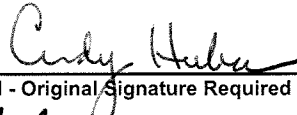


FINAL GENERAL FUND BUDGET

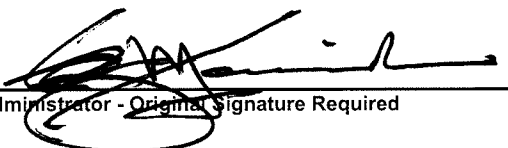
Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/24/2021



President of the Board - Original Signature Required_____
Date 5/24/21

Secretary of the Board - Original Signature Required_____
Date 5/24/2021

Chief School Administrator - Original Signature Required_____
Date 5/24/2021Mark A Czapp

Contact Person(717)225-4731 Extn :3019

Telephone Extensionczappm@sgasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Spring Grove Area SD	COUNTY : York	AUN : 112676703
---	------------------	--------------------

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 ☐

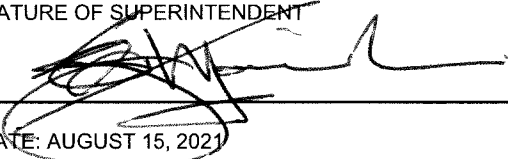
If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$76836563
Ending Unassigned Fund Balance	\$5388025
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.01%

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 5/24/2021
--	-------------------

DUE DATE: AUGUST 15, 2021

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

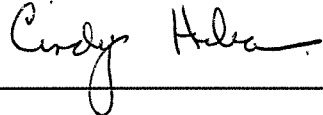
24 PS 6-687(a)(1)

(03/2006)

School District Name : Spring Grove Area SD	County : York	AUN Number : 112676703
---	-------------------------	----------------------------------

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 4/12/21
---	------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5190	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 1800, Object 100: \$35,000.00 Function 1800, Object 200: \$0.00 . Provide a justification.	Summer Pre-K Program
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To fund unanticipated expenditures which are unknown during the budget process
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 fund future expenditures, budget shortfalls or potentially for capital

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	7,500,000	
0850 Unassigned Fund Balance	3,138,096	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,638,096</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	46,269,837	
7000 Revenue from State Sources	23,946,633	
8000 Revenue from Federal Sources	560,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$70,776,470</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$81,414,566</u>

LEA : 112676703 Spring Grove Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	39,992,445
6112 Interim Real Estate Taxes	280,000
6113 Public Utility Realty Taxes	40,000
6150 Current Act 511 Taxes - Proportional Assessments	3,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,415,000
6500 Earnings on Investments	170,000
6700 Revenues from LEA Activities	49,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	495,000
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	287,892
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$46,269,837
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,052,510
7112 Basic Education Funding-Social Security	1,164,763
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	2,259,853
7311 Pupil Transportation Subsidy	1,600,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	800,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,000
7340 State Property Tax Reduction Allocation	999,003
7501 PA Accountability Grants	513,525
7820 State Share of Retirement Contributions	5,328,979
REVENUE FROM STATE SOURCES	\$23,946,633
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	450,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	10,000
REVENUE FROM FEDERAL SOURCES	\$560,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	70,776,470

Act 1 Index (current): 3.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$39,992,445	
Amount of Tax Relief for Homestead Exclusions	<u>\$999,003</u>	
Total Approx. Tax Revenue:	\$40,991,448	
Approx. Tax Levy for Tax Rate Calculation:	\$45,098,427	
	York	Total

2020-21 Data		
a. Assessed Value	\$1,861,800,280	\$1,861,800,280
b. Real Estate Mills	23.6663	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,896,480,251	\$1,896,480,251
d. Assessed Value	\$1,871,909,889	\$1,871,909,889
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$44,061,924	\$44,061,924
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$44,061,924	\$44,061,924
(f Total * g)		
i. Base Mills Subject to Index	23.6663	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.68700%	90.68700%
k. Tax Levy Needed	\$45,098,427	\$45,098,427
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	24.0922	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$45,098,427	\$45,098,427
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$44,099,424
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$39,992,445
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$39,992,445	
Amount of Tax Relief for Homestead Exclusions	<u>\$999,003</u>	
Total Approx. Tax Revenue:	\$40,991,448	
Approx. Tax Levy for Tax Rate Calculation:	\$45,098,427	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.5419	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$45,940,225	\$45,940,225
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$5,336.00	
Number of Homestead/Farmstead Properties	7926	7926
Median Assessed Value of Homestead Properties		\$138,740

Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$39,992,445
Amount of Tax Relief for Homestead Exclusions	<u>\$999,003</u>
Total Approx. Tax Revenue:	\$40,991,448
Approx. Tax Levy for Tax Rate Calculation:	\$45,098,427
	York
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$999,003	Lowering RE Tax Rate	\$0	\$999,003
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$999,003

2021-2022 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 112676703 Spring Grove Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 8/26/2021 3:47:31 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
York	1,871,909,889	24.0922	45,098,427			90.68700%	
Totals:	1,871,909,889		45,098,427	-	999,003 =	44,099,424 X	90.68700% =
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
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			\$0.00	\$0.00	0	0
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						0	0
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%	3,100,000	3,100,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	400,000	400,000
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						3,500,000	3,500,000
Total Act 511, Current Taxes							3,500,000
Act 511 Tax Limit -->				1,896,480,251 X		12	22,757,763
				Market Value		Mills	(511 Limit)

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>									
	York	23.6663	24.0922	1.80%	Yes	3.7%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				

LEA : 112676703 Spring Grove Area SD

Printed 8/26/2021 3:47:36 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,459,452
1200 Special Programs - Elementary / Secondary	9,600,793
1300 Vocational Education	1,534,028
1400 Other Instructional Programs - Elementary / Secondary	148,790
1800 Pre-Kindergarten	35,000
Total Instruction	\$42,778,063
2000 Support Services	
2100 Support Services - Students	2,716,614
2200 Support Services - Instructional Staff	5,612,039
2300 Support Services - Administration	3,891,440
2400 Support Services - Pupil Health	767,872
2500 Support Services - Business	798,969
2600 Operation and Maintenance of Plant Services	5,776,423
2700 Student Transportation Services	4,862,144
2800 Support Services - Central	612,929
2900 Other Support Services	40,000
Total Support Services	\$25,078,430
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,283,347
3300 Community Services	18,000
Total Operation of Non-Instructional Services	\$1,301,347
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,328,723
5900 Budgetary Reserve	350,000
Total Other Expenditures and Financing Uses	\$7,678,723
Total Estimated Expenditures and Other Financing Uses	\$76,836,563

LEA : 112676703 Spring Grove Area SD

Printed 8/26/2021 3:47:39 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,003,517
200 Personnel Services - Employee Benefits	11,006,703
300 Purchased Professional and Technical Services	8,405
400 Purchased Property Services	101,885
500 Other Purchased Services	1,694,941
600 Supplies	556,957
700 Property	76,371
800 Other Objects	10,673
Total Regular Programs - Elementary / Secondary	\$31,459,452
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,193,450
200 Personnel Services - Employee Benefits	3,217,955
300 Purchased Professional and Technical Services	1,535,145
400 Purchased Property Services	1,500
500 Other Purchased Services	630,648
600 Supplies	15,295
700 Property	6,300
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$9,600,793
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	74,122
200 Personnel Services - Employee Benefits	47,875
400 Purchased Property Services	1,650
500 Other Purchased Services	1,367,646
600 Supplies	42,415
800 Other Objects	320
Total Vocational Education	\$1,534,028
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	106,090
500 Other Purchased Services	41,000
600 Supplies	1,700
Total Other Instructional Programs - Elementary / Secondary	\$148,790
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	35,000
Total Pre-Kindergarten	\$35,000
Total Instruction	\$42,778,063
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,655,308
200 Personnel Services - Employee Benefits	995,020
300 Purchased Professional and Technical Services	3,410
400 Purchased Property Services	4,000

LEA : 112676703 Spring Grove Area SD

Printed 8/26/2021 3:47:39 PM

<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	10,672
600	Supplies	37,678
700	Property	750
800	Other Objects	9,776
Total Support Services - Students		\$2,716,614
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	1,629,216
200	Personnel Services - Employee Benefits	1,246,618
300	Purchased Professional and Technical Services	138,475
400	Purchased Property Services	673,300
500	Other Purchased Services	50,724
600	Supplies	821,134
700	Property	1,044,322
800	Other Objects	8,250
Total Support Services - Instructional Staff		\$5,612,039
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	2,157,693
200	Personnel Services - Employee Benefits	1,362,078
300	Purchased Professional and Technical Services	173,450
400	Purchased Property Services	20,400
500	Other Purchased Services	79,525
600	Supplies	63,349
700	Property	3,250
800	Other Objects	31,695
Total Support Services - Administration		\$3,891,440
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	462,573
200	Personnel Services - Employee Benefits	276,273
300	Purchased Professional and Technical Services	3,950
400	Purchased Property Services	1,204
500	Other Purchased Services	2,418
600	Supplies	21,454
Total Support Services - Pupil Health		\$767,872
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	298,988
200	Personnel Services - Employee Benefits	208,591
300	Purchased Professional and Technical Services	29,800
400	Purchased Property Services	64,400
500	Other Purchased Services	34,700
600	Supplies	144,390
700	Property	5,500
800	Other Objects	12,600
Total Support Services - Business		\$798,969
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,466,655

LEA : 112676703 Spring Grove Area SD

Printed 8/26/2021 3:47:39 PM

Description	Amount
200 Personnel Services - Employee Benefits	1,069,668
300 Purchased Professional and Technical Services	610,700
400 Purchased Property Services	1,573,600
500 Other Purchased Services	345,700
600 Supplies	656,100
700 Property	50,000
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$5,776,423
2700 Student Transportation Services	
100 Personnel Services - Salaries	106,394
200 Personnel Services - Employee Benefits	57,830
300 Purchased Professional and Technical Services	4,200
400 Purchased Property Services	7,800
500 Other Purchased Services	4,325,820
600 Supplies	355,600
700 Property	4,000
800 Other Objects	500
Total Student Transportation Services	\$4,862,144
2800 Support Services - Central	
100 Personnel Services - Salaries	259,878
200 Personnel Services - Employee Benefits	188,951
300 Purchased Professional and Technical Services	80,350
400 Purchased Property Services	1,500
500 Other Purchased Services	23,000
600 Supplies	43,100
700 Property	12,000
800 Other Objects	4,150
Total Support Services - Central	\$612,929
2900 Other Support Services	
500 Other Purchased Services	40,000
Total Other Support Services	\$40,000
Total Support Services	\$25,078,430
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	604,106
200 Personnel Services - Employee Benefits	144,278
300 Purchased Professional and Technical Services	99,559
400 Purchased Property Services	36,900
500 Other Purchased Services	159,192
600 Supplies	145,091
700 Property	56,987
800 Other Objects	37,234
Total Student Activities	\$1,283,347
3300 Community Services	

LEA : 112676703 Spring Grove Area SD

Printed 8/26/2021 3:47:39 PM

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	9,000
200 Personnel Services - Employee Benefits	1,500
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	2,500
600 Supplies	1,000
800 Other Objects	3,000
Total Community Services	\$18,000
Total Operation of Non-Instructional Services	\$1,301,347
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,929,688
900 Other Uses of Funds	5,399,035
Total Debt Service / Other Expenditures and Financing Uses	\$7,328,723
5900 <u>Budgetary Reserve</u>	
800 Other Objects	350,000
Total Budgetary Reserve	\$350,000
Total Other Expenditures and Financing Uses	\$7,678,723
TOTAL EXPENDITURES	\$76,836,563

LEA : 112676703 Spring Grove Area SD

Cash and Short-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		
Permanent Fund		
Total Cash and Short-Term Investments		

Long-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	700,000	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	600,000	400,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	25,000	20,000
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		

LEA : 112676703 Spring Grove Area SD

Printed 8/26/2021 3:47:42 PM

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$1,325,000	\$920,000
TOTAL CASH AND INVESTMENTS	\$1,325,000	\$920,000

LEA : 112676703 Spring Grove Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	49,100,000	47,200,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	575,000	600,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,500,000	4,700,000
0599 Other Noncurrent Liabilities	600,000	625,000
Total General Fund	\$54,775,000	\$53,125,000
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		

LEA : 112676703 Spring Grove Area SD

<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		

LEA : 112676703 Spring Grove Area SD

<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		

<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	\$54,775,000	\$53,125,000

LEA : 112676703 Spring Grove Area SD

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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	\$54,775,000	\$53,125,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,578,003
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,578,003
5900 Budgetary Reserve	350,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,928,003