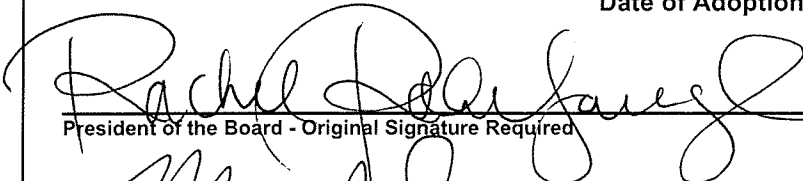


FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

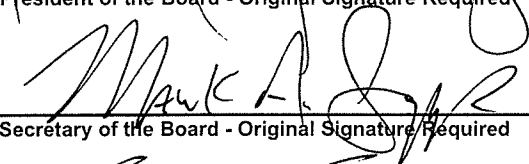
Date of Adoption of the General Fund Budget: 05/23/2022



President of the Board - Original Signature Required

Date

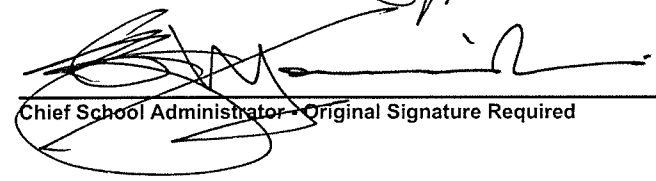
5.23.2022



Secretary of the Board - Original Signature Required

Date

5-23-2022



Chief School Administrator - Original Signature Required

Date

5/23/2022

Mark Czapp

Contact Person

(717)225-4731

Extn :

Telephone

Extension

czappm@sgasd.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Spring Grove Area SD	COUNTY : York	AUN : 112676703
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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 2022-2023 (compared to 2021-2022)?

Yes

☐

No

☒

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$77471487
Ending Unassigned Fund Balance	\$632731
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.81%

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

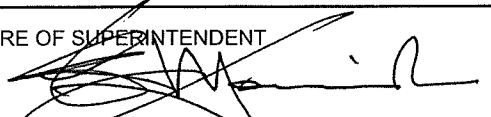
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 5/23/2022
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

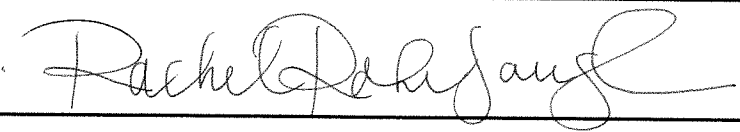
24 PS 6-687(a)(1)

(03/2006)

School District Name : Spring Grove Area SD	County : York	AUN Number : 112676703
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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 4/11/22
--	-----------------

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
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	To fund unanticipated expenditures which are unknown during the budget process

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	6,484,824	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$13,984,824</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	46,673,900	
7000 Revenue from State Sources	24,225,494	
8000 Revenue from Federal Sources	720,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$71,619,394</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$85,604,218</u>

LEA : 112676703 Spring Grove Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	39,992,400
6112 Interim Real Estate Taxes	280,000
6113 Public Utility Realty Taxes	40,000
6150 Current Act 511 Taxes - Proportional Assessments	3,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,420,000
6500 Earnings on Investments	160,000
6700 Revenues from LEA Activities	48,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6910 Rentals	27,000
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	415,000
6990 Refunds and Other Miscellaneous Revenue	90,000
REVENUE FROM LOCAL SOURCES	\$46,673,900
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,149,696
7112 Basic Education Funding-Social Security	1,100,000
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	2,500,000
7311 Pupil Transportation Subsidy	1,700,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	75,000
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	1,259,273
7505 Ready to Learn Block Grant	513,525
7820 State Share of Retirement Contributions	4,900,000
REVENUE FROM STATE SOURCES	\$24,225,494
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
8517 NCLB, Title IV - 21St Century Schools	20,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
REVENUE FROM FEDERAL SOURCES	\$720,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	71,619,394

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$39,992,400	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,259,273</u>	
Total Approx. Tax Revenue:	\$41,251,673	
Approx. Tax Levy for Tax Rate Calculation:	\$43,136,132	
	York	Total

2021-22 Data		
a. Assessed Value	\$1,871,909,889	\$1,871,909,889
b. Real Estate Mills	24.0922	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,870,907,978	\$1,870,907,978
d. Assessed Value	\$1,790,460,497	\$1,790,460,497
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$45,098,427	\$45,098,427
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$45,098,427	\$45,098,427
(f Total * g)		
i. Base Mills Subject to Index	24.0922	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.50000%	95.50000%
k. Tax Levy Needed	\$43,136,132	\$43,136,132
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	24.0922	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$43,136,132	\$43,136,132
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$41,876,859
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$39,992,400
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$39,992,400	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,259,273</u>	
Total Approx. Tax Revenue:	\$41,251,673	
Approx. Tax Levy for Tax Rate Calculation:	\$43,136,132	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.1763	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$45,077,171	\$45,077,171
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	\$6,804.00	
Number of Homestead/Farmstead Properties	7712	7712
Median Assessed Value of Homestead Properties		\$139,000

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$39,992,400
Amount of Tax Relief for Homestead Exclusions	<u>\$1,259,273</u>
Total Approx. Tax Revenue:	\$41,251,673
Approx. Tax Levy for Tax Rate Calculation:	\$43,136,132
	York
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,259,273	Lowering RE Tax Rate	\$0	\$1,259,273
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,259,273

2022-2023 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 7/11/2022 7:27:10 AM				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	1,790,460,497	24.0922	43,136,132			95.50000%	
Totals:	1,790,460,497		43,136,132	- 1,259,273	= 41,876,859	X 95.50000%	= 39,992,400
				<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%	3,200,000	3,200,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	500,000	500,000
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						3,700,000	3,700,000
Total Act 511, Current Taxes							3,700,000
Act 511 Tax Limit -->				1,870,907,978	X	12	22,450,896
				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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	York	24.0922	24.0922	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

LEA : 112676703 Spring Grove Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,733,818
1200 Special Programs - Elementary / Secondary	10,292,000
1300 Vocational Education	1,536,528
1400 Other Instructional Programs - Elementary / Secondary	148,790
1800 Pre-Kindergarten	35,000
Total Instruction	\$43,746,136
2000 Support Services	
2100 Support Services - Students	2,747,753
2200 Support Services - Instructional Staff	5,545,804
2300 Support Services - Administration	3,628,245
2400 Support Services - Pupil Health	765,941
2500 Support Services - Business	723,934
2600 Operation and Maintenance of Plant Services	5,831,129
2700 Student Transportation Services	4,930,413
2800 Support Services - Central	710,401
2900 Other Support Services	40,000
Total Support Services	\$24,923,620
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,238,888
3300 Community Services	18,000
Total Operation of Non-Instructional Services	\$1,256,888
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,194,843
5900 Budgetary Reserve	350,000
Total Other Expenditures and Financing Uses	\$7,544,843
Total Estimated Expenditures and Other Financing Uses	\$77,471,487

LEA : 112676703 Spring Grove Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,137,172
200 Personnel Services - Employee Benefits	11,014,327
300 Purchased Professional and Technical Services	8,286
400 Purchased Property Services	98,185
500 Other Purchased Services	1,797,671
600 Supplies	590,755
700 Property	74,079
800 Other Objects	13,343
Total Regular Programs - Elementary / Secondary	\$31,733,818
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,469,935
200 Personnel Services - Employee Benefits	3,232,065
300 Purchased Professional and Technical Services	1,696,976
400 Purchased Property Services	1,658
500 Other Purchased Services	865,504
600 Supplies	18,345
700 Property	6,964
800 Other Objects	553
Total Special Programs - Elementary / Secondary	\$10,292,000
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	78,924
200 Personnel Services - Employee Benefits	52,308
400 Purchased Property Services	2,000
500 Other Purchased Services	1,369,626
600 Supplies	31,050
700 Property	2,300
800 Other Objects	320
Total Vocational Education	\$1,536,528
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	\$43,746,136
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,657,260
200 Personnel Services - Employee Benefits	1,027,702
300 Purchased Professional and Technical Services	2,400

LEA : 112676703 Spring Grove Area SD

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	3,000
500	Other Purchased Services	10,748
600	Supplies	36,178
700	Property	1,710
800	Other Objects	8,755
Total Support Services - Students		\$2,747,753
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	1,714,634
200	Personnel Services - Employee Benefits	1,055,690
300	Purchased Professional and Technical Services	146,000
400	Purchased Property Services	811,300
500	Other Purchased Services	60,724
600	Supplies	838,884
700	Property	910,322
800	Other Objects	8,250
Total Support Services - Instructional Staff		\$5,545,804
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,955,492
200	Personnel Services - Employee Benefits	1,302,250
300	Purchased Professional and Technical Services	173,450
400	Purchased Property Services	20,400
500	Other Purchased Services	79,525
600	Supplies	62,183
700	Property	3,250
800	Other Objects	31,695
Total Support Services - Administration		\$3,628,245
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	443,037
200	Personnel Services - Employee Benefits	293,878
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		\$765,941
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	303,236
200	Personnel Services - Employee Benefits	209,308
300	Purchased Professional and Technical Services	29,800
400	Purchased Property Services	64,400
500	Other Purchased Services	28,700
600	Supplies	64,390
700	Property	5,500
800	Other Objects	18,600
Total Support Services - Business		\$723,934
2600 <u>Operation and Maintenance of Plant Services</u>		

LEA : 112676703 Spring Grove Area SD

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Description	Amount
100 Personnel Services - Salaries	1,490,059
200 Personnel Services - Employee Benefits	1,086,372
300 Purchased Professional and Technical Services	612,150
400 Purchased Property Services	1,581,468
500 Other Purchased Services	347,429
600 Supplies	659,381
700 Property	50,250
800 Other Objects	4,020
Total Operation and Maintenance of Plant Services	\$5,831,129
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	110,699
200 Personnel Services - Employee Benefits	61,794
300 Purchased Professional and Technical Services	4,200
400 Purchased Property Services	7,800
500 Other Purchased Services	4,385,820
600 Supplies	355,600
700 Property	4,000
800 Other Objects	500
Total Student Transportation Services	\$4,930,413
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	272,454
200 Personnel Services - Employee Benefits	193,847
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	84,150
Total Support Services - Central	\$710,401
2900 <u>Other Support Services</u>	
500 Other Purchased Services	40,000
Total Other Support Services	\$40,000
Total Support Services	\$24,923,620
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	584,586
200 Personnel Services - Employee Benefits	135,779
300 Purchased Professional and Technical Services	97,903
400 Purchased Property Services	40,015
500 Other Purchased Services	151,077
600 Supplies	158,036
700 Property	35,056
800 Other Objects	36,436
Total Student Activities	\$1,238,888

LEA : 112676703 Spring Grove Area SD

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<u>Description</u>	<u>Amount</u>
3300 <u>Community Services</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	\$1,256,888
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,919,688
900 Other Uses of Funds	5,275,155
Total Debt Service / Other Expenditures and Financing Uses	\$7,194,843
5900 <u>Budgetary Reserve</u>	
800 Other Objects	350,000
Total Budgetary Reserve	\$350,000
Total Other Expenditures and Financing Uses	\$7,544,843
TOTAL EXPENDITURES	\$77,471,487

LEA : 112676703 Spring Grove Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	10,100,000	9,000,000
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	400,000	300,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	140,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,000	45,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,700,000	\$9,485,000
<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	600,000	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		
Capital Reserve Fund - § 1431	600,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	30,000	25,000
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

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$1,230,000	\$1,025,000
TOTAL CASH AND INVESTMENTS	\$11,930,000	\$10,510,000

LEA : 112676703 Spring Grove Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	47,200,000	41,800,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	600,000	650,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,400,000	3,900,000
0599 Other Noncurrent Liabilities	625,000	650,000
Total General Fund	\$51,825,000	\$47,000,000
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>06/30/2022 Estimate</u>	<u>06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$51,825,000	\$47,000,000

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$51,825,000	\$47,000,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,500,000
0850 Unassigned Fund Balance	632,731
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,132,731
5900 Budgetary Reserve	350,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,482,731