

LEA Name : Upper Adams SD
Address : 161 North Main Street
Biglerville , PA 17307

County : Adams
AUN Number : 112018523
LEA Type : SD

**Annual Financial Report
Accuracy Certification Statement**

For Fiscal Year Ending
6/30/2018

Pennsylvania Department of Education
&
Office of Comptroller Operations

PDE-2056: Intermediate Unit
PDE-2057: School District, AVTS/CTC, Charter School,
and Special Program Jointure

CERTIFICATION: By signing this page I agree that the electronic data submitted is a complete and accurate statement of the financial operations and status of the local education agency for the fiscal year. It has been prepared in accordance with generally accepted accounting principles and established Commonwealth of PA reporting guidelines.



Chief School Administrator Signature

Date

11-19-2018



Board Secretary Signature

Date

11/19/2018

Belinda M Wallen

Contact Person

b.wallen@upperadams.org

Contact Person E-mail Address

(717)677-7191

Ext :2704

Contact Person Telephone Number

(717)677-4238

Contact Person Fax Number

Audit Certification
Annual Financial Report:
For Fiscal Year Ending 6/30/2018
(Pursuant to PA School Code Section 218(b))

LEA Name : Upper Adams SD
AUN Number : 112018523
County : Adams

Audit Certification Due: 12/31/2018

This certification is applicable to the Annual Financial Report data submitted
through the Consolidated Financial Reporting System on: 11/19/2018
Date

Auditing Firm:
Boyer&Ritter LLC
1137 Kennebec Drive

Auditor Contact Name: Tina Gipe
Auditor Phone: (717)264-7456
Auditor E-mail: tgipe@cpabr.com

Chambersburg , PA , 17201-

CERTIFICATION: By signing this page I agree that the financial statements of the school have been properly audited as noted above pursuant to Article XXIV, and in the auditor's professional opinion, the Annual Financial Report (PDE-2057) submitted on the date referenced is materially consistent with the audited financial statements.

Chief School Administrator

 11-19-2018
Signature Date

Board Secretary

 11/19/18
Signature Date

Belinda M Wallen

Contact Person

b.wallen@upperadams.org

Contact Person E-mail Address

(717)677-7191

Ext :2704

Contact Person Telephone Number

(717)677-4238

Contact Person Fax Number

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
30530	Revenue Detail: The PDE FAI System reflects payments for Revenue 7320 therefore the AFR amount reported in General Fund Revenue code 7320 must be greater than zero.	The rental subsidy payment received August 2017, was recorded in the prior year state subsidy receivable.

Amounts Expressed in Whole Dollars	<u>General Fund</u> (10)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)	<u>Capital Reserve (690.</u> <u>1850)</u> (31)
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	3,019,261				
0110 Investments	1,300,000				
0120 Taxes Receivable	1,082,111				
0130 Due From Other Funds	15,658				
0141 Due From Other Governments					
0142 State Revenue Receivable	1,002,401				
0143 Federal Revenue Receivable	126,583				
0145 Other Intergovernmental Revenue Receivable	343,676				
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	7,259				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	1,631,938				
0190 Other Current Assets					
Total Assets	\$8,528,887				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$8,528,887				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	410,928				3,430,189
0110 Investments					1,300,000
0120 Taxes Receivable					1,082,111
0130 Due From Other Funds					15,658
0141 Due From Other Governments					
0142 State Revenue Receivable					1,002,401
0143 Federal Revenue Receivable					126,583
0145 Other Intergovernmental Revenue Receivable					343,676
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					7,259
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					1,631,938
0190 Other Current Assets					
Total Assets	\$410,928				\$8,939,815
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$410,928				\$8,939,815

Amounts Expressed in Whole Dollars		<u>General Fund</u> (10)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)	<u>Capital Reserve</u> (690) <u>1850</u> (31)
Liabilities And Deferred Inflows Of Resources And Fund Balances						
Liabilities						
0400 Due to Other Funds						
0411 Due to Other Governments						
0412 Due to Primary Government						
0413 Due to Component Unit						
0420 Accounts Payable	183,858					
0430 Contracts Payable						
0440 Current Portion of Long-Term Debt						
0450 Short-Term Payables						
0461 Accrued Salaries and Benefits	2,414,713					
0462 Payroll Deductions and Withholding	108,141					
0480 Unearned Revenues	32,927					
0490 Other Current Liabilities						
Total Liabilities	\$2,739,639					
0950 Deferred Inflows of Resources	623,651					
Fund Balances						
0810 Nonspendable Fund Balance	1,631,938					
0820 Restricted Fund Balance						
0830 Committed Fund Balance						
0840 Assigned Fund Balance	2,374,611					
0850 Unassigned Fund Balance	1,159,048					
Total Fund Balances	\$5,165,597					
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$8,528,887					

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> (32)	<u>Other Capital Projects</u> <u>Fund</u> (39)	<u>Debt Service</u> (40)	<u>Permanent</u> (90)	<u>Total Governmental</u> <u>Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable					183,858
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					2,414,713
0462 Payroll Deductions and Withholding					108,141
0480 Unearned Revenues					32,927
0490 Other Current Liabilities					
Total Liabilities					\$2,739,639
0950 Deferred Inflows of Resources					623,651
Fund Balances					
0810 Nonspendable Fund Balance					1,631,938
0820 Restricted Fund Balance	410,928				410,928
0830 Committed Fund Balance					
0840 Assigned Fund Balance					2,374,611
0850 Unassigned Fund Balance					1,159,048
Total Fund Balances	\$410,928				\$5,576,525
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$410,928				\$8,939,815

Amounts Expressed in Whole Dollars	<u>General Fund</u> (10)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)	<u>Capital Reserve (690)</u> 1850 (31)
Revenues					
6000 Revenue from Local Sources	15,527,961				
7000 Revenue from State Sources	12,178,812				
8000 Revenue from Federal Sources	327,510				
Total Revenues	\$28,034,283				
Expenditures					
1000 Instruction	15,455,102				
2000 Support Services	8,684,708				
3000 Operation of Non-Instructional Services	625,785				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	1,476,031				
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures	\$26,241,626				
Excess (Deficiency) Of Revenues Over Expenditures	\$1,792,657				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service - Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers - Out	250,000				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$250,000)				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Revenues					
6000 Revenue from Local Sources	3,417				15,531,378
7000 Revenue from State Sources					12,178,812
8000 Revenue from Federal Sources					327,510
Total Revenues	\$3,417				\$28,037,700
Expenditures					
1000 Instruction					15,455,102
2000 Support Services			202,741		8,887,449
3000 Operation of Non-Instructional Services					625,785
4000 Facilities Acquisition, Construction and Improvement Services	816,142				816,142
5110 Debt Service			8,932,259		10,408,290
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures	\$816,142		\$9,135,000		\$36,192,768
Excess (Deficiency) Of Revenues Over Expenditures	(\$812,725)		(\$9,135,000)		(\$8,155,068)
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued			9,135,000		9,135,000
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN	250,000				250,000
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					250,000
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	\$250,000		\$9,135,000		\$9,135,000

Amounts Expressed in Whole Dollars	<u>General Fund</u> (10)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)	<u>Capital Reserve (690,</u> <u>1850)</u> (31)
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	\$1,542,657				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	3,622,940				
Fund Balance - End Of Year	\$5,165,597				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change in Fund Balances	(\$562,725)				\$979,932
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	973,653				4,596,593
Fund Balance - End Of Year	\$410,928				\$5,576,525

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care</u> <u>Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	66,535			66,535	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	60			60	
0170 Inventories	13,043			13,043	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$79,638			\$79,638	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	154,888			154,888	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$154,888			\$154,888	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$234,526			\$234,526	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care</u> <u>Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	15,658			15,658	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	23,782			23,782	
0430 Contracts Payable	12,000			12,000	
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	32,944			32,944	
0490 Other Current Liabilities					
Total Current Liabilities	\$84,384			\$84,384	
Noncurrent Liabilities					
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)					
0570 Net Pension Liability					
0599 Other Noncurrent Liabilities	12,000			12,000	
Total Noncurrent Liabilities	\$12,000			\$12,000	
Total Liabilities	\$96,384			\$96,384	
0950 Deferred Inflows of Resources					
Net Position					
0791 Net Investment in Capital Assets	154,888			154,888	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(16,746)			(16,746)	
Total Net Position	\$138,142			\$138,142	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$234,526			\$234,526	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Operating Revenues					
6600 Food Service Revenue	364,565			364,565	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$364,565			\$364,565	
Operating Expenses					
100 Personnel Services – Salaries					
200 Personnel Services – Employee Benefits					
300 Purchased Professional and Technical Services					
400 Purchased Property Services	40,161			40,161	
500 Other Purchased Services	506,296			506,296	
600 Supplies	395,475			395,475	
740 Depreciation	6,749			6,749	
810 Dues and Fees	4,076			4,076	
890 Miscellaneous Expenditures	2,426			2,426	
Total Operating Expenses	\$955,183			\$955,183	
Operating Income (Loss)	(\$590,618)			(\$590,618)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments					
6920 Contributions and Donations from Private Sources	74,342			74,342	
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	28,360			28,360	
8000 Revenue from Federal Sources	513,258			513,258	
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$615,960			\$615,960	
Income (Loss) Before Contributions And Transfers	\$25,342			\$25,342	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change in Net Position	\$25,342			\$25,342	
0002 Net Position - Beginning of Fiscal Year	112,800			112,800	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	\$138,142			\$138,142	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	364,390			364,390	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue					
0015 Cash Payments To Employees For Services					
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	882,042			882,042	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$517,652)			(\$517,652)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	28,360			28,360	
0023 Receipts From Federal Sources -8000	513,258			513,258	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$541,618			\$541,618	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(28,528)			(28,528)	
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements	(12,000)			(12,000)	
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities	(\$40,528)			(\$40,528)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500					
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities

	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Net Increase (Decrease) in Cash Flows	(16,562)			(16,562)	
0004 Cash and Cash Equivalents Beginning of Year					
Cash and Cash Equivalents at Year End	(\$16,562)			(\$16,562)	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(590,618)			(590,618)	
Adjustments					
0051 Depreciation and Net Amortization	6,749			6,749	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	74,342			74,342	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec in Accounts Receivable (0120-0150)	90			90	
0055 Advances to Other Funds (0160)	(3,366)			(3,366)	
0056 (Inc) Dec in Inventories (0170)	4,442			4,442	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	(1,754)			(1,754)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)					
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	(7,537)			(7,537)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
Total Adjustments	\$72,966			\$72,966	
Cash Provided By (Used for) Total	(\$517,652)			(\$517,652)	

COMBINED STATEMENT OF CASH FLOWS
SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:20 PM

Page - 1 of 4

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Activity</u> (81)
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				146,258
0110 Investments				11,312
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets				\$157,570
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources				\$157,570

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:20 PM

Page - 2 of 4

Amounts Expressed in Whole Dollars	<u>Other Agency</u> (89)	<u>Discrete Component Units</u> (98)	<u>Discrete Component Units</u> (99)	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				146,258
0110 Investments				11,312
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets				\$157,570
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources				\$157,570

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:20 PM

Page - 3 of 4

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Activity</u> (81)
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				157,570
Total Liabilities				\$157,570
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)				
0799 Unrestricted Net Position				
Total Net Position				
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$157,570

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:20 PM

Page - 4 of 4

Amounts Expressed in Whole Dollars	<u>Other Agency</u> (89)	<u>Discrete Component Units</u> (98)	<u>Discrete Component Units</u> (99)	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				157,570
Total Liabilities				\$157,570
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)				
0799 Unrestricted Net Position				
Total Net Position				
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$157,570

	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
Revenue from Local Sources				
6111 Current Real Estate Taxes	11,255,479.19			11,255,479.19
6112 Interim Real Estate Taxes	49,502.20			49,502.20
6113 Public Utility Realty Taxes	13,684.94			13,684.94
6114 Payments in Lieu of Current Taxes - State / Local	958.08			958.08
6120 Current Per Capita Taxes, Section 679	33,717.60			33,717.60
6141 Current Act 511 Per Capita Taxes	33,717.60			33,717.60
6143 Current Act 511 Local Services Taxes	41,967.57			41,967.57
6151 Current Act 511 Earned Income Taxes	2,585,141.13			2,585,141.13
6153 Current Act 511 Real Estate Transfer Taxes	158,881.20			158,881.20
6411 Delinquent Real Estate Taxes	370,243.80			370,243.80
6420 Delinquent Per Capita Taxes, Section 679	3,982.36			3,982.36
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	3,982.36			3,982.36
6500 Earnings on Investments	59,561.06			
6700 Revenues from LEA Activities	8,294.00			
6810 Revenue from Local Governmental Units	20,847.43			
6832 Federal IDEA Revenue Received as Pass Through	285,267.00			
6890 Other Revenue from Intermediary Sources	52,048.55			
6910 Rentals	5,648.61			
6920 Contributions and Donations from Private Sources	62,960.28			
6944 Receipts from Other LEAs in Pennsylvania - Education	351,072.60			
6949 Other Tuition from Patrons	3,963.14			
6991 Refunds of a Prior Year Expenditure	28,066.45			
6999 Other Revenues Not Specified Above	98,973.85			
TOTAL Revenue from Local Sources	\$15,527,961.00			\$14,551,258.03

	Revenue Reported In Current Year
<u>Revenue from State Sources</u>	
7110 Basic Education Funding	6,471,854.51
7160 Tuition for Orphans Subsidy	10,271.07
7220 Vocational Education	70,949.00
7250 Migratory Children	570.00
7271 Special Education funds for School-Aged Pupils	1,011,222.95
7311 Pupil Transportation Subsidy	941,085.80
7312 Nonpublic and Charter School Pupil Transportation Subsidy	36,190.00
7330 Health Services (Medical, Dental, Nurse, Act 25)	34,021.43
7340 State Property Tax Reduction Allocation	841,955.59
7505 Ready to Learn Block Grant	268,707.00
7810 State Share of Social Security and Medicare Taxes	466,068.39
7820 State Share of Retirement Contributions	2,025,916.19
TOTAL Revenue from State Sources	\$12,178,811.93

	Revenue Reported In Current Year	
<u>Revenue from Federal Sources</u>		
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	231,267.00	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	49,686.00	
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	36,557.00	
8517 NCLB, Title IV - 21st Century Schools	10,000.00	
TOTAL Revenue from Federal Sources	\$327,510.00	
TOTAL FROM ALL SOURCES	\$28,034,282.93	\$14,551,258.03

Revenue from Local Sources	15,527,961.00
Revenue from State Sources	12,178,811.93
Revenue from Federal Sources	327,510.00
Other Financing Sources	
TOTAL FROM ALL SOURCES	\$28,034,282.93

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:23 PM

Page - 1 of 16

General Fund (10)**1000 Instruction****Total****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

7,580,571.90

Total Personnel Services – Salaries**\$7,580,571.90****200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

20,041.57

220 Social Security Contributions

553,746.63

230 PSERS Retirement Contributions

2,460,053.39

250 Unemployment Compensation

3,694.96

260 Workers' Compensation

7,298.31

270 Group Insurance – Self-Insurance

1,510,604.51

291 Other Retirement Plans

5,174.00

Total Personnel Services – Employee Benefits**\$4,560,613.37****300 Purchased Professional and Technical Services**

322 Professional Educational Services – Ius

1,132,873.54

329 Professional Educational Services – Other

650.00

330 Other Professional Services

278,566.27

340 Technical Services

23,560.00

Total Purchased Professional and Technical Services**\$1,435,649.81****400 Purchased Property Services**

430 Repairs and Maintenance Services

13,374.94

440 Rentals

49,893.17

Total Purchased Property Services**\$63,268.11****500 Other Purchased Services**

510 Student Transportation Services

4,280.84

561 Tuition To Other School Districts Within the State

149,298.87

562 Tuition To Pennsylvania Charter Schools

1,308,836.64

564 Tuition To Career and Technology Centers

151,368.00

568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers

5,202.01

580 Travel

13,048.32

594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes

3,392.00

Total Other Purchased Services**\$1,635,426.68****600 Supplies**

610 General Supplies

133,353.67

640 Books and Periodicals

26,364.66

Total Supplies**\$159,718.33****700 Property**

758 Capitalized Technology Software - Original

17,625.00

Total Property**\$17,625.00****800 Other Objects**

810 Dues and Fees

2,229.00

Total Other Objects**\$2,229.00****Total 1000 Instruction****\$15,455,102.20**

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:23 PM

Page - 2 of 16

General Fund (10)

1100 Regular Programs – Elementary / Secondary

	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	2,956,258.01	2,474,153.78	169,843.68	5,600,255.47
Total Personnel Services – Salaries	\$2,956,258.01	\$2,474,153.78	\$169,843.68	\$5,600,255.47
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	7,962.66	6,824.31	193.62	14,980.59
220 Social Security Contributions	214,532.53	183,287.38	11,846.03	409,665.94
230 PSERS Retirement Contributions	957,710.81	805,018.95	52,868.67	1,815,598.43
250 Unemployment Compensation	429.14	2,864.02	29.15	3,322.31
260 Workers' Compensation	2,571.94	1,517.31	81.08	4,170.33
270 Group Insurance – Self-Insurance	621,633.73	439,787.36	31,709.33	1,093,130.42
291 Other Retirement Plans	2,690.48	2,483.52		5,174.00
Total Personnel Services – Employee Benefits	\$1,807,531.29	\$1,441,782.85	\$96,727.88	\$3,346,042.02
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	1,250.00	1,915.90	5,358.00	8,523.90
329 Professional Educational Services – Other	650.00			650.00
330 Other Professional Services	149,968.20	128,598.07		278,566.27
Total Purchased Professional and Technical Services	\$151,868.20	\$130,513.97	\$5,358.00	\$287,740.17
400 Purchased Property Services				
430 Repairs and Maintenance Services	5,731.14	7,643.80		13,374.94
440 Rentals	26,789.02	23,104.15		49,893.17
Total Purchased Property Services	\$32,520.16	\$30,747.95		\$63,268.11
500 Other Purchased Services				
510 Student Transportation Services	2,014.81	2,266.03		4,280.84
562 Tuition To Pennsylvania Charter Schools	680,595.05	549,352.54		1,229,947.59
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) (In-State) and Detention Centers	2,601.01	2,601.00		5,202.01
580 Travel	3,697.14	5,477.60	970.00	10,144.74
Total Other Purchased Services	\$688,908.01	\$559,697.17	\$970.00	\$1,249,575.18
600 Supplies				
610 General Supplies	54,693.81	28,080.33	24,558.30	107,332.44
640 Books and Periodicals	20,933.12	1,272.78	723.01	22,928.91
Total Supplies	\$75,626.93	\$29,353.11	\$25,281.31	\$130,261.35
700 Property				
758 Capitalized Technology Software - Original			17,625.00	17,625.00
Total Property			\$17,625.00	\$17,625.00
800 Other Objects				
810 Dues and Fees	518.00	541.00	70.00	1,129.00
Total Other Objects	\$518.00	\$541.00	\$70.00	\$1,129.00
Total 1100 Regular Programs – Elementary / Secondary	\$5,713,230.60	\$4,666,789.83	\$315,875.87	\$10,695,896.30

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:23 PM

Page - 3 of 16

General Fund (10)

1110 Regular Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	2,956,258.01	2,474,153.78		5,430,411.79
Total Personnel Services – Salaries	\$2,956,258.01	\$2,474,153.78		\$5,430,411.79
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	7,962.66	6,824.31		14,786.97
220 Social Security Contributions	214,532.53	183,287.38		397,819.91
230 PSERS Retirement Contributions	957,710.81	805,018.95		1,762,729.76
250 Unemployment Compensation	429.14	2,864.02		3,293.16
260 Workers' Compensation	2,571.94	1,517.31		4,089.25
270 Group Insurance – Self-Insurance	621,633.73	439,787.36		1,061,421.09
291 Other Retirement Plans	2,690.48	2,483.52		5,174.00
Total Personnel Services – Employee Benefits	\$1,807,531.29	\$1,441,782.85		\$3,249,314.14
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius	1,250.00	1,915.90		3,165.90
329 Professional Educational Services – Other	650.00			650.00
330 Other Professional Services	149,968.20	128,598.07		278,566.27
Total Purchased Professional and Technical Services	\$151,868.20	\$130,513.97		\$282,382.17
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	5,731.14	7,643.80		13,374.94
440 Rentals	26,789.02	23,104.15		49,893.17
Total Purchased Property Services	\$32,520.16	\$30,747.95		\$63,268.11
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	2,014.81	2,266.03		4,280.84
562 Tuition To Pennsylvania Charter Schools	680,595.05	549,352.54		1,229,947.59
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) (In-State) and Detention Centers	2,601.01	2,601.00		5,202.01
580 Travel	3,697.14	5,477.60		9,174.74
Total Other Purchased Services	\$688,908.01	\$559,697.17		\$1,248,605.18
600 <u>Supplies</u>				
610 General Supplies	54,693.81	28,080.33		82,774.14
640 Books and Periodicals	20,933.12	1,272.78		22,205.90
Total Supplies	\$75,626.93	\$29,353.11		\$104,980.04
800 <u>Other Objects</u>				
810 Dues and Fees	518.00	541.00		1,059.00
Total Other Objects	\$518.00	\$541.00		\$1,059.00
Total 1110 Regular Programs	\$5,713,230.60	\$4,668,789.83		\$10,380,020.43

General Fund (10)

1190 Federally-Funded Regular Programs

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			169,843.68	169,843.68
Total Personnel Services – Salaries			\$169,843.68	\$169,843.68
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			193.62	193.62
220 Social Security Contributions			11,846.03	11,846.03
230 PSERS Retirement Contributions			52,868.67	52,868.67
250 Unemployment Compensation			29.15	29.15
260 Workers' Compensation			81.08	81.08
270 Group Insurance – Self-Insurance			31,709.33	31,709.33
Total Personnel Services – Employee Benefits			\$96,727.88	\$96,727.88
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus			5,358.00	5,358.00
Total Purchased Professional and Technical Services			\$5,358.00	\$5,358.00
500 <u>Other Purchased Services</u>				
580 Travel			970.00	970.00
Total Other Purchased Services			\$970.00	\$970.00
600 <u>Supplies</u>				
610 General Supplies			24,558.30	24,558.30
640 Books and Periodicals			723.01	723.01
Total Supplies			\$25,281.31	\$25,281.31
700 <u>Property</u>				
758 Capitalized Technology Software - Original			17,625.00	17,625.00
Total Property			\$17,625.00	\$17,625.00
800 <u>Other Objects</u>				
810 Dues and Fees			70.00	70.00
Total Other Objects			\$70.00	\$70.00
Total 1190 Federally-Funded Regular Programs			\$315,875.87	\$315,875.87

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:23 PM

Page - 5 of 16

General Fund (10)

1200 Special Programs – Elementary / Secondary

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	742,904.72	742,904.71		1,485,809.43
Total Personnel Services – Salaries	\$742,904.72	\$742,904.71		\$1,485,809.43
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	1,972.73	1,997.93		3,970.66
220 Social Security Contributions	53,947.22	53,947.20		107,894.42
230 PSERS Retirement Contributions	241,697.11	241,697.09		483,394.20
250 Unemployment Compensation	161.00	161.00		322.00
260 Workers' Compensation	746.82	746.81		1,493.63
270 Group Insurance – Self-Insurance	149,615.40	149,615.38		299,230.78
Total Personnel Services – Employee Benefits	\$448,140.28	\$448,165.41		\$896,305.69
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius	451,383.99	416,662.15	256,303.50	1,124,349.64
340 Technical Services	11,780.00	11,780.00		23,560.00
Total Purchased Professional and Technical Services	\$463,163.99	\$428,442.15	\$256,303.50	\$1,147,909.64
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	74,853.34	74,445.53		149,298.87
562 Tuition To Pennsylvania Charter Schools		78,889.05		78,889.05
580 Travel	648.29	648.29		1,296.58
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	1,696.00	1,696.00		3,392.00
Total Other Purchased Services	\$77,197.63	\$155,678.87		\$232,876.50
600 <u>Supplies</u>				
610 General Supplies	3,324.79	4,890.47		8,215.26
640 Books and Periodicals	958.60	70.15		1,028.75
Total Supplies	\$4,283.39	\$4,960.62		\$9,244.01
Total 1200 Special Programs – Elementary / Secondary	\$1,735,690.01	\$1,780,151.76	\$256,303.50	\$3,772,145.27

General Fund (10)

1220 Sensory Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	26,932.94	26,932.94		53,865.88
Total Personnel Services – Salaries	\$26,932.94	\$26,932.94		\$53,865.88
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	49.80	49.80		99.60
220 Social Security Contributions	2,000.12	2,000.11		4,000.23
230 PSERS Retirement Contributions	8,772.02	8,772.02		17,544.04
250 Unemployment Compensation	3.50	3.50		7.00
260 Workers' Compensation	13.49	13.49		26.98
270 Group Insurance – Self-Insurance	5,424.24	5,424.24		10,848.48
Total Personnel Services – Employee Benefits	\$16,263.17	\$16,263.16		\$32,526.33
Total 1220 Sensory Support	\$43,196.11	\$43,196.10		\$86,392.21

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:23 PM

Page - 7 of 16

General Fund (10)

1240 Academic Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	715,971.78	715,971.77		1,431,943.55
Total Personnel Services – Salaries	\$715,971.78	\$715,971.77		\$1,431,943.55
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,922.93	1,948.13		3,871.06
220 Social Security Contributions	51,947.10	51,947.09		103,894.19
230 PSERS Retirement Contributions	232,925.09	232,925.07		465,850.16
250 Unemployment Compensation	157.50	157.50		315.00
260 Workers' Compensation	733.33	733.32		1,466.65
270 Group Insurance – Self-Insurance	144,191.16	144,191.14		288,382.30
Total Personnel Services – Employee Benefits	\$431,877.11	\$431,902.25		\$863,779.36
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	242,404.50	223,758.00		466,162.50
340 Technical Services	11,780.00	11,780.00		23,560.00
Total Purchased Professional and Technical Services	\$254,184.50	\$235,538.00		\$489,722.50
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	407.81			407.81
580 Travel	648.29	648.29		1,296.58
Total Other Purchased Services	\$1,056.10	\$648.29		\$1,704.39
600 Supplies				
610 General Supplies	3,324.79	4,890.47		8,215.26
640 Books and Periodicals	958.60	70.15		1,028.75
Total Supplies	\$4,283.39	\$4,960.62		\$9,244.01
Total 1240 Academic Support	\$1,407,372.88	\$1,389,020.93		\$2,796,393.81

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:23 PM

Page - 8 of 16

General Fund (10)

1241 Learning Support – Public	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	630,530.28	630,530.27		1,261,060.55
Total Personnel Services – Salaries	\$630,530.28	\$630,530.27		\$1,261,060.55
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,754.06	1,779.26		3,533.32
220 Social Security Contributions	45,596.95	45,596.95		91,193.90
230 PSERS Retirement Contributions	205,096.83	205,096.82		410,193.65
250 Unemployment Compensation	143.57	143.57		287.14
260 Workers' Compensation	690.68	690.67		1,381.35
270 Group Insurance – Self-Insurance	128,476.38	128,476.37		256,952.75
Total Personnel Services – Employee Benefits	\$381,758.47	\$381,783.64		\$763,542.11
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	242,404.50	223,758.00		466,162.50
340 Technical Services	11,780.00	11,780.00		23,560.00
Total Purchased Professional and Technical Services	\$254,184.50	\$235,538.00		\$489,722.50
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	407.81			407.81
580 Travel	603.34	603.34		1,206.68
Total Other Purchased Services	\$1,011.15	\$603.34		\$1,614.49
600 Supplies				
610 General Supplies	2,726.34	4,701.70		7,428.04
640 Books and Periodicals	958.60	70.15		1,028.75
Total Supplies	\$3,684.94	\$4,771.85		\$8,456.79
Total 1241 Learning Support – Public	\$1,271,169.34	\$1,253,227.10		\$2,524,396.44

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:23 PM

Page - 9 of 16

General Fund (10)

1243 Gifted Support

100 Personnel Services – Salaries

100 Personnel Services – Salaries

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
85,441.50	85,441.50		170,883.00
\$85,441.50	\$85,441.50		\$170,883.00

Total Personnel Services – Salaries200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

270 Group Insurance – Self-Insurance

168.87	168.87		337.74
6,350.15	6,350.14		12,700.29
27,828.26	27,828.25		55,656.51
13.93	13.93		27.86
42.65	42.65		85.30
15,714.78	15,714.77		31,429.55
\$50,118.64	\$50,118.61		\$100,237.25

Total Personnel Services – Employee Benefits500 Other Purchased Services

580 Travel

44.95	44.95		89.90
\$44.95	\$44.95		\$89.90

Total Other Purchased Services600 Supplies

610 General Supplies

598.45	188.77		787.22
\$598.45	\$188.77		\$787.22

Total Supplies**Total 1243 Gifted Support**

\$136,203.54	\$135,793.83		\$271,997.37
---------------------	---------------------	--	---------------------

General Fund (10)

1290 Special Programs - Other Support

300 Purchased Professional and Technical Services

322 Professional Educational Services – Ius

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
208,979.49	192,904.15	256,303.50	658,187.14
\$208,979.49	\$192,904.15	\$256,303.50	\$658,187.14

Total Purchased Professional and Technical Services500 Other Purchased Services

561 Tuition To Other School Districts Within the State

562 Tuition To Pennsylvania Charter Schools

594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes

74,445.53	74,445.53		148,891.06
	78,889.05		78,889.05
1,696.00	1,696.00		3,392.00

Total Other Purchased Services

\$76,141.53	\$155,030.58		\$231,172.11
--------------------	---------------------	--	---------------------

Total 1290 Special Programs - Other Support

\$285,121.02	\$347,934.73	\$256,303.50	\$889,359.25
---------------------	---------------------	---------------------	---------------------

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:23 PM

Page - 11 of 16

General Fund (10)

1300 Vocational Education

ElementarySecondaryFederalTotal100 Personnel Services – Salaries

100 Personnel Services – Salaries

358,069.50

358,069.50

Total Personnel Services – Salaries**\$358,069.50****\$358,069.50**200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

825.60

825.60

220 Social Security Contributions

26,133.32

26,133.32

230 PSERS Retirement Contributions

116,622.99

116,622.99

250 Unemployment Compensation

35.00

35.00

260 Workers' Compensation

1,566.01

1,566.01

270 Group Insurance – Self-Insurance

86,404.05

86,404.05

Total Personnel Services – Employee Benefits**\$231,586.97****\$231,586.97**500 Other Purchased Services

564 Tuition To Career and Technology Centers

151,368.00

151,368.00

580 Travel

1,600.00

1,600.00

Total Other Purchased Services**\$152,968.00****\$152,968.00**600 Supplies

610 General Supplies

17,805.97

17,805.97

640 Books and Periodicals

2,407.00

2,407.00

Total Supplies**\$20,212.97****\$20,212.97**800 Other Objects

810 Dues and Fees

1,100.00

1,100.00

Total Other Objects**\$1,100.00****\$1,100.00****Total 1300 Vocational Education****\$763,937.44****\$763,937.44**

General Fund (10)

1400 Other Instructional Programs – Elementary / Secondary

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		136,437.50		136,437.50
Total Personnel Services – Salaries		\$136,437.50		\$136,437.50
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		264.72		264.72
220 Social Security Contributions		10,052.95		10,052.95
230 PSERS Retirement Contributions		44,437.77		44,437.77
250 Unemployment Compensation		15.65		15.65
260 Workers' Compensation		68.34		68.34
270 Group Insurance – Self-Insurance		31,839.26		31,839.26
Total Personnel Services – Employee Benefits		\$86,678.69		\$86,678.69
500 <u>Other Purchased Services</u>				
580 Travel		7.00		7.00
Total Other Purchased Services		\$7.00		\$7.00
Total 1400 Other Instructional Programs – Elementary / Secondary		\$223,123.19		\$223,123.19

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:23 PM

Page - 13 of 16

General Fund (10)

1410 Drivers' Education

100 Personnel Services – Salaries

100 Personnel Services – Salaries

ElementarySecondaryFederalTotal

52,896.00

52,896.00

Total Personnel Services – Salaries**\$52,896.00****\$52,896.00**200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

270 Group Insurance – Self-Insurance

99.60

99.60

3,927.33

3,927.33

17,228.30

17,228.30

6.87

6.87

26.51

26.51

10,848.48

10,848.48

Total Personnel Services – Employee Benefits**\$32,137.09****\$32,137.09****Total 1410 Drivers' Education****\$85,033.09****\$85,033.09**

General Fund (10)

1430 Homebound Instruction

100 Personnel Services – Salaries

100 Personnel Services – Salaries

ElementarySecondaryFederalTotal

9,812.50

9,812.50

Total Personnel Services – Salaries**\$9,812.50****\$9,812.50**200 Personnel Services – Employee Benefits

220 Social Security Contributions

732.63

732.63

230 PSERS Retirement Contributions

3,195.95

3,195.95

250 Unemployment Compensation

1.77

1.77

260 Workers' Compensation

4.92

4.92

Total Personnel Services – Employee Benefits**\$3,935.27****\$3,935.27**500 Other Purchased Services

580 Travel

7.00

7.00

Total Other Purchased Services**\$7.00****\$7.00****Total 1430 Homebound Instruction****\$13,754.77****\$13,754.77**

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:23 PM

Page - 15 of 16

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1440 Alternative Regular Education Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		73,729.00		73,729.00
Total Personnel Services – Salaries		\$73,729.00		\$73,729.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		165.12		165.12
220 Social Security Contributions		5,392.99		5,392.99
230 PSERS Retirement Contributions		24,013.52		24,013.52
250 Unemployment Compensation		7.01		7.01
260 Workers' Compensation		36.91		36.91
270 Group Insurance – Self-Insurance		20,990.78		20,990.78
Total Personnel Services – Employee Benefits		\$50,606.33		\$50,606.33
Total 1440 Alternative Regular Education Programs		\$124,335.33		\$124,335.33

General Fund (10)

1442 Alternative Education Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		73,729.00		73,729.00
Total Personnel Services – Salaries		\$73,729.00		\$73,729.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		165.12		165.12
220 Social Security Contributions		5,392.99		5,392.99
230 PSERS Retirement Contributions		24,013.52		24,013.52
250 Unemployment Compensation		7.01		7.01
260 Workers' Compensation		36.91		36.91
270 Group Insurance – Self-Insurance		20,990.78		20,990.78
Total Personnel Services – Employee Benefits		\$50,606.33		\$50,606.33
Total 1442 Alternative Education Programs		\$124,335.33		\$124,335.33

General Fund (10)**2000 Support Services****Total****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

2,687,080.01

Total Personnel Services – Salaries**\$2,687,080.01****200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

15,219.33

220 Social Security Contributions

197,496.09

230 PSERS Retirement Contributions

844,967.36

240 Tuition Reimbursement

101,201.45

250 Unemployment Compensation

341.30

260 Workers' Compensation

9,873.89

270 Group Insurance – Self-Insurance

547,956.35

299 All Other Employee Benefits

72,946.05

Total Personnel Services – Employee Benefits**\$1,790,001.82****300 Purchased Professional and Technical Services**

322 Professional Educational Services – Ius

9,834.13

329 Professional Educational Services – Other

6,028.00

330 Other Professional Services

1,006,654.16

340 Technical Services

242,236.66

Total Purchased Professional and Technical Services**\$1,264,752.95****400 Purchased Property Services**

410 Cleaning Services

3,742.57

420 Utility Services

311,839.14

430 Repairs and Maintenance Services

53,176.63

Total Purchased Property Services**\$368,758.34****500 Other Purchased Services**

513 Contracted Carriers

1,303,077.97

519 Student Transportation Services From Other Sources

6,668.25

520 Insurance – General

16,943.00

521 Fire Insurance

42,790.00

522 Automotive Liability Insurance

11,681.00

523 General Property and Liability Insurance

44,000.00

530 Communications

49,190.49

549 Other Advertising/Public Relations

2,075.92

580 Travel

15,595.43

595 IU Payments By Withholding

11,429.00

Total Other Purchased Services**\$1,503,451.06****600 Supplies**

610 General Supplies

165,159.39

620 Energy

101,220.70

630 Food

2,152.58

640 Books and Periodicals

148,760.31

650 Supplies & Fees – Technology Related

30,522.69

Total Supplies**\$447,815.67**

General Fund (10)

2000 Support Services

700 Property

758 Capitalized Technology Software - Original	574,399.84
762 Capitalized Equipment - Replacement	407.63
766 Capitalized Technology Hardware and Equipment - Replacement	318.31
768 Capitalized Technology Software - Replacement	1,788.19

Total Property

\$576,913.97

800 Other Objects

810 Dues and Fees	45,933.74
-------------------	-----------

Total Other Objects

\$45,933.74

Total 2000 Support Services

\$8,684,707.56

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:26 PM

Page - 3 of 35

General Fund (10)

2100 Support Services – Students

100 Personnel Services – Salaries

100 Personnel Services – Salaries

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
99,296.91	251,067.86		350,364.77
\$99,296.91	\$251,067.86		\$350,364.77

Total Personnel Services – Salaries200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

270 Group Insurance – Self-Insurance

170.08	491.44		661.52
7,575.01	18,765.02		26,340.03
32,341.07	81,772.83		114,113.90
14.06	34.34		48.40
699.95	1,773.12		2,473.07
3,614.00	41,713.38		45,327.38
\$44,414.17	\$144,550.13		\$188,964.30

Total Personnel Services – Employee Benefits300 Purchased Professional and Technical Services

330 Other Professional Services

340 Technical Services

			570.00
12,000.00	12,000.00		24,000.00
\$12,000.00	\$12,000.00		\$24,570.00

Total Purchased Professional and Technical Services600 Supplies

610 General Supplies

640 Books and Periodicals

155.19	2,630.45		2,785.64
225.00			225.00
\$380.19	\$2,630.45		\$3,010.64

Total Supplies800 Other Objects

810 Dues and Fees

	1,005.00		1,005.00
	\$1,005.00		\$1,005.00

Total Other Objects**Total 2100 Support Services – Students**

\$156,091.27	\$411,253.44		\$567,914.71
---------------------	---------------------	--	---------------------

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:26 PM

Page - 4 of 35

General Fund (10)

2120 Guidance Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries

ElementarySecondaryFederalTotal

99,296.91

251,067.86

350,364.77

Total Personnel Services – Salaries**\$99,296.91****\$251,067.86****\$350,364.77**200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

170.08

491.44

661.52

220 Social Security Contributions

7,575.01

18,765.02

26,340.03

230 PSEERS Retirement Contributions

32,341.07

81,772.83

114,113.90

250 Unemployment Compensation

14.06

34.34

48.40

260 Workers' Compensation

699.95

1,773.12

2,473.07

270 Group Insurance – Self-Insurance

3,614.00

41,713.38

45,327.38

Total Personnel Services – Employee Benefits**\$44,414.17****\$144,550.13****\$188,964.30**300 Purchased Professional and Technical Services

340 Technical Services

12,000.00

12,000.00

24,000.00

Total Purchased Professional and Technical Services**\$12,000.00****\$12,000.00****\$24,000.00**600 Supplies

610 General Supplies

155.19

2,630.45

2,785.64

640 Books and Periodicals

225.00

225.00

Total Supplies**\$380.19****\$2,630.45****\$3,010.64**800 Other Objects

810 Dues and Fees

1,005.00

1,005.00

Total Other Objects**\$1,005.00****\$1,005.00****Total 2120 Guidance Services****\$156,091.27****\$411,253.44****\$567,344.71**

General Fund (10)

2170 Student Accounting Services	Elementary	Secondary	Federal	Total
300 ~~Purchased Professional and Technical Services~~				
330 Other Professional Services				570.00
Total Purchased Professional and Technical Services				\$570.00
Total 2170 Student Accounting Services				\$570.00

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:26 PM

Page - 6 of 35

General Fund (10)

2200 Support Services – Instructional Staff

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	355,779.99	292,916.77		648,696.76
Total Personnel Services – Salaries	\$355,779.99	\$292,916.77		\$648,696.76
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	1,368.44	1,323.79		2,692.23
220 Social Security Contributions	26,168.78	21,292.37		47,461.15
230 PSERS Retirement Contributions	115,863.73	95,398.93		211,262.66
240 Tuition Reimbursement	57,930.00	43,271.45		101,201.45
250 Unemployment Compensation	45.20	44.10		89.30
260 Workers' Compensation	980.33	1,253.53		2,233.86
270 Group Insurance – Self-Insurance	90,323.10	91,392.71		181,715.81
299 All Other Employee Benefits	31,752.22	29,309.81		61,062.03
Total Personnel Services – Employee Benefits	\$324,431.80	\$283,286.69		\$607,718.49
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius			9,834.13	9,834.13
329 Professional Educational Services – Other	3,014.00	3,014.00		6,028.00
340 Technical Services	108,855.76	84,396.03		193,251.79
Total Purchased Professional and Technical Services	\$111,869.76	\$87,410.03	\$9,834.13	\$209,113.92
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	27.76	756.68		784.44
Total Purchased Property Services	\$27.76	\$756.68		\$784.44
500 <u>Other Purchased Services</u>				
580 Travel	1,134.13	3,049.07	1,700.00	5,883.20
Total Other Purchased Services	\$1,134.13	\$3,049.07	\$1,700.00	\$5,883.20
600 <u>Supplies</u>				
610 General Supplies	3,090.57	3,628.17		6,718.74
640 Books and Periodicals	55,137.44	84,970.44		140,107.88
650 Supplies & Fees – Technology Related	11,594.40	9,928.29		21,522.69
Total Supplies	\$69,822.41	\$98,526.90		\$168,349.31
700 <u>Property</u>				
758 Capitalized Technology Software - Original	268,965.45	305,434.39		574,399.84
762 Capitalized Equipment - Replacement		407.63		407.63
768 Capitalized Technology Software - Replacement	992.97	795.22		1,788.19
Total Property	\$269,958.42	\$306,637.24		\$576,595.66
800 <u>Other Objects</u>				
810 Dues and Fees		60.00		60.00
Total Other Objects		\$60.00		\$60.00
Total 2200 Support Services – Instructional Staff	\$1,133,024.27	\$1,072,643.38	\$11,534.13	\$2,217,201.78

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:26 PM

Page - 7 of 35

General Fund (10)

2220 Technology Support Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
600 <u>Supplies</u>				
610 General Supplies	1,818.70			1,818.70
Total Supplies	\$1,818.70			\$1,818.70
Total 2220 Technology Support Services	\$1,818.70			\$1,818.70

General Fund (10)

2240 Computer-Assisted Instruction Support Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	94,274.12	88,371.41		182,645.53
Total Personnel Services – Salaries	\$94,274.12	\$88,371.41		\$182,645.53
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	683.12	615.91		1,299.03
220 Social Security Contributions	6,888.15	6,578.02		13,466.17
230 PSERS Retirement Contributions	30,705.08	28,782.59		59,487.67
250 Unemployment Compensation	11.84	10.81		22.65
260 Workers' Compensation	394.22	276.95		671.17
270 Group Insurance – Self-Insurance	28,219.66	21,194.35		49,414.01
Total Personnel Services – Employee Benefits	\$66,902.07	\$57,458.63		\$124,360.70
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services	108,855.76	84,396.03		193,251.79
Total Purchased Professional and Technical Services	\$108,855.76	\$84,396.03		\$193,251.79
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	27.76	756.68		784.44
Total Purchased Property Services	\$27.76	\$756.68		\$784.44
500 <u>Other Purchased Services</u>				
580 Travel	947.13	2,888.07		3,835.20
Total Other Purchased Services	\$947.13	\$2,888.07		\$3,835.20
600 <u>Supplies</u>				
610 General Supplies		3,404.66		3,404.66
640 Books and Periodicals	22,133.39	55,517.59		77,650.98
650 Supplies & Fees – Technology Related	11,594.40	9,928.29		21,522.69
Total Supplies	\$33,727.79	\$68,850.54		\$102,578.33
700 <u>Property</u>				
758 Capitalized Technology Software - Original	268,965.45	305,434.39		574,399.84
762 Capitalized Equipment - Replacement		407.63		407.63
768 Capitalized Technology Software - Replacement	992.97	795.22		1,788.19
Total Property	\$269,958.42	\$306,637.24		\$576,595.66
Total 2240 Computer-Assisted Instruction Support Services	\$574,693.05	\$609,358.60		\$1,184,051.65

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:26 PM

Page - 9 of 35

General Fund (10)

2250 School Library Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	69,936.87	139,198.81		209,135.68
Total Personnel Services – Salaries	\$69,936.87	\$139,198.81		\$209,135.68
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	199.56	324.36		523.92
220 Social Security Contributions	5,080.54	9,991.73		15,072.27
230 PSERS Retirement Contributions	22,764.74	45,333.00		68,097.74
250 Unemployment Compensation	12.35	26.29		38.64
260 Workers' Compensation	490.40	943.83		1,434.23
270 Group Insurance – Self-Insurance	13,788.41	30,179.23		43,967.64
Total Personnel Services – Employee Benefits	\$42,336.00	\$86,798.44		\$129,134.44
500 Other Purchased Services				
580 Travel	83.00	57.00		140.00
Total Other Purchased Services	\$83.00	\$57.00		\$140.00
600 Supplies				
610 General Supplies	729.23	223.51		952.74
640 Books and Periodicals	8,191.08	4,927.56		13,118.64
Total Supplies	\$8,920.31	\$5,151.07		\$14,071.38
800 Other Objects				
810 Dues and Fees		60.00		60.00
Total Other Objects		\$60.00		\$60.00
Total 2250 School Library Services	\$121,276.18	\$231,265.32		\$352,541.50

General Fund (10)

2260 Instruction and Curriculum Development Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	191,569.00	65,346.55		256,915.55
Total Personnel Services – Salaries	\$191,569.00	\$65,346.55		\$256,915.55
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	485.76	383.52		869.28
220 Social Security Contributions	14,200.09	4,722.62		18,922.71
230 PSERS Retirement Contributions	62,393.91	21,283.34		83,677.25
250 Unemployment Compensation	21.01	7.00		28.01
260 Workers' Compensation	95.71	32.75		128.46
270 Group Insurance – Self-Insurance	48,315.03	40,019.13		88,334.16
Total Personnel Services – Employee Benefits	\$125,511.51	\$66,448.36		\$191,959.87
500 <u>Other Purchased Services</u>				
580 Travel	104.00	104.00		208.00
Total Other Purchased Services	\$104.00	\$104.00		\$208.00
600 <u>Supplies</u>				
610 General Supplies	542.64			542.64
640 Books and Periodicals	24,812.97	24,525.29		49,338.26
Total Supplies	\$25,355.61	\$24,525.29		\$49,880.90
Total 2260 Instruction and Curriculum Development Services	\$342,540.12	\$156,424.20		\$498,964.32

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:26 PM

Page - 11 of 35

General Fund (10)

2270 Instructional Staff Professional Development Services

200 Personnel Services – Employee Benefits

240 Tuition Reimbursement

299 All Other Employee Benefits

Total Personnel Services – Employee Benefits300 Purchased Professional and Technical Services322 Professional Educational Services – Ius329 Professional Educational Services – Other**Total Purchased Professional and Technical Services**500 Other Purchased Services

580 Travel

Total Other Purchased Services**Total 2270 Instructional Staff Professional Development Services**ElementarySecondaryFederalTotal

57,930.00

43,271.45

101,201.45

31,752.22

29,309.81

61,062.03

\$89,682.22**\$72,581.26****\$162,263.48**

3,014.00

3,014.00

9,834.13

9,834.13

6,028.00

\$3,014.00**\$3,014.00****\$9,834.13****\$15,862.13**

1,700.00

1,700.00

\$1,700.00**\$1,700.00****\$92,696.22****\$75,595.26****\$11,534.13****\$179,825.61**

General Fund (10)

2300 Support Services – Administration	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	428,649.36	309,621.59		1,242,169.79
Total Personnel Services – Salaries	\$428,649.36	\$309,621.59		\$1,242,169.79
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	3,436.81	2,943.21		9,932.74
220 Social Security Contributions	31,286.70	22,715.23		91,547.18
230 PSERS Retirement Contributions	138,718.13	99,712.71		376,773.20
250 Unemployment Compensation	51.72	42.76		129.53
260 Workers' Compensation	614.26	254.63		2,081.26
270 Group Insurance – Self-Insurance	99,028.02	50,446.88		234,156.07
299 All Other Employee Benefits				8,400.00
Total Personnel Services – Employee Benefits	\$273,135.64	\$176,115.42		\$723,019.98
300 Purchased Professional and Technical Services				
330 Other Professional Services				59,359.18
Total Purchased Professional and Technical Services				\$59,359.18
400 Purchased Property Services				
430 Repairs and Maintenance Services	1,142.70	210.13		1,352.83
Total Purchased Property Services	\$1,142.70	\$210.13		\$1,352.83
500 Other Purchased Services				
520 Insurance – General				16,943.00
530 Communications	7,238.83	7,006.82		15,890.79
549 Other Advertising/Public Relations				2,075.92
580 Travel	1,319.65	1,496.59		8,695.77
Total Other Purchased Services	\$8,558.48	\$8,503.41		\$43,605.48
600 Supplies				
610 General Supplies	6,937.93	10,783.24		27,463.18
630 Food				2,152.58
640 Books and Periodicals	1,726.24	5,787.13		8,219.36
Total Supplies	\$8,664.17	\$16,570.37		\$37,835.12
700 Property				
766 Capitalized Technology Hardware and Equipment– Replacement		318.31		318.31
Total Property		\$318.31		\$318.31
800 Other Objects				
810 Dues and Fees	1,785.00	1,540.00		35,934.19
Total Other Objects	\$1,785.00	\$1,540.00		\$35,934.19
Total 2300 Support Services – Administration	\$721,935.35	\$512,879.23		\$2,143,594.88

General Fund (10)**2310 Board Services****300 Purchased Professional and Technical Services**

330 Other Professional Services

25,950.00

Total Purchased Professional and Technical Services**\$25,950.00****500 Other Purchased Services**

520 Insurance – General

10,268.00

549 Other Advertising/Public Relations

2,075.92

580 Travel

1,971.23

Total Other Purchased Services**\$14,315.15****600 Supplies**

610 General Supplies

2,103.94

Total Supplies**\$2,103.94****800 Other Objects**

810 Dues and Fees

19,024.19

Total Other Objects**\$19,024.19****Total 2310 Board Services****\$61,393.28**

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:26 PM

Page - 14 of 35

General Fund (10)

2330 Tax Assessment and Collection Services

ElementarySecondaryFederalTotal100 Personnel Services – Salaries

100 Personnel Services – Salaries

79,419.45

Total Personnel Services – Salaries**\$79,419.45**200 Personnel Services – Employee Benefits

220 Social Security Contributions

6,075.64

Total Personnel Services – Employee Benefits**\$6,075.64**500 Other Purchased Services

520 Insurance – General

6,675.00

530 Communications

1,645.14

Total Other Purchased Services**\$8,320.14**600 Supplies

610 General Supplies

200.00

Total Supplies**\$200.00****Total 2330 Tax Assessment and Collection Services****\$94,015.23**

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:26 PM

Page - 15 of 35

General Fund (10)**2350 Legal and Accounting Services**ElementarySecondaryFederalTotal**300 Purchased Professional and Technical Services**

330 Other Professional Services

24,111.18

Total Purchased Professional and Technical Services**\$24,111.18****800 Other Objects**

810 Dues and Fees

1,000.00

Total Other Objects**\$1,000.00****Total 2350 Legal and Accounting Services****\$25,111.18**

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:26 PM

Page - 16 of 35

General Fund (10)

2360 Office of the Superintendent / Executive Director Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				424,479.39
Total Personnel Services – Salaries				\$424,479.39
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				3,552.72
220 Social Security Contributions				31,469.61
230 PSERS Retirement Contributions				138,342.36
250 Unemployment Compensation				35.05
260 Workers' Compensation				1,212.37
270 Group Insurance – Self-Insurance				84,681.17
299 All Other Employee Benefits				8,400.00
Total Personnel Services – Employee Benefits				\$267,693.28
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				9,298.00
Total Purchased Professional and Technical Services				\$9,298.00
500 <u>Other Purchased Services</u>				
530 Communications	7,006.83	7,006.82		14,013.65
580 Travel				3,908.30
Total Other Purchased Services	\$7,006.83	\$7,006.82		\$17,921.95
600 <u>Supplies</u>				
610 General Supplies				7,438.07
630 Food				2,152.58
640 Books and Periodicals				705.99
Total Supplies				\$10,296.64
800 <u>Other Objects</u>				
810 Dues and Fees				12,585.00
Total Other Objects				\$12,585.00
Total 2360 Office of the Superintendent / Executive Director Services	\$7,006.83	\$7,006.82		\$742,274.26

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:26 PM

Page - 17 of 35

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2380 Office of the Principal Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	428,649.36	309,621.59		738,270.95
Total Personnel Services – Salaries	\$428,649.36	\$309,621.59		\$738,270.95
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	3,436.81	2,943.21		6,380.02
220 Social Security Contributions	31,286.70	22,715.23		54,001.93
230 PSERS Retirement Contributions	138,718.13	99,712.71		238,430.84
250 Unemployment Compensation	51.72	42.76		94.48
260 Workers' Compensation	614.26	254.63		868.89
270 Group Insurance – Self-Insurance	99,028.02	50,446.88		149,474.90
Total Personnel Services – Employee Benefits	\$273,135.64	\$176,115.42		\$449,251.06
400 Purchased Property Services				
430 Repairs and Maintenance Services	1,142.70	210.13		1,352.83
Total Purchased Property Services	\$1,142.70	\$210.13		\$1,352.83
500 Other Purchased Services				
530 Communications	232.00			232.00
580 Travel	1,319.65	1,496.59		2,816.24
Total Other Purchased Services	\$1,551.65	\$1,496.59		\$3,048.24
600 Supplies				
610 General Supplies	6,937.93	10,783.24		17,721.17
640 Books and Periodicals	1,726.24	5,787.13		7,513.37
Total Supplies	\$8,664.17	\$16,570.37		\$25,234.54
700 Property				
766 Capitalized Technology Hardware and Equipment– Replacement		318.31		318.31
Total Property		\$318.31		\$318.31
800 Other Objects				
810 Dues and Fees	1,785.00	1,540.00		3,325.00
Total Other Objects	\$1,785.00	\$1,540.00		\$3,325.00
Total 2380 Office of the Principal Services	\$714,928.52	\$505,872.41		\$1,220,800.93

General Fund (10)

2400 Support Services – Pupil Health

ElementarySecondaryFederalTotal100 Personnel Services – Salaries

100 Personnel Services – Salaries

158,524.21

Total Personnel Services – Salaries**\$158,524.21**200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

599.04

220 Social Security Contributions

11,092.29

230 PSERS Retirement Contributions

50,143.78

250 Unemployment Compensation

30.99

260 Workers' Compensation

1,772.82

270 Group Insurance – Self-Insurance

42,413.88

Total Personnel Services – Employee Benefits**\$106,052.80**300 Purchased Professional and Technical Services

330 Other Professional Services

1,585.00

Total Purchased Professional and Technical Services**\$1,585.00**400 Purchased Property Services

430 Repairs and Maintenance Services

100.00

Total Purchased Property Services**\$100.00**600 Supplies

610 General Supplies

3,293.30

640 Books and Periodicals

122.57

Total Supplies**\$3,415.87****Total 2400 Support Services – Pupil Health****\$269,677.88**

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:26 PM

Page - 19 of 35

General Fund (10)**2440 Nursing Services****Elementary****Secondary****Federal****Total****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

158,524.21

Total Personnel Services – Salaries**\$158,524.21****200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

599.04

220 Social Security Contributions

11,092.29

230 PSERS Retirement Contributions

50,143.78

250 Unemployment Compensation

30.99

260 Workers' Compensation

1,772.82

270 Group Insurance – Self-Insurance

42,413.88

Total Personnel Services – Employee Benefits**\$106,052.80****300 Purchased Professional and Technical Services**

330 Other Professional Services

1,585.00

Total Purchased Professional and Technical Services**\$1,585.00****400 Purchased Property Services**

430 Repairs and Maintenance Services

100.00

Total Purchased Property Services**\$100.00****600 Supplies**

610 General Supplies

3,293.30

640 Books and Periodicals

122.57

Total Supplies**\$3,415.87****Total 2440 Nursing Services****\$269,677.88**

General Fund (10)

2500 Support Services – Business

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				176,979.39
Total Personnel Services – Salaries				\$176,979.39
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				1,199.40
220 Social Security Contributions				12,928.03
230 PSERS Retirement Contributions				57,629.37
250 Unemployment Compensation				21.05
260 Workers' Compensation				1,027.16
270 Group Insurance – Self-Insurance				43,421.01
299 All Other Employee Benefits				3,484.02
Total Personnel Services – Employee Benefits				\$119,710.04
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				24,984.87
Total Purchased Professional and Technical Services				\$24,984.87
500 <u>Other Purchased Services</u>				
580 Travel				796.46
Total Other Purchased Services				\$796.46
600 <u>Supplies</u>				
610 General Supplies				1,462.10
640 Books and Periodicals				85.50
Total Supplies				\$1,547.60
800 <u>Other Objects</u>				
810 Dues and Fees				6,829.31
Total Other Objects				\$6,829.31
Total 2500 Support Services – Business				\$330,847.67

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:26 PM

Page - 21 of 35

General Fund (10)**2510 Fiscal Services****Elementary****Secondary****Federal****Total****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

176,979.39

Total Personnel Services – Salaries**\$176,979.39****200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

1,199.40

220 Social Security Contributions

12,928.03

230 PSERS Retirement Contributions

57,629.37

250 Unemployment Compensation

21.05

260 Workers' Compensation

1,027.16

270 Group Insurance – Self-Insurance

43,421.01

299 All Other Employee Benefits

3,484.02

Total Personnel Services – Employee Benefits**\$119,710.04****300 Purchased Professional and Technical Services**

340 Technical Services

24,984.87

Total Purchased Professional and Technical Services**\$24,984.87****500 Other Purchased Services**

580 Travel

796.46

Total Other Purchased Services**\$796.46****600 Supplies**

610 General Supplies

1,462.10

640 Books and Periodicals

85.50

Total Supplies**\$1,547.60****800 Other Objects**

810 Dues and Fees

6,829.31

Total Other Objects**\$6,829.31****Total 2510 Fiscal Services****\$330,847.67**

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:26 PM

Page - 22 of 35

General Fund (10)

2511 Supervision of Fiscal Services - Head of Component

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				106,348.87
Total Personnel Services – Salaries				\$106,348.87
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				924.30
220 Social Security Contributions				7,771.95
230 PSERS Retirement Contributions				34,624.93
250 Unemployment Compensation				7.00
260 Workers' Compensation				742.63
270 Group Insurance – Self-Insurance				19,618.20
299 All Other Employee Benefits				3,484.02
Total Personnel Services – Employee Benefits				\$67,173.03
Total 2511 Supervision of Fiscal Services - Head of Component				\$173,521.90

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:26 PM

Page - 23 of 35

General Fund (10)

2514 Payroll Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				32,884.80
Total Personnel Services – Salaries				\$32,884.80
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				134.40
220 Social Security Contributions				2,424.52
230 PSERS Retirement Contributions				10,710.70
250 Unemployment Compensation				7.03
260 Workers' Compensation				16.39
270 Group Insurance – Self-Insurance				10,779.72
Total Personnel Services – Employee Benefits				\$24,072.76
Total 2514 Payroll Services				\$56,957.56

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:26 PM

Page - 24 of 35

General Fund (10)

2515 Financial Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				37,745.72
Total Personnel Services – Salaries				\$37,745.72
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				140.70
220 Social Security Contributions				2,731.56
230 PSERS Retirement Contributions				12,293.74
250 Unemployment Compensation				7.02
260 Workers' Compensation				268.14
270 Group Insurance – Self-Insurance				13,023.09
Total Personnel Services – Employee Benefits				\$28,464.25
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				24,984.87
Total Purchased Professional and Technical Services				\$24,984.87
500 <u>Other Purchased Services</u>				
580 Travel				796.46
Total Other Purchased Services				\$796.46
600 <u>Supplies</u>				
610 General Supplies				1,462.10
640 Books and Periodicals				85.50
Total Supplies				\$1,547.60
800 <u>Other Objects</u>				
810 Dues and Fees				6,829.31
Total Other Objects				\$6,829.31
Total 2515 Financial Accounting Services				\$100,368.21

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:26 PM

Page - 25 of 35

General Fund (10)

2600 Operation and Maintenance of Plant Services

ElementarySecondaryFederalTotal300 Purchased Professional and Technical Services

330 Other Professional Services

938,319.98

Total Purchased Professional and Technical Services

\$938,319.98

400 Purchased Property Services

410 Cleaning Services

3,742.57

420 Utility Services

311,839.14

430 Repairs and Maintenance Services

40,886.44

Total Purchased Property Services

\$356,468.15

500 Other Purchased Services

521 Fire Insurance

42,790.00

522 Automotive Liability Insurance

11,681.00

523 General Property and Liability Insurance

44,000.00

530 Communications

33,299.70

Total Other Purchased Services

\$131,770.70

600 Supplies

610 General Supplies

63,629.94

58,735.33

122,365.27

620 Energy

88,426.18

650 Supplies & Fees – Technology Related

9,000.00

Total Supplies

\$63,629.94

\$58,735.33

\$219,791.45

800 Other Objects

810 Dues and Fees

1,300.00

Total Other Objects

\$1,300.00

Total 2600 Operation and Maintenance of Plant Services

\$63,629.94

\$58,735.33

\$1,647,650.28

General Fund (10)

2620 Operation of Buildings Services

300 Purchased Professional and Technical ServicesElementarySecondaryFederalTotal

330 Other Professional Services

938,319.98

Total Purchased Professional and Technical Services**\$938,319.98**400 Purchased Property Services

410 Cleaning Services

3,742.57

420 Utility Services

311,839.14

430 Repairs and Maintenance Services

40,886.44

Total Purchased Property Services**\$356,468.15**500 Other Purchased Services

521 Fire Insurance

42,790.00

522 Automotive Liability Insurance

11,681.00

523 General Property and Liability Insurance

44,000.00

530 Communications

33,299.70

Total Other Purchased Services**\$131,770.70**600 Supplies

610 General Supplies

63,629.94

58,735.33

122,365.27

620 Energy

88,426.18

Total Supplies**\$63,629.94****\$58,735.33****\$210,791.45**800 Other Objects

810 Dues and Fees

1,300.00

Total Other Objects**\$1,300.00****Total 2620 Operation of Buildings Services****\$63,629.94****\$58,735.33****\$1,638,650.28**

General Fund (10)

2660 Safety and Security Services	Elementary	Secondary	Federal	Total
600 Supplies				
650 Supplies & Fees – Technology Related				9,000.00
Total Supplies				\$9,000.00
Total 2660 Safety and Security Services				\$9,000.00

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:26 PM

Page - 28 of 35

General Fund (10)**2700 Student Transportation Services****Elementary****Secondary****Federal****Total****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

40,761.07

Total Personnel Services – Salaries**\$40,761.07****200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

134.40

220 Social Security Contributions

3,047.55

230 PSERS Retirement Contributions

12,380.86

250 Unemployment Compensation

7.98

260 Workers' Compensation

250.89

270 Group Insurance – Self-Insurance

922.20

Total Personnel Services – Employee Benefits**\$16,743.88****300 Purchased Professional and Technical Services**

330 Other Professional Services

3,820.00

Total Purchased Professional and Technical Services**\$3,820.00****400 Purchased Property Services**

430 Repairs and Maintenance Services

10,052.92

Total Purchased Property Services**\$10,052.92****500 Other Purchased Services**

513 Contracted Carriers

1,303,077.97

519 Student Transportation Services From Other Sources

6,668.25

580 Travel

190.45

Total Other Purchased Services**\$1,309,936.67****600 Supplies**

610 General Supplies

1,071.16

620 Energy

12,794.52

Total Supplies**\$13,865.68****800 Other Objects**

810 Dues and Fees

37.00

Total Other Objects**\$37.00****Total 2700 Student Transportation Services****\$1,395,217.22**

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:26 PM

Page - 29 of 35

General Fund (10)

2720 Vehicle Operation Services

ElementarySecondaryFederalTotal100 Personnel Services – Salaries

100 Personnel Services – Salaries

40,761.07

Total Personnel Services – Salaries**\$40,761.07**200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

134.40

220 Social Security Contributions

3,047.55

230 PSERS Retirement Contributions

12,380.86

250 Unemployment Compensation

7.98

260 Workers' Compensation

250.89

270 Group Insurance – Self-Insurance

922.20

Total Personnel Services – Employee Benefits**\$16,743.88**300 Purchased Professional and Technical Services

330 Other Professional Services

3,820.00

Total Purchased Professional and Technical Services**\$3,820.00**400 Purchased Property Services

430 Repairs and Maintenance Services

10,052.92

Total Purchased Property Services**\$10,052.92**500 Other Purchased Services

513 Contracted Carriers

1,303,077.97

580 Travel

190.45

Total Other Purchased Services**\$1,303,268.42**600 Supplies

610 General Supplies

1,071.16

620 Energy

12,794.52

Total Supplies**\$13,865.68**800 Other Objects

810 Dues and Fees

37.00

Total Other Objects**\$37.00****Total 2720 Vehicle Operation Services****\$1,388,548.97**

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:26 PM

Page - 30 of 35

General Fund (10)

2750 Nonpublic Transportation

ElementarySecondaryFederalTotal500 Other Purchased Services

519 Student Transportation Services From Other Sources

6,668.25

Total Other Purchased Services**\$6,668.25****Total 2750 Nonpublic Transportation****\$6,668.25**

General Fund (10)

2800 Support Services – Central

ElementarySecondaryFederalTotal100 Personnel Services – Salaries

100 Personnel Services – Salaries

69,584.02

Total Personnel Services – Salaries

\$69,584.02

200 Personnel Services – Employee Benefits

220 Social Security Contributions

5,079.86

230 PSERS Retirement Contributions

22,663.59

250 Unemployment Compensation

14.05

260 Workers' Compensation

34.83

Total Personnel Services – Employee Benefits

\$27,792.33

300 Purchased Professional and Technical Services

330 Other Professional Services

3,000.00

Total Purchased Professional and Technical Services

\$3,000.00

500 Other Purchased Services

580 Travel

29.55

Total Other Purchased Services

\$29.55

800 Other Objects

810 Dues and Fees

768.24

Total Other Objects

\$768.24

Total 2800 Support Services – Central

\$101,174.14

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:26 PM

Page - 32 of 35

General Fund (10)**2830 Staff Services****Elementary****Secondary****Federal****Total****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

69,584.02

Total Personnel Services – Salaries**\$69,584.02****200 Personnel Services – Employee Benefits**

220 Social Security Contributions

5,079.86

230 PSERS Retirement Contributions

22,663.59

250 Unemployment Compensation

14.05

260 Workers' Compensation

34.83

Total Personnel Services – Employee Benefits**\$27,792.33****300 Purchased Professional and Technical Services**

330 Other Professional Services

3,000.00

Total Purchased Professional and Technical Services**\$3,000.00****500 Other Purchased Services**

580 Travel

29.55

Total Other Purchased Services**\$29.55****800 Other Objects**

810 Dues and Fees

768.24

Total Other Objects**\$768.24****Total 2830 Staff Services****\$101,174.14**

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:26 PM

Page - 33 of 35

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2831 Supervision of Staff Services				
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				69,584.02
Total Personnel Services – Salaries				\$69,584.02
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				5,079.86
230 PSERS Retirement Contributions				22,663.59
250 Unemployment Compensation				14.05
260 Workers' Compensation				34.83
Total Personnel Services – Employee Benefits				\$27,792.33
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				3,000.00
Total Purchased Professional and Technical Services				\$3,000.00
500 <u>Other Purchased Services</u>				
580 Travel				29.55
Total Other Purchased Services				\$29.55
800 <u>Other Objects</u>				
810 Dues and Fees				768.24
Total Other Objects				\$768.24
Total 2831 Supervision of Staff Services				\$101,174.14

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:26 PM

Page - 34 of 35

General Fund (10)**2900 Other Support Services****Elementary****Secondary****Federal****Total****500 Other Purchased Services**

595 IU Payments By Withholding

11,429.00

Total Other Purchased Services**\$11,429.00****Total 2900 Other Support Services****\$11,429.00**

General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

	Elementary	Secondary	Federal	Total
500 <u>Other Purchased Services</u>				
595 IU Payments By Withholding				11,429.00
Total Other Purchased Services				\$11,429.00
Total 2910 Support Services Not Listed Elsewhere In the 2000 Series				\$11,429.00

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:29 PM

Page - 1 of 2

General Fund (10)**3000 Operation of Non-Instructional Services****Total****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

200,741.87

Total Personnel Services – Salaries**\$200,741.87****200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

805.72

220 Social Security Contributions

15,050.08

230 PSERS Retirement Contributions

65,381.64

250 Unemployment Compensation

20.19

260 Workers' Compensation

770.58

270 Group Insurance – Self-Insurance

10,269.84

Total Personnel Services – Employee Benefits**\$92,298.05****300 Purchased Professional and Technical Services**

330 Other Professional Services

181,005.58

Total Purchased Professional and Technical Services**\$181,005.58****400 Purchased Property Services**

410 Cleaning Services

3,563.80

430 Repairs and Maintenance Services

16,589.00

440 Rentals

4,278.48

Total Purchased Property Services**\$24,431.28****500 Other Purchased Services**

510 Student Transportation Services

39,010.12

520 Insurance – General

6,500.00

580 Travel

2,369.68

591 Services Purchased Locally

21,864.00

599 Other Miscellaneous Purchased Services

24,175.95

Total Other Purchased Services**\$93,919.75****600 Supplies**

610 General Supplies

28,081.69

640 Books and Periodicals

1,453.27

Total Supplies**\$29,534.96****700 Property**

752 Capital Equipment – Original and Additional

(99.58)

Total Property**(\$99.58)****800 Other Objects**

810 Dues and Fees

3,953.09

Total Other Objects**\$3,953.09****Total 3000 Operation of Non-Instructional Services****\$625,785.00**

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:29 PM

Page - 2 of 2

General Fund (10)

3200 Student Activities

ElementarySecondaryFederalTotal100 Personnel Services – Salaries

100 Personnel Services – Salaries

200,741.87

Total Personnel Services – Salaries**\$200,741.87**200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

805.72

220 Social Security Contributions

15,050.08

230 PSERS Retirement Contributions

65,381.64

250 Unemployment Compensation

20.19

260 Workers' Compensation

770.58

270 Group Insurance – Self-Insurance

10,269.84

Total Personnel Services – Employee Benefits**\$92,298.05**300 Purchased Professional and Technical Services

330 Other Professional Services

181,005.58

Total Purchased Professional and Technical Services**\$181,005.58**400 Purchased Property Services

410 Cleaning Services

3,563.80

430 Repairs and Maintenance Services

16,589.00

440 Rentals

4,278.48

Total Purchased Property Services**\$24,431.28**500 Other Purchased Services

510 Student Transportation Services

39,010.12

520 Insurance – General

6,500.00

580 Travel

2,369.68

591 Services Purchased Locally

21,864.00

599 Other Miscellaneous Purchased Services

24,175.95

Total Other Purchased Services**\$93,919.75**600 Supplies

610 General Supplies

28,081.69

640 Books and Periodicals

1,453.27

Total Supplies**\$29,534.96**700 Property

752 Capital Equipment – Original and Additional

(99.58)

Total Property**(\$99.58)**800 Other Objects

810 Dues and Fees

3,953.09

Total Other Objects**\$3,953.09****Total 3200 Student Activities****\$625,785.00**

General Fund (10)**5000 Other Expenditures and Financing Uses****Total****800 Other Objects**

830 Interest

285,616.67

Total Other Objects**\$285,616.67****900 Other Uses of Funds**

910 Redemption of Principal

1,190,414.79

932 Capital Reserve Fund Transfers Applicable To Fund 32

250,000.00

Total Other Uses of Funds**\$1,440,414.79****Total 5000 Other Expenditures and Financing Uses****\$1,726,031.46**

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:32 PM

Page - 2 of 5

General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses

ElementarySecondaryFederalTotal800 Other Objects

830 Interest

285,616.67

Total Other Objects

\$285,616.67

900 Other Uses of Funds

910 Redemption of Principal

1,190,414.79

Total Other Uses of Funds

\$1,190,414.79

Total 5100 Debt Service / Other Expenditures and Financing Uses

\$1,476,031.46

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:32 PM

Page - 3 of 5

General Fund (10)

5110 Debt Service

Elementary

Secondary

Federal

Total

800 Other Objects

830 Interest

285,616.67

Total Other Objects

\$285,616.67

900 Other Uses of Funds

910 Redemption of Principal

1,190,414.79

Total Other Uses of Funds

\$1,190,414.79

Total 5110 Debt Service

\$1,476,031.46

General Fund (10)

5200 Interfund Transfers – Out	Elementary	Secondary	Federal	Total
900 Other Uses of Funds				
932 Capital Reserve Fund Transfers Applicable To Fund 32				250,000.00
Total Other Uses of Funds				\$250,000.00
Total 5200 Interfund Transfers – Out				\$250,000.00

General Fund (10)

5230 Capital Projects Fund Transfers	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
932 Capital Reserve Fund Transfers Applicable To Fund 32				250,000.00
Total Other Uses of Funds				\$250,000.00
Total 5230 Capital Projects Fund Transfers				\$250,000.00

Capital Reserve Fund - § 1431 (32)**4000 Facilities Acquisition, Construction and Improvement Services****Total****300 Purchased Professional and Technical Services**

330 Other Professional Services

900.20

Total Purchased Professional and Technical Services**\$900.20****400 Purchased Property Services**

430 Repairs and Maintenance Services

810,404.59

Total Purchased Property Services**\$810,404.59****700 Property**

752 Capital Equipment – Original and Additional

4,836.98

Total Property**\$4,836.98****Total 4000 Facilities Acquisition, Construction and Improvement Services****\$816,141.77**

Capital Reserve Fund - \$ 1431 (32)**4200 Existing Site Improvement Services****Elementary****Secondary****Federal****Total****400 Purchased Property Services****430 Repairs and Maintenance Services****810,404.59****Total Purchased Property Services****\$810,404.59****Total 4200 Existing Site Improvement Services****\$810,404.59**

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:30 PM

Capital Reserve Fund - § 1431 (32)

4300 Architecture and Engineering Services / Educational Specifications Development – Original and Additional	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				900.20
Total Purchased Professional and Technical Services				\$900.20
Total 4300 Architecture and Engineering Services / Educational Specifications Development – Original and Additional				\$900.20

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:30 PM

Page - 4 of 4

Capital Reserve Fund - § 1431 (32)

4600 Existing Building Improvement Services

ElementarySecondaryFederalTotal700 Property

752 Capital Equipment – Original and Additional

4,836.98

Total Property

\$4,836.98

Total 4600 Existing Building Improvement Services

\$4,836.98

Debt Service Fund (40)

2000 Support Services

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services

Total Purchased Professional and Technical Services

Total 2000 Support Services

Total

202,740.54

\$202,740.54

\$202,740.54

Debt Service Fund (40)

2300 Support Services – Administration

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services

Total Purchased Professional and Technical Services**Total 2300 Support Services – Administration**ElementarySecondaryFederalTotal

202,740.54

\$202,740.54**\$202,740.54**

Debt Service Fund (40)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2390 Other Administration Services				
300 <u>Purchased Professional and Technical Services</u>				202,740.54
390 Other Purchased Professional and Technical Services				
Total Purchased Professional and Technical Services				\$202,740.54
Total 2390 Other Administration Services				\$202,740.54

Debt Service Fund (40)**5000 Other Expenditures and Financing Uses****Total****900 Other Uses of Funds**

910 Redemption of Principal

8,932,259.46

Total Other Uses of Funds**\$8,932,259.46****Total 5000 Other Expenditures and Financing Uses****\$8,932,259.46**

Debt Service Fund (40)

5100 Debt Service / Other Expenditures and Financing Uses

ElementarySecondaryFederalTotal900 Other Uses of Funds

910 Redemption of Principal

8,932,259.46

Total Other Uses of Funds**\$8,932,259.46****Total 5100 Debt Service / Other Expenditures and Financing Uses****\$8,932,259.46**

Debt Service Fund (40)**5110 Debt Service****Elementary****Secondary****Federal****Total****900 Other Uses of Funds**

910 Redemption of Principal

8,932,259.46

Total Other Uses of Funds**\$8,932,259.46****Total 5110 Debt Service****\$8,932,259.46**

	<u>General Fund(10)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>	<u>Capital Reserve (690, 1850)(31)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	10,695,896.30				
1200 Special Programs - Elementary / Secondary	3,772,145.27				
1300 Vocational Education	763,937.44				
1400 Other Instructional Programs - Elementary / Secondary	223,123.19				
Total Instruction	\$15,455,102.20				
2000 Support Services					
2100 Support Services - Students	567,914.71				
2200 Support Services - Instructional Staff	2,217,201.78				
2300 Support Services - Administration	2,143,594.88				
2400 Support Services - Pupil Health	269,677.88				
2500 Support Services - Business	330,847.67				
2600 Operation and Maintenance of Plant Services	1,647,650.28				
2700 Student Transportation Services	1,395,217.22				
2800 Support Services - Central	101,174.14				
2900 Other Support Services	11,429.00				
Total Support Services	\$8,684,707.56				
3000 Operation of Non-Instructional Services					
3200 Student Activities	625,785.00				
Total Operation of Non-Instructional Services	\$625,785.00				
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services					
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional					
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement					
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	1,476,031.46				
5200 Interfund Transfers - Out	250,000.00				
Total Other Expenditures and Financing Uses	\$1,726,031.46				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$26,491,626.22				

	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>	<u>Total</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					10,695,896.30
1200 Special Programs - Elementary / Secondary					3,772,145.27
1300 Vocational Education					763,937.44
1400 Other Instructional Programs - Elementary / Secondary					223,123.19
Total Instruction					\$15,455,102.20
2000 Support Services					
2100 Support Services - Students					567,914.71
2200 Support Services - Instructional Staff					2,217,201.78
2300 Support Services - Administration			202,740.54		2,346,335.42
2400 Support Services - Pupil Health					269,677.88
2500 Support Services - Business					330,847.67
2600 Operation and Maintenance of Plant Services					1,647,650.28
2700 Student Transportation Services					1,395,217.22
2800 Support Services - Central					101,174.14
2900 Other Support Services					11,429.00
Total Support Services			\$202,740.54		\$8,887,448.10
3000 Operation of Non-Instructional Services					
3200 Student Activities					625,785.00
Total Operation of Non-Instructional Services					\$625,785.00
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services	810,404.59				810,404.59
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional	900.20				900.20
4600 Existing Building Improvement Services	4,836.98				4,836.98
Total Facilities Acquisition, Construction and Improvement	\$816,141.77				\$816,141.77
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses			8,932,259.46		10,408,290.92
5200 Interfund Transfers - Out					250,000.00
Total Other Expenditures and Financing Uses			\$8,932,259.46		\$10,658,290.92
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$816,141.77		\$9,135,000.00		\$36,442,767.99

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:40 PM

Page - 1 of 1

PSERS Salary Data (Salary Data should relate to the General Fund only)

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	10,027,162.90
Total Federally Funded salaries subject to PSERS withholding	132,425.68

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	231,267.00
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	\$231,267.00

		Benefits for Staff Relative to Collective Bargaining Agreements		
	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance	12,679.76	2,501.12	15,180.88
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	1,618,768.96	319,793.64	1,938,562.60
	272 Self-Insurance Dental Benefits	111,878.61	18,389.49	130,268.10
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$1,743,327.33	\$340,684.25	\$2,084,011.58
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
60 Internal Service Fund	FUND TOTAL			
	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
Total of All Funds	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
		\$1,743,327.33	\$340,684.25	\$2,084,011.58

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:42 PM

Page - 1 of 1

Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	156,195.51	364,456.20	520,651.71	170,203.41	397,141.30	567,344.71
2140 Psychological Services						
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services	274,635.76	640,816.76	915,452.52	259,461.45	239,502.87	498,964.32
2350 Legal and Accounting Services	9,769.44	20,226.74	29,996.18	7,533.35	17,577.83	25,111.18
2420 Medical Services						
2440 Nursing Services	71,514.07	166,866.18	238,380.25	80,603.36	188,074.52	268,677.88
2700 Student Transportation Services	353,809.42	1,034,457.44	1,388,266.86	418,565.17	976,652.05	1,395,217.22
Total	\$865,924.20	\$2,226,823.32	\$3,092,747.52	\$936,366.74	\$1,818,948.57	\$2,755,315.31

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:43 PM

Page - 1 of 3

(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		14,404,204.00		1,635,504.00	610,398.00	423,015.00	38,803,160.00	55,876,281.00
2. Additional Debt Incurred During Year		9,135,000.00		208,287.00	2,360,806.00	20,840.00		11,724,933.00
3. Retirements and Repayments		9,929,204.00		493,784.00			181,160.00	10,604,148.00
4. Debt at End of Fiscal Year		13,610,000.00		1,350,007.00	2,971,204.00	443,855.00	38,622,000.00	56,997,066.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		13,610,000.00		1,350,007.00	2,971,204.00	443,855.00	38,622,000.00	56,997,066.00
7. Current Portion P&I - Due within 1 year		1,475,000.00		431,080.00				1,906,080.00
8. Interest Paid during current fiscal year		258,119.24		27,497.43				285,616.67

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

1. Debt at Beginning of Fiscal Year
2. Additional Debt Incurred During Year
3. Retirements and Repayments
4. Debt at End of Fiscal Year
5. Accreted Interest at End Of Fiscal Year
6. Total Debt and Accreted Interest
7. Current Portion P&I - Due within 1 year
8. Interest Paid during current fiscal year

Total Principal and Interest Payments Made by Your School - All Funds

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	1,190,414.79		285,616.67	1,476,031.46	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund	8,932,259.46			8,932,259.46	
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
Total Debt Payments - Governmental Funds			\$10,122,674.25		\$285,616.67	\$10,408,290.92	
Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	
5110	50	Enterprise Fund					
5110	60	Internal Service Fund					
5120	50	Enterprise Fund					
5120	60	Internal Service Fund					
Total Debt Payments - Proprietary Funds							

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:43 PM

Page - 3 of 3

Debt Category	Debt Issue Date (MM/YYYY)	Debt at Beginning of Fiscal Year	Principal Amounts Only		Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
			Additions	Reductions / Repayments			
General Obligation Bonds/Notes – CIB	10/2017		9,135,000.00	225,000.00	8,910,000.00	5,000.00	129,974.24
General Obligation Bonds/Notes – CIB	02/2015	5,560,000.00		860,000.00	4,700,000.00	1,470,000.00	128,145.00
General Obligation Bonds/Notes – CIB	08/2012	5,145,000.00		5,145,000.00			
General Obligation Bonds/Notes – CIB	12/2011	1,710,000.00		1,710,000.00			
General Obligation Bonds/Notes – CIB	10/2010	1,989,204.00		1,989,204.00			
Other Long Term Debt/Liabilities		1,635,504.00	208,287.00	493,784.00	1,350,007.00	431,080.00	27,497.43
Compensated Absences		423,015.00	20,840.00		443,855.00		
Other Post-Employment Benefits (OPEB)		610,398.00	2,360,806.00		2,971,204.00		
Net Pension Liability		38,803,160.00		181,160.00	38,622,000.00		
Totals for Debt Entered:		\$55,876,281.00	\$11,724,933.00	\$10,604,148.00	\$56,997,066.00	\$1,906,080.00	\$285,616.67

LEA : 112018523 Upper Adams SD

Printed 11/19/2018 3:30:44 PM

Page - 1 of 1

General Fund (10)**Section 1: Tuition/Purchased Services as Reported within Expenditure Detail**

	Amount
Tuition Reported in General Fund Expenditures 1000-560	1,614,705.52
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	3,392.00
Section 1 Total	\$1,618,097.52

Section 2: Tuition Paid to Institution Types During Fiscal Year

	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs		3,392.00	3,392.00
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies		149,298.87	149,298.87
6 Brick and Mortar Charter Schools	814,161.71		814,161.71
7 Cyber Charter Schools	415,785.88	78,889.05	494,674.93
8 Career and Technology Centers	151,368.00		151,368.00
9 Approved Private Schools			
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions	5,202.01		5,202.01
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section			
Section 2 Total	\$1,386,517.60	\$231,579.92	\$1,618,097.52

1.	<u>Student Transportation Services for Educational Field Trips</u>	5,428.25
2.	<u>Student Transportation Services for Student Activities</u>	37,862.71
3.	<u>Rental of Vehicles for Student Transportation Services</u>	
4.	<u>Capital Reserve Funds</u>	

Include only district-owned transportation expenditures paid from State or local money.

DO NOT include federal expenditures or payments to contract service providers.

Contracted transportation services should not be recorded on this schedule.

