

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

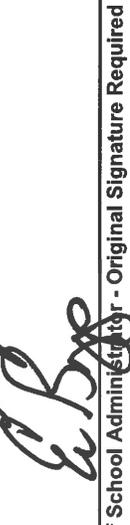
Date of Adoption of the General Fund Budget: 06/10/2021


President of the Board - Original Signature Required

6/10/21
Date


Secretary of the Board - Original Signature Required

6/10/21
Date


Chief School Administrator - Original Signature Required

6/10/21
Date

Mark Jannone
Contact Person

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Telephone Extension

mjannone@canton.k12.pa.us
Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2021-2022 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Canton Area SD	COUNTY : Bradford	AUN : 117081003
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2021-2022 (compared to 2020-2021)?

Yes
No

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$19047974
Ending Unassigned Fund Balance	\$239426
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.25%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/10/2021
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DUE DATE: AUGUST 15, 2021

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Canton Area SD	County : Bradford	AUN Number : 117081003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT <i>Judith L. Sourbeer</i>	DATE 04-23-21
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$193,977.00 Function 2200, Object 200: \$196,666.00	Since PDE moved tuition reimbursement to 2271, it is not unusual for the 200 to be greater than the 100's. Especially with healthcare benefits and gross retirement nearly equaling the 100 on their own.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Fund balance will be used for unexpected, unbudgeted expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance will be used for unexpected, unbudgeted expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance will be used for unexpected, unbudgeted expenditures.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,788,847
0850 Unassigned Fund Balance	1,450,654
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,239,501</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	4,229,256
7000 Revenue from State Sources	10,898,490
8000 Revenue from Federal Sources	2,709,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$17,836,746</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$23,076,247</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,987,926
6113 Public Utility Realty Taxes	3,000
6114 Payments in Lieu of Current Taxes - State / Local	90,000
6120 Current Per Capita Taxes, Section 679	12,024
6140 Current Act 511 Taxes - Flat Rate Assessments	12,024
6150 Current Act 511 Taxes - Proportional Assessments	503,399
6400 Delinquencies on Taxes Levied / Assessed by the LEA	275,000
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	208,383
6910 Rentals	1,500
6990 Refunds and Other Miscellaneous Revenue	56,000
REVENUE FROM LOCAL SOURCES	\$4,229,256
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,085,583
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	14,412
7271 Special Education funds for School-Aged Pupils	730,240
7311 Pupil Transportation Subsidy	592,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	284,593
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	298,147
7501 PA Accountability Grants	203,216
7810 State Share of Social Security and Medicare Taxes	374,779
7820 State Share of Retirement Contributions	1,280,520
REVENUE FROM STATE SOURCES	\$10,898,490
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	375,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	47,000
8517 NCLB, Title IV - 21st Century Schools	28,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,259,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,000,000
REVENUE FROM FEDERAL SOURCES	\$2,709,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,836,746

Act 1 Index (current): 4.3%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$2,987,936

Amount of Tax Relief for Homestead Exclusions: \$298,147

Total Approx. Tax Revenue: \$3,286,083

Approx. Tax Levy for Tax Rate Calculation: \$3,625,141

	Bradford	Lycoming	Tioga	Total
2020-21 Data				
a. Assessed Value	\$65,506,118	\$33,650,340	\$47,011,003	\$146,167,461
b. Real Estate Mills	35.3101	14.5549	16.7155	
I. 2021-22 Data				
c. 2019 STEB Market Value	\$193,485,266	\$40,683,012	\$66,072,024	\$300,240,302
d. Assessed Value	\$66,183,943	\$33,838,600	\$47,637,283	\$147,659,826
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0
2020-21 Calculations				
f. 2020-21 Tax Levy	\$2,313,028	\$489,777	\$785,812	\$3,588,617
(a * b)				
2021-22 Calculations				
g. Percent of Total Market Value	64.44347%	13.55015%	22.00638%	100.00000%
II.				
h. Rebalanced 2020-21 Tax Levy	\$2,312,629	\$486,263	\$789,725	\$3,588,617
(f Total * g)				
i. Base Mills Subject to Index	35.3101	14.5549	16.7987	
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	90.46000%	85.45000%	90.58600%	89.80887%
k. Tax Levy Needed	\$2,336,167	\$491,212	\$797,762	\$3,625,141
(Approx. Tax Levy * g)				
I. 2021-22 Real Estate Tax Rate				
(k / d * 1000)	35.2980	14.5163	16.7465	
III.				
m. Tax Levy Generated by Mills	\$2,336,161	\$491,211	\$797,758	\$3,625,130
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$3,326,983
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$2,987,926
(n * Est. Pct. Collection)				

Act 1 Index (current): 4.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$2,987,936

Amount of Tax Relief for Homestead Exclusions

\$298,147

Total Approx. Tax Revenue:

\$3,286,083

Approx. Tax Levy for Tax Rate Calculation:

\$3,625,141

	Bradford	Lycoming	Tioga	Total
Index Maximums				
p. Maximum Mills Based On Index (i * (1 + Index))	36.8284	15.1807	17.5210	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,437,449	\$513,694	\$834,653	\$3,785,796
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$5,825.00	\$14,164.00	\$12,278.00	
Number of Homestead/Farmstead Properties	1002	153	303	1458
Median Assessed Value of Homestead Properties				\$30,000

Act 1 Index (current): 4.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$2,987,936

Amount of Tax Relief for Homestead Exclusions

\$298,147

Total Approx. Tax Revenue:

\$3,286,083

Approx. Tax Levy for Tax Rate Calculation:

\$3,625,141

Bradford

Lycoming

Tioga

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$298,147

Lowering RE Tax Rate

\$0

\$298,147

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$298,147

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Bradford	66,183,943	35.2980	2,336,161			90.46000%	
Lycoming	33,838,600	14.5163	491,211			85.45000%	
Tioga	47,637,283	16.7465	797,758			90.58600%	
Totals:	147,659,826		3,625,130	- 298,147 =	3,326,983 X	89.80887% =	2,987,926

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		12,024	12,024
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	12,024	12,024
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes-- Flat Rate Assessments			12,024	12,024
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	408,000	408,000
6152 Current Act 511 Occupation Taxes	200.0000	0.0000	25,399	25,399
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	70,000	70,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			503,399	503,399
Total Act 511, Current Taxes				515,423
Act 511 Tax Limit -->		300,240,302 X	12	3,602,884
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate			2020-21 (Rebalanced)	2021-22	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	Bradford	35.3101	35.2980	-0.02%	Yes	4.3%			
	Lycoming	14.5549	14.5163	-0.25%	Yes	4.3%			
	Tioga	16.7987	16.7465	-0.30%	Yes	4.3%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.3%			
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%			
	<u>Current Act 511 Taxes-- Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%			
6152	Current Act 511 Occupation Taxes	200.0000	200.0000	0.00%	Yes	4.3%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,958,957
1200 Special Programs - Elementary / Secondary	2,303,178
1300 Vocational Education	313,201
1400 Other Instructional Programs - Elementary / Secondary	104,310
Total Instruction	\$10,679,646
2000 Support Services	
2100 Support Services - Students	460,675
2200 Support Services - Instructional Staff	420,553
2300 Support Services - Administration	1,039,709
2400 Support Services - Pupil Health	194,051
2500 Support Services - Business	422,614
2600 Operation and Maintenance of Plant Services	1,309,096
2700 Student Transportation Services	888,500
2800 Support Services - Central	244,588
Total Support Services	\$4,979,786
3000 Operation of Non-Instructional Services	
3200 Student Activities	463,569
Total Operation of Non-Instructional Services	\$463,569
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	160,000
Total Facilities Acquisition, Construction and Improvement Services	\$160,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	965,073
5200 Interfund Transfers - Out	500,000
5900 Budgetary Reserve	1,299,900
Total Other Expenditures and Financing Uses	\$2,764,973
Total Estimated Expenditures and Other Financing Uses	\$19,047,974

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,500,686
200 Personnel Services - Employee Benefits	2,919,503
300 Purchased Professional and Technical Services	21,500
400 Purchased Property Services	75,163
500 Other Purchased Services	178,700
600 Supplies	261,990
800 Other Objects	1,415
Total Regular Programs - Elementary / Secondary	\$7,958,957
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,061,335
200 Personnel Services - Employee Benefits	921,783
300 Purchased Professional and Technical Services	235,010
400 Purchased Property Services	17,010
500 Other Purchased Services	51,000
600 Supplies	15,525
800 Other Objects	1,515
Total Special Programs - Elementary / Secondary	\$2,303,178
1300 <u>Vocational Education</u>	
500 Other Purchased Services	313,201
Total Vocational Education	\$313,201
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,310
500 Other Purchased Services	100,000
Total Other Instructional Programs - Elementary / Secondary	\$104,310
Total Instruction	\$10,679,646
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	241,294
200 Personnel Services - Employee Benefits	197,380
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	6,841
500 Other Purchased Services	4,000
600 Supplies	9,050
800 Other Objects	1,110
Total Support Services - Students	\$460,675
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	193,977
200 Personnel Services - Employee Benefits	196,666
300 Purchased Professional and Technical Services	1,535
500 Other Purchased Services	15,600
600 Supplies	12,500

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<u>Description</u>	<u>Amount</u>
800 Other Objects	275
Total Support Services - Instructional Staff	\$420,553
2300 Support Services - Administration	
100 Personnel Services - Salaries	525,582
200 Personnel Services - Employee Benefits	378,400
300 Purchased Professional and Technical Services	82,075
400 Purchased Property Services	6,577
500 Other Purchased Services	21,125
600 Supplies	18,550
800 Other Objects	7,400
Total Support Services - Administration	\$1,039,709
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	104,619
200 Personnel Services - Employee Benefits	81,369
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	2,818
500 Other Purchased Services	1,150
600 Supplies	2,000
800 Other Objects	95
Total Support Services - Pupil Health	\$194,051
2500 Support Services - Business	
100 Personnel Services - Salaries	218,154
200 Personnel Services - Employee Benefits	185,801
300 Purchased Professional and Technical Services	11,400
400 Purchased Property Services	1,309
500 Other Purchased Services	4,200
600 Supplies	1,500
800 Other Objects	250
Total Support Services - Business	\$422,614
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	358,764
200 Personnel Services - Employee Benefits	355,260
300 Purchased Professional and Technical Services	89,265
400 Purchased Property Services	238,158
500 Other Purchased Services	56,649
600 Supplies	211,000
Total Operation and Maintenance of Plant Services	\$1,309,096
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	885,000
600 Supplies	1,500
Total Student Transportation Services	\$888,500
2800 Support Services - Central	
100 Personnel Services - Salaries	87,707

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	60,681
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	7,000
500 Other Purchased Services	26,900
600 Supplies	32,300
Total Support Services - Central	\$244,588
Total Support Services	\$4,979,786
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	189,136
200 Personnel Services - Employee Benefits	82,497
300 Purchased Professional and Technical Services	75,700
400 Purchased Property Services	13,000
500 Other Purchased Services	40,900
600 Supplies	60,336
800 Other Objects	2,000
Total Student Activities	\$463,569
Total Operation of Non-Instructional Services	\$463,569
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	160,000
Total Facilities Acquisition, Construction and Improvement Services	\$160,000
Total Facilities Acquisition, Construction and Improvement Services	\$160,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	965,073
Total Debt Service / Other Expenditures and Financing Uses	\$965,073
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	500,000
Total Interfund Transfers - Out	\$500,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,299,900
Total Budgetary Reserve	\$1,299,900
Total Other Expenditures and Financing Uses	\$2,764,973
TOTAL EXPENDITURES	\$19,047,974

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	5,400,004	5,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,450,004	\$5,050,000

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund
Public Purpose (Expendable) Trust Fund
Other Comptroller-Approved Special Revenue Funds
Athletic / School-Sponsored Extra Curricular Activities Fund
Capital Reserve Fund - § 690, §1850
Capital Reserve Fund - § 1431
Other Capital Projects Fund
Debt Service Fund
Food Service / Cafeteria Operations Fund
Child Care Operations Fund
Other Enterprise Funds
Internal Service Fund
Private Purpose Trust Fund
Investment Trust Fund
Pension Trust Fund
Activity Fund
Other Agency Fund

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$5,450,004	\$5,050,000
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
0510 Bonds Payable	4,900,000	3,800,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	215,000	210,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$5,115,000	\$4,010,000

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Capital Reserve Fund - § 690, §1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2021-2022 Final General Fund Budget

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Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 Projection**

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850**Capital Reserve Fund - \$ 1431**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431**Other Capital Projects Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund**Debt Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Debt Service Fund**Food Service / Cafeteria Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

2021-2022 Final General Fund Budget

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Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund		
Total Long-Term Indebtedness	\$5,115,000	\$4,010,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$5,115,000	\$4,010,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,788,847
0850 Unassigned Fund Balance	239,426
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,028,273
5900 Budgetary Reserve	1,299,900
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,328,173