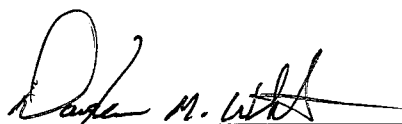


FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/18/2026



President of the Board - Original Signature Required

Date May 18 2026

Secretary of the Board - Original Signature Required

Date 5/18/2026

Chief School Administrator - Original Signature Required

Date 5/18/2026

Jennifer Leppo

Contact Person

(717)225-4731

Extn :

Telephone

Extension

leppoj@sgasd.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2026-2027 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 2026-2027 (compared to 2025-2026) ?

Yes ☐
No ☒

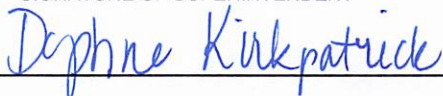
If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$90621579
Ending Unassigned Fund Balance	\$5802558
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.40%

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 5/18/2026
---	-------------------

DUE DATE: AUGUST 15, 2026

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET**

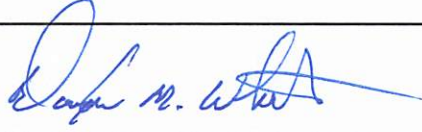
24 PS 6-687(a)(1)

(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 4/13/2026
---	--------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve is to provide for the fluctuation in special education placements and other unexpected costs.
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.	The unassigned portion of the fund balance is to provide cash flow needs for the district and provide assistance for any unexpected costs
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned portion of the fund balance is to provide cash flow needs for the district and provide assistance for increased cost related to facility upgrades, PSERS, health care, technology, and charter schools.

<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	8,000,000
0850 Unassigned Fund Balance	6,494,529
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,494,529</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	55,077,034
7000 Revenue from State Sources	33,223,931
8000 Revenue from Federal Sources	699,693
9000 Other Financing Sources	928,950
Total Estimated Revenues And Other Financing Sources	<u>\$89,929,608</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$104,424,137</u>

LEA : 112676703 Spring Grove Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	44,969,234
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	45,800
6150 Current Act 511 Taxes - Proportional Assessments	5,800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,225,000
6500 Earnings on Investments	800,000
6700 Revenues from LEA Activities	62,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	840,000
6910 Rentals	35,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	765,000
6990 Refunds and Other Miscellaneous Revenue	130,000
REVENUE FROM LOCAL SOURCES	\$55,077,034
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,940,682
7160 Tuition for Orphans Subsidy	130,000
7271 Special Education funds for School-Aged Pupils	3,422,091
7311 Pupil Transportation Subsidy	3,215,055
7312 Nonpublic and Charter School Pupil Transportation Subsidy	86,625
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	587,964
7330 Health Services (Medical, Dental, Nurse, Act 25)	81,000
7340 State Property Tax Reduction Allocation	1,754,204
7531 Ready to Learn-Foundation	1,318,722
7532 Ready to Learn-Adequacy Supplement	402,588
7810 State Share of Social Security and Medicare Taxes	1,550,000
7820 State Share of Retirement Contributions	6,735,000
REVENUE FROM STATE SOURCES	\$33,223,931
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	558,410
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	99,178
8517 Title IV - 21st Century Schools	42,105
REVENUE FROM FEDERAL SOURCES	\$699,693

	<u>Amount</u>
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	928,950
OTHER FINANCING SOURCES	\$928,950
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	89,929,608

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,969,234	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,754,204</u>	
Total Approx. Tax Revenue:	\$46,723,438	
Approx. Tax Levy for Tax Rate Calculation:	\$48,354,446	
	York	Total
<hr/>		
2025-26 Data		
a. Assessed Value	\$1,898,229,884	\$1,898,229,884
b. Real Estate Mills	25.4071	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$2,307,045,560	\$2,307,045,560
d. Assessed Value	\$1,903,186,374	\$1,903,186,374
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2025-26 Calculations		
f. 2025-26 Tax Levy	\$48,228,516	\$48,228,516
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2025-26 Tax Levy	\$48,228,516	\$48,228,516
(f Total * g)		
i. Base Mills Subject to Index	25.4071	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$48,354,446	\$48,354,446
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	25.4071	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$48,354,447	\$48,354,447
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$46,600,243
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$44,969,234
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,969,234	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,754,204</u>	
Total Approx. Tax Revenue:	\$46,723,438	
Approx. Tax Levy for Tax Rate Calculation:	\$48,354,446	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	26.6012	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$50,627,041	\$50,627,041
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	\$8,742.00	
Number of Homestead/Farmstead Properties	7935	7935
Median Assessed Value of Homestead Properties		\$142,055

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$44,969,234
Amount of Tax Relief for Homestead Exclusions	<u>\$1,754,204</u>
Total Approx. Tax Revenue:	\$46,723,438
Approx. Tax Levy for Tax Rate Calculation:	\$48,354,446
	York
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,754,204	Lowering RE Tax Rate	\$0	\$1,754,204
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,754,204

2026-2027 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 5/19/2026 3:42:37 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	1,903,186,374	25.4071	48,354,447			96.50000%	
Totals:	1,903,186,374		48,354,447	- 1,754,204	= 46,600,243	X 96.50000%	= 44,969,234
				<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%	4,950,000	4,950,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	850,000	850,000
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						5,800,000	5,800,000
Total Act 511, Current Taxes							5,800,000
Act 511 Tax Limit -->				2,307,045,560	X	12	27,684,547
				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
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u>									
	York	25.4071	25.4071	0.00%	Yes	4.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

LEA : 112676703 Spring Grove Area SD

Printed 5/19/2026 3:42:40 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,128,598
1200 Special Programs - Elementary / Secondary	16,101,391
1300 Vocational Education	2,682,785
1400 Other Instructional Programs - Elementary / Secondary	308,940
1500 Nonpublic School Programs	13,000
1800 Pre-Kindergarten	43,000
Total Instruction	\$55,277,714
2000 Support Services	
2100 Support Services - Students	3,485,771
2200 Support Services - Instructional Staff	4,292,569
2300 Support Services - Administration	4,012,849
2400 Support Services - Pupil Health	1,433,871
2500 Support Services - Business	784,038
2600 Operation and Maintenance of Plant Services	7,129,898
2700 Student Transportation Services	5,895,611
2800 Support Services - Central	639,671
Total Support Services	\$27,674,278
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,484,027
3300 Community Services	27,976
Total Operation of Non-Instructional Services	\$1,512,003
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,807,584
5900 Budgetary Reserve	350,000
Total Other Expenditures and Financing Uses	\$6,157,584
Total Estimated Expenditures and Other Financing Uses	\$90,621,579

LEA : 112676703 Spring Grove Area SD

Printed 5/19/2026 3:42:41 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,518,961
200 Personnel Services - Employee Benefits	12,695,940
300 Purchased Professional and Technical Services	161,587
400 Purchased Property Services	73,240
500 Other Purchased Services	2,125,196
600 Supplies	1,181,365
700 Property	357,758
800 Other Objects	14,551
Total Regular Programs - Elementary / Secondary	\$36,128,598
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,006,950
200 Personnel Services - Employee Benefits	4,040,641
300 Purchased Professional and Technical Services	2,853,853
500 Other Purchased Services	3,154,825
600 Supplies	45,122
Total Special Programs - Elementary / Secondary	\$16,101,391
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	538,782
200 Personnel Services - Employee Benefits	326,758
300 Purchased Professional and Technical Services	720
400 Purchased Property Services	810
500 Other Purchased Services	1,772,574
600 Supplies	33,458
700 Property	1,325
800 Other Objects	8,358
Total Vocational Education	\$2,682,785
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,350
300 Purchased Professional and Technical Services	125,590
500 Other Purchased Services	176,000
Total Other Instructional Programs - Elementary / Secondary	\$308,940
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	13,000
Total Nonpublic School Programs	\$13,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	27,000
200 Personnel Services - Employee Benefits	11,000
500 Other Purchased Services	3,000
600 Supplies	2,000
Total Pre-Kindergarten	\$43,000
Total Instruction	\$55,277,714

LEA : 112676703 Spring Grove Area SD

Printed 5/19/2026 3:42:41 PM

<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,040,815
200 Personnel Services - Employee Benefits	1,291,346
300 Purchased Professional and Technical Services	115,500
500 Other Purchased Services	5,340
600 Supplies	29,245
800 Other Objects	3,525
Total Support Services - Students	\$3,485,771
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,700,481
200 Personnel Services - Employee Benefits	1,235,488
300 Purchased Professional and Technical Services	151,500
400 Purchased Property Services	542,000
500 Other Purchased Services	25,500
600 Supplies	408,235
700 Property	226,000
800 Other Objects	3,365
Total Support Services - Instructional Staff	\$4,292,569
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,195,488
200 Personnel Services - Employee Benefits	1,485,155
300 Purchased Professional and Technical Services	225,000
400 Purchased Property Services	2,200
500 Other Purchased Services	25,610
600 Supplies	49,750
700 Property	10,500
800 Other Objects	19,146
Total Support Services - Administration	\$4,012,849
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	599,906
200 Personnel Services - Employee Benefits	443,090
300 Purchased Professional and Technical Services	372,075
500 Other Purchased Services	500
600 Supplies	17,300
800 Other Objects	1,000
Total Support Services - Pupil Health	\$1,433,871
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	410,163
200 Personnel Services - Employee Benefits	282,515
500 Other Purchased Services	17,700
600 Supplies	62,180
800 Other Objects	11,480
Total Support Services - Business	\$784,038

LEA : 112676703 Spring Grove Area SD

Printed 5/19/2026 3:42:41 PM

<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,865,533
200 Personnel Services - Employee Benefits	1,332,223
300 Purchased Professional and Technical Services	607,577
400 Purchased Property Services	1,006,200
500 Other Purchased Services	477,750
600 Supplies	1,808,750
700 Property	28,000
800 Other Objects	3,865
Total Operation and Maintenance of Plant Services	\$7,129,898
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	119,756
200 Personnel Services - Employee Benefits	82,943
400 Purchased Property Services	2,550
500 Other Purchased Services	5,472,787
600 Supplies	217,575
Total Student Transportation Services	\$5,895,611
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	297,092
200 Personnel Services - Employee Benefits	206,274
300 Purchased Professional and Technical Services	24,600
500 Other Purchased Services	9,600
600 Supplies	98,670
800 Other Objects	3,435
Total Support Services - Central	\$639,671
Total Support Services	\$27,674,278
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	675,653
200 Personnel Services - Employee Benefits	288,402
300 Purchased Professional and Technical Services	139,145
400 Purchased Property Services	32,700
500 Other Purchased Services	173,345
600 Supplies	112,695
700 Property	26,100
800 Other Objects	35,987
Total Student Activities	\$1,484,027
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	15,380
200 Personnel Services - Employee Benefits	5,596
600 Supplies	7,000
Total Community Services	\$27,976
Total Operation of Non-Instructional Services	\$1,512,003
5000 Other Expenditures and Financing Uses	

LEA : 112676703 Spring Grove Area SD

Printed 5/19/2026 3:42:41 PM

<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,187,282
900 Other Uses of Funds	4,620,302
Total Debt Service / Other Expenditures and Financing Uses	\$5,807,584
5900 <u>Budgetary Reserve</u>	
800 Other Objects	350,000
Total Budgetary Reserve	\$350,000
Total Other Expenditures and Financing Uses	\$6,157,584
TOTAL EXPENDITURES	\$90,621,579

LEA : 112676703 Spring Grove Area SD

Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	19,658,107	18,966,135
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	1,500,000	1,400,000
Other Capital Projects Fund	7,800,000	6,300,000
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	\$28,958,107	\$26,666,135

Long-Term Investments

	06/30/2026 Estimate	06/30/2027 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		

LEA : 112676703 Spring Grove Area SD

Printed 5/19/2026 3:42:42 PM

<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$28,958,107	\$26,666,135

LEA : 112676703 Spring Grove Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	34,847,000	30,899,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	915,195	457,597
0540 Accumulated Compensated Absences	1,254,989	1,379,989
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,901,850	9,101,850
0599 Other Noncurrent Liabilities		
Total General Fund	\$45,919,034	\$41,838,436
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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		
0530 Lease and Other Right-To-Use 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	\$45,919,034	\$41,838,436

<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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	\$45,919,034	\$41,838,436

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,000,000
0850 Unassigned Fund Balance	5,802,558
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,802,558
5900 Budgetary Reserve	350,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,152,558