

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date

6/15/26



Secretary of the Board - Original Signature Required

Date

6/15/26



Chief School Administrator - Original Signature Required

Date

6/15/26

Beth A Harris

Contact Person

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**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2026-2027 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Grove City Area SD	COUNTY : Mercer	AUN : 104432903
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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 2026-2027 (compared to 2025-2026)?

Yes ☒
No ☐

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

Total Budgeted Expenditures	\$43356483
Ending Unassigned Fund Balance	\$1333268
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.07%

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 6/15/26
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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 : Grove City Area SD	County : Mercer	AUN Number : 104432903
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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 5/11/2026
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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.	Budgetary Reserve is for unanticipated expenditures and grant monies not specified in the line item budget
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.	Reserved for July and August expenditures until tax revenues are received.

<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	606,933	
0850 Unassigned Fund Balance	4,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,606,933</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	21,363,516	
7000 Revenue from State Sources	17,767,148	
8000 Revenue from Federal Sources	952,154	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$40,082,818</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$44,689,751</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,081,149
6113 Public Utility Realty Taxes	13,500
6114 Payments in Lieu of Current Taxes - State / Local	4,600
6120 Current Per Capita Taxes, Section 679	41,250
6140 Current Act 511 Taxes - Flat Rate Assessments	91,250
6150 Current Act 511 Taxes - Proportional Assessments	2,570,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	381,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	103,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	413,000
6910 Rentals	110,000
6940 Tuition from Patrons	4,191,967
6990 Refunds and Other Miscellaneous Revenue	62,800
REVENUE FROM LOCAL SOURCES	\$21,363,516
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,353,010
7160 Tuition for Orphans Subsidy	40,000
7220 Vocational Education	64,370
7271 Special Education funds for School-Aged Pupils	1,751,252
7311 Pupil Transportation Subsidy	970,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	275,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	43,000
7340 State Property Tax Reduction Allocation	874,432
7360 Safe Schools	133,150
7531 Ready to Learn-Foundation	390,539
7532 Ready to Learn-Adequacy Supplement	50,000
7810 State Share of Social Security and Medicare Taxes	660,615
7820 State Share of Retirement Contributions	3,161,780
REVENUE FROM STATE SOURCES	\$17,767,148
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	713,613
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	50,541
8517 Title IV - 21st Century Schools	32,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000
REVENUE FROM FEDERAL SOURCES	\$952,154
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	40,082,818

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,081,149	
Amount of Tax Relief for Homestead Exclusions	<u>\$878,467</u>	
Total Approx. Tax Revenue:	\$13,959,616	
Approx. Tax Levy for Tax Rate Calculation:	\$14,747,315	
	Mercer	Total
<hr/>		
2025-26 Data		
a. Assessed Value	\$182,996,750	\$182,996,750
b. Real Estate Mills	78.6000	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$1,111,832,569	\$1,111,832,569
d. Assessed Value	\$180,726,900	\$180,726,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2025-26 Calculations		
f. 2025-26 Tax Levy	\$14,383,545	\$14,383,545
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2025-26 Tax Levy	\$14,383,545	\$14,383,545
(f Total * g)		
i. Base Mills Subject to Index	78.6000	
(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	94.32037%	94.32037%
k. Tax Levy Needed	\$14,747,315	\$14,747,315
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	81.6000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,747,315	\$14,747,315
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,868,848
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,081,149
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,081,149	
Amount of Tax Relief for Homestead Exclusions	<u>\$878,467</u>	
Total Approx. Tax Revenue:	\$13,959,616	
Approx. Tax Levy for Tax Rate Calculation:	\$14,747,315	
	Mercer	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	82.2156	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,858,571	\$14,858,571
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	\$2,974.00	
Number of Homestead/Farmstead Properties	3624	3624
Median Assessed Value of Homestead Properties		\$18,175

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,081,149
Amount of Tax Relief for Homestead Exclusions	<u>\$878,467</u>
Total Approx. Tax Revenue:	\$13,959,616
Approx. Tax Levy for Tax Rate Calculation:	\$14,747,315
	Mercer
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$874,432	Lowering RE Tax Rate	\$0	\$874,432
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,035			\$4,035
Amount of Tax Relief from State/Local Sources				\$878,467

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</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>			<u>Percent Collected</u>		
Mercer	180,726,900	81.6000	14,747,315			94.32037%		
Totals:	180,726,900		14,747,315	-	878,467 =	13,868,848 X	94.32037% = 13,081,149	
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	41,250			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	45,000	41,250	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	55,000	50,000	
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						100,000	91,250	
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%	2,300,000	2,200,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	400,000	370,000	
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						2,700,000	2,570,000	
Total Act 511, Current Taxes							2,661,250	
Act 511 Tax Limit -->					1,111,832,569 X	12	13,341,991	
					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>									
	Mercer	78.6000	81.6000	3.82%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,754,691
1200 Special Programs - Elementary / Secondary	6,539,533
1300 Vocational Education	1,647,747
1400 Other Instructional Programs - Elementary / Secondary	34,989
Total Instruction	\$23,976,960
2000 Support Services	
2100 Support Services - Students	2,155,807
2200 Support Services - Instructional Staff	1,092,727
2300 Support Services - Administration	2,442,195
2400 Support Services - Pupil Health	727,635
2500 Support Services - Business	519,454
2600 Operation and Maintenance of Plant Services	3,443,890
2700 Student Transportation Services	2,569,525
2800 Support Services - Central	268,271
2900 Other Support Services	25,000
Total Support Services	\$13,244,504
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,062,443
3300 Community Services	14,000
Total Operation of Non-Instructional Services	\$1,076,443
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,058,576
5900 Budgetary Reserve	2,000,000
Total Other Expenditures and Financing Uses	\$5,058,576
Total Estimated Expenditures and Other Financing Uses	\$43,356,483

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,530,114
200 Personnel Services - Employee Benefits	6,567,843
300 Purchased Professional and Technical Services	43,566
400 Purchased Property Services	27,366
500 Other Purchased Services	274,100
600 Supplies	306,102
800 Other Objects	5,600
Total Regular Programs - Elementary / Secondary	\$15,754,691
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,024,213
200 Personnel Services - Employee Benefits	2,582,763
300 Purchased Professional and Technical Services	129,274
400 Purchased Property Services	1,000
500 Other Purchased Services	762,704
600 Supplies	38,700
800 Other Objects	879
Total Special Programs - Elementary / Secondary	\$6,539,533
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	425,162
200 Personnel Services - Employee Benefits	319,290
500 Other Purchased Services	804,803
600 Supplies	98,492
Total Vocational Education	\$1,647,747
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	26,000
200 Personnel Services - Employee Benefits	7,539
400 Purchased Property Services	1,000
600 Supplies	450
Total Other Instructional Programs - Elementary / Secondary	\$34,989
Total Instruction	\$23,976,960
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,175,894
200 Personnel Services - Employee Benefits	953,621
400 Purchased Property Services	2,000
500 Other Purchased Services	3,600
600 Supplies	19,882
800 Other Objects	810
Total Support Services - Students	\$2,155,807
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	394,341
200 Personnel Services - Employee Benefits	372,476

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	115,017
400	Purchased Property Services	67,450
500	Other Purchased Services	16,855
600	Supplies	126,513
800	Other Objects	75
Total Support Services - Instructional Staff		\$1,092,727
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,267,128
200	Personnel Services - Employee Benefits	774,217
300	Purchased Professional and Technical Services	141,674
400	Purchased Property Services	11,862
500	Other Purchased Services	174,482
600	Supplies	47,241
800	Other Objects	25,591
Total Support Services - Administration		\$2,442,195
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	320,989
200	Personnel Services - Employee Benefits	199,715
300	Purchased Professional and Technical Services	198,650
400	Purchased Property Services	600
600	Supplies	7,681
Total Support Services - Pupil Health		\$727,635
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	238,499
200	Personnel Services - Employee Benefits	228,826
300	Purchased Professional and Technical Services	29,234
400	Purchased Property Services	2,480
500	Other Purchased Services	900
600	Supplies	10,300
800	Other Objects	9,215
Total Support Services - Business		\$519,454
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,162,922
200	Personnel Services - Employee Benefits	953,629
300	Purchased Professional and Technical Services	7,750
400	Purchased Property Services	302,760
500	Other Purchased Services	70,528
600	Supplies	945,801
800	Other Objects	500
Total Operation and Maintenance of Plant Services		\$3,443,890
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	47,193
200	Personnel Services - Employee Benefits	29,746
300	Purchased Professional and Technical Services	71,781
400	Purchased Property Services	5,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,409,998
600 Supplies	5,807
Total Student Transportation Services	\$2,569,525
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	143,784
200 Personnel Services - Employee Benefits	124,397
800 Other Objects	90
Total Support Services - Central	\$268,271
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$13,244,504
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	503,917
200 Personnel Services - Employee Benefits	213,775
300 Purchased Professional and Technical Services	83,650
400 Purchased Property Services	28,616
500 Other Purchased Services	147,300
600 Supplies	73,360
800 Other Objects	11,825
Total Student Activities	\$1,062,443
3300 <u>Community Services</u>	
600 Supplies	4,000
800 Other Objects	10,000
Total Community Services	\$14,000
Total Operation of Non-Instructional Services	\$1,076,443
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,568,576
900 Other Uses of Funds	1,490,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,058,576
5900 <u>Budgetary Reserve</u>	
800 Other Objects	2,000,000
Total Budgetary Reserve	\$2,000,000
Total Other Expenditures and Financing Uses	\$5,058,576
TOTAL EXPENDITURES	\$43,356,483

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<u>Cash and Short-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	1,000,000	1,000,000
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	1,000	1,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	20,000	20,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,121,000	\$1,121,000

<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	5,000,000	3,000,000
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	4,000,000	3,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	80,000	60,000
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$9,480,000	\$6,360,000
TOTAL CASH AND INVESTMENTS	\$10,601,000	\$7,481,000

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	42,850,000	41,310,000
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 General Fund	\$42,850,000	\$41,310,000
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	\$42,850,000	\$41,310,000

LEA : 104432903 Grove City Area SD

<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	1,490,000	1,540,000
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	\$1,490,000	\$1,540,000
TOTAL INDEBTEDNESS	\$44,340,000	\$42,850,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,333,268
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,333,268
5900 Budgetary Reserve	2,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,333,268