298,154.16
7361 School Safety and Security Grants					13,729.00
7505 Ready to Learn Block Grant					203,216.00
7506 PAsmart Grants					25,277.80
7810 State Share of Social Security and Medicare Taxes					16,779.79
7820 State Share of Retirement Contributions					1,635,281.62
7000 Total Revenue from State Sources					\$11,338,661.20

	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic /Activity (29)	Capital Reserve (690, 1850) (31)
8000 Revenue from Federal Sources						
8512 IDEA, Part B	5,000.00					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	340,536.00					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	42,772.51					
8517 NCLB, Title IV - 21st Century Schools	20,884.60					
8519 NCLB, Title VI - Flexibility and Accountability	16,858.45					
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	332,535.00					
8742 Governor's Emergency Education Relief Fund (GEER)	18,150.00					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	60,250.33					
8749 Other CARES Act Funding	171,158.00					
8000 Total Revenue from Federal Sources	\$1,008,144.89					
9000 Other Financing Sources						
9120 Proceeds from Refunding of Bonds						
9130 Bond Premiums						
9310 General Fund Transfers						
9000 Total Other Financing Sources						
Total From All Sources	\$16,900,065.08					\$127,840.88

	<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>
8000 Revenue from Federal Sources					
8512 IDEA, Part B					5,000.00
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					340,536.00
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					42,772.51
8517 NCLB, Title IV - 21st Century Schools					20,884.60
8519 NCLB, Title VI - Flexibility and Accountability					16,858.45
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)					332,535.00
8742 Governor's Emergency Education Relief Fund (GEER)					18,150.00
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					60,250.33
8749 Other CARES Act Funding					171,158.00
8000 Total Revenue from Federal Sources					\$1,008,144.89
9000 Other Financing Sources					
9120 Proceeds from Refunding of Bonds			3,290,000.00		3,290,000.00
9130 Bond Premiums			131,783.00		131,783.00
9310 General Fund Transfers			869,633.00		869,633.00
9000 Total Other Financing Sources			\$4,291,416.00		\$4,291,416.00
Total From All Sources			\$4,296,855.00		\$21,324,760.96

	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690, 1850) (31)
Revenue from Local Sources	4,553,258.99	127,840.88				
Revenue from State Sources	11,338,661.20					
Revenue from Federal Sources	1,008,144.89					
Other Financing Sources						
Total From All Sources	\$16,900,065.08	\$127,840.88				

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
Revenue from Local Sources			5,439.00		4,686,538.87
Revenue from State Sources					11,338,661.20
Revenue from Federal Sources					1,008,144.89
Other Financing Sources			4,291,416.00		4,291,416.00
Total From All Sources			\$4,296,855.00		\$21,324,760.96

	<u>Total</u>
General Fund (10)	
1000 Instruction	
100 Personnel Services - Salaries	
100 Personnel Services - Salaries	5,271,942.23
Total Personnel Services - Salaries	\$5,271,942.23
200 Personnel Services - Employee Benefits	
210 Group Insurance - Contracted Provider	1,243,498.82
220 Social Security Contributions	396,583.00
230 PSERS Retirement Contributions	1,795,703.53
250 Unemployment Compensation	9,501.44
260 Workers' Compensation	17,837.81
Total Personnel Services - Employee Benefits	\$3,463,124.60
300 Purchased Professional and Technical Services	
322 Professional Educational Services - Ius	338,264.69
390 Other Purchased Professional and Technical Services	94,676.72
Total Purchased Professional and Technical Services	\$432,941.41
400 Purchased Property Services	
440 Rentals	38,258.44
Total Purchased Property Services	\$38,258.44
500 Other Purchased Services	
530 Communications	13,866.06
561 Tuition To Other School Districts Within the State	44,155.06
562 Tuition To Pennsylvania Charter Schools	235,550.28
564 Tuition To Career and Technology Centers	309,825.86
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	20,352.57
Total Other Purchased Services	\$623,749.83
600 Supplies	
610 General Supplies	477,896.07
620 Energy	82.70
640 Books and Periodicals	20,485.88
Total Supplies	\$498,464.65
800 Other Objects	
890 Miscellaneous Expenditures	1,425.00
Total Other Objects	\$1,425.00
Total 1000 Instruction	\$10,329,906.16

General Fund (10)	Elementary	Secondary	Federal	Total
1100 Regular Programs – Elementary / Secondary				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	2,018,033.60	2,038,358.23	271,058.88	4,327,450.71
Total Personnel Services – Salaries	\$2,018,033.60	\$2,038,358.23	\$271,058.88	\$4,327,450.71
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	511,952.12	378,682.84		890,634.96
220 Social Security Contributions	152,029.56	154,054.27	19,409.59	325,493.42
230 PSERS Retirement Contributions	679,178.27	712,050.13	90,005.00	1,481,233.40
250 Unemployment Compensation	3,808.68	3,243.40		7,052.08
260 Workers' Compensation	7,150.28	6,089.11		13,239.39
Total Personnel Services – Employee Benefits	\$1,354,118.91	\$1,254,119.75	\$109,414.59	\$2,717,653.25
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services	7,606.87	8,450.18		16,057.05
Total Purchased Professional and Technical Services	\$7,606.87	\$8,450.18		\$16,057.05
400 Purchased Property Services				
440 Rentals	11,197.67	14,930.07		26,127.74
Total Purchased Property Services	\$11,197.67	\$14,930.07		\$26,127.74
500 Other Purchased Services				
530 Communications	3,491.07	3,705.61		7,196.68
561 Tuition To Other School Districts Within the State		8,732.63		8,732.63
562 Tuition To Pennsylvania Charter Schools	80,222.74	26,674.96		106,897.70
568 Tuition To Private Residential Rehabilitative Institutions (PRR) (In-State) and Detention Centers		17,346.33		17,346.33
Total Other Purchased Services	\$83,713.81	\$56,459.53		\$140,173.34
600 Supplies				
610 General Supplies	45,175.17	208,562.22	216,361.09	470,098.48
620 Energy		82.70		82.70
640 Books and Periodicals	18,179.20	2,306.68		20,485.88
Total Supplies	\$63,354.37	\$210,951.60	\$216,361.09	\$490,667.06
800 Other Objects				
890 Miscellaneous Expenditures		1,172.00		1,172.00
Total Other Objects		\$1,172.00		\$1,172.00
Total 1100 Regular Programs – Elementary / Secondary	\$3,538,025.23	\$3,584,441.36	\$596,834.56	\$7,719,301.15

General Fund (10)	Elementary	Secondary	Federal	Total
1110 Regular Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	2,018,033.60	2,038,358.23	271,058.88	4,327,450.71
Total Personnel Services – Salaries	\$2,018,033.60	\$2,038,358.23	\$271,058.88	\$4,327,450.71
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	511,952.12	378,682.84		890,634.96
220 Social Security Contributions	152,029.56	154,054.27	19,409.59	325,493.42
230 PSERS Retirement Contributions	679,178.27	712,050.13	90,005.00	1,481,233.40
250 Unemployment Compensation	3,808.68	3,243.40		7,052.08
260 Workers' Compensation	7,150.28	6,089.11		13,239.39
Total Personnel Services – Employee Benefits	\$1,354,118.91	\$1,254,119.75	\$109,414.59	\$2,717,653.25
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services	7,606.87	8,450.18		16,057.05
Total Purchased Professional and Technical Services	\$7,606.87	\$8,450.18		\$16,057.05
400 Purchased Property Services				
440 Rentals	11,197.67	14,930.07		26,127.74
Total Purchased Property Services	\$11,197.67	\$14,930.07		\$26,127.74
500 Other Purchased Services				
530 Communications	3,491.07	3,705.61		7,196.68
561 Tuition To Other School Districts Within the State		8,732.63		8,732.63
562 Tuition To Pennsylvania Charter Schools	80,222.74	26,674.96		106,897.70
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		17,346.33		17,346.33
Total Other Purchased Services	\$83,713.81	\$56,459.53		\$140,173.34
600 Supplies				
610 General Supplies	45,175.17	208,562.22	216,361.09	470,098.48
620 Energy		82.70		82.70
640 Books and Periodicals	18,179.20	2,306.68		20,485.88
Total Supplies	\$63,354.37	\$210,951.60	\$216,361.09	\$490,667.06
800 Other Objects				
890 Miscellaneous Expenditures		1,172.00		1,172.00
Total Other Objects		\$1,172.00		\$1,172.00
Total 1110 Regular Programs	\$3,538,025.23	\$3,584,441.36	\$596,834.56	\$7,719,301.15

	Elementary	Secondary	Federal	Total
General Fund (10)				
1200 Special Programs – Elementary / Secondary				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	425,235.98	379,341.54	139,914.00	944,491.52
Total Personnel Services – Salaries	\$425,235.98	\$379,341.54	\$139,914.00	\$944,491.52
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	165,939.90	186,923.96		352,863.86
220 Social Security Contributions	32,119.11	28,492.71	10,477.76	71,089.58
230 PSERS Retirement Contributions	139,469.39	126,716.42	48,284.32	314,470.13
250 Unemployment Compensation	1,386.18	1,063.18		2,449.36
260 Workers' Compensation	2,602.40	1,996.02		4,598.42
Total Personnel Services – Employee Benefits	\$341,516.98	\$345,192.29	\$58,762.08	\$745,471.35
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	73,280.06	33,112.11	72,626.54	179,018.71
390 Other Purchased Professional and Technical Services	44,128.21	34,491.46		78,619.67
Total Purchased Professional and Technical Services	\$117,408.27	\$67,603.57	\$72,626.54	\$257,638.38
400 Purchased Property Services				
440 Rentals	6,065.35	6,065.35		12,130.70
Total Purchased Property Services	\$6,065.35	\$6,065.35		\$12,130.70
500 Other Purchased Services				
530 Communications	3,556.44	3,112.94		6,669.38
561 Tuition To Other School Districts Within the State		33,306.09		33,306.09
562 Tuition To Pennsylvania Charter Schools	25,133.01	103,519.57		128,652.58
568 Tuition To Private Residential Rehabilitative Institutions (PRR) (In-State) and Detention Centers	1,080.00	1,926.24		3,006.24
Total Other Purchased Services	\$29,769.45	\$141,864.84		\$171,634.29
600 Supplies				
610 General Supplies	2,749.50	656.24	4,391.85	7,797.59
Total Supplies	\$2,749.50	\$656.24	\$4,391.85	\$7,797.59
800 Other Objects				
890 Miscellaneous Expenditures	253.00			253.00
Total Other Objects	\$253.00			\$253.00
Total 1200 Special Programs – Elementary / Secondary	\$922,998.53	\$940,723.83	\$275,694.47	\$2,139,416.83

	Elementary	Secondary	Federal	Total
General Fund (10)				
1220 Sensory Support				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	40,226.13	40,225.87		80,452.00
Total Personnel Services – Salaries	\$40,226.13	\$40,225.87		\$80,452.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	10,556.99	10,062.69		20,619.68
220 Social Security Contributions	3,019.63	3,019.63		6,039.26
230 PSERS Retirement Contributions	13,881.93	13,881.92		27,763.85
250 Unemployment Compensation	107.66	13.45		121.11
260 Workers' Compensation	202.13	25.27		227.40
Total Personnel Services – Employee Benefits	\$27,768.34	\$27,002.96		\$54,771.30
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius			72,626.54	72,626.54
390 Other Purchased Professional and Technical Services	680.00			680.00
Total Purchased Professional and Technical Services	\$680.00		\$72,626.54	\$73,306.54
500 Other Purchased Services				
530 Communications	498.95	55.45		554.40
Total Other Purchased Services	\$498.95	\$55.45		\$554.40
600 Supplies				
610 General Supplies	171.00	26.45		197.45
Total Supplies	\$171.00	\$26.45		\$197.45
800 Other Objects				
890 Miscellaneous Expenditures	253.00			253.00
Total Other Objects	\$253.00			\$253.00
Total 1220 Sensory Support	\$69,597.42	\$67,310.73	\$72,626.54	\$209,534.69

General Fund (10)

1230 Emotional Support

300 Purchased Professional and Technical Services

322 Professional Educational Services – Ius

Total Purchased Professional and Technical Services

Total 1230 Emotional Support

	Elementary	Secondary	Federal	Total
	40,167.95			40,167.95
	\$40,167.95			\$40,167.95
	\$40,167.95			\$40,167.95

	Elementary	Secondary	Federal	Total
General Fund (10)				
1240 Academic Support				
100 Personnel Services - Salaries				
100 Personnel Services -- Salaries	385,009.85	339,115.67	139,914.00	864,039.52
Total Personnel Services - Salaries	\$385,009.85	\$339,115.67	\$139,914.00	\$864,039.52
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	155,382.91	176,861.27		332,244.18
220 Social Security Contributions	29,099.48	25,473.08	10,477.76	65,050.32
230 PSERS Retirement Contributions	125,587.46	112,834.50	48,284.32	286,706.28
250 Unemployment Compensation	1,278.52	1,049.73		2,328.25
260 Workers' Compensation	2,400.27	1,970.75		4,371.02
Total Personnel Services - Employee Benefits	\$313,748.64	\$318,189.33	\$58,762.08	\$690,700.05
300 Purchased Professional and Technical Services				
322 Professional Educational Services - Ius	33,112.11	33,112.11		66,224.22
390 Other Purchased Professional and Technical Services	43,448.21	34,491.46		77,939.67
Total Purchased Professional and Technical Services	\$76,560.32	\$67,603.57		\$144,163.89
400 Purchased Property Services				
440 Rentals	6,065.35	6,065.35		12,130.70
Total Purchased Property Services	\$6,065.35	\$6,065.35		\$12,130.70
500 Other Purchased Services				
530 Communications	3,057.49	3,057.49		6,114.98
561 Tuition To Other School Districts Within the State		33,306.09		33,306.09
562 Tuition To Pennsylvania Charter Schools	25,133.01	103,519.57		128,652.58
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	1,080.00	1,926.24		3,006.24
Total Other Purchased Services	\$29,270.50	\$141,809.39		\$171,079.89
600 Supplies				
610 General Supplies	2,578.50	629.79	4,391.85	7,600.14
Total Supplies	\$2,578.50	\$629.79	\$4,391.85	\$7,600.14
Total 1240 Academic Support	\$813,233.16	\$873,413.10	\$203,067.93	\$1,889,714.19

General Fund (10)	Elementary	Secondary	Federal	Total
1241 Learning Support – Public				
100 Personnel Services – Salaries	385,009.85	339,115.67	139,914.00	864,039.52
Total Personnel Services – Salaries	\$385,009.85	\$339,115.67	\$139,914.00	\$864,039.52
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	155,382.91	176,861.27		332,244.18
220 Social Security Contributions	29,099.48	25,473.08	10,477.76	65,050.32
230 PSERS Retirement Contributions	125,587.46	112,834.50	48,284.32	286,706.28
250 Unemployment Compensation	1,278.52	1,049.73		2,328.25
260 Workers' Compensation	2,400.27	1,970.75		4,371.02
Total Personnel Services – Employee Benefits	\$313,748.64	\$318,189.33	\$58,762.08	\$690,700.05
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services	43,448.21	34,491.46		77,939.67
Total Purchased Professional and Technical Services	\$43,448.21	\$34,491.46		\$77,939.67
400 Purchased Property Services				
440 Rentals	6,065.35	6,065.35		12,130.70
Total Purchased Property Services	\$6,065.35	\$6,065.35		\$12,130.70
500 Other Purchased Services				
530 Communications	3,057.49	3,057.49		6,114.98
561 Tuition To Other School Districts Within the State		30,266.49		30,266.49
562 Tuition To Pennsylvania Charter Schools	25,133.01	103,519.57		128,652.58
568 Tuition To Private Residential Rehabilitative Institutions (PRR) (In-State) and Detention Centers	1,080.00	1,926.24		3,006.24
Total Other Purchased Services	\$29,270.50	\$138,769.79		\$168,040.29
600 Supplies				
610 General Supplies	2,578.50	629.79	4,391.85	7,600.14
Total Supplies	\$2,578.50	\$629.79	\$4,391.85	\$7,600.14
Total 1241 Learning Support – Public	\$780,121.05	\$837,261.39	\$203,067.93	\$1,820,450.37

	Elementary	Secondary	Federal	Total
General Fund (10)				
1243 Gifted Support				
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius	33,112.11	33,112.11		66,224.22
Total Purchased Professional and Technical Services	\$33,112.11	\$33,112.11		\$66,224.22
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State		3,039.60		3,039.60
Total Other Purchased Services		\$3,039.60		\$3,039.60
Total 1243 Gifted Support	\$33,112.11	\$36,151.71		\$69,263.82

General Fund (10)		Elementary	Secondary	Federal	Total
1300 Vocational Education					
500 <u>Other Purchased Services</u>			309,825.86		309,825.86
564 Tuition To Career and Technology Centers			\$309,825.86		\$309,825.86
Total Other Purchased Services			\$309,825.86		\$309,825.86
Total 1300 Vocational Education			\$309,825.86		\$309,825.86

General Fund (10)	Elementary	Secondary	Federal	Total
1400 Other Instructional Programs -- Elementary / Secondary				
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services -- lus	79,622.99	79,622.99		159,245.98
Total Purchased Professional and Technical Services	\$79,622.99	\$79,622.99		\$159,245.98
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State		2,116.34		2,116.34
Total Other Purchased Services		\$2,116.34		\$2,116.34
Total 1400 Other Instructional Programs -- Elementary / Secondary	\$79,622.99	\$81,739.33		\$161,362.32

	Elementary	Secondary	Federal	Total
General Fund (10)				
1440 Alternative Regular Education Programs				
300 Purchased Professional and Technical Services				
322 Professional Educational Services - lus	79,622.99	79,622.99		159,245.98
Total Purchased Professional and Technical Services	\$79,622.99	\$79,622.99		\$159,245.98
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		2,116.34		2,116.34
Total Other Purchased Services		\$2,116.34		\$2,116.34
Total 1440 Alternative Regular Education Programs	\$79,622.99	\$81,739.33		\$161,362.32

	Elementary	Secondary	Federal	Total
General Fund (10)				
1441 Adjudicated / Court-Placed Programs				
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State		2,116.34		2,116.34
Total Other Purchased Services		\$2,116.34		\$2,116.34
Total 1441 Adjudicated / Court-Placed Programs		\$2,116.34		\$2,116.34

	Elementary	Secondary	Federal	Total
General Fund (10)				
1442 Alternative Education Programs				
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	79,622.99	79,622.99		159,245.98
Total Purchased Professional and Technical Services	\$79,622.99	\$79,622.99		\$159,245.98
Total 1442 Alternative Education Programs	\$79,622.99	\$79,622.99		\$159,245.98

	<u>Total</u>
General Fund (10)	
2000 Support Services	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	1,606,046.56
Total Personnel Services – Salaries	\$1,606,046.56
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	555,161.63
220 Social Security Contributions	120,470.08
230 PSERS Retirement Contributions	538,563.17
240 Tuition Reimbursement	31,158.00
250 Unemployment Compensation	3,956.70
260 Workers Compensation	7,428.19
Total Personnel Services – Employee Benefits	\$1,256,737.77
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	195,159.31
330 Other Professional Services	14,848.28
340 Technical Services	25,233.41
390 Other Purchased Professional and Technical Services	157,579.37
Total Purchased Professional and Technical Services	\$392,820.37
400 Purchased Property Services	
420 Utility Services	194,046.06
430 Repairs and Maintenance Services	16,293.20
440 Rentals	8,936.90
Total Purchased Property Services	\$219,276.16
500 Other Purchased Services	
513 Contracted Carriers	883,674.41
516 Student Transportation Services From the IU	834.08
529 Other Insurance	58,837.50
530 Communications	35,350.83
549 Other Advertising/Public Relations	3,950.29
580 Travel	7,794.25
Total Other Purchased Services	\$990,441.36
600 Supplies	
610 General Supplies	310,127.95
620 Energy	106,364.77
640 Books and Periodicals	3,836.46
Total Supplies	\$420,329.18
800 Other Objects	
890 Miscellaneous Expenditures	19,900.97
Total Other Objects	\$19,900.97
Total 2000 Support Services	\$4,905,552.37

	Elementary	Secondary	Federal	Total
General Fund (10)				
2100 Support Services – Students				
100 Personnel Services – Salaries	68,322.32	118,007.95		186,330.27
Total Personnel Services – Salaries	\$68,322.32	\$118,007.95		\$186,330.27
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	17,480.24	42,240.66		59,720.90
220 Social Security Contributions	5,226.56	8,575.80		13,802.36
230 PSERS Retirement Contributions	23,483.06	40,724.62		64,207.68
250 Unemployment Compensation		349.91		349.91
260 Workers' Compensation		656.91		656.91
Total Personnel Services – Employee Benefits	\$46,189.86	\$92,547.90		\$138,737.76
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	158.45	221.83	99,758.81	99,758.81
330 Other Professional Services			12,000.00	12,000.00
Total Purchased Professional and Technical Services	\$158.45	\$221.83	\$111,758.81	\$112,139.09
400 Purchased Property Services				
440 Rentals	2,332.84	2,332.84		4,665.68
Total Purchased Property Services	\$2,332.84	\$2,332.84		\$4,665.68
500 Other Purchased Services				
530 Communications	3,349.05	2,360.31		5,709.36
Total Other Purchased Services	\$3,349.05	\$2,360.31		\$5,709.36
600 Supplies				
610 General Supplies		2,478.00		2,478.00
Total Supplies		\$2,478.00		\$2,478.00
800 Other Objects				
890 Miscellaneous Expenditures		159.25		159.25
Total Other Objects		\$159.25		\$159.25
Total 2100 Support Services – Students	\$120,352.52	\$218,108.08	\$111,758.81	\$450,219.41

	Elementary	Secondary	Federal	Total
General Fund (10)				
2120 Guidance Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	68,322.32	118,007.95		186,330.27
Total Personnel Services – Salaries	\$68,322.32	\$118,007.95		\$186,330.27
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	17,480.24	42,240.66		59,720.90
220 Social Security Contributions	5,226.56	8,575.80		13,802.36
230 PSERS Retirement Contributions	23,483.06	40,724.62		64,207.68
250 Unemployment Compensation		349.91		349.91
260 Workers' Compensation		656.91		656.91
Total Personnel Services – Employee Benefits	\$46,189.86	\$92,547.90		\$138,737.76
300 Purchased Professional and Technical Services				
330 Other Professional Services	158.45	221.83	12,000.00	12,380.28
Total Purchased Professional and Technical Services	\$158.45	\$221.83	\$12,000.00	\$12,380.28
400 Purchased Property Services				
440 Rentals	2,332.84	2,332.84		4,665.68
Total Purchased Property Services	\$2,332.84	\$2,332.84		\$4,665.68
500 Other Purchased Services				
530 Communications	2,240.31	2,360.31		4,600.62
Total Other Purchased Services	\$2,240.31	\$2,360.31		\$4,600.62
600 Supplies				
610 General Supplies		2,478.00		2,478.00
Total Supplies		\$2,478.00		\$2,478.00
800 Other Objects				
890 Miscellaneous Expenditures		159.25		159.25
Total Other Objects		\$159.25		\$159.25
Total 2120 Guidance Services	\$119,243.78	\$218,108.08	\$12,000.00	\$349,351.86

	Elementary	Secondary	Federal	Total
General Fund (10)				
2140 Psychological Services				
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius			99,758.81	99,758.81
Total Purchased Professional and Technical Services			\$99,758.81	\$99,758.81
500 Other Purchased Services				
530 Communications	1,108.74			1,108.74
Total Other Purchased Services	\$1,108.74			\$1,108.74
Total 2140 Psychological Services	\$1,108.74		\$99,758.81	\$100,867.55

	Elementary	Secondary	Federal	Total
General Fund (10)				
2200 Support Services – Instructional Staff				
100 Personnel Services – Salaries	82,384.00	44,983.62		127,367.62
Total Personnel Services – Salaries	\$82,384.00	\$44,983.62		\$127,367.62
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	20,902.07	21,935.68		42,837.75
220 Social Security Contributions	6,058.46	3,224.25		9,282.71
230 PSERS Retirement Contributions	28,378.96	15,428.94		43,807.90
240 Tuition Reimbursement		21,702.00		21,702.00
250 Unemployment Compensation	174.95	174.95		349.90
260 Workers' Compensation	328.46	328.46		656.92
Total Personnel Services – Employee Benefits	\$55,842.90	\$62,794.28		\$118,637.18
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	12,476.85	12,476.85	70,446.80	95,400.50
330 Other Professional Services	1,201.50	1,266.50		2,468.00
Total Purchased Professional and Technical Services	\$13,678.35	\$13,743.35	\$70,446.80	\$97,868.50
500 Other Purchased Services				
530 Communications	277.19	277.19		554.38
580 Travel	799.00	1,637.50	5,145.00	7,581.50
Total Other Purchased Services	\$1,076.19	\$1,914.69	\$5,145.00	\$8,135.88
600 Supplies				
610 General Supplies	1,059.75	1,329.63		2,389.38
640 Books and Periodicals	2,010.47	1,410.99		3,421.46
Total Supplies	\$3,070.22	\$2,740.62		\$5,810.84
Total 2200 Support Services – Instructional Staff	\$156,051.66	\$126,176.56	\$75,591.80	\$357,820.02

	Elementary	Secondary	Federal	Total
General Fund (10)				
2220 Technology Support Services				
100 Personnel Services – Salaries	13,610.28			13,610.28
Total Personnel Services – Salaries	\$13,610.28			\$13,610.28
200 Personnel Services – Employee Benefits				
220 Social Security Contributions		1,041.19		1,041.19
230 PSERS Retirement Contributions		4,696.91		4,696.91
Total Personnel Services – Employee Benefits		\$5,738.10		\$5,738.10
Total 2220 Technology Support Services		\$19,348.38		\$19,348.38

	Elementary	Secondary	Federal	Total
General Fund (10)				
2250 School Library Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	66,607.00	15,596.34		82,203.34
Total Personnel Services - Salaries	\$66,607.00	\$15,596.34		\$82,203.34
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	20,902.07	21,935.68		42,837.75
220 Social Security Contributions	4,896.39	1,020.99		5,917.38
230 PSERS Retirement Contributions	22,934.32	5,287.39		28,221.71
250 Unemployment Compensation	174.95	174.95		349.90
260 Workers Compensation	328.46	328.46		656.92
Total Personnel Services - Employee Benefits	\$49,236.19	\$28,747.47		\$77,983.66
300 Purchased Professional and Technical Services				
330 Other Professional Services	230.00	295.00		525.00
Total Purchased Professional and Technical Services	\$230.00	\$295.00		\$525.00
500 Other Purchased Services				
530 Communications	277.19	277.19		554.38
Total Other Purchased Services	\$277.19	\$277.19		\$554.38
600 Supplies				
610 General Supplies	1,059.75	1,329.63		2,389.38
640 Books and Periodicals	2,010.47	1,410.99		3,421.46
Total Supplies	\$3,070.22	\$2,740.62		\$5,810.84
Total 2250 School Library Services	\$119,420.60	\$47,656.62		\$167,077.22

General Fund (10)	Elementary	Secondary	Federal	Total
2260 Instruction and Curriculum Development Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	15,777.00	15,777.00		31,554.00
Total Personnel Services – Salaries	\$15,777.00	\$15,777.00		\$31,554.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	1,162.07	1,162.07		2,324.14
230 PSERS Retirement Contributions	5,444.64	5,444.64		10,889.28
Total Personnel Services – Employee Benefits	\$6,606.71	\$6,606.71		\$13,213.42
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	12,476.85	12,476.85	70,446.80	95,400.50
Total Purchased Professional and Technical Services	\$12,476.85	\$12,476.85	\$70,446.80	\$95,400.50
Total 2260 Instruction and Curriculum Development Services	\$34,860.56	\$34,860.56	\$70,446.80	\$140,167.92

General Fund (10)	Elementary	Secondary	Federal	Total
2270 Instructional Staff Professional Development Services				
200 <u>Personnel Services – Employee Benefits</u>		21,702.00		21,702.00
240 Tuition Reimbursement				
Total Personnel Services – Employee Benefits		\$21,702.00		\$21,702.00
300 <u>Purchased Professional and Technical Services</u>	971.50	971.50		1,943.00
330 Other Professional Services				
Total Purchased Professional and Technical Services	\$971.50	\$971.50		\$1,943.00
500 <u>Other Purchased Services</u>	799.00	1,637.50	5,145.00	7,581.50
580 Travel				
Total Other Purchased Services	\$799.00	\$1,637.50	\$5,145.00	\$7,581.50
Total 2270 Instructional Staff Professional Development Services	\$1,770.50	\$24,311.00	\$5,145.00	\$31,226.50

	Elementary	Secondary	Federal	Total
General Fund (10)				
2300 Support Services – Administration				
100 Personnel Services – Salaries	158,145.64	171,118.90		513,782.94
Total Personnel Services – Salaries	\$158,145.64	\$171,118.90		\$513,782.94
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	80,958.99	63,338.74		154,284.33
220 Social Security Contributions	11,908.96	13,046.33		39,012.10
230 PSERS Retirement Contributions	52,252.36	56,837.11		170,463.20
250 Unemployment Compensation	457.58	349.91		1,036.27
260 Workers' Compensation	859.04	656.92		1,945.48
Total Personnel Services – Employee Benefits	\$146,436.93	\$134,229.01		\$366,741.38
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services	253.52	253.52		69,135.44
Total Purchased Professional and Technical Services	\$253.52	\$253.52		\$69,135.44
400 Purchased Property Services				
440 Rentals	933.16	933.16		2,353.84
Total Purchased Property Services	\$933.16	\$933.16		\$2,353.84
500 Other Purchased Services				
530 Communications	5,080.71	5,080.71		10,161.42
549 Other Advertising/Public Relations				3,950.29
580 Travel	78.70			106.30
Total Other Purchased Services	\$5,159.41	\$5,080.71		\$14,218.01
600 Supplies				
610 General Supplies	942.40	1,583.57	2,925.00	18,924.22
640 Books and Periodicals	65.00	285.00		415.00
Total Supplies	\$1,007.40	\$1,868.57	\$2,925.00	\$19,339.22
800 Other Objects				
890 Miscellaneous Expenditures				18,845.38
Total Other Objects				\$18,845.38
Total 2300 Support Services – Administration	\$311,936.06	\$313,483.67	\$2,925.00	\$1,004,416.21

	Elementary	Secondary	Federal	Total
General Fund (10)				
2310 Board Services				
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services				27,600.00
Total Purchased Professional and Technical Services				\$27,600.00
400 <u>Purchased Property Services</u>				
440 Rentals				21.00
Total Purchased Property Services				\$21.00
500 <u>Other Purchased Services</u>				
549 Other Advertising/Public Relations				3,730.29
Total Other Purchased Services				\$3,730.29
600 <u>Supplies</u>				
610 General Supplies				6,699.36
Total Supplies				\$6,699.36
800 <u>Other Objects</u>				
890 Miscellaneous Expenditures				13,609.46
Total Other Objects				\$13,609.46
Total 2310 Board Services				\$51,660.11

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2330 Tax Assessment and Collection Services				
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services				33,482.66
Total Purchased Professional and Technical Services				\$33,482.66
600 Supplies				
610 General Supplies				117.62
Total Supplies				\$117.62
Total 2330 Tax Assessment and Collection Services				\$33,600.28

	Elementary	Secondary	Federal	Total
General Fund (10)				
2350 Legal and Accounting Services				
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services				5,090.00
Total Purchased Professional and Technical Services				\$5,090.00
Total 2350 Legal and Accounting Services				\$5,090.00

General Fund (10)	Elementary	Secondary	Federal	Total
2360 Office of the Superintendent / Executive Director Services				
100 Personnel Services – Salaries				184,518.40
Total Personnel Services – Salaries				\$184,518.40
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				9,986.60
220 Social Security Contributions				14,056.81
230 PSERS Retirement Contributions				61,373.73
250 Unemployment Compensation				228.78
260 Workers' Compensation				429.52
Total Personnel Services – Employee Benefits				\$86,075.44
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services				2,455.74
Total Purchased Professional and Technical Services				\$2,455.74
400 Purchased Property Services				
440 Rentals				466.52
Total Purchased Property Services				\$466.52
500 Other Purchased Services				
530 Communications	2,089.59	2,089.59		4,179.18
549 Other Advertising/Public Relations				220.00
580 Travel				27.60
Total Other Purchased Services	\$2,089.59	\$2,089.59		\$4,426.78
600 Supplies				
610 General Supplies				6,556.27
640 Books and Periodicals				65.00
Total Supplies				\$6,721.27
800 Other Objects				
890 Miscellaneous Expenditures				5,235.92
Total Other Objects				\$5,235.92
Total 2360 Office of the Superintendent / Executive Director Services	\$2,089.59	\$2,089.59		\$289,900.07

	Elementary	Secondary	Federal	Total
General Fund (10)				
2380 Office of the Principal Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	158,145.64	171,118.90		329,264.54
Total Personnel Services – Salaries	\$158,145.64	\$171,118.90		\$329,264.54
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	80,958.99	63,338.74		144,297.73
220 Social Security Contributions	11,908.96	13,046.33		24,955.29
230 PSERS Retirement Contributions	52,252.36	56,837.11		109,089.47
250 Unemployment Compensation	457.58	349.91		807.49
260 Workers' Compensation	859.04	656.92		1,515.96
Total Personnel Services – Employee Benefits	\$146,436.93	\$134,229.01		\$280,665.94
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services	253.52	253.52		507.04
Total Purchased Professional and Technical Services	\$253.52	\$253.52		\$507.04
400 Purchased Property Services				
440 Rentals	933.16	933.16		1,866.32
Total Purchased Property Services	\$933.16	\$933.16		\$1,866.32
500 Other Purchased Services				
530 Communications	2,991.12	2,991.12		5,982.24
580 Travel	78.70			78.70
Total Other Purchased Services	\$3,069.82	\$2,991.12		\$6,060.94
600 Supplies				
610 General Supplies	942.40	1,583.57	2,925.00	5,450.97
640 Books and Periodicals	65.00	285.00		350.00
Total Supplies	\$1,007.40	\$1,868.57	\$2,925.00	\$5,800.97
Total 2380 Office of the Principal Services	\$309,846.47	\$311,394.28	\$2,925.00	\$624,165.75

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2400 Support Services – Pupil Health				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	139,053.58			139,053.58
Total Personnel Services – Salaries	\$139,053.58			
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	30,557.86			30,557.86
220 Social Security Contributions	10,632.11			10,632.11
230 PSERS Retirement Contributions	47,668.14			47,668.14
250 Unemployment Compensation	242.24			242.24
260 Workers' Compensation	454.78			454.78
Total Personnel Services – Employee Benefits	\$89,555.13			
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services			3,731.78	3,731.78
Total Purchased Professional and Technical Services			\$3,731.78	
400 Purchased Property Services				
440 Rentals			933.06	933.06
Total Purchased Property Services			\$933.06	
500 Other Purchased Services				
530 Communications			3,177.48	3,177.48
Total Other Purchased Services			\$3,177.48	
600 Supplies				
610 General Supplies			7,311.76	7,311.76
Total Supplies			\$7,311.76	
Total 2400 Support Services – Pupil Health			\$243,762.79	

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2440 Nursing Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				139,053.58
Total Personnel Services – Salaries				\$139,053.58
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				30,557.86
220 Social Security Contributions				10,632.11
230 PSERS Retirement Contributions				47,668.14
250 Unemployment Compensation				242.24
260 Workers' Compensation				454.78
Total Personnel Services – Employee Benefits				\$89,555.13
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services				3,731.78
Total Purchased Professional and Technical Services				\$3,731.78
400 Purchased Property Services				
440 Rentals				933.06
Total Purchased Property Services				\$933.06
500 Other Purchased Services				
530 Communications				3,177.48
Total Other Purchased Services				\$3,177.48
600 Supplies				
610 General Supplies				7,311.76
Total Supplies				\$7,311.76
Total 2440 Nursing Services				\$243,762.79

	Elementary	Secondary	Federal	Total
General Fund (10)				
2500 Support Services – Business				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	212,836.64			\$212,836.64
Total Personnel Services – Salaries				
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	78,710.45			78,710.45
220 Social Security Contributions	15,890.88			15,890.88
230 PSERS Retirement Contributions	71,874.60			71,874.60
250 Unemployment Compensation	390.33			390.33
260 Workers' Compensation	732.71			732.71
Total Personnel Services – Employee Benefits				
\$167,598.97				
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services		18,085.27		18,085.27
Total Purchased Professional and Technical Services				
\$18,085.27				
400 Purchased Property Services				
440 Rentals			984.32	984.32
Total Purchased Property Services				
\$984.32				
500 Other Purchased Services				
530 Communications			1,072.51	1,072.51
580 Travel			106.45	106.45
Total Other Purchased Services				
\$1,178.96				
600 Supplies				
610 General Supplies			1,946.89	5,212.80
Total Supplies				
\$1,946.89				
800 Other Objects				
890 Miscellaneous Expenditures				669.81
Total Other Objects				
\$669.81				
Total 2500 Support Services – Business				
\$406,566.77				

	Elementary	Secondary	Federal	Total
General Fund (10)				
2510 Fiscal Services				
<u>100 Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				212,836.64
Total Personnel Services – Salaries				\$212,836.64
<u>200 Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				78,710.45
220 Social Security Contributions				15,890.88
230 PSERS Retirement Contributions				71,874.60
250 Unemployment Compensation				390.33
260 Workers' Compensation				732.71
Total Personnel Services – Employee Benefits				\$167,598.97
<u>300 Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services				18,085.27
Total Purchased Professional and Technical Services				\$18,085.27
<u>400 Purchased Property Services</u>				
440 Rentals				984.32
Total Purchased Property Services				\$984.32
<u>500 Other Purchased Services</u>				
530 Communications				1,072.51
580 Travel				106.45
Total Other Purchased Services				\$1,178.96
<u>600 Supplies</u>				
610 General Supplies			1,946.89	5,212.80
Total Supplies			\$1,946.89	\$5,212.80
<u>800 Other Objects</u>				
890 Miscellaneous Expenditures				669.81
Total Other Objects			\$1,946.89	\$669.81
Total 2510 Fiscal Services			\$1,946.89	\$406,566.77

General Fund (10)	Elementary	Secondary	Federal	Total
2511 Supervision of Fiscal Services - Head of Component				
100 Personnel Services -- Salaries				
100 Personnel Services -- Salaries				127,379.15
Total Personnel Services -- Salaries				\$127,379.15
200 Personnel Services -- Employee Benefits				
210 Group Insurance -- Contracted Provider				36,265.55
220 Social Security Contributions				9,563.40
230 PSERS Retirement Contributions				42,383.11
250 Unemployment Compensation				148.04
260 Workers' Compensation				277.93
Total Personnel Services -- Employee Benefits				\$68,638.03
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services				9,548.18
Total Purchased Professional and Technical Services				\$9,548.18
400 Purchased Property Services				
440 Rentals				984.32
Total Purchased Property Services				\$984.32
500 Other Purchased Services				
530 Communications				656.75
580 Travel				106.45
Total Other Purchased Services				\$763.20
600 Supplies				
610 General Supplies			1,946.89	5,212.80
Total Supplies			\$1,946.89	\$5,212.80
800 Other Objects				
890 Miscellaneous Expenditures				669.81
Total Other Objects				\$669.81
Total 2511 Supervision of Fiscal Services - Head of Component			\$1,946.89	\$233,195.49

General Fund (10)

2514 Payroll Services

	Elementary	Secondary	Federal	Total
100 Personnel Services - Salaries				41,666.28
100 Personnel Services - Salaries				\$41,666.28
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				21,653.20
220 Social Security Contributions				3,052.26
230 PSERS Retirement Contributions				14,379.03
250 Unemployment Compensation				121.12
260 Workers Compensation				227.39
200 Personnel Services - Employee Benefits				\$39,433.00
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services				4,744.90
300 Purchased Professional and Technical Services				\$4,744.90
500 Other Purchased Services				
530 Communications				277.19
500 Other Purchased Services				\$277.19
Total 2514 Payroll Services				\$86,121.37

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2515 Financial Accounting Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	43,791.21			43,791.21
Total Personnel Services - Salaries	\$43,791.21			\$43,791.21
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				20,791.70
220 Social Security Contributions				3,275.22
230 PSERS Retirement Contributions				15,112.46
250 Unemployment Compensation				121.17
260 Workers' Compensation				227.39
Total Personnel Services - Employee Benefits				\$39,527.94
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services				3,792.19
Total Purchased Professional and Technical Services				\$3,792.19
500 Other Purchased Services				
530 Communications				138.57
Total Other Purchased Services				\$138.57
Total 2515 Financial Accounting Services				\$87,249.91

	Elementary	Secondary	Federal	Total
General Fund (10)				
2600 Operation and Maintenance of Plant Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				354,418.25
Total Personnel Services - Salaries				\$354,418.25
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				169,933.11
220 Social Security Contributions				26,327.37
230 PSERS Retirement Contributions				115,605.64
250 Unemployment Compensation				1,359.27
260 Workers' Compensation				2,551.87
Total Personnel Services - Employee Benefits				\$315,777.26
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services		6,620.00		65,969.38
Total Purchased Professional and Technical Services		\$6,620.00		\$65,969.38
400 Purchased Property Services				
420 Utility Services				194,046.06
430 Repairs and Maintenance Services				16,293.20
Total Purchased Property Services				\$210,339.26
500 Other Purchased Services				
529 Other Insurance				58,837.50
530 Communications				328.87
Total Other Purchased Services				\$59,166.37
600 Supplies				
610 General Supplies	41,888.18	41,888.18	60,193.84	143,970.20
620 Energy				106,364.77
Total Supplies	\$41,888.18	\$41,888.18	\$60,193.84	\$250,334.97
800 Other Objects				
890 Miscellaneous Expenditures				226.53
Total Other Objects	\$41,888.18	\$41,888.18	\$66,813.84	\$226.53
Total 2600 Operation and Maintenance of Plant Services	\$41,888.18	\$41,888.18	\$66,813.84	\$1,256,232.02

	Elementary	Secondary	Federal	Total
General Fund (10)				
2620 Operation of Buildings Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				354,418.25
Total Personnel Services – Salaries				\$354,418.25
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				169,933.11
220 Social Security Contributions				26,327.37
230 PSERS Retirement Contributions				115,605.64
250 Unemployment Compensation				1,359.27
260 Workers' Compensation				2,551.87
Total Personnel Services – Employee Benefits				\$315,777.26
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services			6,620.00	65,969.38
Total Purchased Professional and Technical Services			\$6,620.00	\$65,969.38
400 Purchased Property Services				
420 Utility Services				194,046.06
430 Repairs and Maintenance Services				16,293.20
Total Purchased Property Services				\$210,339.26
500 Other Purchased Services				
529 Other Insurance				58,837.50
530 Communications				328.87
Total Other Purchased Services				\$59,166.37
600 Supplies				
610 General Supplies	41,888.18	41,888.18	60,193.84	143,970.20
620 Energy				106,364.77
Total Supplies	\$41,888.18	\$41,888.18	\$60,193.84	\$250,334.97
800 Other Objects				
890 Miscellaneous Expenditures				226.53
Total Other Objects	\$41,888.18	\$41,888.18	\$66,813.84	\$226.53
Total 2620 Operation of Buildings Services	\$41,888.18	\$41,888.18	\$66,813.84	\$1,256,232.02

	Elementary	Secondary	Federal	Total
General Fund (10)				
2700 Student Transportation Services				
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services				657.50
Total Purchased Professional and Technical Services				\$657.50
500 Other Purchased Services				
513 Contracted Carriers				883,674.41
516 Student Transportation Services From the IU				834.08
Total Other Purchased Services				\$884,508.49
600 Supplies				
610 General Supplies				6,105.14
Total Supplies				\$6,105.14
Total 2700 Student Transportation Services				\$891,271.13

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2720 Vehicle Operation Services				
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services				657.50
Total Purchased Professional and Technical Services				\$657.50
500 Other Purchased Services				
513 Contracted Carriers				883,674.41
516 Student Transportation Services From the IU				834.08
Total Other Purchased Services				\$884,508.49
600 Supplies				
610 General Supplies				6,105.14
Total Supplies				\$6,105.14
Total 2720 Vehicle Operation Services				\$891,271.13

General Fund (10)

2800 Support Services – Central

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries 72,257.26 **\$72,257.26**

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

19,117.23

5,522.55

24,936.01

9,456.00

228.78

429.52

Total Personnel Services – Employee Benefits

\$59,690.09

300 Purchased Professional and Technical Services

340 Technical Services

25,233.41

Total Purchased Professional and Technical Services

\$25,233.41

500 Other Purchased Services

530 Communications

14,346.81

Total Other Purchased Services

\$14,346.81

600 Supplies

610 General Supplies

5,119.93

123,736.45

Total Supplies

\$5,119.93

\$123,736.45

Total 2800 Support Services – Central

\$5,119.93

\$295,264.02

	Elementary	Secondary	Federal	Total
General Fund (10)				
2820 Information Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				72,257.26
Total Personnel Services – Salaries				\$72,257.26
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				19,117.23
220 Social Security Contributions				5,522.55
230 PSERS Retirement Contributions				24,936.01
250 Unemployment Compensation				228.78
260 Workers' Compensation				429.52
Total Personnel Services – Employee Benefits				\$50,234.09
300 Purchased Professional and Technical Services				
340 Technical Services				25,233.41
Total Purchased Professional and Technical Services				\$25,233.41
500 Other Purchased Services				
530 Communications				14,346.81
Total Other Purchased Services				\$14,346.81
600 Supplies				
610 General Supplies			5,119.93	123,736.45
Total Supplies			\$5,119.93	\$123,736.45
Total 2820 Information Services			\$5,119.93	\$285,808.02

	Elementary	Secondary	Federal	Total
General Fund (10)				
2821 Supervision of Information Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				72,257.26
Total Personnel Services – Salaries				\$72,257.26
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				19,117.23
220 Social Security Contributions				5,522.55
230 PSERS Retirement Contributions				24,936.01
250 Unemployment Compensation				228.78
260 Workers' Compensation				429.52
Total Personnel Services – Employee Benefits				\$50,234.09
300 Purchased Professional and Technical Services				
340 Technical Services				25,233.41
Total Purchased Professional and Technical Services				\$25,233.41
500 Other Purchased Services				
530 Communications				14,346.81
Total Other Purchased Services				\$14,346.81
600 Supplies				
610 General Supplies			5,119.93	123,736.45
Total Supplies			\$5,119.93	\$123,736.45
Total 2821 Supervision of Information Services			\$5,119.93	\$285,808.02

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2830 Staff Services				
200 Personnel Services – Employee Benefits				
240 Tuition Reimbursement				9,456.00
Total Personnel Services – Employee Benefits				\$9,456.00
Total 2830 Staff Services				\$9,456.00

General Fund (10)

2834 Staff Development Services - Non-Instructional, Certified Staff Only

200 Personnel Services - Employee Benefits

240 Tuition Reimbursement

	Elementary	Secondary	Federal	Total
240 Tuition Reimbursement				9,456.00
Total Personnel Services - Employee Benefits				\$9,456.00
Total 2834 Staff Development Services - Non-Instructional, Certified Staff Only				\$9,456.00

	Total
General Fund (10)	
3000 Operation of Non-Instructional Services	
100 Personnel Services - Salaries	
100 Personnel Services - Salaries	218,435.21
Total Personnel Services - Salaries	\$218,435.21
200 Personnel Services - Employee Benefits	
220 Social Security Contributions	16,710.36
230 PSERS Retirement Contributions	68,984.43
Total Personnel Services - Employee Benefits	\$85,694.79
300 Purchased Professional and Technical Services	
390 Other Purchased Professional and Technical Services	57,000.36
Total Purchased Professional and Technical Services	\$57,000.36
500 Other Purchased Services	
510 Student Transportation Services	25,443.49
530 Communications	883.26
580 Travel	196.86
Total Other Purchased Services	\$26,523.61
600 Supplies	
610 General Supplies	68,668.25
620 Energy	93.02
Total Supplies	\$68,761.27
800 Other Objects	
890 Miscellaneous Expenditures	20,498.00
Total Other Objects	\$20,498.00
Total 3000 Operation of Non-Instructional Services	\$476,913.24

	Elementary	Secondary	Federal	Total
General Fund (10)				
3200 Student Activities				
100 <u>Personnel Services – Salaries</u>				218,435.21
Total Personnel Services – Salaries				\$218,435.21
200 <u>Personnel Services – Employee Benefits</u>				16,710.36
220 Social Security Contributions				68,984.43
230 PSERS Retirement Contributions				\$85,694.79
Total Personnel Services – Employee Benefits				
300 <u>Purchased Professional and Technical Services</u>				57,000.36
390 Other Purchased Professional and Technical Services				\$57,000.36
Total Purchased Professional and Technical Services				
500 <u>Other Purchased Services</u>				25,443.49
510 Student Transportation Services				883.26
530 Communications				196.86
580 Travel				\$26,523.61
Total Other Purchased Services				
600 <u>Supplies</u>				68,668.25
610 General Supplies		1,830.45		93.02
620 Energy				\$1,830.45
Total Supplies				
800 <u>Other Objects</u>				20,438.00
890 Miscellaneous Expenditures				\$20,438.00
Total Other Objects				
Total 3200 Student Activities			\$1,830.45	\$476,853.24

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
3300 Community Services				
800 <u>Other Objects</u>				
890 Miscellaneous Expenditures				60.00
Total Other Objects				\$60.00
Total 3300 Community Services				\$60.00

General Fund (10)		
5000 Other Expenditures and Financing Uses		
900 Other Uses of Funds		
939 Other Fund Transfers	869,633.39	
Total Other Uses of Funds	\$869,633.39	
Total 5000 Other Expenditures and Financing Uses	\$869,633.39	

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
5200 Interfund Transfers – Out				
900 Other Uses of Funds				
939 Other Fund Transfers				869,633.39
Total Other Uses of Funds				\$869,633.39
Total 5200 Interfund Transfers – Out				\$869,633.39

	Elementary	Secondary	Federal	Total
General Fund (10)				
5240 Debt Service Fund Transfers				
900 Other Uses of Funds				
939 Other Fund Transfers				869,633.39
Total Other Uses of Funds				\$869,633.39
Total 5240 Debt Service Fund Transfers				\$869,633.39

Student Sponsored Activity Fund (21)		Elementary	Secondary	Federal	Total
3200 Student Activities					
800	<u>Other Objects</u>				
	890 Miscellaneous Expenditures				119,273.82
Total Other Objects					\$119,273.82
Total 3200 Student Activities					\$119,273.82

Debt Service Fund (40)	
2000 Support Services	
800 Other Objects	
810 Dues and Fees	83,247.00
Total Other Objects	\$83,247.00
Total 2000 Support Services	\$83,247.00

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
Debt Service Fund (40)				
2300 Support Services - Administration				
800 Other Objects				
810 Dues and Fees				83,247.00
Total Other Objects				\$83,247.00
Total 2300 Support Services - Administration				\$83,247.00

	Elementary	Secondary	Federal	Total
Debt Service Fund (40)				
2390 Other Administration Services				
800 <u>Other Objects</u>				83,247.00
810 Dues and Fees				\$83,247.00
Total Other Objects				\$83,247.00
Total 2390 Other Administration Services				\$83,247.00

	<u>Total</u>
Debt Service Fund (40)	
5000 Other Expenditures and Financing Uses	
800 <u>Other Objects</u>	
830 Interest	80,072.00
Total Other Objects	\$80,072.00
900 <u>Other Uses of Funds</u>	
910 Redemption of Principal	4,133,536.00
Total Other Uses of Funds	\$4,133,536.00
Total 5000 Other Expenditures and Financing Uses	\$4,213,608.00

	Elementary	Secondary	Federal	Total
Debt Service Fund (40)				
5100 Debt Service / Other Expenditures and Financing Uses				
800 <u>Other Objects</u>				
830 Interest				80,072.00
Total Other Objects				\$80,072.00
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				4,133,536.00
Total Other Uses of Funds				\$4,133,536.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$4,213,608.00

	Elementary	Secondary	Federal	Total
Debt Service Fund (40)				
5110 Debt Service				
800 Other Objects				
830 Interest				80,072.00
Total Other Objects				\$80,072.00
900 Other Uses of Funds				
910 Redemption of Principal				795,000.00
Total Other Uses of Funds				\$795,000.00
Total 5110 Debt Service				\$875,072.00

	Elementary	Secondary	Federal	Total
Debt Service Fund (40)				
5120 Debt Service – Refunded Bonds				
900 Other Uses of Funds				
910 Redemption of Principal				3,338,536.00
Total Other Uses of Funds				\$3,338,536.00
Total 5120 Debt Service – Refunded Bonds				\$3,338,536.00

General Fund(10) Student Sponsored Activity Fund(21) Public Purpose Trust(27) Other Compt.Approved (28) Athletic / Activity(29)

1000 Instruction				
1100 Regular Programs - Elementary / Secondary	7,719,301.15			
1200 Special Programs - Elementary / Secondary	2,139,416.83			
1300 Vocational Education	309,825.86			
1400 Other Instructional Programs - Elementary / Secondary	161,362.32			
Total Instruction	\$10,329,906.16			
2000 Support Services				
2100 Support Services - Students	450,219.41			
2200 Support Services - Instructional Staff	357,820.02			
2300 Support Services - Administration	1,004,416.21			
2400 Support Services - Pupil Health	243,762.79			
2500 Support Services - Business	406,566.77			
2600 Operation and Maintenance of Plant Services	1,256,232.02			
2700 Student Transportation Services	891,271.13			
2800 Support Services - Central	295,264.02			
Total Support Services	\$4,905,552.37			
3000 Operation of Non-Instructional Services				
3200 Student Activities	476,853.24	119,273.82		
3300 Community Services	60.00			
Total Operation of Non-Instructional Services	\$476,913.24	\$119,273.82		
5000 Other Expenditures and Financing Uses				
5100 Debt Service / Other Expenditures and Financing Uses				
5200 Interfund Transfers - Out	869,633.39			
Total Other Expenditures and Financing Uses	\$869,633.39			
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$16,582,005.16	\$119,273.82		

Capital Reserve (690, 1850)(31) Other Capital Projects Fund(39) Debt Service(40) Permanent(90)

1000 Instruction	Capital Reserve (690, 1850)(31)	Other Capital Projects Fund(39)	Debt Service(40)	Permanent(90)
1100 Regular Programs - Elementary / Secondary				
1200 Special Programs - Elementary / Secondary				
1300 Vocational Education				
1400 Other Instructional Programs - Elementary / Secondary				
Total Instruction				
2000 Support Services				
2100 Support Services - Students				
2200 Support Services - Instructional Staff				
2300 Support Services - Administration			83,247.00	
2400 Support Services - Pupil Health				
2500 Support Services - Business				
2600 Operation and Maintenance of Plant Services				
2700 Student Transportation Services				
2800 Support Services - Central				
Total Support Services			\$83,247.00	
3000 Operation of Non-Instructional Services				
3200 Student Activities				
3300 Community Services				
Total Operation of Non-Instructional Services				
5000 Other Expenditures and Financing Uses				
5100 Debt Service / Other Expenditures and Financing Uses			4,213,608.00	
5200 Interfund Transfers - Out				
Total Other Expenditures and Financing Uses			\$4,213,608.00	
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES			\$4,296,855.00	

	<u>Total</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,719,301.15
1200 Special Programs - Elementary / Secondary	2,139,416.83
1300 Vocational Education	309,825.86
1400 Other Instructional Programs - Elementary / Secondary	161,362.32
Total Instruction	\$10,329,906.16
2000 Support Services	
2100 Support Services - Students	450,219.41
2200 Support Services - Instructional Staff	357,820.02
2300 Support Services - Administration	1,087,663.21
2400 Support Services - Pupil Health	243,762.79
2500 Support Services - Business	406,566.77
2600 Operation and Maintenance of Plant Services	1,256,232.02
2700 Student Transportation Services	891,271.13
2800 Support Services - Central	295,264.02
Total Support Services	\$4,988,799.37
3000 Operation of Non-Instructional Services	
3200 Student Activities	596,127.06
3300 Community Services	60.00
Total Operation of Non-Instructional Services	\$596,187.06
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,213,608.00
5200 Interfund Transfers - Out	869,633.39
Total Other Expenditures and Financing Uses	\$5,083,241.39
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$20,998,133.98

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	7,016,861.45
Total Federally Funded salaries subject to PSERS withholding	410,972.88

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	340,536.00
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	\$340,536.00

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	20,884.60
Revenue from Title IV-B: 21st Century Community Learning Centers	

Title V Revenue Data

Amount Description	Amount
Revenue from Title V-B-2: Rural and Low-Income School Programs	
Revenue from Title V-B-1: Small Rural School Achievement (Directly from the Federal Govt)	

1.	<u>Current Special Education Expenditures/Expenses within Functions 1000, 2000, 3100, and 3200</u>	2,910,461.00
2.	<u>Current Special Education Expenditures for Instruction Functions 1000 and 3200</u>	1,968,382.39
3.	<u>Current Special Education Expenditures for Pupil Support Services Function 2100</u>	90,043.88
4.	<u>Current Special Education Expenditures for Instructional Staff Support Services Function 2200</u>	71,564.00
5.	<u>Current Special Education Expenditures for Student Transportation Support Services Function 2700</u>	178,254.23

Note: Do not report total Special Education expenditures for the functions listed above. Refer to the AFR User Manual for specific instructions on Funds/Functions/Objects to be included and excluded on each line.

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	1,002,268.00	725,780.00	1,728,048.00
212 Dental Insurance	33,358.00	24,155.00	57,513.00
215 Eye Care Insurance	2,478.00	1,794.00	4,272.00
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	\$1,038,104.00	\$751,729.00	\$1,789,833.00
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	\$1,038,104.00	\$751,729.00	\$1,789,833.00

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	80,148.92	244,338.00	324,486.92	69,870.37	279,481.49	349,351.86
2140 Psychological Services	95,418.67		95,418.67	100,867.55		100,867.55
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services	33,599.92	102,432.15	136,032.07	28,033.58	112,134.34	140,167.92
2350 Legal and Accounting Services	7,419.88	22,620.12	30,040.00	1,018.00	4,072.00	5,090.00
2420 Medical Services						
2440 Nursing Services	42,204.95	128,665.30	170,870.25	48,752.56	195,010.23	243,762.79
2700 Student Transportation Services	209,076.49	637,387.02	846,463.51	178,254.23	713,016.90	891,271.13
Total	\$467,868.83	\$1,135,442.59	\$1,603,311.42	\$426,796.29	\$1,303,714.96	\$1,730,511.25

(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		4,765,927.00			1,452,876.00	182,884.00	22,087,164.00	28,488,851.00
2. Additional Debt Incurred During Year		3,290,000.00			108,886.00	16,137.00	1,106,032.00	4,521,055.00
3. Retirements and Repayments		4,090,927.00						4,090,927.00
4. Debt at End of Fiscal Year		3,965,000.00			1,561,762.00	199,021.00	23,193,196.00	28,918,979.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		3,965,000.00			1,561,762.00	199,021.00	23,193,196.00	28,918,979.00
7. Current Portion P&I - Due within 1 year		896,908.00						896,908.00
8. Interest Paid during current fiscal year		80,072.00						80,072.00

(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					24,526.00	4,248.00	372,836.00	401,610.00
2. Additional Debt Incurred During Year					1,999.00		21,069.00	23,068.00
3. Retirements and Repayments						17.00		17.00
4. Debt at End of Fiscal Year					26,525.00	4,231.00	393,905.00	424,661.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					26,525.00	4,231.00	393,905.00	424,661.00
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	795,000.00		80,072.00	875,072.00	
5110	90 Permanent Fund					
5120	10 General Fund					
5120	20 Special Revenue Funds					
5120	30 Capital Projects Funds					
5120	40 Debt Service Fund	3,338,536.00			3,338,536.00	
Total Debt Payments - Governmental Funds		\$4,133,536.00		\$80,072.00	\$4,213,608.00	
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						

Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Debt at Beginning of Fiscal Year	Principal Amounts Only		Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
			Additions	Reductions / Repayments			
General Obligation Bonds/Notes - CIB	08/2020		3,290,000.00	70,000.00	3,220,000.00	134,400.00	47,339.00
General Obligation Bonds/Notes - CIB	09/2015	2,815,000.00		2,815,000.00			
General Obligation Bonds/Notes - CIB	09/2014	1,470,000.00		725,000.00	745,000.00	762,508.00	32,733.00
General Obligation Bonds/Notes - CIB	05/2012	480,927.00		480,927.00			
Compensated Absences		182,884.00	16,137.00		199,021.00		
Other Post-Employment Benefits (OPEB)		1,452,876.00	108,886.00		1,561,762.00		
Net Pension Liability		22,087,164.00	1,106,032.00		23,193,196.00		
Totals for Debt Entered:		\$28,488,851.00	\$4,521,055.00	\$4,090,927.00	\$28,918,979.00	\$896,908.00	\$80,072.00

Bond Details
Proprietary Funds

Debt Category	Debt Issue Date (MM/YYYY)	Debt at Beginning of Fiscal Year	Principal Amounts Only		Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
			Additions	Reductions / Repayments			
Compensated Absences		4,248.00		17.00	4,231.00		
Other Post-Employment Benefits (OPEB)		24,526.00	1,999.00		26,525.00		
Net Pension Liability		372,836.00	21,069.00		393,905.00		
Totals for Debt Entered:		\$401,610.00	\$23,068.00	\$17.00	\$424,661.00		

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	\$609,883.77
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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	13,888.57	30,266.49	44,155.06
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools	106,897.70	128,652.58	235,550.28
8 Career and Technology Centers	300,531.08	9,294.78	309,825.86
9 Approved Private Schools			
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions	17,346.33	3,006.24	20,352.57
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section			

Section 2 Total	\$438,663.68	\$171,220.09	\$609,883.77
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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total Explanation
	Canton Area El Sch	5303	1,260,636.16	615,342.20	3,139,272.96	1,532,343.11	380,472.00	15,000.00	6,943,066.43
	Canton JSHS	988	1,595,925.24	365,256.15	3,974,219.64	909,571.54	198,676.00	280,208.00	7,323,856.57
Total			2,856,561.40	980,598.35	7,113,492.60	2,441,914.65	579,148.00	295,208.00	14,266,923.00

