

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required_____
Date 6/25/2021

Secretary of the Board - Original Signature Required_____
Date 6/28/21

Chief School Administrator - Original Signature Required_____
Date 6/28/21

Guy O'Neil

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Extn :

Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Crawford Central SD	COUNTY : Crawford	AUN : 105201352
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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	\$70926805
Ending Unassigned Fund Balance	\$2521669
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.55%

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 6/28/21
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006) —

School District Name : Crawford Central SD	County : Crawford	AUN Number : 105201352
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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 	DATE 5 - 24 - 2021
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve to be used for cash flow and emergencies such as an additional kindergarten teacher, special education teacher or a child specific aide.
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.	To be used for cash flow purposes in July and August, and investment purposes throughout the year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is for various Capital Projects, Facilities and Technology.

ITEM	AMOUNTS	
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	10,000,000	
0850 Unassigned Fund Balance	4,072,369	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$14,072,369</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	27,737,091	
7000 Revenue from State Sources	31,983,290	
8000 Revenue from Federal Sources	5,655,724	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$65,376,105</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$79,448,474</u>

LEA : 105201352 Crawford Central SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	21,809,925
6113 Public Utility Realty Taxes	23,000
6114 Payments in Lieu of Current Taxes - State / Local	43,700
6120 Current Per Capita Taxes, Section 679	64,000
6150 Current Act 511 Taxes - Proportional Assessments	2,880,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,760,000
6500 Earnings on Investments	73,314
6700 Revenues from LEA Activities	110,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	823,152
6910 Rentals	73,000
6920 Contributions and Donations from Private Sources	11,000
6990 Refunds and Other Miscellaneous Revenue	66,000
REVENUE FROM LOCAL SOURCES	\$27,737,091
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	16,866,321
7112 Basic Education Funding-Social Security	1,157,045
7160 Tuition for Orphans Subsidy	137,580
7271 Special Education funds for School-Aged Pupils	2,871,802
7311 Pupil Transportation Subsidy	1,745,019
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,833,210
7330 Health Services (Medical, Dental, Nurse, Act 25)	68,000
7340 State Property Tax Reduction Allocation	1,453,136
7505 Ready to Learn Block Grant	665,681
7820 State Share of Retirement Contributions	5,185,496
REVENUE FROM STATE SOURCES	\$31,983,290
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,093,531
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	138,447
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	4,140,852
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	252,894
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	\$5,655,724
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	65,376,105

Act 1 Index (current): 4.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$21,811,813		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,453,136</u>		
Total Approx. Tax Revenue:	\$23,264,949		
Approx. Tax Levy for Tax Rate Calculation:	\$25,074,333		

	Crawford	Mercer	Total
2020-21 Data			
a. Assessed Value	\$445,854,209	\$7,912,350	\$453,766,559
b. Real Estate Mills	52.6100	93.1600	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$1,206,775,580	\$38,791,367	\$1,245,566,947
d. Assessed Value	\$445,959,037	\$8,125,050	\$454,084,087
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2020-21 Calculations			
f. 2020-21 Tax Levy	\$23,456,390	\$737,115	\$24,193,505
(a * b)			
2021-22 Calculations			
g. Percent of Total Market Value	96.88565%	3.11435%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$23,440,035	\$753,470	\$24,193,505
(f Total * g)			
i. Base Mills Subject to Index	52.6100	95.2270	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.34000%	92.34000%	92.34000%
k. Tax Levy Needed	\$24,293,431	\$780,902	\$25,074,333
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	54.4700	96.1100	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$24,291,389	\$780,899	\$25,072,288
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$23,619,152
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$21,809,925
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$21,811,813		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,453,136</u>		
Total Approx. Tax Revenue:	\$23,264,949		
Approx. Tax Levy for Tax Rate Calculation:	\$25,074,333		

	Crawford	Mercer	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	54.7670	99.1313	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,423,839	\$805,447	\$25,229,286
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$4,206.00	\$2,384.00	
Number of Homestead/Farmstead Properties	6120	244	6364
Median Assessed Value of Homestead Properties			\$30,050

Act 1 Index (current): 4.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$21,811,813		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,453,136</u>		
Total Approx. Tax Revenue:	\$23,264,949		
Approx. Tax Levy for Tax Rate Calculation:	\$25,074,333		

	Crawford	Mercer		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,453,136	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$1,453,136

CODE								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Crawford	445,959,037	54.4700	24,291,389				92.34000%	
Mercer	8,125,050	96.1100	780,899				92.34000%	
Totals:	454,084,087		25,072,288	-	1,453,136	=	23,619,152	X
							92.34000%	=
								21,809,925

		<u>Rate</u>		<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00		64,000
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142	Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate	\$0.00	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes– Flat Rate Assessments				0
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	2,580,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	300,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156	Current Act 511 Mechanical Device Taxes– Percentage	0.000%	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes– Proportional Assessments				2,880,000
Total Act 511, Current Taxes				2,880,000
Act 511 Tax Limit -->		1,245,566,947	X	12
		Market Value		Mills
				14,946,803
				(511 Limit)

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Crawford	52.6100	54.4700	3.54%	Yes	4.1%				
	Mercer	95.2270	96.1100	0.93%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	24,758,619
1200 Special Programs - Elementary / Secondary	9,881,972
1300 Vocational Education	1,847,226
1400 Other Instructional Programs - Elementary / Secondary	466,241
1500 Nonpublic School Programs	7,804
Total Instruction	\$36,961,862
2000 Support Services	
2100 Support Services - Students	2,240,779
2200 Support Services - Instructional Staff	3,557,292
2300 Support Services - Administration	3,704,180
2400 Support Services - Pupil Health	867,678
2500 Support Services - Business	782,411
2600 Operation and Maintenance of Plant Services	5,078,372
2700 Student Transportation Services	4,160,668
2800 Support Services - Central	820,920
2900 Other Support Services	84,000
Total Support Services	\$21,296,300
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,223,996
3300 Community Services	52,209
Total Operation of Non-Instructional Services	\$1,276,205
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,841,738
5200 Interfund Transfers - Out	3,550,700
5900 Budgetary Reserve	2,000,000
Total Other Expenditures and Financing Uses	\$11,392,438
Total Estimated Expenditures and Other Financing Uses	\$70,926,805

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,832,402
200 Personnel Services - Employee Benefits	9,211,327
300 Purchased Professional and Technical Services	382,268
400 Purchased Property Services	7,460
500 Other Purchased Services	1,442,938
600 Supplies	850,887
700 Property	28,926
800 Other Objects	2,411
Total Regular Programs - Elementary / Secondary	\$24,758,619
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,986,001
200 Personnel Services - Employee Benefits	2,646,561
300 Purchased Professional and Technical Services	1,709,912
500 Other Purchased Services	1,501,346
600 Supplies	38,152
Total Special Programs - Elementary / Secondary	\$9,881,972
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,847,226
Total Vocational Education	\$1,847,226
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,000
200 Personnel Services - Employee Benefits	7,241
500 Other Purchased Services	442,000
Total Other Instructional Programs - Elementary / Secondary	\$466,241
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	7,804
Total Nonpublic School Programs	\$7,804
Total Instruction	\$36,961,862
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,242,768
200 Personnel Services - Employee Benefits	826,905
500 Other Purchased Services	5,101
600 Supplies	166,005
Total Support Services - Students	\$2,240,779
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	979,022
200 Personnel Services - Employee Benefits	753,747
400 Purchased Property Services	160,000
500 Other Purchased Services	98,316
600 Supplies	1,531,207

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<u>Description</u>	<u>Amount</u>
700 Property	30,000
800 Other Objects	5,000
Total Support Services - Instructional Staff	\$3,557,292
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,984,273
200 Personnel Services - Employee Benefits	1,279,843
300 Purchased Professional and Technical Services	265,325
400 Purchased Property Services	1,000
500 Other Purchased Services	46,223
600 Supplies	100,490
700 Property	1,095
800 Other Objects	25,931
Total Support Services - Administration	\$3,704,180
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	430,644
200 Personnel Services - Employee Benefits	330,932
300 Purchased Professional and Technical Services	80,000
500 Other Purchased Services	5
600 Supplies	26,097
Total Support Services - Pupil Health	\$867,678
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	331,127
200 Personnel Services - Employee Benefits	243,714
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	4,000
500 Other Purchased Services	3,570
600 Supplies	177,000
800 Other Objects	8,000
Total Support Services - Business	\$782,411
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,774,218
200 Personnel Services - Employee Benefits	1,471,868
300 Purchased Professional and Technical Services	275,100
400 Purchased Property Services	279,844
500 Other Purchased Services	226,694
600 Supplies	928,420
700 Property	85,000
800 Other Objects	37,228
Total Operation and Maintenance of Plant Services	\$5,078,372
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	39,965
200 Personnel Services - Employee Benefits	39,257
500 Other Purchased Services	4,069,446
600 Supplies	12,000
Total Student Transportation Services	\$4,160,668

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	27,295
200 Personnel Services - Employee Benefits	11,625
300 Purchased Professional and Technical Services	782,000
Total Support Services - Central	\$820,920
2900 <u>Other Support Services</u>	
500 Other Purchased Services	84,000
Total Other Support Services	\$84,000
Total Support Services	\$21,296,300
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	481,599
200 Personnel Services - Employee Benefits	205,123
300 Purchased Professional and Technical Services	141,240
500 Other Purchased Services	225,544
600 Supplies	170,490
Total Student Activities	\$1,223,996
3300 <u>Community Services</u>	
400 Purchased Property Services	45,000
600 Supplies	7,209
Total Community Services	\$52,209
Total Operation of Non-Instructional Services	\$1,276,205
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	666,738
900 Other Uses of Funds	5,175,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,841,738
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,550,700
Total Interfund Transfers - Out	\$3,550,700
5900 <u>Budgetary Reserve</u>	
800 Other Objects	2,000,000
Total Budgetary Reserve	\$2,000,000
Total Other Expenditures and Financing Uses	\$11,392,438
TOTAL EXPENDITURES	\$70,926,805

Cash and Short-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	15,909,000	12,500,000
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	2,000,000	500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	320,000	260,000
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	\$18,229,000	\$13,260,000

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		

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<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$18,229,000	\$13,260,000

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	21,975,000	16,800,000
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 General Fund	\$21,975,000	\$16,800,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 105201352 Crawford Central SD			
Printed 11/2/2021 10:37:13 AM		Page - 5 of 6	
<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>	
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	\$21,975,000	\$16,800,000	

LEA : 105201352 Crawford Central SD

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	5,175,000	5,245,000
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		
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	\$5,175,000	\$5,245,000
TOTAL INDEBTEDNESS	\$27,150,000	\$22,045,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,000,000
0850 Unassigned Fund Balance	2,521,669
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,521,669
5900 Budgetary Reserve	2,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,521,669