

LEA Name : Upper Merion Area SD  
Address : 435 Crossfield Rd  
King of Prussia , PA 19406

County : Montgomery  
AUN Number : 123468402  
LEA Type : SD

## Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending  
**6/30/2023**

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

\_\_\_\_\_  
Board Secretary Signature

\_\_\_\_\_  
Date

Michael P Keeley

\_\_\_\_\_  
Contact Person

mkeeley@umasd.org

\_\_\_\_\_  
Contact Person E-mail Address

(610)205-6417      Ext :

\_\_\_\_\_  
Contact Person Telephone Number

(610)205-6433

\_\_\_\_\_  
Contact Person Fax Number

**Audit Certification**  
**Annual Financial Report:**  
For Fiscal Year Ending **6/30/2023**  
**(Pursuant to PA School Code Section 218(b))**

LEA Name : Upper Merion Area SD  
AUN Number : 123468402  
County : Montgomery

<b>Audit Certification Due:</b> 12/31/2023
---

---

**This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System (CFRS).**

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 through CFRS is materially consistent with the audited financial statements.

**Chief School Administrator**

**Board Secretary**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Michael P Keeley

\_\_\_\_\_  
Contact Person

mkeeley@umasd.org

\_\_\_\_\_  
Contact Person E-mail Address

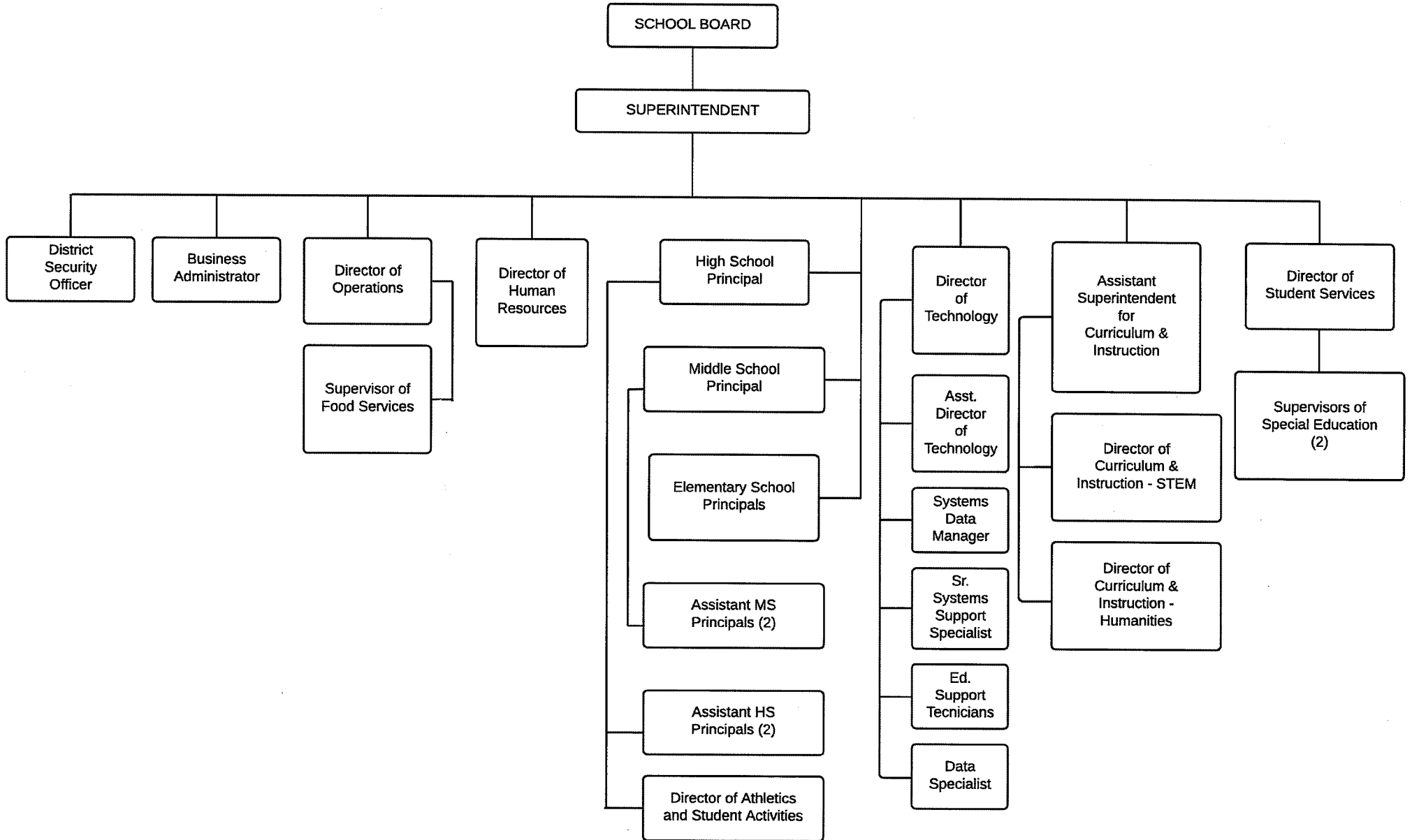
(610)205-6417      Ext :

\_\_\_\_\_  
Contact Person Telephone Number

(610)205-6433

\_\_\_\_\_  
Contact Person Fax Number

# UPPER MERION AREA SCHOOL DISTRICT ORGANIZATIONAL CHART





Book	Policy Manual
Section	600 Finances
Title	GASB Statement 34
Code	622
Status	Active
Adopted	March 1, 2010

### **Purpose**

The Board recognizes the need to implement the required accounting and financial reporting standards stipulated by the Pennsylvania Department of Education.

The primary objectives of implementing the GASB Statement 34 are to assure compliance with state requirements, and properly account for both the financial and economic resources of the district.

### **Authority**

Participation of the school district in any such activity shall be in accordance with Board policy.[\[1\]](#)[\[2\]](#)

### **Delegation of Responsibility**

The responsibility to coordinate the compilation and preparation of all information necessary to implement this policy is delegated to the Business Administrator.

### **Guidelines**

In order to associate debt with acquired assets and to avoid net asset deficits, any asset that has been acquired with debt proceeds shall be capitalized, regardless of the cost of the asset. The asset life of these assets shall be considered relative to the time of the respective debt amortizations.

For all other assets not acquired by debt proceeds, the dollar value of any single item for inclusion in the fixed assets accounts shall be not less than \$4,000.

The capitalization threshold shall be set at a level that will capture at least eighty percent (80%) of all fixed assets.

The assets listed below do not normally individually meet capitalization threshold criteria:

1. Library books.
2. Classroom texts.
3. Computer equipment.

#### 4. Classroom furniture.

These asset category costs shall be capitalized and depreciated as groups when that group's acquisition cost exceeds the capitalization threshold in any given fiscal year.

For group asset depreciation purposes, the estimated useful life of the group may be based on the weighted average or simple average of the useful life of individual items, or on an assessment of the life of the group as a whole. Periodically, the district shall review the estimated life of groups of assets and adjust the remaining depreciation life of the group.

Assets that fall below the capitalization threshold for GASB 34 reporting purposes may still be significant for insurance, warranty service, and obsolescence/replacement policy tracking purposes. The district may record and maintain these non-GASB 34 asset inventories in subsidiary ledgers.

#### Legal

1. 24 P.S. 218

2. 24 P.S. 613

Governmental Accounting Standards Board, Statement No. 34

Val Number

Description

Justification

42420 Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification.

2700-513, AFR Exp Detail: \$5,443,361.47  
 2700-513, PY AFR Amount: \$4,680,078.46

2022-2023 rates increased by 2.75%. A minimum number of hours per day was added to the contract. Increase in enrollment, schools serviced and homeless population has increased miles and hours paid to carrier.

50118 SOIN: Reductions/Retirements have been reported for Governmental Fund General Obligation Bonds, Extended Term Financing, and/or Other Long Term Debt/Liabilities. However, comparable entries have not been reported in Governmental Fund Expenditure Functions 5110 & 5120, Object 910. Please correct or provide a justification.

SOIN: Govt Funds GOB, Extended Term Financing, and/or Other Long Term Debt Retirements/Repayments: \$5,836,498.00  
 Govt Funds Expenditure Detail: Function 5110/5120, Object 910: \$4,825,000.00

SOIN retirements/repayments include \$1,011,498 of premium/discount (PD) amortization. PD are recognized in full on the governmental funds during the year of a debt issuance. Then it is amortized down on the government-wide as non-operating activity.

50278 SOIN: Current Year AFR amount must equal Prior Year AFR amount. Note: If the variance is due to a Subscription-Based IT Arrangement (SBITA) existing prior to GASB 96 implementation that is now being included on the SOIN as Leases & Other Right-to-Use Arrangements "Amount at FY Start", please note this within the justification.

SOIN, Beg Bal, Govt Funds Leases & Other Right to Use Arrangements: \$2,561,281.00  
 PY Ending Bal, Govt Funds Leases & Other Right to Use Arrangements: \$2,168,539.00

Variance is due to a Subscription-Based IT Arrangement (SBITA) existing prior to GASB 96 implementation that is now being included on the SOIN as Leases & Other Right-to-Use Arrangements "Amount at FY Start".

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Assets</b>					
0100 Cash and Cash Equivalents	18,308,328				
0110 Investments	16,137,025				
0120 Taxes Receivable	921,263				
0130 Due From Other Funds	2,067				
0141 Due From Other Governments	4,382,105				
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	217,400				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
<b>Total Assets</b>	<b>\$39,968,188</b>				
0910 Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$39,968,188</b>				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<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>
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Assets</b>					
0100 Cash and Cash Equivalents		16,816,092	11,219,029		
0110 Investments		10,002,197			
0120 Taxes Receivable					
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
<b>Total Assets</b>		<b>\$26,818,289</b>	<b>\$11,219,029</b>		
0910 Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>		<b>\$26,818,289</b>	<b>\$11,219,029</b>		



Amounts Expressed in Whole Dollars

**Total Governmental Funds**

**Assets And Deferred Outflows Of Resources**

<b>Assets</b>	
0100 Cash and Cash Equivalents	46,343,449
0110 Investments	26,139,222
0120 Taxes Receivable	921,263
0130 Due From Other Funds	2,067
0141 Due From Other Governments	4,382,105
0142 State Revenue Receivable	
0143 Federal Revenue Receivable	
0145 Other Intergovernmental Revenue Receivable	
0146 Due from Primary Government	
0147 Due from Component Unit	
0150 Other Receivables	217,400
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	
0190 Other Current Assets	
<b>Total Assets</b>	<b>\$78,005,506</b>
0910 Deferred Outflows of Resources	
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$78,005,506</b>

Amounts Expressed in Whole Dollars

	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
<b>Liabilities And Deferred Inflows Of Resources And Fund Balances</b>					
<b>Liabilities</b>					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	1,198,668				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	11,577,826				
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	7,782,342				
0490 Other Current Liabilities					
<b>Total Liabilities</b>	<b>\$20,558,836</b>				
0950 Deferred Inflows of Resources		533,067			
<b>Fund Balances</b>					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance	9,800,000				
0850 Unassigned Fund Balance	9,076,285				
<b>Total Fund Balances</b>	<b>\$18,876,285</b>				
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>	<b>\$39,968,188</b>				

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:07 AM

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<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>
<b>Liabilities And Deferred Inflows Of Resources And Fund Balances</b>					
<b>Liabilities</b>					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable		226,952	3,368,265		
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					
<b>Total Liabilities</b>		<b>\$226,952</b>	<b>\$3,368,265</b>		
0950 Deferred Inflows of Resources					
<b>Fund Balances</b>					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance		26,591,337	7,850,764		
0830 Committed Fund Balance					
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance					
<b>Total Fund Balances</b>		<b>\$26,591,337</b>	<b>\$7,850,764</b>		
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>		<b>\$26,818,289</b>	<b>\$11,219,029</b>		

Amounts Expressed in Whole Dollars

**Total Governmental Funds**

**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	4,793,885
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	11,577,826
0462 Payroll Deductions and Withholding	
0480 Unearned Revenues	7,782,342
0490 Other Current Liabilities	

<b>Total Liabilities</b>	<b>\$24,154,053</b>
--------------------------	---------------------

0950 Deferred Inflows of Resources	533,067
------------------------------------	---------

**Fund Balances**

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	34,442,101
0830 Committed Fund Balance	
0840 Assigned Fund Balance	9,800,000
0850 Unassigned Fund Balance	9,076,285

<b>Total Fund Balances</b>	<b>\$53,318,386</b>
----------------------------	---------------------

<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>	<b>\$78,005,506</b>
---	---------------------

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
<b>Revenues</b>					
6000 Revenue from Local Sources	104,097,905				
7000 Revenue from State Sources	18,087,138				
8000 Revenue from Federal Sources	1,815,733				
<b>Total Revenues</b>	<b>\$124,000,776</b>				
<b>Expenditures</b>					
1000 Instruction	72,855,466				
2000 Support Services	38,021,118				
3000 Operation of Non-Instructional Services	2,341,381				
4000 Facilities Acquisition, Construction and Improvement Services	1,200				
5110 Debt Service	11,404,325				
5130 Refund of Prior Year Revenues / Receipts	115,104				
5140 Leases and Other Right-to-Use Arrangements	1,258,272				
<b>Total Expenditures</b>	<b>\$125,996,866</b>				
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>(\$1,996,090)</b>				
<b>Other Financing Sources (Uses)</b>					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	1,525,173				
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets	17,590				
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries	627,512				
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
<b>Total Other Financing Sources (Uses)</b>	<b>\$2,170,275</b>				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.1850)</u> <u>(31)</u>	<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>
<b>Revenues</b>					
6000 Revenue from Local Sources		793,734	774,205		
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
<b>Total Revenues</b>		<b>\$793,734</b>	<b>\$774,205</b>		
<b>Expenditures</b>					
1000 Instruction			2,033,449		
2000 Support Services		511,951	1,062,554		
3000 Operation of Non-Instructional Services			230,374		
4000 Facilities Acquisition, Construction and Improvement Services		556,988	30,527,871		
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements					
<b>Total Expenditures</b>		<b>\$1,068,939</b>	<b>\$33,854,248</b>		
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>(\$275,205)</b>	<b>(\$33,080,043)</b>		
<b>Other Financing Sources (Uses)</b>					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements					
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					
5300 Transfers Out to Component Units/Primary Governments					
<b>Total Other Financing Sources (Uses)</b>					

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
<b>Revenues</b>	
6000 Revenue from Local Sources	105,665,844
7000 Revenue from State Sources	18,087,138
8000 Revenue from Federal Sources	1,815,733
<b>Total Revenues</b>	<b>\$125,568,715</b>
<b>Expenditures</b>	
1000 Instruction	74,888,915
2000 Support Services	39,595,623
3000 Operation of Non-Instructional Services	2,571,755
4000 Facilities Acquisition, Construction and Improvement Services	31,086,059
5110 Debt Service	11,404,325
5130 Refund of Prior Year Revenues / Receipts	115,104
5140 Leases and Other Right-to-Use Arrangements	1,258,272
<b>Total Expenditures</b>	<b>\$160,920,053</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>(\$35,351,338)</b>
<b>Other Financing Sources (Uses)</b>	
9110 Face Value of Bonds Issued	
9120 Proceeds from Refunding of Bonds	
9130 Bond Premiums	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	1,525,173
9300 Interfund Transfers - IN	
9400 Sale of or Compensation for Loss of Fixed Assets	17,590
9710 Transfers from Component Units	
9720 Transfers from Primary Governments	
9910 Other Financing Sources Not Listed in the 9000 Series	
9990 Insurance Recoveries	627,512
5120 Debt Service – Refunded Bonds	
5150 Bond Discounts	
5200 Interfund Transfers – Out	
5300 Transfers Out to Component Units/Primary Governments	
<b>Total Other Financing Sources (Uses)</b>	<b>\$2,170,275</b>

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
<b>Special And Extraordinary Items</b>					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
<b>Net Change In Fund Balances</b>	<b>\$174,185</b>				
<b>Fund Balance</b>					
0001 Fund Balance - Beginning of Fiscal Year	18,702,100				
<b>Fund Balance - End Of Year</b>	<b>\$18,876,285</b>				



Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<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>
<b>Special And Extraordinary Items</b>					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
<b>Net Change In Fund Balances</b>		(\$275,205)	(\$33,080,043)		
<b>Fund Balance</b>					
0001 Fund Balance - Beginning of Fiscal Year		26,866,542	40,930,806		
<b>Fund Balance - End Of Year</b>		<b>\$26,591,337</b>	<b>\$7,850,763</b>		

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
<b>Special And Extraordinary Items</b>	
9920 Special Items – Gains	
9930 Extraordinary Items – Gains	
5520 Special Items – Losses	
5530 Extraordinary Items – Losses	
<b>Net Change In Fund Balances</b>	<b>(\$33,181,063)</b>
<b>Fund Balance</b>	
0001 Fund Balance - Beginning of Fiscal Year	86,499,448
<b>Fund Balance - End Of Year</b>	<b>\$53,318,385</b>

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Current Assets</b>					
0100 Cash and Cash Equivalents	831,707			831,707	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments	99,006			99,006	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	10,270			10,270	
0170 Inventories	95,440			95,440	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
<b>Total Current Assets</b>	<b>\$1,036,423</b>			<b>\$1,036,423</b>	
<b>Noncurrent Assets</b>					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Tangible Property and Intangible Right-To-Use Assets (Net)	38,653			38,653	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
<b>Total Noncurrent Assets</b>	<b>\$38,653</b>			<b>\$38,653</b>	
0910 Deferred Outflows of Resources	348,002			348,002	
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$1,423,078</b>			<b>\$1,423,078</b>	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Liabilities And Deferred Inflows Of Resources And Net Position</b>					
<b>Current Liabilities</b>					
0400 Due to Other Funds	2,067			2,067	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	42			42	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	7,532			7,532	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	65,594			65,594	
0490 Other Current Liabilities					
<b>Total Current Liabilities</b>	<b>\$75,235</b>			<b>\$75,235</b>	
<b>Noncurrent Liabilities</b>					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease and Other Right-To-Use Obligations					
0540 Accumulated Compensated Absences	53,007			53,007	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	103,127			103,127	
0570 Net Pension Liability	2,015,000			2,015,000	
0599 Other Noncurrent Liabilities					
<b>Total Noncurrent Liabilities</b>	<b>\$2,171,134</b>			<b>\$2,171,134</b>	
<b>Total Liabilities</b>	<b>\$2,246,369</b>			<b>\$2,246,369</b>	
0950 Deferred Inflows of Resources	113,799			113,799	
<b>Net Position</b>					
0791 Net Investment in Capital Assets	38,653			38,653	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(975,743)			(975,743)	
<b>Total Net Position</b>	<b>(\$937,090)</b>			<b>(\$937,090)</b>	
<b>Total Liabilities And Deferred Inflows Of Resources And Net Position</b>	<b>\$1,423,078</b>			<b>\$1,423,078</b>	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Operating Revenues</b>					
6600 Food Service Revenue	618,762			618,762	
0071 Charges for Services					
0072 Other Operating Revenue					
<b>Total Operating Revenues</b>	<b>\$618,762</b>			<b>\$618,762</b>	
<b>Operating Expenses</b>					
100 Personnel Services – Salaries	803,564			803,564	
200 Personnel Services – Employee Benefits	464,157			464,157	
300 Purchased Professional and Technical Services	763			763	
400 Purchased Property Services	23,177			23,177	
500 Other Purchased Services	3,675			3,675	
600 Supplies	1,125,703			1,125,703	
740 Depreciation	9,277			9,277	
770 Amortization Expense					
810 Dues and Fees	1,623			1,623	
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
<b>Total Operating Expenses</b>	<b>\$2,431,939</b>			<b>\$2,431,939</b>	
<b>Operating Income (Loss)</b>	<b>(\$1,813,177)</b>			<b>(\$1,813,177)</b>	
<b>Non Operating Revenues (Expenses)</b>					
6500 Earnings on Investments	1,620			1,620	
6830 Federal Revenue from Intermediary Sources					
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets	9,950			9,950	
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	335,266			335,266	
8000 Revenue from Federal Sources	1,736,477			1,736,477	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
<b>TOTAL Non Operating Revenues (Expenses)</b>	<b>\$2,083,313</b>			<b>\$2,083,313</b>	
<b>Income (Loss) Before Contributions And Transfers</b>	<b>\$270,136</b>			<b>\$270,136</b>	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Contributions, Transfers, and Special and Extraordinary Items</b>					
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					
<b>Change In Net Position</b>	<b>\$270,136</b>			<b>\$270,136</b>	
0002 Net Position - Beginning of Fiscal Year	(1,207,226)			(1,207,226)	
0003 Accounting Changes / Residual Equity Transfers					
<b>Net Position - End Of Year</b>	<b>(\$937,090)</b>			<b>(\$937,090)</b>	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
<b>Cash Flows From Operating Activities</b>					
0011 Cash Receipts From Users	576,961			576,961	
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	1,308,019			1,308,019	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	1,252,129			1,252,129	
0018 Cash Payments For Other Operating Expenses					
<b>Net Cash Provided By (Used For) Operating Activities</b>	<b>(\$1,983,187)</b>			<b>(\$1,983,187)</b>	
<b>Cash Flows From Non-Capital Financing Activities</b>					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	333,799			333,799	
0023 Receipts From Federal Sources -8000	2,053,383			2,053,383	
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					
<b>Net Cash Prov By (Used for) Non-Capital Financing Activities</b>	<b>\$2,387,182</b>			<b>\$2,387,182</b>	
<b>Cash Flows From Capital and Related Financing Activities</b>					
0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Gain / (Loss) on Sale of Fixed Assets - 6930	9,950			9,950	
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
<b>Net Cash Prov By (Used for) Capital and Related Financing Activities</b>	<b>\$9,950</b>			<b>\$9,950</b>	
<b>Cash Flows From Investing Activities</b>					
0041 Earnings on Investments - 6500	1,620			1,620	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:21 AM

0045 Loans Received (Paid)

<b>Net Cash Prov By (Used for) Investing Activities</b>	<b>\$1,620</b>	<b>\$1,620</b>
---	----------------	----------------



LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:21 AM

	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Net Increase (Decrease) in Cash Flows</b>	<b>415,565</b>			<b>415,565</b>	
0004 Cash and Cash Equivalents Beginning of Year	416,142			416,142	
<b>Cash and Cash Equivalents at Year End</b>	<b>\$831,707</b>			<b>\$831,707</b>	

**Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities**

0005 Operating Income (Loss) per REP	(1,813,177)			(1,813,177)	
<b>Adjustments</b>					
0051 Depreciation and Net Amortization	9,277			9,277	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	(107,743)			(107,743)	
<b>Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows</b>					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(6,758)			(6,758)	
0055 Advances to Other Funds					
0056 (Inc) Dec in Inventories (0170)	15,828			15,828	
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)	(5,273)			(5,273)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	(1,069)			(1,069)	
0065 Inc (Dec) in Net Pension Liabilities (0570)	(44,000)			(44,000)	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	(1,933)			(1,933)	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	(35,043)			(35,043)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	6,704			6,704	
0067 Deferred Inflows (0950)					
<b>Total Adjustments</b>	<b>(\$170,010)</b>			<b>(\$170,010)</b>	
<b>Cash Provided By (Used for) Total</b>	<b>(\$1,983,187)</b>			<b>(\$1,983,187)</b>	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Donated Foods	218,130
<b>Total</b>	<b>\$218,130</b>

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:22 AM

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Student Activity Custodial</u> (81)
<b>Assets And Deferred Outflows Of Resources</b>				
<b>Assets</b>				
0100 Cash and Cash Equivalents	104,854			518,748
0110 Investments				
0130 Due From Other Funds				
0140 Due from Other Governments, Primary Government and Component Units				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Tangible Property and Intangible Right-To-Use Assets (Net)				
<b>Total Assets</b>	<b>\$104,854</b>			<b>\$518,748</b>
0910 Deferred Outflows of Resources				
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$104,854</b>			<b>\$518,748</b>

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:22 AM

Amounts Expressed in Whole Dollars

Other Custodial  
(89)

Fiduciary Component Units  
(98)

Total Fiduciary Funds

**Assets And Deferred Outflows Of Resources**

**Assets**

0100 Cash and Cash Equivalents			623,602
0110 Investments			
0130 Due From Other Funds			
0140 Due from Other Governments, Primary Government and Component Units			
0150 Other Receivables			
0170 Inventories			
0180 Prepaid Expenses (Expenditures)			
0190 Other Current Assets			
0220 Buildings and Building Improvements (Net)			
0230 Tangible Property and Intangible Right-To-Use Assets (Net)			

**Total Assets** **\$623,602**

0910 Deferred Outflows of Resources

**Total Assets And Deferred Outflows Of Resources** **\$623,602**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:22 AM

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Student Activity Custodial</u> (81)
<b>Liabilities, Deferred Inflows Of Resources And Net Position</b>				
<b>Liabilities</b>				
0400 Due to Other Funds				
0410 Due to Other Governments, Primary Government and Component Units				
0420 Accounts Payable				31,632
0430 Contracts Payable				
0450 Short-Term Payables				
0460 Payroll Accruals and Withholdings				
0480 Unearned Revenues				
0490 Other Current Liabilities				
<b>Total Liabilities</b>				<b>\$31,632</b>
0950 Deferred Inflows of Resources				
<b>Net Position</b>				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)	104,854			487,116
0799 Unrestricted Net Position				
<b>Total Net Position</b>	<b>\$104,854</b>			<b>\$487,116</b>
<b>Total Liabilities, Deferred Inflows Of Resources And Net Position</b>	<b>\$104,854</b>			<b>\$518,748</b>

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:22 AM

Amounts Expressed in Whole Dollars	<u>Other Custodial</u> (89)	<u>Fiduciary Component Units</u> (98)	<u>Total Fiduciary Funds</u>
<b>Liabilities, Deferred Inflows Of Resources And Net Position</b>			
<b>Liabilities</b>			
0400 Due to Other Funds			
0410 Due to Other Governments, Primary Government and Component Units			
0420 Accounts Payable			31,632
0430 Contracts Payable			
0450 Short-Term Payables			
0460 Payroll Accruals and Withholdings			
0480 Unearned Revenues			
0490 Other Current Liabilities			
<b>Total Liabilities</b>			<b>\$31,632</b>
0950 Deferred Inflows of Resources			
<b>Net Position</b>			
0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			591,970
0799 Unrestricted Net Position			
<b>Total Net Position</b>			<b>\$591,970</b>
<b>Total Liabilities, Deferred Inflows Of Resources And Net Position</b>			<b>\$623,602</b>

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity</u> <u>Custodial</u> <u>(81)</u>	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component</u> <u>Units</u> <u>(98)</u>
<b>Additions</b>						
0091 Gifts and Contributions	14,650			738,061		
0095 Net Investment Earnings	273			1,343		
0092 Other Additions						
<b>Deductions</b>						
0093 Scholarships Awarded	27,000					
0094 Other Deductions				959,665		
<b>Change In Net Position</b>	<b>(\$12,077)</b>			<b>(\$220,261)</b>		
0006 Net Position – Beginning of Fiscal Year	116,931			707,377		
0007 Net Position Held in Trust for Pension Benefits						
<b>Net Position - End of Fiscal Year</b>	<b>\$104,854</b>			<b>\$487,116</b>		

Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
<b>Additions</b>	
0091 Gifts and Contributions	752,711
0095 Net Investment Earnings	1,616
0092 Other Additions	
<b>Deductions</b>	
0093 Scholarships Awarded	27,000
0094 Other Deductions	959,665
<b>Change in Net Position</b>	<b>(\$232,338)</b>
0006 Net Position – Beginning of Fiscal Year	824,308
0007 Net Position Held in Trust for Pension Benefits	
<b>Net Position - End of Fiscal Year</b>	<b>\$591,970</b>



	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<b><u>Revenue from Local Sources</u></b>				
6111 Current Real Estate Taxes	94,938,584.16			94,938,584.16
6112 Interim Real Estate Taxes	635,229.72			635,229.72
6113 Public Utility Realty Taxes	95,458.06			95,458.06
6114 Payments in Lieu of Current Taxes - State / Local	121,192.46			121,192.46
6143 Current Act 511 Local Services Taxes	380,987.75			380,987.75
6153 Current Act 511 Real Estate Transfer Taxes	3,150,886.96			3,150,886.96
6154 Current Act 511 Amusement Taxes	309,832.54			309,832.54
6411 Delinquent Real Estate Taxes	727,383.34			727,383.34
6500 Earnings on Investments	2,011,103.54			
6700 Revenues from LEA Activities	21,436.00			
6832 Federal IDEA Revenue Received as Pass Through	809,737.65			
6833 Federal ARP Act IDEA Revenue Received as Pass Through	170,872.45			
6910 Rentals	297,602.95			
6942 Summer School Tuition	1,575.00			
6991 Refunds of a Prior Year Expenditure	76,138.99			
6992 Energy Efficiency Revenues and Incentives	60,222.01			
6999 Other Revenues Not Specified Above	289,661.05			
<b>TOTAL Revenue from Local Sources</b>	<b>\$104,097,904.63</b>			<b>\$100,359,554.99</b>

**Revenue Reported  
In Current Year**

**Revenue from State Sources**

7111 Basic Education Funding-Formula	3,529,688.23		
7112 Basic Education Funding-Social Security	1,925,950.54		
7271 Special Education funds for School-Aged Pupils	1,519,946.12		
7311 Pupil Transportation Subsidy	387,152.71		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	151,690.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	197,038.00		
7330 Health Services (Medical, Dental, Nurse, Act 25)	92,917.61		
7340 State Property Tax Reduction Allocation	770,630.29		
7362 School Mental Health & Safety and Security Grants	156,599.17		
7505 Ready to Learn Block Grant	137,324.00		
7820 State Share of Retirement Contributions	9,218,201.07		
<b>TOTAL Revenue from State Sources</b>	<b>\$18,087,137.74</b>		

**Revenue Reported  
In Current Year**

**Revenue from Federal Sources**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	473,667.77			
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	83,144.00			
8516 Title III - Language Instruction for English Learners and Immigrant Students	85,736.06			
8517 Title IV - 21st Century Schools	38,179.03			
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	909,289.27			
8751 ARP ESSER Learning Loss	59,029.50			
8752 ARP ESSER Summer Programs	12,052.15			
8753 ARP ESSER Afterschool Programs	(2,098.02)			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000.00			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	56,733.21			
<b>TOTAL Revenue from Federal Sources</b>	<b>\$1,815,732.97</b>			

	<b>Revenue Reported In Current Year</b>			
<b><u>Other Financing Sources</u></b>				
9220 Leases and Other Right-to-Use Arrangements	1,525,173.00			
9400 Sale of or Compensation for Loss of Fixed Assets	17,590.20			
9990 Insurance Recoveries	627,512.31			
<b>TOTAL Other Financing Sources</b>	<b>\$2,170,275.51</b>			
<b>TOTAL FROM ALL SOURCES</b>	<b>\$126,171,050.85</b>			<b>\$100,359,554.99</b>

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:26 AM

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</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>
<b>6000 Revenue from Local Sources</b>						
6111 Current Real Estate Taxes	94,938,584.16					
6112 Interim Real Estate Taxes	635,229.72					
6113 Public Utility Realty Taxes	95,458.06					
6114 Payments in Lieu of Current Taxes - State / Local	121,192.46					
6143 Current Act 511 Local Services Taxes	380,987.75					
6153 Current Act 511 Real Estate Transfer Taxes	3,150,886.96					
6154 Current Act 511 Amusement Taxes	309,832.54					
6411 Delinquent Real Estate Taxes	727,383.34					
6500 Earnings on Investments	2,011,103.54					
6700 Revenues from LEA Activities	21,436.00					
6832 Federal IDEA Revenue Received as Pass Through	809,737.65					
6833 Federal ARP Act IDEA Revenue Received as Pass Through	170,872.45					
6910 Rentals	297,602.95					
6942 Summer School Tuition	1,575.00					
6991 Refunds of a Prior Year Expenditure	76,138.99					
6992 Energy Efficiency Revenues and Incentives	60,222.01					
6999 Other Revenues Not Specified Above	289,661.05					
<b>6000 Total Revenue from Local Sources</b>	<b>\$104,097,904.63</b>					
<b>7000 Revenue from State Sources</b>						
7111 Basic Education Funding-Formula	3,529,688.23					
7112 Basic Education Funding-Social Security	1,925,950.54					
7271 Special Education funds for School-Aged Pupils	1,519,946.12					
7311 Pupil Transportation Subsidy	387,152.71					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	151,690.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	197,038.00					
7330 Health Services (Medical, Dental, Nurse, Act 25)	92,917.61					
7340 State Property Tax Reduction Allocation	770,630.29					
7362 School Mental Health & Safety and Security Grants	156,599.17					
7505 Ready to Learn Block Grant	137,324.00					
7820 State Share of Retirement Contributions	9,218,201.07					
<b>7000 Total Revenue from State Sources</b>	<b>\$18,087,137.74</b>					
<b>8000 Revenue from Federal Sources</b>						
8514 Title I - Improving the Academic Achievement of the Disadvantaged	473,667.77					

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:26 AM

	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
<b>6000 Revenue from Local Sources</b>					
6111 Current Real Estate Taxes					94,938,584.16
6112 Interim Real Estate Taxes					635,229.72
6113 Public Utility Realty Taxes					95,458.06
6114 Payments in Lieu of Current Taxes - State / Local					121,192.46
6143 Current Act 511 Local Services Taxes					380,987.75
6153 Current Act 511 Real Estate Transfer Taxes					3,150,886.96
6154 Current Act 511 Amusement Taxes					309,832.54
6411 Delinquent Real Estate Taxes					727,383.34
6500 Earnings on Investments	793,733.60	774,205.29			3,579,042.43
6700 Revenues from LEA Activities					21,436.00
6832 Federal IDEA Revenue Received as Pass Through					809,737.65
6833 Federal ARP Act IDEA Revenue Received as Pass Through					170,872.45
6910 Rentals					297,602.95
6942 Summer School Tuition					1,575.00
6991 Refunds of a Prior Year Expenditure					76,138.99
6992 Energy Efficiency Revenues and Incentives					60,222.01
6999 Other Revenues Not Specified Above					289,661.05
<b>6000 Total Revenue from Local Sources</b>	<b>\$793,733.60</b>	<b>\$774,205.29</b>			<b>\$105,665,843.52</b>
<b>7000 Revenue from State Sources</b>					
7111 Basic Education Funding-Formula					3,529,688.23
7112 Basic Education Funding-Social Security					1,925,950.54
7271 Special Education funds for School-Aged Pupils					1,519,946.12
7311 Pupil Transportation Subsidy					387,152.71
7312 Nonpublic and Charter School Pupil Transportation Subsidy					151,690.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					197,038.00
7330 Health Services (Medical, Dental, Nurse, Act 25)					92,917.61
7340 State Property Tax Reduction Allocation					770,630.29
7362 School Mental Health & Safety and Security Grants					156,599.17
7505 Ready to Learn Block Grant					137,324.00
7820 State Share of Retirement Contributions					9,218,201.07
<b>7000 Total Revenue from State Sources</b>					<b>\$18,087,137.74</b>
<b>8000 Revenue from Federal Sources</b>					
8514 Title I - Improving the Academic Achievement of the Disadvantaged					473,667.77

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:26 AM

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</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>
<b>8000 Revenue from Federal Sources</b>						
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	83,144.00					
8516 Title III - Language Instruction for English Learners and Immigrant Students	85,736.06					
8517 Title IV - 21st Century Schools	38,179.03					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	909,289.27					
8751 ARP ESSER Learning Loss	59,029.50					
8752 ARP ESSER Summer Programs	12,052.15					
8753 ARP ESSER Afterschool Programs	(2,098.02)					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000.00					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	56,733.21					
<b>8000 Total Revenue from Federal Sources</b>	<b>\$1,815,732.97</b>					
<b>9000 Other Financing Sources</b>						
9220 Leases and Other Right-to-Use Arrangements	1,525,173.00					
9400 Sale of or Compensation for Loss of Fixed Assets	17,590.20					
9990 Insurance Recoveries	627,512.31					
<b>9000 Total Other Financing Sources</b>	<b>\$2,170,275.51</b>					
<b>Total From All Sources</b>	<b>\$126,171,050.85</b>					

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:26 AM

	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
<b>8000 Revenue from Federal Sources</b>					
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals					83,144.00
8516 Title III - Language Instruction for English Learners and Immigrant Students					85,736.06
8517 Title IV - 21st Century Schools					38,179.03
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					909,289.27
8751 ARP ESSER Learning Loss					59,029.50
8752 ARP ESSER Summer Programs					12,052.15
8753 ARP ESSER Afterschool Programs					(2,098.02)
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					100,000.00
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					56,733.21
<b>8000 Total Revenue from Federal Sources</b>					<b>\$1,815,732.97</b>
<b>9000 Other Financing Sources</b>					
9220 Leases and Other Right-to-Use Arrangements					1,525,173.00
9400 Sale of or Compensation for Loss of Fixed Assets					17,590.20
9990 Insurance Recoveries					627,512.31
<b>9000 Total Other Financing Sources</b>					<b>\$2,170,275.51</b>
<b>Total From All Sources</b>	<b>\$793,733.60</b>	<b>\$774,205.29</b>			<b>\$127,738,989.74</b>



	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</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>
Revenue from Local Sources	104,097,904.63					
Revenue from State Sources	18,087,137.74					
Revenue from Federal Sources	1,815,732.97					
Other Financing Sources	2,170,275.51					
<b>Total From All Sources</b>	<b>\$126,171,050.85</b>					

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:30 AM

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
Revenue from Local Sources	793,733.60	774,205.29			105,665,843.52
Revenue from State Sources					18,087,137.74
Revenue from Federal Sources					1,815,732.97
Other Financing Sources					2,170,275.51
<b>Total From All Sources</b>	<b>\$793,733.60</b>	<b>\$774,205.29</b>			<b>\$127,738,989.74</b>

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:32 AM

General Fund (10)

	<u>Total</u>
<b>1000 Instruction</b>	
<b>100 Personnel Services – Salaries</b>	
100 Personnel Services – Salaries	37,368,125.79
<b>Total Personnel Services – Salaries</b>	<b>\$37,368,125.79</b>
<b>200 Personnel Services – Employee Benefits</b>	
210 Group Insurance – Contracted Provider	283,383.33
220 Social Security Contributions	2,742,948.10
230 PSERS Retirement Contributions	13,201,853.82
250 Unemployment Compensation	28,737.63
270 Group Insurance – Self-Insurance	6,167,444.48
291 Other Retirement Plans	152,881.24
<b>Total Personnel Services – Employee Benefits</b>	<b>\$22,577,248.60</b>
<b>300 Purchased Professional and Technical Services</b>	
322 Professional Educational Services – Ius	824,171.86
323 Professional Educational Services – Other Educational Agencies	81,000.00
329 Professional Educational Services – Other	2,269,638.66
330 Other Professional Services	19,176.36
340 Technical Services	1,630.89
<b>Total Purchased Professional and Technical Services</b>	<b>\$3,195,617.77</b>
<b>400 Purchased Property Services</b>	
430 Repairs and Maintenance Services	6,331.16
450 Construction Services	2,900.00
<b>Total Purchased Property Services</b>	<b>\$9,231.16</b>
<b>500 Other Purchased Services</b>	
530 Communications	3,098.21
562 Tuition To Pennsylvania Charter Schools	2,274,132.91
563 Tuition To Nonpublic Schools	1,527.50
564 Tuition To Career and Technology Centers	730,781.33
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	1,320,987.46
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	211,354.89
569 Tuition – Other	2,390,878.39
580 Travel	8,204.76
594 IU Payment By Withholding for Institutionalized Children’s Programs – Special Classes	1,487.47
<b>Total Other Purchased Services</b>	<b>\$6,942,452.92</b>
<b>600 Supplies</b>	
610 General Supplies	591,836.54
630 Food	1,664.46
640 Books and Periodicals	130,885.22
650 Supplies & Fees – Technology Related	41,002.42
<b>Total Supplies</b>	<b>\$765,388.64</b>
<b>700 Property</b>	
752 Capital Equipment – Original and Additional	45,718.04
762 Capitalized Equipment - Replacement	31,690.86
766 Capitalized Technology Equipment – Replacement	1,904,220.00

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:32 AM

**General Fund (10)**

<b>1000 Instruction</b>		<u><b>Total</b></u>
<b>Total Property</b>		<b>\$1,981,628.90</b>
<b>800 Other Objects</b>		
810 Dues and Fees		630.00
890 Miscellaneous Expenditures		15,141.92
<b>Total Other Objects</b>		<b>\$15,771.92</b>
<b>Total 1000 Instruction</b>		<b>\$72,855,465.70</b>

**General Fund (10)**

**1100 Regular Programs – Elementary / Secondary**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	15,565,949.96	11,409,329.30	837,910.24	27,813,189.50
<b>Total Personnel Services – Salaries</b>	<b>\$15,565,949.96</b>	<b>\$11,409,329.30</b>	<b>\$837,910.24</b>	<b>\$27,813,189.50</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	114,480.17	91,655.47	540.98	206,676.62
220 Social Security Contributions	1,131,092.79	843,727.92	62,774.20	2,037,594.91
230 PSERS Retirement Contributions	5,558,053.33	3,976,545.72	295,412.10	9,830,011.15
250 Unemployment Compensation	4,906.84	6,343.28		11,250.12
270 Group Insurance – Self-Insurance	2,565,471.37	1,706,623.77	93,773.05	4,365,868.19
291 Other Retirement Plans	28,256.27	108,361.50		136,617.77
<b>Total Personnel Services – Employee Benefits</b>	<b>\$9,402,260.77</b>	<b>\$6,733,257.66</b>	<b>\$452,500.33</b>	<b>\$16,588,018.76</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – lus		1,500.00	25,000.00	26,500.00
329 Professional Educational Services – Other	323,906.97	160,076.62		483,983.59
340 Technical Services		1,630.89		1,630.89
<b>Total Purchased Professional and Technical Services</b>	<b>\$323,906.97</b>	<b>\$163,207.51</b>	<b>\$25,000.00</b>	<b>\$512,114.48</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services	2,332.65	1,830.78		4,163.43
450 Construction Services	2,900.00			2,900.00
<b>Total Purchased Property Services</b>	<b>\$5,232.65</b>	<b>\$1,830.78</b>		<b>\$7,063.43</b>
<b>500 Other Purchased Services</b>				
562 Tuition To Pennsylvania Charter Schools	813,020.44	914,573.71		1,727,594.15
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		380.97		380.97
569 Tuition – Other	50,250.00	958,628.90		1,008,878.90
580 Travel	891.19	1,749.92		2,641.11
<b>Total Other Purchased Services</b>	<b>\$864,161.63</b>	<b>\$1,875,333.50</b>		<b>\$2,739,495.13</b>
<b>600 Supplies</b>				
610 General Supplies	290,226.61	157,901.77	45,858.31	493,986.69
630 Food	81.26	1,469.38		1,550.64
640 Books and Periodicals	31,234.34	37,973.37	30,856.04	100,063.75
650 Supplies & Fees – Technology Related	15,582.10	19,090.10		34,672.20
<b>Total Supplies</b>	<b>\$337,124.31</b>	<b>\$216,434.62</b>	<b>\$76,714.35</b>	<b>\$630,273.28</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional	20,496.19	24,023.85		44,520.04
762 Capitalized Equipment - Replacement	26,559.48	2,686.38		29,245.86
766 Capitalized Technology Equipment – Replacement	1,523,376.00	380,844.00		1,904,220.00
<b>Total Property</b>	<b>\$1,570,431.67</b>	<b>\$407,554.23</b>		<b>\$1,977,985.90</b>
<b>800 Other Objects</b>				
810 Dues and Fees	240.00	390.00		630.00
890 Miscellaneous Expenditures		15,141.92		15,141.92
<b>Total Other Objects</b>	<b>\$240.00</b>	<b>\$15,531.92</b>		<b>\$15,771.92</b>
<b>Total 1100 Regular Programs – Elementary / Secondary</b>	<b>\$28,069,307.96</b>	<b>\$20,822,479.52</b>	<b>\$1,392,124.92</b>	<b>\$50,283,912.40</b>

**General Fund (10)**

**1110 Regular Programs**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	15,565,949.96	11,409,329.30		26,975,279.26
<b>Total Personnel Services – Salaries</b>	<b>\$15,565,949.96</b>	<b>\$11,409,329.30</b>		<b>\$26,975,279.26</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	114,480.17	91,655.47		206,135.64
220 Social Security Contributions	1,131,092.79	843,727.92		1,974,820.71
230 PSERS Retirement Contributions	5,558,053.33	3,976,545.72		9,534,599.05
250 Unemployment Compensation	4,906.84	6,343.28		11,250.12
270 Group Insurance – Self-Insurance	2,565,471.37	1,706,623.77		4,272,095.14
291 Other Retirement Plans	28,256.27	108,361.50		136,617.77
<b>Total Personnel Services – Employee Benefits</b>	<b>\$9,402,260.77</b>	<b>\$6,733,257.66</b>		<b>\$16,135,518.43</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – lus		1,500.00		1,500.00
329 Professional Educational Services – Other	323,906.97	160,076.62		483,983.59
340 Technical Services		1,630.89		1,630.89
<b>Total Purchased Professional and Technical Services</b>	<b>\$323,906.97</b>	<b>\$163,207.51</b>		<b>\$487,114.48</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services	2,332.65	1,830.78		4,163.43
450 Construction Services	2,900.00			2,900.00
<b>Total Purchased Property Services</b>	<b>\$5,232.65</b>	<b>\$1,830.78</b>		<b>\$7,063.43</b>
<b>500 Other Purchased Services</b>				
562 Tuition To Pennsylvania Charter Schools	813,020.44	914,573.71		1,727,594.15
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		380.97		380.97
569 Tuition – Other	50,250.00	958,628.90		1,008,878.90
580 Travel	891.19	1,749.92		2,641.11
<b>Total Other Purchased Services</b>	<b>\$864,161.63</b>	<b>\$1,875,333.50</b>		<b>\$2,739,495.13</b>
<b>600 Supplies</b>				
610 General Supplies	290,226.61	157,901.77		448,128.38
630 Food	81.26	1,469.38		1,550.64
640 Books and Periodicals	31,234.34	37,973.37		69,207.71
650 Supplies & Fees – Technology Related	15,582.10	19,090.10		34,672.20
<b>Total Supplies</b>	<b>\$337,124.31</b>	<b>\$216,434.62</b>		<b>\$553,558.93</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional	20,496.19	24,023.85		44,520.04
762 Capitalized Equipment - Replacement	26,559.48	2,686.38		29,245.86
766 Capitalized Technology Equipment – Replacement	1,523,376.00	380,844.00		1,904,220.00
<b>Total Property</b>	<b>\$1,570,431.67</b>	<b>\$407,554.23</b>		<b>\$1,977,985.90</b>
<b>800 Other Objects</b>				
810 Dues and Fees	240.00	390.00		630.00
890 Miscellaneous Expenditures		15,141.92		15,141.92
<b>Total Other Objects</b>	<b>\$240.00</b>	<b>\$15,531.92</b>		<b>\$15,771.92</b>
<b>Total 1110 Regular Programs</b>	<b>\$28,069,307.96</b>	<b>\$20,822,479.52</b>		<b>\$48,891,787.48</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1190 Federally-Funded Regular Programs</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries			837,910.24	837,910.24
<b>Total Personnel Services – Salaries</b>			<b>\$837,910.24</b>	<b>\$837,910.24</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider			540.98	540.98
220 Social Security Contributions			62,774.20	62,774.20
230 PSERS Retirement Contributions			295,412.10	295,412.10
270 Group Insurance – Self-Insurance			93,773.05	93,773.05
<b>Total Personnel Services – Employee Benefits</b>			<b>\$452,500.33</b>	<b>\$452,500.33</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – Ius			25,000.00	25,000.00
<b>Total Purchased Professional and Technical Services</b>			<b>\$25,000.00</b>	<b>\$25,000.00</b>
<b>600 Supplies</b>				
610 General Supplies			45,858.31	45,858.31
640 Books and Periodicals			30,856.04	30,856.04
<b>Total Supplies</b>			<b>\$76,714.35</b>	<b>\$76,714.35</b>
<b>Total 1190 Federally-Funded Regular Programs</b>			<b>\$1,392,124.92</b>	<b>\$1,392,124.92</b>

**General Fund (10)**

<b>1200 Special Programs – Elementary / Secondary</b>	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	4,877,357.93	3,945,989.56		8,823,347.49
<b>Total Personnel Services – Salaries</b>	<b>\$4,877,357.93</b>	<b>\$3,945,989.56</b>		<b>\$8,823,347.49</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	31,827.57	40,979.36		72,806.93
220 Social Security Contributions	359,539.10	290,969.53		650,508.63
230 PSERS Retirement Contributions	1,735,115.62	1,383,423.13		3,118,538.75
250 Unemployment Compensation	5,829.17	5,829.17		11,658.34
270 Group Insurance – Self-Insurance	925,192.04	804,840.24		1,730,032.28
291 Other Retirement Plans		16,263.47		16,263.47
<b>Total Personnel Services – Employee Benefits</b>	<b>\$3,057,503.50</b>	<b>\$2,542,304.90</b>		<b>\$5,599,808.40</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – Ius	398,835.93	398,835.93		797,671.86
323 Professional Educational Services – Other Educational Agencies	81,000.00			81,000.00
329 Professional Educational Services – Other	404,653.23	612,097.09	764,444.75	1,781,195.07
330 Other Professional Services	4,493.38	6,612.98	8,070.00	19,176.36
<b>Total Purchased Professional and Technical Services</b>	<b>\$888,982.54</b>	<b>\$1,017,546.00</b>	<b>\$772,514.75</b>	<b>\$2,679,043.29</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services		277.73		277.73
<b>Total Purchased Property Services</b>		<b>\$277.73</b>		<b>\$277.73</b>
<b>500 Other Purchased Services</b>				
530 Communications	2,018.10	1,080.11		3,098.21
562 Tuition To Pennsylvania Charter Schools	253,671.33	292,867.43		546,538.76
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	398,546.49	271,887.57	650,553.40	1,320,987.46
569 Tuition – Other		1,381,999.49		1,381,999.49
580 Travel	3,752.96	1,810.69		5,563.65
594 IU Payment By Withholding for Institutionalized Children’s Programs – Special Classes		1,487.47		1,487.47
<b>Total Other Purchased Services</b>	<b>\$657,988.88</b>	<b>\$1,951,132.76</b>	<b>\$650,553.40</b>	<b>\$3,259,675.04</b>
<b>600 Supplies</b>				
610 General Supplies	23,283.10	45,840.90		69,124.00
630 Food		113.82		113.82
640 Books and Periodicals		7,496.27	23,325.20	30,821.47
650 Supplies & Fees – Technology Related	3,154.09	3,154.09	22.04	6,330.22
<b>Total Supplies</b>	<b>\$26,437.19</b>	<b>\$56,605.08</b>	<b>\$23,347.24</b>	<b>\$106,389.51</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional			1,198.00	1,198.00
762 Capitalized Equipment - Replacement	1,222.50	1,222.50		2,445.00
<b>Total Property</b>	<b>\$1,222.50</b>	<b>\$1,222.50</b>	<b>\$1,198.00</b>	<b>\$3,643.00</b>
<b>Total 1200 Special Programs – Elementary / Secondary</b>	<b>\$9,509,492.54</b>	<b>\$9,515,078.53</b>	<b>\$1,447,613.39</b>	<b>\$20,472,184.46</b>



**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1220 Sensory Support</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	380,971.81	130,349.37		511,321.18
<b>Total Personnel Services – Salaries</b>	<b>\$380,971.81</b>	<b>\$130,349.37</b>		<b>\$511,321.18</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	4,338.50	3,313.13		7,651.63
220 Social Security Contributions	28,728.59	9,499.54		38,228.13
230 PSERS Retirement Contributions	134,986.65	44,903.43		179,890.08
250 Unemployment Compensation		5,829.17		5,829.17
270 Group Insurance – Self-Insurance	14,837.10	26,684.08		41,521.18
<b>Total Personnel Services – Employee Benefits</b>	<b>\$182,890.84</b>	<b>\$90,229.35</b>		<b>\$273,120.19</b>
<b>600 Supplies</b>				
610 General Supplies	3,668.91			3,668.91
<b>Total Supplies</b>	<b>\$3,668.91</b>			<b>\$3,668.91</b>
<b>Total 1220 Sensory Support</b>	<b>\$567,531.56</b>	<b>\$220,578.72</b>		<b>\$788,110.28</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1230 Emotional Support</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	802,047.32	1,788,100.58		2,590,147.90
<b>Total Personnel Services – Salaries</b>	<b>\$802,047.32</b>	<b>\$1,788,100.58</b>		<b>\$2,590,147.90</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	(2,972.66)	12,822.69		9,850.03
220 Social Security Contributions	57,661.30	133,213.42		190,874.72
230 PSERS Retirement Contributions	288,972.25	631,712.25		920,684.50
250 Unemployment Compensation	5,829.17			5,829.17
270 Group Insurance – Self-Insurance	306,229.83	325,752.02		631,981.85
<b>Total Personnel Services – Employee Benefits</b>	<b>\$655,719.89</b>	<b>\$1,103,500.38</b>		<b>\$1,759,220.27</b>
<b>300 Purchased Professional and Technical Services</b>				
329 Professional Educational Services – Other	(46,000.00)	182,208.00		136,208.00
<b>Total Purchased Professional and Technical Services</b>	<b>(\$46,000.00)</b>	<b>\$182,208.00</b>		<b>\$136,208.00</b>
<b>600 Supplies</b>				
610 General Supplies	5,031.73	7,089.90		12,121.63
<b>Total Supplies</b>	<b>\$5,031.73</b>	<b>\$7,089.90</b>		<b>\$12,121.63</b>
<b>Total 1230 Emotional Support</b>	<b>\$1,416,798.94</b>	<b>\$3,080,898.86</b>		<b>\$4,497,697.80</b>

**General Fund (10)**

**1240 Academic Support**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	3,267,524.69	1,967,889.47		5,235,414.16
<b>Total Personnel Services – Salaries</b>	<b>\$3,267,524.69</b>	<b>\$1,967,889.47</b>		<b>\$5,235,414.16</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	(1,413.12)	15,062.22		13,649.10
220 Social Security Contributions	241,563.88	143,742.04		385,305.92
230 PSERS Retirement Contributions	1,160,987.93	687,933.94		1,848,921.87
270 Group Insurance – Self-Insurance	522,519.91	452,404.14		974,924.05
291 Other Retirement Plans		16,263.47		16,263.47
<b>Total Personnel Services – Employee Benefits</b>	<b>\$1,923,658.60</b>	<b>\$1,315,405.81</b>		<b>\$3,239,064.41</b>
<b>600 Supplies</b>				
610 General Supplies	2,811.87	18,717.17		21,529.04
<b>Total Supplies</b>	<b>\$2,811.87</b>	<b>\$18,717.17</b>		<b>\$21,529.04</b>
<b>Total 1240 Academic Support</b>	<b>\$5,193,995.16</b>	<b>\$3,302,012.45</b>		<b>\$8,496,007.61</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1241 Learning Support – Public</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	2,799,009.17	1,382,729.32		4,181,738.49
<b>Total Personnel Services – Salaries</b>	<b>\$2,799,009.17</b>	<b>\$1,382,729.32</b>		<b>\$4,181,738.49</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	(5,014.56)	15,397.41		10,382.85
220 Social Security Contributions	206,570.35	100,570.37		307,140.72
230 PSERS Retirement Contributions	996,850.53	481,031.84		1,477,882.37
270 Group Insurance – Self-Insurance	480,038.42	350,424.50		830,462.92
291 Other Retirement Plans		16,263.47		16,263.47
<b>Total Personnel Services – Employee Benefits</b>	<b>\$1,678,444.74</b>	<b>\$963,687.59</b>		<b>\$2,642,132.33</b>
<b>600 Supplies</b>				
610 General Supplies	2,811.87	18,717.17		21,529.04
<b>Total Supplies</b>	<b>\$2,811.87</b>	<b>\$18,717.17</b>		<b>\$21,529.04</b>
<b>Total 1241 Learning Support – Public</b>	<b>\$4,480,265.78</b>	<b>\$2,365,134.08</b>		<b>\$6,845,399.86</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1243 Gifted Support</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	468,515.52	585,160.15		1,053,675.67
<b>Total Personnel Services – Salaries</b>	<b>\$468,515.52</b>	<b>\$585,160.15</b>		<b>\$1,053,675.67</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	3,601.44	(335.19)		3,266.25
220 Social Security Contributions	34,993.53	43,171.67		78,165.20
230 PSERS Retirement Contributions	164,137.40	206,902.10		371,039.50
270 Group Insurance – Self-Insurance	42,481.49	101,979.64		144,461.13
<b>Total Personnel Services – Employee Benefits</b>	<b>\$245,213.86</b>	<b>\$351,718.22</b>		<b>\$596,932.08</b>
<b>Total 1243 Gifted Support</b>	<b>\$713,729.38</b>	<b>\$936,878.37</b>		<b>\$1,650,607.75</b>

**General Fund (10)**

**1260 Physical Support**

**100 Personnel Services – Salaries**

100 Personnel Services – Salaries

Elementary

Secondary

Federal

Total

73,100.45

73,100.45

**Total Personnel Services – Salaries**

**\$73,100.45**

**\$73,100.45**

**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

270 Group Insurance – Self-Insurance

(346.90)

5,128.26

25,267.46

23,998.52

(346.90)

5,128.26

25,267.46

23,998.52

**Total Personnel Services – Employee Benefits**

**\$54,047.34**

**\$54,047.34**

**Total 1260 Physical Support**

**\$127,147.79**

**\$127,147.79**

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1290 Special Programs - Other Support</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	353,713.66	59,650.14		413,363.80
<b>Total Personnel Services – Salaries</b>	<b>\$353,713.66</b>	<b>\$59,650.14</b>		<b>\$413,363.80</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	32,221.75	9,781.32		42,003.07
220 Social Security Contributions	26,457.07	4,514.53		30,971.60
230 PSERS Retirement Contributions	124,901.33	18,873.51		143,774.84
270 Group Insurance – Self-Insurance	57,606.68			57,606.68
<b>Total Personnel Services – Employee Benefits</b>	<b>\$241,186.83</b>	<b>\$33,169.36</b>		<b>\$274,356.19</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – Ius	398,835.93	398,835.93		797,671.86
323 Professional Educational Services – Other Educational Agencies	81,000.00			81,000.00
329 Professional Educational Services – Other	450,653.23	429,889.09	764,444.75	1,644,987.07
330 Other Professional Services	4,493.38	6,612.98	8,070.00	19,176.36
<b>Total Purchased Professional and Technical Services</b>	<b>\$934,982.54</b>	<b>\$835,338.00</b>	<b>\$772,514.75</b>	<b>\$2,542,835.29</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services		277.73		277.73
<b>Total Purchased Property Services</b>		<b>\$277.73</b>		<b>\$277.73</b>
<b>500 Other Purchased Services</b>				
530 Communications	2,018.10	1,080.11		3,098.21
562 Tuition To Pennsylvania Charter Schools	253,671.33	292,867.43		546,538.76
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	398,546.49	271,887.57	650,553.40	1,320,987.46
569 Tuition – Other		1,381,999.49		1,381,999.49
580 Travel	3,752.96	1,810.69		5,563.65
594 IU Payment By Withholding for Institutionalized Children’s Programs – Special Classes		1,487.47		1,487.47
<b>Total Other Purchased Services</b>	<b>\$657,988.88</b>	<b>\$1,951,132.76</b>	<b>\$650,553.40</b>	<b>\$3,259,675.04</b>
<b>600 Supplies</b>				
610 General Supplies	11,770.59	20,033.83		31,804.42
630 Food		113.82		113.82
640 Books and Periodicals		7,496.27	23,325.20	30,821.47
650 Supplies & Fees – Technology Related	3,154.09	3,154.09	22.04	6,330.22
<b>Total Supplies</b>	<b>\$14,924.68</b>	<b>\$30,798.01</b>	<b>\$23,347.24</b>	<b>\$69,069.93</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional			1,198.00	1,198.00
762 Capitalized Equipment - Replacement	1,222.50	1,222.50		2,445.00
<b>Total Property</b>	<b>\$1,222.50</b>	<b>\$1,222.50</b>	<b>\$1,198.00</b>	<b>\$3,643.00</b>
<b>Total 1290 Special Programs - Other Support</b>	<b>\$2,204,019.09</b>	<b>\$2,911,588.50</b>	<b>\$1,447,613.39</b>	<b>\$6,563,220.98</b>

**General Fund (10)**

**1300 Vocational Education**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries		559,519.81		559,519.81
<b>Total Personnel Services – Salaries</b>		<b>\$559,519.81</b>		<b>\$559,519.81</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider		3,899.78		3,899.78
220 Social Security Contributions		41,793.81		41,793.81
230 PSERS Retirement Contributions		197,392.37		197,392.37
250 Unemployment Compensation		5,829.17		5,829.17
270 Group Insurance – Self-Insurance		70,708.12		70,708.12
<b>Total Personnel Services – Employee Benefits</b>		<b>\$319,623.25</b>		<b>\$319,623.25</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services		1,890.00		1,890.00
<b>Total Purchased Property Services</b>		<b>\$1,890.00</b>		<b>\$1,890.00</b>
<b>500 Other Purchased Services</b>				
564 Tuition To Career and Technology Centers		730,781.33		730,781.33
<b>Total Other Purchased Services</b>		<b>\$730,781.33</b>		<b>\$730,781.33</b>
<b>600 Supplies</b>				
610 General Supplies		26,519.87		26,519.87
<b>Total Supplies</b>		<b>\$26,519.87</b>		<b>\$26,519.87</b>
<b>Total 1300 Vocational Education</b>		<b>\$1,638,334.26</b>		<b>\$1,638,334.26</b>



**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1400 Other Instructional Programs – Elementary / Secondary</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	5,741.90	5,741.88	160,585.21	172,068.99
<b>Total Personnel Services – Salaries</b>	<b>\$5,741.90</b>	<b>\$5,741.88</b>	<b>\$160,585.21</b>	<b>\$172,068.99</b>
<b>200 Personnel Services – Employee Benefits</b>				
220 Social Security Contributions	425.41	425.40	12,199.94	13,050.75
230 PSERS Retirement Contributions	2,019.90	2,019.89	51,871.76	55,911.55
270 Group Insurance – Self-Insurance			835.89	835.89
<b>Total Personnel Services – Employee Benefits</b>	<b>\$2,445.31</b>	<b>\$2,445.29</b>	<b>\$64,907.59</b>	<b>\$69,798.19</b>
<b>500 Other Purchased Services</b>				
563 Tuition To Nonpublic Schools	1,527.50			1,527.50
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	13,012.50	197,961.42		210,973.92
<b>Total Other Purchased Services</b>	<b>\$14,540.00</b>	<b>\$197,961.42</b>		<b>\$212,501.42</b>
<b>Total 1400 Other Instructional Programs – Elementary / Secondary</b>	<b>\$22,727.21</b>	<b>\$206,148.59</b>	<b>\$225,492.80</b>	<b>\$454,368.60</b>

**General Fund (10)**

**1420 Summer School**

**100 Personnel Services – Salaries**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	3,913.69	3,913.68	157,094.58	164,921.95
<b>Total Personnel Services – Salaries</b>	<b>\$3,913.69</b>	<b>\$3,913.68</b>	<b>\$157,094.58</b>	<b>\$164,921.95</b>

**200 Personnel Services – Employee Benefits**

220 Social Security Contributions	289.18	289.17	11,937.82	12,516.17
230 PSERS Retirement Contributions	1,379.96	1,379.95	50,632.33	53,392.24
270 Group Insurance – Self-Insurance			835.89	835.89
<b>Total Personnel Services – Employee Benefits</b>	<b>\$1,669.14</b>	<b>\$1,669.12</b>	<b>\$63,406.04</b>	<b>\$66,744.30</b>
<b>Total 1420 Summer School</b>	<b>\$5,582.83</b>	<b>\$5,582.80</b>	<b>\$220,500.62</b>	<b>\$231,666.25</b>

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1430 Homebound Instruction</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	1,828.21	1,828.20		3,656.41
<b>Total Personnel Services – Salaries</b>	<b>\$1,828.21</b>	<b>\$1,828.20</b>		<b>\$3,656.41</b>
<b>200 Personnel Services – Employee Benefits</b>				
220 Social Security Contributions	136.23	136.23		272.46
230 PSERS Retirement Contributions	639.94	639.94		1,279.88
<b>Total Personnel Services – Employee Benefits</b>	<b>\$776.17</b>	<b>\$776.17</b>		<b>\$1,552.34</b>
<b>Total 1430 Homebound Instruction</b>	<b>\$2,604.38</b>	<b>\$2,604.37</b>		<b>\$5,208.75</b>

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:32 AM

General Fund (10)

1440 Alternative Regular Education Programs

Elementary

Secondary

Federal

Total

500 Other Purchased Services

563 Tuition To Nonpublic Schools

1,527.50

1,527.50

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

13,012.50

197,961.42

210,973.92

**Total Other Purchased Services**

**\$14,540.00**

**\$197,961.42**

**\$212,501.42**

**Total 1440 Alternative Regular Education Programs**

**\$14,540.00**

**\$197,961.42**

**\$212,501.42**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:32 AM

General Fund (10)

1442 Alternative Education Programs

500 Other Purchased Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
563 Tuition To Nonpublic Schools	1,527.50			1,527.50
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	13,012.50	197,961.42		210,973.92
<b>Total Other Purchased Services</b>	<b>\$14,540.00</b>	<b>\$197,961.42</b>		<b>\$212,501.42</b>
<b>Total 1442 Alternative Education Programs</b>	<b>\$14,540.00</b>	<b>\$197,961.42</b>		<b>\$212,501.42</b>

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1450 Instructional Programs Outside the Established School Day</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries			3,490.63	3,490.63
<b>Total Personnel Services – Salaries</b>			<b>\$3,490.63</b>	<b>\$3,490.63</b>
<b>200 Personnel Services – Employee Benefits</b>				
220 Social Security Contributions			262.12	262.12
230 PSERS Retirement Contributions			1,239.43	1,239.43
<b>Total Personnel Services – Employee Benefits</b>			<b>\$1,501.55</b>	<b>\$1,501.55</b>
<b>Total 1450 Instructional Programs Outside the Established School Day</b>			<b>\$4,992.18</b>	<b>\$4,992.18</b>

General Fund (10)

1500 Nonpublic School Programs

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other

4,460.00

4,460.00

**Total Purchased Professional and Technical Services**

**\$4,460.00**

**\$4,460.00**

600 Supplies

610 General Supplies

2,205.98

2,205.98

**Total Supplies**

**\$2,205.98**

**\$2,205.98**

**Total 1500 Nonpublic School Programs**

**\$6,665.98**

**\$6,665.98**

**General Fund (10)**

**2000 Support Services**

**Total**

**100 Personnel Services – Salaries**

100 Personnel Services – Salaries 14,034,492.75

**Total Personnel Services – Salaries \$14,034,492.75**

**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider 156,772.15

220 Social Security Contributions 1,017,332.68

230 PSERS Retirement Contributions 4,842,208.50

240 Tuition Reimbursement 187,854.60

250 Unemployment Compensation 133,590.16

270 Group Insurance – Self-Insurance 1,819,465.26

291 Other Retirement Plans 113,625.42

**Total Personnel Services – Employee Benefits \$8,270,848.77**

**300 Purchased Professional and Technical Services**

310 Official / Administrative Services 3,301.39

322 Professional Educational Services – Ius 833.22

323 Professional Educational Services – Other Educational Agencies 7,526.40

329 Professional Educational Services – Other 110,355.66

330 Other Professional Services 645,373.54

340 Technical Services 584,059.10

350 Security / Safety Services 38,982.00

360 Employee Training and Development Services 142,749.21

390 Other Purchased Professional and Technical Services 121,174.61

**Total Purchased Professional and Technical Services \$1,654,355.13**

**400 Purchased Property Services**

410 Cleaning Services 103,060.87

420 Utility Services 414,167.72

430 Repairs and Maintenance Services 340,829.84

440 Rentals 31,616.93

450 Construction Services 15,237.50

490 Other Purchased Property Services 20,799.77

**Total Purchased Property Services \$925,712.63**

**500 Other Purchased Services**

513 Contracted Carriers 5,443,361.47

516 Student Transportation Services From the IU 343,878.94

520 Insurance – General 170,649.00

523 General Property and Liability Insurance 328,161.71

529 Other Insurance 14,587.00

530 Communications 185,800.81

549 Other Advertising/Public Relations 3,728.72

580 Travel 22,226.56

595 IU Payments By Withholding 73,384.00

599 Other Miscellaneous Purchased Services 11,371.88

**Total Other Purchased Services \$6,597,150.09**



LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:37 AM

**General Fund (10)**

**2000 Support Services**

**Total**

**600 Supplies**

610 General Supplies	1,406,810.25
620 Energy	1,196,914.54
630 Food	14,764.11
640 Books and Periodicals	370,846.17
650 Supplies & Fees – Technology Related	451,193.17

<b>Total Supplies</b>	<b>\$3,440,528.24</b>
-----------------------	-----------------------

**700 Property**

738 Technology Software Lease and Other Right-to-Use Arrangements	1,525,173.00
752 Capital Equipment – Original and Additional	352,132.04
762 Capitalized Equipment - Replacement	345,497.20

<b>Total Property</b>	<b>\$2,222,802.24</b>
-----------------------	-----------------------

**800 Other Objects**

810 Dues and Fees	98,618.40
820 Claims and Judgments Against the LEA	763,820.35
890 Miscellaneous Expenditures	12,789.61

<b>Total Other Objects</b>	<b>\$875,228.36</b>
----------------------------	---------------------

<b>Total 2000 Support Services</b>	<b>\$38,021,118.21</b>
------------------------------------	------------------------

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:37 AM

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2100 Support Services – Students</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	1,833,801.47	845,005.78		3,290,183.97
<b>Total Personnel Services – Salaries</b>	<b>\$1,833,801.47</b>	<b>\$845,005.78</b>		<b>\$3,290,183.97</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	17,551.98	4,287.27		26,367.84
220 Social Security Contributions	135,926.84	61,360.95		242,174.96
230 PSERS Retirement Contributions	620,944.73	296,452.16		1,127,250.34
250 Unemployment Compensation	11,658.34	11,658.34		29,145.85
270 Group Insurance – Self-Insurance	178,119.42	94,293.46		383,233.46
291 Other Retirement Plans	2,625.00	2,625.00		5,790.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$966,826.31</b>	<b>\$470,677.18</b>		<b>\$1,813,962.45</b>
<b>500 Other Purchased Services</b>				
580 Travel	1,288.30	811.97		2,100.27
<b>Total Other Purchased Services</b>	<b>\$1,288.30</b>	<b>\$811.97</b>		<b>\$2,100.27</b>
<b>600 Supplies</b>				
610 General Supplies	3,003.07	3,976.20		7,059.27
630 Food	76.91			76.91
650 Supplies & Fees – Technology Related		14,366.08		14,366.08
<b>Total Supplies</b>	<b>\$3,079.98</b>	<b>\$18,342.28</b>		<b>\$21,502.26</b>
<b>800 Other Objects</b>				
810 Dues and Fees	170.00	170.00		340.00
<b>Total Other Objects</b>	<b>\$170.00</b>	<b>\$170.00</b>		<b>\$340.00</b>
<b>Total 2100 Support Services – Students</b>	<b>\$2,805,166.06</b>	<b>\$1,335,007.21</b>		<b>\$5,128,088.95</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2110 Supervision of Student Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	226,382.30	226,382.28		452,764.58
<b>Total Personnel Services – Salaries</b>	<b>\$226,382.30</b>	<b>\$226,382.28</b>		<b>\$452,764.58</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	252.11	252.11		504.22
220 Social Security Contributions	15,719.94	15,719.94		31,439.88
230 PSERS Retirement Contributions	77,737.48	77,737.47		155,474.95
270 Group Insurance – Self-Insurance	13,264.78	13,264.78		26,529.56
291 Other Retirement Plans	2,625.00	2,625.00		5,250.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$109,599.31</b>	<b>\$109,599.30</b>		<b>\$219,198.61</b>
<b>800 Other Objects</b>				
810 Dues and Fees	170.00	170.00		340.00
<b>Total Other Objects</b>	<b>\$170.00</b>	<b>\$170.00</b>		<b>\$340.00</b>
<b>Total 2110 Supervision of Student Services</b>	<b>\$336,151.61</b>	<b>\$336,151.58</b>		<b>\$672,303.19</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2111 Supervision of Student Services – Head of Component</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	88,484.23	88,484.22		176,968.45
<b>Total Personnel Services – Salaries</b>	<b>\$88,484.23</b>	<b>\$88,484.22</b>		<b>\$176,968.45</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	219.14	219.14		438.28
220 Social Security Contributions	5,731.86	5,731.86		11,463.72
230 PSERS Retirement Contributions	30,384.63	30,384.63		60,769.26
291 Other Retirement Plans	875.00	875.00		1,750.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$37,210.63</b>	<b>\$37,210.63</b>		<b>\$74,421.26</b>
<b>800 Other Objects</b>				
810 Dues and Fees	170.00	170.00		340.00
<b>Total Other Objects</b>	<b>\$170.00</b>	<b>\$170.00</b>		<b>\$340.00</b>
<b>Total 2111 Supervision of Student Services – Head of Component</b>	<b>\$125,864.86</b>	<b>\$125,864.85</b>		<b>\$251,729.71</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2119 Supervision of Student Services – All Other Supervision</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	137,898.07	137,898.06		275,796.13
<b>Total Personnel Services – Salaries</b>	<b>\$137,898.07</b>	<b>\$137,898.06</b>		<b>\$275,796.13</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	32.97	32.97		65.94
220 Social Security Contributions	9,988.08	9,988.08		19,976.16
230 PSERS Retirement Contributions	47,352.85	47,352.84		94,705.69
270 Group Insurance – Self-Insurance	13,264.78	13,264.78		26,529.56
291 Other Retirement Plans	1,750.00	1,750.00		3,500.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$72,388.68</b>	<b>\$72,388.67</b>		<b>\$144,777.35</b>
<b>Total 2119 Supervision of Student Services – All Other Supervision</b>	<b>\$210,286.75</b>	<b>\$210,286.73</b>		<b>\$420,573.48</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2120 Guidance Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	1,040,781.21	560,356.54		1,601,137.75
<b>Total Personnel Services – Salaries</b>	<b>\$1,040,781.21</b>	<b>\$560,356.54</b>		<b>\$1,601,137.75</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	(245.84)	3,673.61		3,427.77
220 Social Security Contributions	77,659.52	41,246.40		118,905.92
230 PSERS Retirement Contributions	366,911.56	198,190.00		565,101.56
250 Unemployment Compensation	5,829.17	5,829.17		11,658.34
270 Group Insurance – Self-Insurance	116,253.54	76,972.24		193,225.78
<b>Total Personnel Services – Employee Benefits</b>	<b>\$566,407.95</b>	<b>\$325,911.42</b>		<b>\$892,319.37</b>
<b>500 Other Purchased Services</b>				
580 Travel	211.43			211.43
<b>Total Other Purchased Services</b>	<b>\$211.43</b>			<b>\$211.43</b>
<b>600 Supplies</b>				
610 General Supplies	681.96	987.04		1,669.00
630 Food	76.91			76.91
650 Supplies & Fees – Technology Related		14,366.08		14,366.08
<b>Total Supplies</b>	<b>\$758.87</b>	<b>\$15,353.12</b>		<b>\$16,111.99</b>
<b>Total 2120 Guidance Services</b>	<b>\$1,608,159.46</b>	<b>\$901,621.08</b>		<b>\$2,509,780.54</b>

**General Fund (10)**

**2130 Attendance Services**

Elementary                      Secondary                      Federal                      Total

**100 Personnel Services – Salaries**

100 Personnel Services – Salaries 286,067.95

**Total Personnel Services – Salaries \$286,067.95**

**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider 3,752.73

220 Social Security Contributions 20,634.62

230 PSERS Retirement Contributions 95,179.46

250 Unemployment Compensation 5,829.17

270 Group Insurance – Self-Insurance 76,605.64

291 Other Retirement Plans 540.00

**Total Personnel Services – Employee Benefits \$202,541.62**

**600 Supplies**

610 General Supplies 80.00

**Total Supplies \$80.00**

**Total 2130 Attendance Services \$488,689.57**

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2140 Psychological Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	380,112.96	58,266.96		438,379.92
<b>Total Personnel Services – Salaries</b>	<b>\$380,112.96</b>	<b>\$58,266.96</b>		<b>\$438,379.92</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	17,545.71	361.55		17,907.26
220 Social Security Contributions	28,278.15	4,394.61		32,672.76
230 PSERS Retirement Contributions	135,021.15	20,524.69		155,545.84
250 Unemployment Compensation	5,829.17	5,829.17		11,658.34
270 Group Insurance – Self-Insurance	48,601.10	4,056.44		52,657.54
<b>Total Personnel Services – Employee Benefits</b>	<b>\$235,275.28</b>	<b>\$35,166.46</b>		<b>\$270,441.74</b>
<b>500 Other Purchased Services</b>				
580 Travel	1,076.87	811.97		1,888.84
<b>Total Other Purchased Services</b>	<b>\$1,076.87</b>	<b>\$811.97</b>		<b>\$1,888.84</b>
<b>600 Supplies</b>				
610 General Supplies	2,321.11	2,989.16		5,310.27
<b>Total Supplies</b>	<b>\$2,321.11</b>	<b>\$2,989.16</b>		<b>\$5,310.27</b>
<b>Total 2140 Psychological Services</b>	<b>\$618,786.22</b>	<b>\$97,234.55</b>		<b>\$716,020.77</b>



General Fund (10)

2160 Social Work Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

325,308.77

**Total Personnel Services – Salaries**

**\$325,308.77**

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

775.86

220 Social Security Contributions

24,252.55

230 PSERS Retirement Contributions

114,673.99

270 Group Insurance – Self-Insurance

34,214.94

**Total Personnel Services – Employee Benefits**

**\$173,917.34**

**Total 2160 Social Work Services**

**\$499,226.11**

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2190 Other Student Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	186,525.00			186,525.00
<b>Total Personnel Services – Salaries</b>	<b>\$186,525.00</b>			<b>\$186,525.00</b>
<b>200 Personnel Services – Employee Benefits</b>				
220 Social Security Contributions	14,269.23			14,269.23
230 PSERS Retirement Contributions	41,274.54			41,274.54
<b>Total Personnel Services – Employee Benefits</b>	<b>\$55,543.77</b>			<b>\$55,543.77</b>
<b>Total 2190 Other Student Services</b>	<b>\$242,068.77</b>			<b>\$242,068.77</b>

**General Fund (10)**

**2200 Support Services – Instructional Staff**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	822,615.13	659,666.20		1,482,281.33
<b>Total Personnel Services – Salaries</b>	<b>\$822,615.13</b>	<b>\$659,666.20</b>		<b>\$1,482,281.33</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	5,358.23	12,328.95		17,687.18
220 Social Security Contributions	59,342.17	46,315.59		105,657.76
230 PSERS Retirement Contributions	288,906.15	231,450.53		520,356.68
240 Tuition Reimbursement	88,653.00	82,542.10		171,195.10
250 Unemployment Compensation	8,743.76	8,743.75		17,487.51
270 Group Insurance – Self-Insurance	95,576.82	61,532.20		157,109.02
291 Other Retirement Plans	2,625.00	2,625.00		5,250.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$549,205.13</b>	<b>\$445,538.12</b>		<b>\$994,743.25</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – Ius	319.11	319.11		638.22
329 Professional Educational Services – Other	33,411.93	20,106.00		53,517.93
330 Other Professional Services	15,591.53	15,591.52		31,183.05
340 Technical Services	64,731.00	97,481.52		162,212.52
360 Employee Training and Development Services	51,630.00	47,977.50	32,682.00	132,289.50
390 Other Purchased Professional and Technical Services	9,642.75	9,642.74		19,285.49
<b>Total Purchased Professional and Technical Services</b>	<b>\$175,326.32</b>	<b>\$191,118.39</b>	<b>\$32,682.00</b>	<b>\$399,126.71</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services	679.79	364.79		1,044.58
<b>Total Purchased Property Services</b>	<b>\$679.79</b>	<b>\$364.79</b>		<b>\$1,044.58</b>
<b>500 Other Purchased Services</b>				
530 Communications	801.55	801.55		1,603.10
580 Travel	2,007.22	1,874.13		3,881.35
<b>Total Other Purchased Services</b>	<b>\$2,808.77</b>	<b>\$2,675.68</b>		<b>\$5,484.45</b>
<b>600 Supplies</b>				
610 General Supplies	278,877.48	269,219.88		548,097.36
630 Food	2,736.45			2,736.45
640 Books and Periodicals	197,262.77	171,631.03		368,893.80
650 Supplies & Fees – Technology Related	204,977.53	221,379.57		426,357.10
<b>Total Supplies</b>	<b>\$683,854.23</b>	<b>\$662,230.48</b>		<b>\$1,346,084.71</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional	15,675.82	19,934.76		35,610.58
762 Capitalized Equipment - Replacement	14,722.50	20,124.50		34,847.00
<b>Total Property</b>	<b>\$30,398.32</b>	<b>\$40,059.26</b>		<b>\$70,457.58</b>
<b>800 Other Objects</b>				
810 Dues and Fees	16,134.74	9,917.14		26,051.88
890 Miscellaneous Expenditures	6,394.81	6,394.80		12,789.61
<b>Total Other Objects</b>	<b>\$22,529.55</b>	<b>\$16,311.94</b>		<b>\$38,841.49</b>
<b>Total 2200 Support Services – Instructional Staff</b>	<b>\$2,287,417.24</b>	<b>\$2,017,964.86</b>	<b>\$32,682.00</b>	<b>\$4,338,064.10</b>

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:37 AM

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2220 Technology Support Services</b>				
<b>300 <u>Purchased Professional and Technical Services</u></b>				
329 Professional Educational Services – Other	30,600.00	7,650.00		38,250.00
340 Technical Services	48,523.20	81,273.72		129,796.92
<b>Total Purchased Professional and Technical Services</b>	<b>\$79,123.20</b>	<b>\$88,923.72</b>		<b>\$168,046.92</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies	1,567.30	1,567.30		3,134.60
650 Supplies & Fees – Technology Related	22,677.60	22,677.60		45,355.20
<b>Total Supplies</b>	<b>\$24,244.90</b>	<b>\$24,244.90</b>		<b>\$48,489.80</b>
<b>700 <u>Property</u></b>				
752 Capital Equipment – Original and Additional	632.04	632.03		1,264.07
762 Capitalized Equipment - Replacement	10,516.50	10,516.50		21,033.00
<b>Total Property</b>	<b>\$11,148.54</b>	<b>\$11,148.53</b>		<b>\$22,297.07</b>
<b>Total 2220 Technology Support Services</b>	<b>\$114,516.64</b>	<b>\$124,317.15</b>		<b>\$238,833.79</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2230 Educational Television Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries		101,057.62		101,057.62
<b>Total Personnel Services – Salaries</b>		<b>\$101,057.62</b>		<b>\$101,057.62</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider		1,756.50		1,756.50
220 Social Security Contributions		7,487.12		7,487.12
230 PSERS Retirement Contributions		35,632.92		35,632.92
270 Group Insurance – Self-Insurance		24,482.39		24,482.39
<b>Total Personnel Services – Employee Benefits</b>		<b>\$69,358.93</b>		<b>\$69,358.93</b>
<b>300 Purchased Professional and Technical Services</b>				
329 Professional Educational Services – Other		11,350.00		11,350.00
<b>Total Purchased Professional and Technical Services</b>		<b>\$11,350.00</b>		<b>\$11,350.00</b>
<b>600 Supplies</b>				
610 General Supplies		1,392.54		1,392.54
640 Books and Periodicals		249.99		249.99
<b>Total Supplies</b>		<b>\$1,642.53</b>		<b>\$1,642.53</b>
<b>700 Property</b>				
762 Capitalized Equipment - Replacement		9,608.00		9,608.00
<b>Total Property</b>		<b>\$9,608.00</b>		<b>\$9,608.00</b>
<b>800 Other Objects</b>				
810 Dues and Fees		3,467.14		3,467.14
<b>Total Other Objects</b>		<b>\$3,467.14</b>		<b>\$3,467.14</b>
<b>Total 2230 Educational Television Services</b>		<b>\$196,484.22</b>		<b>\$196,484.22</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2250 School Library Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	500,592.16	227,518.00		728,110.16
<b>Total Personnel Services – Salaries</b>	<b>\$500,592.16</b>	<b>\$227,518.00</b>		<b>\$728,110.16</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	102.49	5,316.73		5,419.22
220 Social Security Contributions	37,140.04	15,968.15		53,108.19
230 PSERS Retirement Contributions	176,508.73	80,222.86		256,731.59
250 Unemployment Compensation	5,829.17	5,829.17		11,658.34
270 Group Insurance – Self-Insurance	82,525.52	23,998.52		106,524.04
<b>Total Personnel Services – Employee Benefits</b>	<b>\$302,105.95</b>	<b>\$131,335.43</b>		<b>\$433,441.38</b>
<b>300 Purchased Professional and Technical Services</b>				
329 Professional Educational Services – Other	1,705.93			1,705.93
<b>Total Purchased Professional and Technical Services</b>	<b>\$1,705.93</b>			<b>\$1,705.93</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services	364.79	364.79		729.58
<b>Total Purchased Property Services</b>	<b>\$364.79</b>	<b>\$364.79</b>		<b>\$729.58</b>
<b>500 Other Purchased Services</b>				
580 Travel	133.07			133.07
<b>Total Other Purchased Services</b>	<b>\$133.07</b>			<b>\$133.07</b>
<b>600 Supplies</b>				
610 General Supplies	16,585.09	5,762.00		22,347.09
640 Books and Periodicals	38,886.47	13,004.75		51,891.22
650 Supplies & Fees – Technology Related	49,222.52	65,624.57		114,847.09
<b>Total Supplies</b>	<b>\$104,694.08</b>	<b>\$84,391.32</b>		<b>\$189,085.40</b>
<b>700 Property</b>				
762 Capitalized Equipment - Replacement	4,206.00			4,206.00
<b>Total Property</b>	<b>\$4,206.00</b>			<b>\$4,206.00</b>
<b>Total 2250 School Library Services</b>	<b>\$913,801.98</b>	<b>\$443,609.54</b>		<b>\$1,357,411.52</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2260 Instruction and Curriculum Development Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	313,438.79	313,438.79		626,877.58
<b>Total Personnel Services – Salaries</b>	<b>\$313,438.79</b>	<b>\$313,438.79</b>		<b>\$626,877.58</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	5,255.74	5,255.72		10,511.46
220 Social Security Contributions	21,566.50	21,566.49		43,132.99
230 PSERS Retirement Contributions	109,370.68	109,370.68		218,741.36
250 Unemployment Compensation	2,914.59	2,914.58		5,829.17
270 Group Insurance – Self-Insurance	13,051.30	13,051.29		26,102.59
291 Other Retirement Plans	2,625.00	2,625.00		5,250.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$154,783.81</b>	<b>\$154,783.76</b>		<b>\$309,567.57</b>
<b>300 Purchased Professional and Technical Services</b>				
329 Professional Educational Services – Other	1,106.00	1,106.00		2,212.00
330 Other Professional Services	15,591.53	15,591.52		31,183.05
340 Technical Services	16,207.80	16,207.80		32,415.60
390 Other Purchased Professional and Technical Services	9,642.75	9,642.74		19,285.49
<b>Total Purchased Professional and Technical Services</b>	<b>\$42,548.08</b>	<b>\$42,548.06</b>		<b>\$85,096.14</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services	315.00			315.00
<b>Total Purchased Property Services</b>	<b>\$315.00</b>			<b>\$315.00</b>
<b>500 Other Purchased Services</b>				
530 Communications	801.55	801.55		1,603.10
580 Travel	1,461.88	1,461.87		2,923.75
<b>Total Other Purchased Services</b>	<b>\$2,263.43</b>	<b>\$2,263.42</b>		<b>\$4,526.85</b>
<b>600 Supplies</b>				
610 General Supplies	260,321.25	260,094.20		520,415.45
630 Food	2,736.45			2,736.45
640 Books and Periodicals	158,363.42	158,363.42		316,726.84
650 Supplies & Fees – Technology Related	133,077.41	133,077.40		266,154.81
<b>Total Supplies</b>	<b>\$554,498.53</b>	<b>\$551,535.02</b>		<b>\$1,106,033.55</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional	15,043.78	19,302.73		34,346.51
<b>Total Property</b>	<b>\$15,043.78</b>	<b>\$19,302.73</b>		<b>\$34,346.51</b>
<b>800 Other Objects</b>				
810 Dues and Fees	10,057.74	373.00		10,430.74
890 Miscellaneous Expenditures	6,394.81	6,394.80		12,789.61
<b>Total Other Objects</b>	<b>\$16,452.55</b>	<b>\$6,767.80</b>		<b>\$23,220.35</b>
<b>Total 2260 Instruction and Curriculum Development Services</b>	<b>\$1,099,343.97</b>	<b>\$1,090,639.58</b>		<b>\$2,189,983.55</b>

**General Fund (10)**

2270 Instructional Staff Professional Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	1,082.18	1,082.18		2,164.36
<b>Total Personnel Services – Salaries</b>	<b>\$1,082.18</b>	<b>\$1,082.18</b>		<b>\$2,164.36</b>
<b>200 Personnel Services – Employee Benefits</b>				
220 Social Security Contributions	77.85	77.85		155.70
230 PSERS Retirement Contributions	381.57	381.56		763.13
240 Tuition Reimbursement	88,653.00	82,542.10		171,195.10
<b>Total Personnel Services – Employee Benefits</b>	<b>\$89,112.42</b>	<b>\$83,001.51</b>		<b>\$172,113.93</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – lus	319.11	319.11		638.22
360 Employee Training and Development Services	51,630.00	47,977.50	27,592.50	127,200.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$51,949.11</b>	<b>\$48,296.61</b>	<b>\$27,592.50</b>	<b>\$127,838.22</b>
<b>500 Other Purchased Services</b>				
580 Travel	412.27	412.26		824.53
<b>Total Other Purchased Services</b>	<b>\$412.27</b>	<b>\$412.26</b>		<b>\$824.53</b>
<b>600 Supplies</b>				
610 General Supplies	403.84	403.84		807.68
640 Books and Periodicals	12.88	12.87		25.75
<b>Total Supplies</b>	<b>\$416.72</b>	<b>\$416.71</b>		<b>\$833.43</b>
<b>800 Other Objects</b>				
810 Dues and Fees	6,077.00	6,077.00		12,154.00
<b>Total Other Objects</b>	<b>\$6,077.00</b>	<b>\$6,077.00</b>		<b>\$12,154.00</b>
<b>Total 2270 Instructional Staff Professional Development Services</b>	<b>\$149,049.70</b>	<b>\$139,286.27</b>	<b>\$27,592.50</b>	<b>\$315,928.47</b>



General Fund (10)

2280 Nonpublic Support Services

300 Purchased Professional and Technical Services

360 Employee Training and Development Services

**Total Purchased Professional and Technical Services**

**Total 2280 Nonpublic Support Services**

Elementary

Secondary

Federal

Total

5,089.50

5,089.50

**\$5,089.50**

**\$5,089.50**

**\$5,089.50**

**\$5,089.50**

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2290 Other Instructional Staff Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	7,502.00	16,569.61		24,071.61
<b>Total Personnel Services – Salaries</b>	<b>\$7,502.00</b>	<b>\$16,569.61</b>		<b>\$24,071.61</b>
<b>200 Personnel Services – Employee Benefits</b>				
220 Social Security Contributions	557.78	1,215.98		1,773.76
230 PSERS Retirement Contributions	2,645.17	5,842.51		8,487.68
<b>Total Personnel Services – Employee Benefits</b>	<b>\$3,202.95</b>	<b>\$7,058.49</b>		<b>\$10,261.44</b>
<b>Total 2290 Other Instructional Staff Services</b>	<b>\$10,704.95</b>	<b>\$23,628.10</b>		<b>\$34,333.05</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2300 Support Services – Administration</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	1,364,508.88	743,908.94		2,848,392.82
<b>Total Personnel Services – Salaries</b>	<b>\$1,364,508.88</b>	<b>\$743,908.94</b>		<b>\$2,848,392.82</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	5,573.71	9,032.92		29,023.35
220 Social Security Contributions	101,527.95	52,165.69		201,882.72
230 PSERS Retirement Contributions	470,505.96	254,009.49		963,169.64
250 Unemployment Compensation	5,829.17	5,829.17		23,316.68
270 Group Insurance – Self-Insurance	83,967.41	58,374.14		202,726.44
291 Other Retirement Plans	20,375.00	6,125.00		39,867.18
<b>Total Personnel Services – Employee Benefits</b>	<b>\$687,779.20</b>	<b>\$385,536.41</b>		<b>\$1,459,986.01</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – Ius				195.00
329 Professional Educational Services – Other	3,500.00	150.00		16,722.19
330 Other Professional Services				433,692.24
340 Technical Services				82,160.66
390 Other Purchased Professional and Technical Services				76,676.91
<b>Total Purchased Professional and Technical Services</b>	<b>\$3,500.00</b>	<b>\$150.00</b>		<b>\$609,447.00</b>
<b>500 Other Purchased Services</b>				
520 Insurance – General				170,649.00
530 Communications	821.53	821.53		9,309.27
549 Other Advertising/Public Relations				3,035.99
580 Travel	497.16	1,010.89		7,500.37
599 Other Miscellaneous Purchased Services		7,351.55		7,351.55
<b>Total Other Purchased Services</b>	<b>\$1,318.69</b>	<b>\$9,183.97</b>		<b>\$197,846.18</b>
<b>600 Supplies</b>				
610 General Supplies	1,532.72	987.46		12,652.32
630 Food				10,960.62
640 Books and Periodicals	749.36	145.21		1,471.57
650 Supplies & Fees – Technology Related	99.99			99.99
<b>Total Supplies</b>	<b>\$2,382.07</b>	<b>\$1,132.67</b>		<b>\$25,184.50</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional				648.00
<b>Total Property</b>				<b>\$648.00</b>
<b>800 Other Objects</b>				
810 Dues and Fees	1,021.00	1,236.00		26,321.00
820 Claims and Judgments Against the LEA				763,820.35
<b>Total Other Objects</b>	<b>\$1,021.00</b>	<b>\$1,236.00</b>		<b>\$790,141.35</b>
<b>Total 2300 Support Services – Administration</b>	<b>\$2,060,509.84</b>	<b>\$1,141,147.99</b>		<b>\$5,931,645.86</b>

General Fund (10)

2310 Board Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

5,485.68

**Total Personnel Services – Salaries**

**\$5,485.68**

200 Personnel Services – Employee Benefits

220 Social Security Contributions

388.21

230 PSERS Retirement Contributions

1,934.28

**Total Personnel Services – Employee Benefits**

**\$2,322.49**

300 Purchased Professional and Technical Services

322 Professional Educational Services – Ius

50.00

329 Professional Educational Services – Other

13,072.19

330 Other Professional Services

34,680.44

**Total Purchased Professional and Technical Services**

**\$47,802.63**

500 Other Purchased Services

520 Insurance – General

170,649.00

530 Communications

7,666.21

549 Other Advertising/Public Relations

1,317.99

**Total Other Purchased Services**

**\$179,633.20**

600 Supplies

610 General Supplies

2,006.30

630 Food

10,049.94

640 Books and Periodicals

577.00

**Total Supplies**

**\$12,633.24**

800 Other Objects

810 Dues and Fees

16,840.00

820 Claims and Judgments Against the LEA

763,820.35

**Total Other Objects**

**\$780,660.35**

**Total 2310 Board Services**

**\$1,028,537.59**

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2330 Tax Assessment and Collection Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				58,736.18
<b>Total Personnel Services – Salaries</b>				<b>\$58,736.18</b>
<b>200 Personnel Services – Employee Benefits</b>				
220 Social Security Contributions				4,492.92
<b>Total Personnel Services – Employee Benefits</b>				<b>\$4,492.92</b>
<b>300 Purchased Professional and Technical Services</b>				
390 Other Purchased Professional and Technical Services				76,676.91
<b>Total Purchased Professional and Technical Services</b>				<b>\$76,676.91</b>
<b>600 Supplies</b>				
610 General Supplies				10,270.00
<b>Total Supplies</b>				<b>\$10,270.00</b>
<b>Total 2330 Tax Assessment and Collection Services</b>				<b>\$150,176.01</b>

**General Fund (10)**

**2340 Staff Relations and Negotiations Services**

Elementary                      Secondary                      Federal                      Total

<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				319,033.29
<b>Total Personnel Services – Salaries</b>				<b>\$319,033.29</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				8,505.24
220 Social Security Contributions				22,843.53
230 PSERS Retirement Contributions				111,511.25
270 Group Insurance – Self-Insurance				41,965.19
291 Other Retirement Plans				3,826.38
<b>Total Personnel Services – Employee Benefits</b>				<b>\$188,651.59</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				8,188.75
340 Technical Services				82,059.86
<b>Total Purchased Professional and Technical Services</b>				<b>\$90,248.61</b>
<b>500 Other Purchased Services</b>				
549 Other Advertising/Public Relations				1,718.00
580 Travel				2,036.40
<b>Total Other Purchased Services</b>				<b>\$3,754.40</b>
<b>600 Supplies</b>				
610 General Supplies				1,092.58
<b>Total Supplies</b>				<b>\$1,092.58</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional				648.00
<b>Total Property</b>				<b>\$648.00</b>
<b>800 Other Objects</b>				
810 Dues and Fees				630.00
<b>Total Other Objects</b>				<b>\$630.00</b>
<b>Total 2340 Staff Relations and Negotiations Services</b>				<b>\$604,058.47</b>

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:37 AM

General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

390,823.05

**Total Purchased Professional and Technical Services**

**\$390,823.05**

**Total 2350 Legal and Accounting Services**

**\$390,823.05**

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2360 Office of the Superintendent / Executive Director Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				345,465.85
<b>Total Personnel Services – Salaries</b>				<b>\$345,465.85</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				5,846.00
220 Social Security Contributions				19,697.28
230 PSERS Retirement Contributions				121,240.50
250 Unemployment Compensation				5,829.17
270 Group Insurance – Self-Insurance				18,419.70
291 Other Retirement Plans				9,540.80
<b>Total Personnel Services – Employee Benefits</b>				<b>\$180,573.45</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – Ius				145.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$145.00</b>
<b>500 Other Purchased Services</b>				
530 Communications	821.53	821.53		1,643.06
580 Travel				3,955.92
<b>Total Other Purchased Services</b>	<b>\$821.53</b>	<b>\$821.53</b>		<b>\$5,598.98</b>
<b>600 Supplies</b>				
610 General Supplies				1,044.11
630 Food				910.68
<b>Total Supplies</b>				<b>\$1,954.79</b>
<b>800 Other Objects</b>				
810 Dues and Fees				6,544.00
<b>Total Other Objects</b>				<b>\$6,544.00</b>
<b>Total 2360 Office of the Superintendent / Executive Director Services</b>	<b>\$821.53</b>	<b>\$821.53</b>		<b>\$540,282.07</b>



**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2370 Community Relations Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				11,254.00
<b>Total Personnel Services – Salaries</b>				<b>\$11,254.00</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				65.48
220 Social Security Contributions				767.14
230 PSERS Retirement Contributions				3,968.16
250 Unemployment Compensation				5,829.17
<b>Total Personnel Services – Employee Benefits</b>				<b>\$10,629.95</b>
<b>300 Purchased Professional and Technical Services</b>				
340 Technical Services				100.80
<b>Total Purchased Professional and Technical Services</b>				<b>\$100.80</b>
<b>600 Supplies</b>				
610 General Supplies				(4,280.85)
<b>Total Supplies</b>				<b>(\$4,280.85)</b>
<b>800 Other Objects</b>				
810 Dues and Fees				50.00
<b>Total Other Objects</b>				<b>\$50.00</b>
<b>Total 2370 Community Relations Services</b>				<b>\$17,753.90</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2380 Office of the Principal Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	1,364,508.88	743,908.94		2,108,417.82
<b>Total Personnel Services – Salaries</b>	<b>\$1,364,508.88</b>	<b>\$743,908.94</b>		<b>\$2,108,417.82</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	5,573.71	9,032.92		14,606.63
220 Social Security Contributions	101,527.95	52,165.69		153,693.64
230 PSERS Retirement Contributions	470,505.96	254,009.49		724,515.45
250 Unemployment Compensation	5,829.17	5,829.17		11,658.34
270 Group Insurance – Self-Insurance	83,967.41	58,374.14		142,341.55
291 Other Retirement Plans	20,375.00	6,125.00		26,500.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$687,779.20</b>	<b>\$385,536.41</b>		<b>\$1,073,315.61</b>
<b>300 Purchased Professional and Technical Services</b>				
329 Professional Educational Services – Other	3,500.00	150.00		3,650.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$3,500.00</b>	<b>\$150.00</b>		<b>\$3,650.00</b>
<b>500 Other Purchased Services</b>				
580 Travel	497.16	1,010.89		1,508.05
599 Other Miscellaneous Purchased Services		7,351.55		7,351.55
<b>Total Other Purchased Services</b>	<b>\$497.16</b>	<b>\$8,362.44</b>		<b>\$8,859.60</b>
<b>600 Supplies</b>				
610 General Supplies	1,532.72	987.46		2,520.18
640 Books and Periodicals	749.36	145.21		894.57
650 Supplies & Fees – Technology Related	99.99			99.99
<b>Total Supplies</b>	<b>\$2,382.07</b>	<b>\$1,132.67</b>		<b>\$3,514.74</b>
<b>800 Other Objects</b>				
810 Dues and Fees	1,021.00	1,236.00		2,257.00
<b>Total Other Objects</b>	<b>\$1,021.00</b>	<b>\$1,236.00</b>		<b>\$2,257.00</b>
<b>Total 2380 Office of the Principal Services</b>	<b>\$2,059,688.31</b>	<b>\$1,140,326.46</b>		<b>\$3,200,014.77</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2400 Support Services – Pupil Health</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				663,828.18
<b>Total Personnel Services – Salaries</b>				<b>\$663,828.18</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				23,065.61
220 Social Security Contributions				49,351.05
230 PSERS Retirement Contributions				235,915.89
250 Unemployment Compensation				5,829.17
270 Group Insurance – Self-Insurance				77,246.68
291 Other Retirement Plans				1,363.71
<b>Total Personnel Services – Employee Benefits</b>				<b>\$392,772.11</b>
<b>300 Purchased Professional and Technical Services</b>				
323 Professional Educational Services – Other Educational Agencies				7,526.40
329 Professional Educational Services – Other				40,115.54
330 Other Professional Services				166,183.25
<b>Total Purchased Professional and Technical Services</b>				<b>\$213,825.19</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services				24,029.95
<b>Total Purchased Property Services</b>				<b>\$24,029.95</b>
<b>500 Other Purchased Services</b>				
580 Travel				483.78
<b>Total Other Purchased Services</b>				<b>\$483.78</b>
<b>600 Supplies</b>				
610 General Supplies				13,397.82
630 Food				950.13
<b>Total Supplies</b>				<b>\$14,347.95</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional				14,688.78
762 Capitalized Equipment - Replacement				5,640.98
<b>Total Property</b>				<b>\$20,329.76</b>
<b>800 Other Objects</b>				
810 Dues and Fees				5.00
<b>Total Other Objects</b>				<b>\$5.00</b>
<b>Total 2400 Support Services – Pupil Health</b>				<b>\$1,329,621.92</b>

**General Fund (10)**

**2420 Medical Services**

Elementary                      Secondary                      Federal                      Total

<b>100</b>	<b><u>Personnel Services – Salaries</u></b>				
	100 Personnel Services – Salaries				611,567.18
<b>Total Personnel Services – Salaries</b>					<b>\$611,567.18</b>
<b>200</b>	<b><u>Personnel Services – Employee Benefits</u></b>				
	210 Group Insurance – Contracted Provider				23,065.61
	220 Social Security Contributions				45,353.03
	230 PSERS Retirement Contributions				217,533.90
	250 Unemployment Compensation				5,829.17
	270 Group Insurance – Self-Insurance				77,246.68
	291 Other Retirement Plans				1,363.71
<b>Total Personnel Services – Employee Benefits</b>					<b>\$370,392.10</b>
<b>300</b>	<b><u>Purchased Professional and Technical Services</u></b>				
	323 Professional Educational Services – Other Educational Agencies				7,526.40
	329 Professional Educational Services – Other				29,233.54
	330 Other Professional Services				166,183.25
<b>Total Purchased Professional and Technical Services</b>					<b>\$202,943.19</b>
<b>400</b>	<b><u>Purchased Property Services</u></b>				
	430 Repairs and Maintenance Services				24,029.95
<b>Total Purchased Property Services</b>					<b>\$24,029.95</b>
<b>500</b>	<b><u>Other Purchased Services</u></b>				
	580 Travel				14.00
<b>Total Other Purchased Services</b>					<b>\$14.00</b>
<b>600</b>	<b><u>Supplies</u></b>				
	610 General Supplies				11,610.48
<b>Total Supplies</b>					<b>\$11,610.48</b>
<b>700</b>	<b><u>Property</u></b>				
	752 Capital Equipment – Original and Additional				14,688.78
	762 Capitalized Equipment - Replacement				5,640.98
<b>Total Property</b>					<b>\$20,329.76</b>
<b>Total 2420 Medical Services</b>					<b>\$1,240,886.66</b>

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:37 AM

General Fund (10)

2430 Dental Services

Elementary

Secondary

Federal

Total

600 Supplies

610 General Supplies

853.79

**Total Supplies**

**\$853.79**

**Total 2430 Dental Services**

**\$853.79**

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2490 Other Health Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				52,261.00
<b>Total Personnel Services – Salaries</b>				<b>\$52,261.00</b>
<b>200 Personnel Services – Employee Benefits</b>				
220 Social Security Contributions				3,998.02
230 PSERS Retirement Contributions				18,381.99
<b>Total Personnel Services – Employee Benefits</b>				<b>\$22,380.01</b>
<b>300 Purchased Professional and Technical Services</b>				
329 Professional Educational Services – Other				10,882.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$10,882.00</b>
<b>500 Other Purchased Services</b>				
580 Travel				469.78
<b>Total Other Purchased Services</b>				<b>\$469.78</b>
<b>600 Supplies</b>				
610 General Supplies				933.55
630 Food				950.13
<b>Total Supplies</b>				<b>\$1,883.68</b>
<b>800 Other Objects</b>				
810 Dues and Fees				5.00
<b>Total Other Objects</b>				<b>\$5.00</b>
<b>Total 2490 Other Health Services</b>				<b>\$87,881.47</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2500 Support Services – Business</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				550,862.86
<b>Total Personnel Services – Salaries</b>				<b>\$550,862.86</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				8,657.43
220 Social Security Contributions				36,684.11
230 PSERS Retirement Contributions				188,079.18
250 Unemployment Compensation				5,829.17
270 Group Insurance – Self-Insurance				61,383.89
291 Other Retirement Plans				10,500.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$311,133.78</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				10,955.00
340 Technical Services				41,639.88
390 Other Purchased Professional and Technical Services				25,212.21
<b>Total Purchased Professional and Technical Services</b>				<b>\$77,807.09</b>
<b>400 Purchased Property Services</b>				
440 Rentals				5,502.64
<b>Total Purchased Property Services</b>				<b>\$5,502.64</b>
<b>500 Other Purchased Services</b>				
530 Communications				33,234.21
549 Other Advertising/Public Relations				692.73
580 Travel				548.67
<b>Total Other Purchased Services</b>				<b>\$34,475.61</b>
<b>600 Supplies</b>				
610 General Supplies				15,310.76
630 Food				40.00
640 Books and Periodicals				480.80
<b>Total Supplies</b>				<b>\$15,831.56</b>
<b>700 Property</b>				
762 Capitalized Equipment - Replacement				3,613.27
<b>Total Property</b>				<b>\$3,613.27</b>
<b>800 Other Objects</b>				
810 Dues and Fees				38,368.89
<b>Total Other Objects</b>				<b>\$38,368.89</b>
<b>Total 2500 Support Services – Business</b>				<b>\$1,037,595.70</b>

**General Fund (10)**

**2510 Fiscal Services**

Elementary                      Secondary                      Federal                      Total

<b>100</b>	<b><u>Personnel Services – Salaries</u></b>			
	100 Personnel Services – Salaries			434,644.54
<b>Total Personnel Services – Salaries</b>				<b>\$434,644.54</b>
<b>200</b>	<b><u>Personnel Services – Employee Benefits</u></b>			
	210 Group Insurance – Contracted Provider			9,676.23
	220 Social Security Contributions			28,289.81
	230 PSERS Retirement Contributions			147,108.30
	250 Unemployment Compensation			5,829.17
	270 Group Insurance – Self-Insurance			43,729.31
	291 Other Retirement Plans			10,500.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$245,132.82</b>
<b>300</b>	<b><u>Purchased Professional and Technical Services</u></b>			
	330 Other Professional Services			7,455.00
	340 Technical Services			41,639.88
	390 Other Purchased Professional and Technical Services			25,212.21
<b>Total Purchased Professional and Technical Services</b>				<b>\$74,307.09</b>
<b>400</b>	<b><u>Purchased Property Services</u></b>			
	440 Rentals			5,502.64
<b>Total Purchased Property Services</b>				<b>\$5,502.64</b>
<b>500</b>	<b><u>Other Purchased Services</u></b>			
	530 Communications			33,234.21
	549 Other Advertising/Public Relations			692.73
	580 Travel			548.67
<b>Total Other Purchased Services</b>				<b>\$34,475.61</b>
<b>600</b>	<b><u>Supplies</u></b>			
	610 General Supplies			15,310.76
	630 Food			40.00
	640 Books and Periodicals			480.80
<b>Total Supplies</b>				<b>\$15,831.56</b>
<b>700</b>	<b><u>Property</u></b>			
	762 Capitalized Equipment - Replacement			3,613.27
<b>Total Property</b>				<b>\$3,613.27</b>
<b>800</b>	<b><u>Other Objects</u></b>			
	810 Dues and Fees			38,368.89
<b>Total Other Objects</b>				<b>\$38,368.89</b>
<b>Total 2510 Fiscal Services</b>				<b>\$851,876.42</b>



**General Fund (10)**

**2511 Supervision of Fiscal Services - Head of Component**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				215,632.12
<b>Total Personnel Services – Salaries</b>				<b>\$215,632.12</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				4,110.07
220 Social Security Contributions				13,034.91
230 PSERS Retirement Contributions				74,045.93
270 Group Insurance – Self-Insurance				28,720.83
291 Other Retirement Plans				10,500.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$130,411.74</b>
<b>500 Other Purchased Services</b>				
580 Travel				548.67
<b>Total Other Purchased Services</b>				<b>\$548.67</b>
<b>600 Supplies</b>				
630 Food				40.00
<b>Total Supplies</b>				<b>\$40.00</b>
<b>800 Other Objects</b>				
810 Dues and Fees				801.00
<b>Total Other Objects</b>				<b>\$801.00</b>
<b>Total 2511 Supervision of Fiscal Services - Head of Component</b>				<b>\$347,433.53</b>

General Fund (10)

2514 Payroll Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

51,498.80

**Total Personnel Services – Salaries**

**\$51,498.80**

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

1,337.87

220 Social Security Contributions

3,456.84

230 PSERS Retirement Contributions

18,158.40

**Total Personnel Services – Employee Benefits**

**\$22,953.11**

**Total 2514 Payroll Services**

**\$74,451.91**

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2515 Financial Accounting Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				167,513.62
<b>Total Personnel Services – Salaries</b>				<b>\$167,513.62</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				4,228.29
220 Social Security Contributions				11,798.06
230 PSERS Retirement Contributions				54,903.97
250 Unemployment Compensation				5,829.17
270 Group Insurance – Self-Insurance				15,008.48
<b>Total Personnel Services – Employee Benefits</b>				<b>\$91,767.97</b>
<b>300 Purchased Professional and Technical Services</b>				
340 Technical Services				41,639.88
390 Other Purchased Professional and Technical Services				25,212.21
<b>Total Purchased Professional and Technical Services</b>				<b>\$66,852.09</b>
<b>400 Purchased Property Services</b>				
440 Rentals				5,502.64
<b>Total Purchased Property Services</b>				<b>\$5,502.64</b>
<b>500 Other Purchased Services</b>				
530 Communications				33,234.21
549 Other Advertising/Public Relations				692.73
<b>Total Other Purchased Services</b>				<b>\$33,926.94</b>
<b>600 Supplies</b>				
610 General Supplies				15,310.76
640 Books and Periodicals				480.80
<b>Total Supplies</b>				<b>\$15,791.56</b>
<b>700 Property</b>				
762 Capitalized Equipment - Replacement				3,613.27
<b>Total Property</b>				<b>\$3,613.27</b>
<b>800 Other Objects</b>				
810 Dues and Fees				37,567.89
<b>Total Other Objects</b>				<b>\$37,567.89</b>
<b>Total 2515 Financial Accounting Services</b>				<b>\$422,535.98</b>

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:37 AM

General Fund (10)

2517 Property Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

7,455.00

**Total Purchased Professional and Technical Services**

**\$7,455.00**

**Total 2517 Property Accounting Services**

**\$7,455.00**

General Fund (10)

2520 Purchasing Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

45,847.00

**Total Personnel Services – Salaries**

**\$45,847.00**

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

(113.52)

220 Social Security Contributions

3,301.26

230 PSERS Retirement Contributions

16,165.71

270 Group Insurance – Self-Insurance

17,654.58

**Total Personnel Services – Employee Benefits**

**\$37,008.03**

**Total 2520 Purchasing Services**

**\$82,855.03**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:37 AM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2530 Warehousing and Distributing Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				70,371.32
<b>Total Personnel Services – Salaries</b>				<b>\$70,371.32</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				(905.28)
220 Social Security Contributions				5,093.04
230 PSERS Retirement Contributions				24,805.17
<b>Total Personnel Services – Employee Benefits</b>				<b>\$28,992.93</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				3,500.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$3,500.00</b>
<b>Total 2530 Warehousing and Distributing Services</b>				<b>\$102,864.25</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2600 Operation and Maintenance of Plant Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				4,367,614.12
<b>Total Personnel Services – Salaries</b>				<b>\$4,367,614.12</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				42,948.82
220 Social Security Contributions				321,538.04
230 PSERS Retirement Contributions				1,517,067.13
250 Unemployment Compensation				51,981.78
270 Group Insurance – Self-Insurance				901,077.25
291 Other Retirement Plans				47,354.53
<b>Total Personnel Services – Employee Benefits</b>				<b>\$2,881,967.55</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				360.00
340 Technical Services				25,044.72
350 Security / Safety Services				38,982.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$64,386.72</b>
<b>400 Purchased Property Services</b>				
410 Cleaning Services				103,060.87
420 Utility Services				414,167.72
430 Repairs and Maintenance Services				315,755.31
440 Rentals				26,114.29
450 Construction Services				15,237.50
490 Other Purchased Property Services				20,799.77
<b>Total Purchased Property Services</b>				<b>\$895,135.46</b>
<b>500 Other Purchased Services</b>				
523 General Property and Liability Insurance				328,161.71
529 Other Insurance				14,587.00
530 Communications				138,438.22
580 Travel				3,880.53
599 Other Miscellaneous Purchased Services				4,020.33
<b>Total Other Purchased Services</b>				<b>\$489,087.79</b>
<b>600 Supplies</b>				
610 General Supplies	404,822.95	405,469.77		810,292.72
620 Energy				915,465.56
650 Supplies & Fees – Technology Related				10,370.00
<b>Total Supplies</b>	<b>\$404,822.95</b>	<b>\$405,469.77</b>		<b>\$1,736,128.28</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional				280,072.68
762 Capitalized Equipment - Replacement				287,556.14
<b>Total Property</b>				<b>\$567,628.82</b>
<b>800 Other Objects</b>				

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:37 AM

General Fund (10)

2600 Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

4,516.20

**Total Other Objects**

**\$4,516.20**

**Total 2600 Operation and Maintenance of Plant Services**

**\$404,822.95**

**\$405,469.77**

**\$11,006,464.94**



**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2610 Supervision of Operation and Maintenance of Plant Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				374,339.04
<b>Total Personnel Services – Salaries</b>				<b>\$374,339.04</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				6,884.82
220 Social Security Contributions				27,028.44
230 PSERS Retirement Contributions				130,687.13
270 Group Insurance – Self-Insurance				22,045.58
291 Other Retirement Plans				41,374.64
<b>Total Personnel Services – Employee Benefits</b>				<b>\$228,020.61</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services				10,449.05
<b>Total Purchased Property Services</b>				<b>\$10,449.05</b>
<b>500 Other Purchased Services</b>				
580 Travel				3,791.38
<b>Total Other Purchased Services</b>				<b>\$3,791.38</b>
<b>600 Supplies</b>				
610 General Supplies	394.60	394.59		789.19
650 Supplies & Fees – Technology Related				5,120.00
<b>Total Supplies</b>	<b>\$394.60</b>	<b>\$394.59</b>		<b>\$5,909.19</b>
<b>800 Other Objects</b>				
810 Dues and Fees				285.00
<b>Total Other Objects</b>				<b>\$285.00</b>
<b>Total 2610 Supervision of Operation and Maintenance of Plant Services</b>	<b>\$394.60</b>	<b>\$394.59</b>		<b>\$622,794.27</b>

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2611 Supervision of Operation and Maintenance of Plant Services – Head of Component</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				230,737.96
<b>Total Personnel Services – Salaries</b>				<b>\$230,737.96</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				4,587.73
220 Social Security Contributions				17,327.79
230 PSERS Retirement Contributions				80,108.25
270 Group Insurance – Self-Insurance				8,303.98
291 Other Retirement Plans				41,374.64
<b>Total Personnel Services – Employee Benefits</b>				<b>\$151,702.39</b>
<b>Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component</b>				<b>\$382,440.35</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2619 Supervision of Operation and Maintenance of Plant Services – All Other Supervision</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				143,601.08
<b>Total Personnel Services – Salaries</b>				<b>\$143,601.08</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				2,297.09
220 Social Security Contributions				9,700.65
230 PSERS Retirement Contributions				50,578.88
270 Group Insurance – Self-Insurance				13,741.60
<b>Total Personnel Services – Employee Benefits</b>				<b>\$76,318.22</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services				10,449.05
<b>Total Purchased Property Services</b>				<b>\$10,449.05</b>
<b>500 Other Purchased Services</b>				
580 Travel				3,791.38
<b>Total Other Purchased Services</b>				<b>\$3,791.38</b>
<b>600 Supplies</b>				
610 General Supplies	394.60	394.59		789.19
650 Supplies & Fees – Technology Related				5,120.00
<b>Total Supplies</b>	<b>\$394.60</b>	<b>\$394.59</b>		<b>\$5,909.19</b>
<b>800 Other Objects</b>				
810 Dues and Fees				285.00
<b>Total Other Objects</b>				<b>\$285.00</b>
<b>Total 2619 Supervision of Operation and Maintenance of Plant Services – All Other Supervision</b>	<b>\$394.60</b>	<b>\$394.59</b>		<b>\$240,353.92</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2620 Operation of Buildings Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				3,181,252.57
<b>Total Personnel Services – Salaries</b>				<b>\$3,181,252.57</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				17,389.59
220 Social Security Contributions				235,443.01
230 PSERS Retirement Contributions				1,110,102.02
250 Unemployment Compensation				5,829.17
270 Group Insurance – Self-Insurance				684,257.73
291 Other Retirement Plans				2,426.01
<b>Total Personnel Services – Employee Benefits</b>				<b>\$2,055,447.53</b>
<b>300 Purchased Professional and Technical Services</b>				
340 Technical Services				25,044.72
<b>Total Purchased Professional and Technical Services</b>				<b>\$25,044.72</b>
<b>400 Purchased Property Services</b>				
410 Cleaning Services				64,646.30
420 Utility Services				414,167.72
430 Repairs and Maintenance Services				248,632.56
440 Rentals				26,114.29
450 Construction Services				15,237.50
490 Other Purchased Property Services				10,030.35
<b>Total Purchased Property Services</b>				<b>\$778,828.72</b>
<b>500 Other Purchased Services</b>				
523 General Property and Liability Insurance				328,161.71
529 Other Insurance				14,587.00
530 Communications				135,166.68
599 Other Miscellaneous Purchased Services				4,020.33
<b>Total Other Purchased Services</b>				<b>\$481,935.72</b>
<b>600 Supplies</b>				
610 General Supplies	354,221.35	355,468.22		709,689.57
620 Energy				915,465.56
<b>Total Supplies</b>	<b>\$354,221.35</b>	<b>\$355,468.22</b>		<b>\$1,625,155.13</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional				168,507.14
762 Capitalized Equipment - Replacement				287,556.14
<b>Total Property</b>				<b>\$456,063.28</b>
<b>800 Other Objects</b>				
810 Dues and Fees				4,231.20
<b>Total Other Objects</b>				<b>\$4,231.20</b>
<b>Total 2620 Operation of Buildings Services</b>	<b>\$354,221.35</b>	<b>\$355,468.22</b>		<b>\$8,607,958.87</b>

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:37 AM

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2630 Care and Upkeep of Grounds Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				312,054.38
<b>Total Personnel Services – Salaries</b>				<b>\$312,054.38</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				10,994.58
220 Social Security Contributions				23,427.41
230 PSERS Retirement Contributions				109,996.76
250 Unemployment Compensation				40,323.44
270 Group Insurance – Self-Insurance				51,613.92
<b>Total Personnel Services – Employee Benefits</b>				<b>\$236,356.11</b>
<b>400 Purchased Property Services</b>				
410 Cleaning Services				38,414.57
490 Other Purchased Property Services				10,769.42
<b>Total Purchased Property Services</b>				<b>\$49,183.99</b>
<b>500 Other Purchased Services</b>				
580 Travel				43.75
<b>Total Other Purchased Services</b>				<b>\$43.75</b>
<b>600 Supplies</b>				
610 General Supplies	39,800.35	39,800.32		79,600.67
<b>Total Supplies</b>	<b>\$39,800.35</b>	<b>\$39,800.32</b>		<b>\$79,600.67</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional				106,307.36
<b>Total Property</b>				<b>\$106,307.36</b>
<b>Total 2630 Care and Upkeep of Grounds Services</b>	<b>\$39,800.35</b>	<b>\$39,800.32</b>		<b>\$783,546.26</b>

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:37 AM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2640 Care and Upkeep of Equipment Services</b>				
<b>600 Supplies</b>				
610 General Supplies	600.00			600.00
<b>Total Supplies</b>	<b>\$600.00</b>			<b>\$600.00</b>
<b>Total 2640 Care and Upkeep of Equipment Services</b>	<b>\$600.00</b>			<b>\$600.00</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2660 Safety and Security Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				499,968.13
<b>Total Personnel Services – Salaries</b>				<b>\$499,968.13</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				7,679.83
220 Social Security Contributions				35,639.18
230 PSERS Retirement Contributions				166,281.22
250 Unemployment Compensation				5,829.17
270 Group Insurance – Self-Insurance				143,160.02
291 Other Retirement Plans				3,553.88
<b>Total Personnel Services – Employee Benefits</b>				<b>\$362,143.30</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				360.00
350 Security / Safety Services				38,982.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$39,342.00</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services				56,673.70
<b>Total Purchased Property Services</b>				<b>\$56,673.70</b>
<b>500 Other Purchased Services</b>				
530 Communications				3,271.54
580 Travel				45.40
<b>Total Other Purchased Services</b>				<b>\$3,316.94</b>
<b>600 Supplies</b>				
610 General Supplies	9,806.65	9,806.64		19,613.29
650 Supplies & Fees – Technology Related				5,250.00
<b>Total Supplies</b>	<b>\$9,806.65</b>	<b>\$9,806.64</b>		<b>\$24,863.29</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional				5,258.18
<b>Total Property</b>				<b>\$5,258.18</b>
<b>Total 2660 Safety and Security Services</b>	<b>\$9,806.65</b>	<b>\$9,806.64</b>		<b>\$991,565.54</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2700 Student Transportation Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				83,558.84
<b>Total Personnel Services – Salaries</b>				<b>\$83,558.84</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				180.54
220 Social Security Contributions				6,264.55
230 PSERS Retirement Contributions				29,396.50
270 Group Insurance – Self-Insurance				6,634.35
<b>Total Personnel Services – Employee Benefits</b>				<b>\$42,475.94</b>
<b>500 Other Purchased Services</b>				
513 Contracted Carriers				5,443,361.47
516 Student Transportation Services From the IU				343,878.94
530 Communications				480.00
580 Travel				2,149.28
<b>Total Other Purchased Services</b>				<b>\$5,789,869.69</b>
<b>600 Supplies</b>				
620 Energy				281,448.98
<b>Total Supplies</b>				<b>\$281,448.98</b>
<b>800 Other Objects</b>				
810 Dues and Fees				60.30
<b>Total Other Objects</b>				<b>\$60.30</b>
<b>Total 2700 Student Transportation Services</b>				<b>\$6,197,413.75</b>



LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:37 AM

General Fund (10)

2710 Supervision of Student Transportation Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

530 Communications

480.00

580 Travel

7.20

**Total Other Purchased Services**

**\$487.20**

800 Other Objects

810 Dues and Fees

60.30

**Total Other Objects**

**\$60.30**

**Total 2710 Supervision of Student Transportation Services**

**\$547.50**

General Fund (10)

2711 Supervision of Student Transportation Services – Head of Component

Elementary

Secondary

Federal

Total

500 Other Purchased Services

530 Communications

480.00

580 Travel

7.20

**Total Other Purchased Services**

**\$487.20**

800 Other Objects

810 Dues and Fees

60.30

**Total Other Objects**

**\$60.30**

**Total 2711 Supervision of Student Transportation Services – Head of Component**

**\$547.50**

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2720 Vehicle Operation Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				161.40
<b>Total Personnel Services – Salaries</b>				<b>\$161.40</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				257.71
220 Social Security Contributions				12.35
<b>Total Personnel Services – Employee Benefits</b>				<b>\$270.06</b>
<b>500 Other Purchased Services</b>				
513 Contracted Carriers				4,957,255.96
516 Student Transportation Services From the IU				343,878.94
<b>Total Other Purchased Services</b>				<b>\$5,301,134.90</b>
<b>600 Supplies</b>				
620 Energy				281,448.98
<b>Total Supplies</b>				<b>\$281,448.98</b>
<b>Total 2720 Vehicle Operation Services</b>				<b>\$5,583,015.34</b>

General Fund (10)

2740 Vehicle Servicing and Maintenance Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

83,397.44

**Total Personnel Services – Salaries**

**\$83,397.44**

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

(77.17)

220 Social Security Contributions

6,252.20

230 PSERS Retirement Contributions

29,396.50

270 Group Insurance – Self-Insurance

6,634.35

**Total Personnel Services – Employee Benefits**

**\$42,205.88**

**Total 2740 Vehicle Servicing and Maintenance Services**

**\$125,603.32**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:37 AM

General Fund (10)

2750 Nonpublic Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

486,105.51

**Total Other Purchased Services**

**\$486,105.51**

**Total 2750 Nonpublic Transportation**

**\$486,105.51**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:37 AM

General Fund (10)

2790 Other Student Transportation Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

580 Travel

2,142.08

**Total Other Purchased Services**

**\$2,142.08**

**Total 2790 Other Student Transportation Services**

**\$2,142.08**

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2800 Support Services – Central</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				747,770.63
<b>Total Personnel Services – Salaries</b>				<b>\$747,770.63</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				8,841.38
220 Social Security Contributions				53,779.49
230 PSERS Retirement Contributions				260,973.14
240 Tuition Reimbursement				16,659.50
270 Group Insurance – Self-Insurance				30,054.17
291 Other Retirement Plans				3,500.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$373,807.68</b>
<b>300 Purchased Professional and Technical Services</b>				
310 Official / Administrative Services				3,301.39
330 Other Professional Services				3,000.00
340 Technical Services				273,001.32
360 Employee Training and Development Services				10,459.71
<b>Total Purchased Professional and Technical Services</b>				<b>\$289,762.42</b>
<b>500 Other Purchased Services</b>				
530 Communications				2,736.01
580 Travel				1,682.31
<b>Total Other Purchased Services</b>				<b>\$4,418.32</b>
<b>700 Property</b>				
738 Technology Software Lease and Other Right-to-Use Arrangements				1,525,173.00
752 Capital Equipment – Original and Additional				21,112.00
762 Capitalized Equipment - Replacement				13,839.81
<b>Total Property</b>				<b>\$1,560,124.81</b>
<b>800 Other Objects</b>				
810 Dues and Fees				2,955.13
<b>Total Other Objects</b>				<b>\$2,955.13</b>
<b>Total 2800 Support Services – Central</b>				<b>\$2,978,838.99</b>

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:37 AM

General Fund (10)

2830 Staff Services

Elementary

Secondary

Federal

Total

200 Personnel Services – Employee Benefits

240 Tuition Reimbursement

16,659.50

**Total Personnel Services – Employee Benefits**

**\$16,659.50**

300 Purchased Professional and Technical Services

310 Official / Administrative Services

3,301.39

360 Employee Training and Development Services

10,459.71

**Total Purchased Professional and Technical Services**

**\$13,761.10**

**Total 2830 Staff Services**

**\$30,420.60**



General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2834 Staff Development Services – Non-Instructional, Certified Staff Only</b>				
<b>200 Personnel Services – Employee Benefits</b>				
240 Tuition Reimbursement				15,170.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$15,170.00</b>
<b>300 Purchased Professional and Technical Services</b>				
360 Employee Training and Development Services				9,458.71
<b>Total Purchased Professional and Technical Services</b>				<b>\$9,458.71</b>
<b>Total 2834 Staff Development Services – Non-Instructional, Certified Staff Only</b>				<b>\$24,628.71</b>

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only</b>				
<b>200 Personnel Services – Employee Benefits</b>				
240 Tuition Reimbursement				1,489.50
<b>Total Personnel Services – Employee Benefits</b>				<b>\$1,489.50</b>
<b>300 Purchased Professional and Technical Services</b>				
310 Official / Administrative Services				3,301.39
360 Employee Training and Development Services				1,001.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$4,302.39</b>
<b>Total 2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only</b>				<b>\$5,791.89</b>

**General Fund (10)**

**2840 Data Processing Services**

Elementary                      Secondary                      Federal                      Total

<b>100</b>	<b><u>Personnel Services – Salaries</u></b>			
	100 Personnel Services – Salaries			747,770.63
<b>Total Personnel Services – Salaries</b>				<b>\$747,770.63</b>
<b>200</b>	<b><u>Personnel Services – Employee Benefits</u></b>			
	210 Group Insurance – Contracted Provider			8,841.38
	220 Social Security Contributions			53,779.49
	230 PSERS Retirement Contributions			260,973.14
	270 Group Insurance – Self-Insurance			30,054.17
	291 Other Retirement Plans			3,500.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$357,148.18</b>
<b>300</b>	<b><u>Purchased Professional and Technical Services</u></b>			
	330 Other Professional Services			3,000.00
	340 Technical Services			273,001.32
<b>Total Purchased Professional and Technical Services</b>				<b>\$276,001.32</b>
<b>500</b>	<b><u>Other Purchased Services</u></b>			
	530 Communications			2,736.01
	580 Travel			1,682.31
<b>Total Other Purchased Services</b>				<b>\$4,418.32</b>
<b>700</b>	<b><u>Property</u></b>			
	738 Technology Software Lease and Other Right-to-Use Arrangements			1,525,173.00
	752 Capital Equipment – Original and Additional			21,112.00
	762 Capitalized Equipment - Replacement			13,839.81
<b>Total Property</b>				<b>\$1,560,124.81</b>
<b>800</b>	<b><u>Other Objects</u></b>			
	810 Dues and Fees			2,955.13
<b>Total Other Objects</b>				<b>\$2,955.13</b>
<b>Total 2840 Data Processing Services</b>				<b>\$2,948,418.39</b>

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:37 AM

General Fund (10)

2900 Other Support Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

73,384.00

**Total Other Purchased Services**

**\$73,384.00**

**Total 2900 Other Support Services**

**\$73,384.00**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:37 AM

General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

73,384.00

**Total Other Purchased Services**

**\$73,384.00**

**Total 2910 Support Services Not Listed Elsewhere In the 2000 Series**

**\$73,384.00**

**General Fund (10)**

<b>3000 Operation of Non-Instructional Services</b>	<b><u>Total</u></b>
<b>100 Personnel Services – Salaries</b>	
100 Personnel Services – Salaries	1,291,675.32
<b>Total Personnel Services – Salaries</b>	<b>\$1,291,675.32</b>
<b>200 Personnel Services – Employee Benefits</b>	
210 Group Insurance – Contracted Provider	1,122.16
220 Social Security Contributions	97,660.13
230 PSERS Retirement Contributions	441,126.27
250 Unemployment Compensation	6,464.08
270 Group Insurance – Self-Insurance	32,111.68
291 Other Retirement Plans	1,750.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$580,234.32</b>
<b>300 Purchased Professional and Technical Services</b>	
330 Other Professional Services	350.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$350.00</b>
<b>400 Purchased Property Services</b>	
410 Cleaning Services	18,324.95
430 Repairs and Maintenance Services	5,919.44
<b>Total Purchased Property Services</b>	<b>\$24,244.39</b>
<b>500 Other Purchased Services</b>	
530 Communications	676.31
550 Printing and Binding	2,944.00
580 Travel	2,799.77
591 Services Purchased Locally	120,622.34
<b>Total Other Purchased Services</b>	<b>\$127,042.42</b>
<b>600 Supplies</b>	
610 General Supplies	124,082.57
630 Food	464.00
650 Supplies & Fees – Technology Related	21,011.00
<b>Total Supplies</b>	<b>\$145,557.57</b>
<b>700 Property</b>	
752 Capital Equipment – Original and Additional	10,481.00
762 Capitalized Equipment - Replacement	2,295.00
<b>Total Property</b>	<b>\$12,776.00</b>
<b>800 Other Objects</b>	
810 Dues and Fees	61,974.30
890 Miscellaneous Expenditures	97,526.51
<b>Total Other Objects</b>	<b>\$159,500.81</b>
<b>Total 3000 Operation of Non-Instructional Services</b>	<b>\$2,341,380.83</b>

**General Fund (10)**

**3200 Student Activities**

Elementary                      Secondary                      Federal                      Total

<b>100</b>	<b><u>Personnel Services – Salaries</u></b>			
	100 Personnel Services – Salaries			1,291,675.32
<b>Total Personnel Services – Salaries</b>				<b>\$1,291,675.32</b>
<b>200</b>	<b><u>Personnel Services – Employee Benefits</u></b>			
	210 Group Insurance – Contracted Provider			1,122.16
	220 Social Security Contributions			97,660.13
	230 PSERS Retirement Contributions			441,126.27
	250 Unemployment Compensation			6,464.08
	270 Group Insurance – Self-Insurance			32,111.68
	291 Other Retirement Plans			1,750.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$580,234.32</b>
<b>300</b>	<b><u>Purchased Professional and Technical Services</u></b>			
	330 Other Professional Services			350.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$350.00</b>
<b>400</b>	<b><u>Purchased Property Services</u></b>			
	410 Cleaning Services			18,324.95
	430 Repairs and Maintenance Services			5,919.44
<b>Total Purchased Property Services</b>				<b>\$24,244.39</b>
<b>500</b>	<b><u>Other Purchased Services</u></b>			
	530 Communications			676.31
	550 Printing and Binding			2,944.00
	580 Travel			2,799.77
<b>Total Other Purchased Services</b>				<b>\$6,420.08</b>
<b>600</b>	<b><u>Supplies</u></b>			
	610 General Supplies			122,046.77
	630 Food			464.00
	650 Supplies & Fees – Technology Related			21,011.00
<b>Total Supplies</b>				<b>\$143,521.77</b>
<b>700</b>	<b><u>Property</u></b>			
	752 Capital Equipment – Original and Additional			10,481.00
	762 Capitalized Equipment - Replacement			2,295.00
<b>Total Property</b>				<b>\$12,776.00</b>
<b>800</b>	<b><u>Other Objects</u></b>			
	810 Dues and Fees			61,974.30
	890 Miscellaneous Expenditures			97,526.51
<b>Total Other Objects</b>				<b>\$159,500.81</b>
<b>Total 3200 Student Activities</b>				<b>\$2,218,722.69</b>

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:44 AM

General Fund (10)

3300 Community Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

591 Services Purchased Locally

120,622.34

**Total Other Purchased Services**

**\$120,622.34**

600 Supplies

610 General Supplies

2,035.80

2,035.80

**Total Supplies**

**\$2,035.80**

**\$2,035.80**

**Total 3300 Community Services**

**\$2,035.80**

**\$122,658.14**



LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:48 AM

**General Fund (10)**

**4000 Facilities Acquisition, Construction and Improvement Services**

**Total**

**300 Purchased Professional and Technical Services**

330 Other Professional Services

1,200.00

**Total Purchased Professional and Technical Services**

**\$1,200.00**

**Total 4000 Facilities Acquisition, Construction and Improvement Services**

**\$1,200.00**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:48 AM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
4600 Existing Building Improvement Services				
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				1,200.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$1,200.00</b>
<b>Total 4600 Existing Building Improvement Services</b>				<b>\$1,200.00</b>

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:54 AM

**General Fund (10)**

**5000 Other Expenditures and Financing Uses**

**Total**

**800 Other Objects**

830 Interest 6,587,248.94

880 Refunds of Prior Years' Receipts 115,104.27

**Total Other Objects \$6,702,353.21**

**900 Other Uses of Funds**

910 Redemption of Principal 6,075,348.00

**Total Other Uses of Funds \$6,075,348.00**

**Total 5000 Other Expenditures and Financing Uses \$12,777,701.21**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:54 AM

General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>800 Other Objects</b>				
830 Interest				6,587,248.94
880 Refunds of Prior Years' Receipts				115,104.27
<b>Total Other Objects</b>				<b>\$6,702,353.21</b>
<b>900 Other Uses of Funds</b>				
910 Redemption of Principal				6,075,348.00
<b>Total Other Uses of Funds</b>				<b>\$6,075,348.00</b>
<b>Total 5100 Debt Service / Other Expenditures and Financing Uses</b>				<b>\$12,777,701.21</b>

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:54 AM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>5110 Debt Service</b>				
<b>800 Other Objects</b>				
830 Interest				6,579,324.94
<b>Total Other Objects</b>				<b>\$6,579,324.94</b>
<b>900 Other Uses of Funds</b>				
910 Redemption of Principal				4,825,000.00
<b>Total Other Uses of Funds</b>				<b>\$4,825,000.00</b>
<b>Total 5110 Debt Service</b>				<b>\$11,404,324.94</b>

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:54 AM

General Fund (10)

5130 Refund of Prior Year Revenues / Receipts

Elementary

Secondary

Federal

Total

800 Other Objects

880 Refunds of Prior Years' Receipts

115,104.27

**Total Other Objects**

**\$115,104.27**

**Total 5130 Refund of Prior Year Revenues / Receipts**

**\$115,104.27**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:54 AM

General Fund (10)

5140 Leases and Other Right-to-Use Arrangements

Elementary

Secondary

Federal

Total

800 Other Objects

830 Interest 7,924.00

**Total Other Objects \$7,924.00**

900 Other Uses of Funds

910 Redemption of Principal 1,250,348.00

**Total Other Uses of Funds \$1,250,348.00**

**Total 5140 Leases and Other Right-to-Use Arrangements \$1,258,272.00**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:41 AM

**Capital Reserve Fund - § 1431 (32)**

**2000 Support Services**

**Total**

**300 Purchased Professional and Technical Services**

330 Other Professional Services 5,400.00

**Total Purchased Professional and Technical Services \$5,400.00**

**400 Purchased Property Services**

450 Construction Services 5,867.95

490 Other Purchased Property Services 7,953.00

**Total Purchased Property Services \$13,820.95**

**700 Property**

752 Capital Equipment – Original and Additional 103,655.00

762 Capitalized Equipment - Replacement 389,027.06

**Total Property \$492,682.06**

**800 Other Objects**

810 Dues and Fees 48.00

**Total Other Objects \$48.00**

**Total 2000 Support Services \$511,951.01**



LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:41 AM

Capital Reserve Fund - § 1431 (32)

2500 Support Services – Business

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

48.00

**Total Other Objects**

**\$48.00**

**Total 2500 Support Services – Business**

**\$48.00**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:41 AM

Capital Reserve Fund - § 1431 (32)

2510 Fiscal Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

48.00

**Total Other Objects**

**\$48.00**

**Total 2510 Fiscal Services**

**\$48.00**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:41 AM

Capital Reserve Fund - § 1431 (32)

2515 Financial Accounting Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

48.00

**Total Other Objects**

**\$48.00**

**Total 2515 Financial Accounting Services**

**\$48.00**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:41 AM

Capital Reserve Fund - § 1431 (32)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2600 Operation and Maintenance of Plant Services</b>				
<b>300 <u>Purchased Professional and Technical Services</u></b>				
330 Other Professional Services				5,400.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$5,400.00</b>
<b>400 <u>Purchased Property Services</u></b>				
450 Construction Services				5,867.95
490 Other Purchased Property Services				7,953.00
<b>Total Purchased Property Services</b>				<b>\$13,820.95</b>
<b>700 <u>Property</u></b>				
752 Capital Equipment – Original and Additional				103,655.00
762 Capitalized Equipment - Replacement				389,027.06
<b>Total Property</b>				<b>\$492,682.06</b>
<b>Total 2600 Operation and Maintenance of Plant Services</b>				<b>\$511,903.01</b>

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:41 AM

Capital Reserve Fund - § 1431 (32)

2620 Operation of Buildings Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

5,400.00

**Total Purchased Professional and Technical Services**

**\$5,400.00**

400 Purchased Property Services

450 Construction Services

5,867.95

490 Other Purchased Property Services

7,953.00

**Total Purchased Property Services**

**\$13,820.95**

700 Property

752 Capital Equipment – Original and Additional

103,655.00

762 Capitalized Equipment - Replacement

389,027.06

**Total Property**

**\$492,682.06**

**Total 2620 Operation of Buildings Services**

**\$511,903.01**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:50 AM

**Capital Reserve Fund - § 1431 (32)**

**4000 Facilities Acquisition, Construction and Improvement Services**

**Total**

**400 Purchased Property Services**

430 Repairs and Maintenance Services

267,670.94

**Total Purchased Property Services**

**\$267,670.94**

**600 Supplies**

610 General Supplies

4,914.07

**Total Supplies**

**\$4,914.07**

**700 Property**

752 Capital Equipment – Original and Additional

45,152.70

762 Capitalized Equipment - Replacement

239,250.00

**Total Property**

**\$284,402.70**

**Total 4000 Facilities Acquisition, Construction and Improvement Services**

**\$556,987.71**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:50 AM

Capital Reserve Fund - § 1431 (32)

4200 Existing Site Improvement Services

Elementary

Secondary

Federal

Total

700 Property

752 Capital Equipment – Original and Additional

19,680.00

**Total Property**

**\$19,680.00**

**Total 4200 Existing Site Improvement Services**

**\$19,680.00**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:50 AM

Capital Reserve Fund - § 1431 (32)

4500 Building Acquisition and Construction Services – Original and Additional

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

5,399.02

**Total Purchased Property Services**

**\$5,399.02**

700 Property

762 Capitalized Equipment - Replacement

239,250.00

**Total Property**

**\$239,250.00**

**Total 4500 Building Acquisition and Construction Services – Original and Additional**

**\$244,649.02**



LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:50 AM

Capital Reserve Fund - § 1431 (32)

4600 Existing Building Improvement Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

262,271.92

**Total Purchased Property Services**

**\$262,271.92**

600 Supplies

610 General Supplies

4,914.07

**Total Supplies**

**\$4,914.07**

700 Property

752 Capital Equipment – Original and Additional

25,472.70

**Total Property**

**\$25,472.70**

**Total 4600 Existing Building Improvement Services**

**\$292,658.69**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:35 AM

**Other Capital Projects Fund (39)**

<b>1000 Instruction</b>	<b><u>Total</u></b>
<b>600 <u>Supplies</u></b>	
610 General Supplies	2,671.69
<b>Total Supplies</b>	<b>\$2,671.69</b>
<b>700 <u>Property</u></b>	
752 Capital Equipment – Original and Additional	2,030,776.98
<b>Total Property</b>	<b>\$2,030,776.98</b>
<b>Total 1000 Instruction</b>	<b>\$2,033,448.67</b>

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:35 AM

Other Capital Projects Fund (39)

1100 Regular Programs – Elementary / Secondary

Elementary

Secondary

Federal

Total

600 Supplies

610 General Supplies

2,671.69

2,671.69

**Total Supplies**

**\$2,671.69**

**\$2,671.69**

700 Property

752 Capital Equipment – Original and Additional

2,030,776.98

2,030,776.98

**Total Property**

**\$2,030,776.98**

**\$2,030,776.98**

**Total 1100 Regular Programs – Elementary / Secondary**

**\$2,033,448.67**

**\$2,033,448.67**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:35 AM

Other Capital Projects Fund (39)

1110 Regular Programs

600 Supplies

610 General Supplies

**Total Supplies**

700 Property

752 Capital Equipment – Original and Additional

**Total Property**

**Total 1110 Regular Programs**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
		2,671.69		2,671.69
<b>Total Supplies</b>		<b>\$2,671.69</b>		<b>\$2,671.69</b>
		2,030,776.98		2,030,776.98
<b>Total Property</b>		<b>\$2,030,776.98</b>		<b>\$2,030,776.98</b>
<b>Total 1110 Regular Programs</b>		<b>\$2,033,448.67</b>		<b>\$2,033,448.67</b>

**Other Capital Projects Fund (39)**

**2000 Support Services**

**Total**

**300 Purchased Professional and Technical Services**

330 Other Professional Services	259,196.87
340 Technical Services	10,964.02

<b>Total Purchased Professional and Technical Services</b>	<b>\$270,160.89</b>
--	---------------------

**400 Purchased Property Services**

430 Repairs and Maintenance Services	7,750.00
490 Other Purchased Property Services	13,155.00

<b>Total Purchased Property Services</b>	<b>\$20,905.00</b>
--	--------------------

**500 Other Purchased Services**

520 Insurance – General	89,037.00
530 Communications	2,745.00

<b>Total Other Purchased Services</b>	<b>\$91,782.00</b>
---------------------------------------	--------------------

**600 Supplies**

650 Supplies & Fees – Technology Related	26,521.60
--	-----------

<b>Total Supplies</b>	<b>\$26,521.60</b>
-----------------------	--------------------

**700 Property**

752 Capital Equipment – Original and Additional	120,816.99
756 Capitalized Technology Equipment – Original	525,980.04

<b>Total Property</b>	<b>\$646,797.03</b>
-----------------------	---------------------

**800 Other Objects**

810 Dues and Fees	6,387.44
-------------------	----------

<b>Total Other Objects</b>	<b>\$6,387.44</b>
----------------------------	-------------------

<b>Total 2000 Support Services</b>	<b>\$1,062,553.96</b>
------------------------------------	-----------------------

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:43 AM

**Other Capital Projects Fund (39)**

**2200 Support Services – Instructional Staff**

**300 Purchased Professional and Technical Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
340 Technical Services		10,021.00		10,021.00
<b>Total Purchased Professional and Technical Services</b>		<b>\$10,021.00</b>		<b>\$10,021.00</b>

**600 Supplies**

650 Supplies & Fees – Technology Related		26,521.60		26,521.60
<b>Total Supplies</b>		<b>\$26,521.60</b>		<b>\$26,521.60</b>

**700 Property**

752 Capital Equipment – Original and Additional		75,557.99		75,557.99
756 Capitalized Technology Equipment – Original		525,980.04		525,980.04
<b>Total Property</b>		<b>\$601,538.03</b>		<b>\$601,538.03</b>

**800 Other Objects**

810 Dues and Fees		6,387.44		6,387.44
<b>Total Other Objects</b>		<b>\$6,387.44</b>		<b>\$6,387.44</b>

**Total 2200 Support Services – Instructional Staff**

		<b>\$644,468.07</b>		<b>\$644,468.07</b>
--	--	---------------------	--	---------------------

**Other Capital Projects Fund (39)**

**2220 Technology Support Services**

**300 Purchased Professional and Technical Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
340 Technical Services		10,021.00		10,021.00
<b>Total Purchased Professional and Technical Services</b>		<b>\$10,021.00</b>		<b>\$10,021.00</b>

**600 Supplies**

650 Supplies & Fees – Technology Related		26,521.60		26,521.60
<b>Total Supplies</b>		<b>\$26,521.60</b>		<b>\$26,521.60</b>

**700 Property**

756 Capitalized Technology Equipment – Original		525,980.04		525,980.04
<b>Total Property</b>		<b>\$525,980.04</b>		<b>\$525,980.04</b>

**800 Other Objects**

810 Dues and Fees		6,387.44		6,387.44
<b>Total Other Objects</b>		<b>\$6,387.44</b>		<b>\$6,387.44</b>

<b>Total 2220 Technology Support Services</b>		<b>\$568,910.08</b>		<b>\$568,910.08</b>
---	--	---------------------	--	---------------------

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:43 AM

Other Capital Projects Fund (39)

2260 Instruction and Curriculum Development Services

Elementary

Secondary

Federal

Total

700 Property

752 Capital Equipment – Original and Additional

75,557.99

75,557.99

**Total Property**

**\$75,557.99**

**\$75,557.99**

**Total 2260 Instruction and Curriculum Development Services**

**\$75,557.99**

**\$75,557.99**



LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:43 AM

Other Capital Projects Fund (39)

2300 Support Services – Administration

Elementary

Secondary

Federal

Total

500 Other Purchased Services

520 Insurance – General

89,037.00

**Total Other Purchased Services**

**\$89,037.00**

**Total 2300 Support Services – Administration**

**\$89,037.00**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:43 AM

Other Capital Projects Fund (39)

2310 Board Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

520 Insurance – General

89,037.00

**Total Other Purchased Services**

**\$89,037.00**

**Total 2310 Board Services**

**\$89,037.00**

Other Capital Projects Fund (39)

2500 Support Services – Business

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

215,446.87

**Total Purchased Professional and Technical Services**

**\$215,446.87**

400 Purchased Property Services

490 Other Purchased Property Services

13,155.00

**Total Purchased Property Services**

**\$13,155.00**

**Total 2500 Support Services – Business**

**\$228,601.87**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:43 AM

Other Capital Projects Fund (39)

2510 Fiscal Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

490 Other Purchased Property Services

13,155.00

**Total Purchased Property Services**

**\$13,155.00**

**Total 2510 Fiscal Services**

**\$13,155.00**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:43 AM

Other Capital Projects Fund (39)

2515 Financial Accounting Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

490 Other Purchased Property Services

13,155.00

**Total Purchased Property Services**

**\$13,155.00**

**Total 2515 Financial Accounting Services**

**\$13,155.00**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:43 AM

Other Capital Projects Fund (39)

2530 Warehousing and Distributing Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

215,446.87

**Total Purchased Professional and Technical Services**

**\$215,446.87**

**Total 2530 Warehousing and Distributing Services**

**\$215,446.87**

Other Capital Projects Fund (39)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2600 Operation and Maintenance of Plant Services</b>				
<b>300 <u>Purchased Professional and Technical Services</u></b>				
330 Other Professional Services				43,750.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$43,750.00</b>
<b>500 <u>Other Purchased Services</u></b>				
530 Communications				2,745.00
<b>Total Other Purchased Services</b>				<b>\$2,745.00</b>
<b>700 <u>Property</u></b>				
752 Capital Equipment – Original and Additional				45,259.00
<b>Total Property</b>				<b>\$45,259.00</b>
<b>Total 2600 Operation and Maintenance of Plant Services</b>				<b>\$91,754.00</b>

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:43 AM

**Other Capital Projects Fund (39)**

**2620 Operation of Buildings Services**

Elementary

Secondary

Federal

Total

**500 Other Purchased Services**

530 Communications

2,745.00

**Total Other Purchased Services**

**\$2,745.00**

**700 Property**

752 Capital Equipment – Original and Additional

45,259.00

**Total Property**

**\$45,259.00**

**Total 2620 Operation of Buildings Services**

**\$48,004.00**



LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:43 AM

Other Capital Projects Fund (39)

2690 Other Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

43,750.00

**Total Purchased Professional and Technical Services**

**\$43,750.00**

**Total 2690 Other Operation and Maintenance of Plant Services**

**\$43,750.00**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:43 AM

Other Capital Projects Fund (39)

2800 Support Services – Central

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

340 Technical Services

943.02

**Total Purchased Professional and Technical Services**

**\$943.02**

400 Purchased Property Services

430 Repairs and Maintenance Services

7,750.00

**Total Purchased Property Services**

**\$7,750.00**

**Total 2800 Support Services – Central**

**\$8,693.02**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:43 AM

Other Capital Projects Fund (39)

2840 Data Processing Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

340 Technical Services

943.02

**Total Purchased Professional and Technical Services**

**\$943.02**

400 Purchased Property Services

430 Repairs and Maintenance Services

7,750.00

**Total Purchased Property Services**

**\$7,750.00**

**Total 2840 Data Processing Services**

**\$8,693.02**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:46 AM

**Other Capital Projects Fund (39)**

**3000 Operation of Non-Instructional Services**

**Total**

**600 Supplies**

610 General Supplies

60,394.54

**Total Supplies**

**\$60,394.54**

**700 Property**

752 Capital Equipment – Original and Additional

169,979.74

**Total Property**

**\$169,979.74**

**Total 3000 Operation of Non-Instructional Services**

**\$230,374.28**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:46 AM

Other Capital Projects Fund (39)

3200 Student Activities

Elementary

Secondary

Federal

Total

600 Supplies

610 General Supplies

60,394.54

**Total Supplies**

**\$60,394.54**

700 Property

752 Capital Equipment – Original and Additional

169,979.74

**Total Property**

**\$169,979.74**

**Total 3200 Student Activities**

**\$230,374.28**

**Other Capital Projects Fund (39)**

**4000 Facilities Acquisition, Construction and Improvement Services**

**Total**

**300 Purchased Professional and Technical Services**

330 Other Professional Services 1,650,813.22

**Total Purchased Professional and Technical Services \$1,650,813.22**

**400 Purchased Property Services**

430 Repairs and Maintenance Services 584,504.50

450 Construction Services 28,247,021.88

**Total Purchased Property Services \$28,831,526.38**

**700 Property**

752 Capital Equipment – Original and Additional 45,531.19

**Total Property \$45,531.19**

**Total 4000 Facilities Acquisition, Construction and Improvement Services \$30,527,870.79**

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:52 AM

Other Capital Projects Fund (39)

4300 Architecture and Engineering Services / Educational Specifications Development – Original and Additional

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

1,649,786.72

**Total Purchased Professional and Technical Services**

**\$1,649,786.72**

**Total 4300 Architecture and Engineering Services / Educational Specifications Development – Original and Additional**

**\$1,649,786.72**

**Other Capital Projects Fund (39)**

4500 Building Acquisition and Construction Services – Original and Additional	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>300 <u>Purchased Professional and Technical Services</u></b>				
330 Other Professional Services				1,026.50
<b>Total Purchased Professional and Technical Services</b>				<b>\$1,026.50</b>
<b>400 <u>Purchased Property Services</u></b>				
450 Construction Services				28,247,021.88
<b>Total Purchased Property Services</b>				<b>\$28,247,021.88</b>
<b>700 <u>Property</u></b>				
752 Capital Equipment – Original and Additional				45,531.19
<b>Total Property</b>				<b>\$45,531.19</b>
<b>Total 4500 Building Acquisition and Construction Services – Original and Additional</b>				<b>\$28,293,579.57</b>



LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:08:52 AM

Other Capital Projects Fund (39)

4600 Existing Building Improvement Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

584,504.50

**Total Purchased Property Services**

**\$584,504.50**

**Total 4600 Existing Building Improvement Services**

**\$584,504.50**

	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
<b>1000 Instruction</b>					
1100 Regular Programs - Elementary / Secondary	50,283,912.40				
1200 Special Programs - Elementary / Secondary	20,472,184.46				
1300 Vocational Education	1,638,334.26				
1400 Other Instructional Programs - Elementary / Secondary	454,368.60				
1500 Nonpublic School Programs	6,665.98				
<b>Total Instruction</b>	<b>\$72,855,465.70</b>				
<b>2000 Support Services</b>					
2100 Support Services - Students	5,128,088.95				
2200 Support Services - Instructional Staff	4,338,064.10				
2300 Support Services - Administration	5,931,645.86				
2400 Support Services - Pupil Health	1,329,621.92				
2500 Support Services - Business	1,037,595.70				
2600 Operation and Maintenance of Plant Services	11,006,464.94				
2700 Student Transportation Services	6,197,413.75				
2800 Support Services - Central	2,978,838.99				
2900 Other Support Services	73,384.00				
<b>Total Support Services</b>	<b>\$38,021,118.21</b>				
<b>3000 Operation of Non-Instructional Services</b>					
3200 Student Activities	2,218,722.69				
3300 Community Services	122,658.14				
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,341,380.83</b>				
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>					
4200 Existing Site Improvement Services					
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional					
4500 Building Acquisition and Construction Services - Original and Additional					
4600 Existing Building Improvement Services	1,200.00				
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,200.00</b>				
<b>5000 Other Expenditures and Financing Uses</b>					
5100 Debt Service / Other Expenditures and Financing Uses	12,777,701.21				
<b>Total Other Expenditures and Financing Uses</b>	<b>\$12,777,701.21</b>				
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$125,996,865.95</b>				

	<u>Capital Reserve (690.1850)(31)</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
<b>1000 Instruction</b>					
1100 Regular Programs - Elementary / Secondary			2,033,448.67		
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
1500 Nonpublic School Programs					
<b>Total Instruction</b>			<b>\$2,033,448.67</b>		
<b>2000 Support Services</b>					
2100 Support Services - Students					
2200 Support Services - Instructional Staff			644,468.07		
2300 Support Services - Administration			89,037.00		
2400 Support Services - Pupil Health					
2500 Support Services - Business		48.00	228,601.87		
2600 Operation and Maintenance of Plant Services		511,903.01	91,754.00		
2700 Student Transportation Services					
2800 Support Services - Central				8,693.02	
2900 Other Support Services					
<b>Total Support Services</b>		<b>\$511,951.01</b>	<b>\$1,062,553.96</b>		
<b>3000 Operation of Non-Instructional Services</b>					
3200 Student Activities				230,374.28	
3300 Community Services					
<b>Total Operation of Non-Instructional Services</b>				<b>\$230,374.28</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>					
4200 Existing Site Improvement Services		19,680.00			
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional			1,649,786.72		
4500 Building Acquisition and Construction Services - Original and Additional		244,649.02	28,293,579.57		
4600 Existing Building Improvement Services		292,658.69	584,504.50		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		<b>\$556,987.71</b>	<b>\$30,527,870.79</b>		
<b>5000 Other Expenditures and Financing Uses</b>					
5100 Debt Service / Other Expenditures and Financing Uses					
<b>Total Other Expenditures and Financing Uses</b>					
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>\$1,068,938.72</b>	<b>\$33,854,247.70</b>		

**Total**

<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	52,317,361.07
1200 Special Programs - Elementary / Secondary	20,472,184.46
1300 Vocational Education	1,638,334.26
1400 Other Instructional Programs - Elementary / Secondary	454,368.60
1500 Nonpublic School Programs	6,665.98
<b>Total Instruction</b>	<b>\$74,888,914.37</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	5,128,088.95
2200 Support Services - Instructional Staff	4,982,532.17
2300 Support Services - Administration	6,020,682.86
2400 Support Services - Pupil Health	1,329,621.92
2500 Support Services - Business	1,266,245.57
2600 Operation and Maintenance of Plant Services	11,610,121.95
2700 Student Transportation Services	6,197,413.75
2800 Support Services - Central	2,987,532.01
2900 Other Support Services	73,384.00
<b>Total Support Services</b>	<b>\$39,595,623.18</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,449,096.97
3300 Community Services	122,658.14
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,571,755.11</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4200 Existing Site Improvement Services	19,680.00
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional	1,649,786.72
4500 Building Acquisition and Construction Services - Original and Additional	28,538,228.59
4600 Existing Building Improvement Services	878,363.19
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$31,086,058.50</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	12,777,701.21
<b>Total Other Expenditures and Financing Uses</b>	<b>\$12,777,701.21</b>
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$160,920,052.37</b>

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:09:06 AM

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

<b>Amount Description</b>	<b>Amount</b>
Total Salary Base for salaries subject to PSERS withholding	52,635,557.68
Total Federally Funded salaries subject to PSERS withholding	1,042,672.97
	<hr/>

**Title I Expenditure Data**

<b>Amount Description</b>	<b>Amount</b>
Expenditures Funded with Current Title I Funds	473,075.00
Expenditures Funded with Carry over Title I Funds	593.00
	<hr/>
<b>Total Title I Expenditure Data</b>	<b>\$473,668.00</b>
	<hr/>

**Title IV Revenue Data**

<b>Amount Description</b>	<b>Amount</b>
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	38,179.03
Revenue from Title IV-B: 21st Century Community Learning Centers	
	<hr/>

**Title V Revenue Data**

<b>Amount Description</b>	<b>Amount</b>
Revenue from Title V-B-2: Rural and Low-Income School Programs	
Revenue from Title V-B-1: Small Rural School Achievement (Directly from the Federal Govt)	
	<hr/>

1.	<b><u>Current Special Education Expenditures within Function 1000</u></b> See list of exclusions in the note below.	17,455,972.15
2.	<b><u>Current Special Education Expenditures within Function 2000</u></b> See list of exclusions in the note below.	5,637,497.62
2A.	<b><u>Current Special Education Expenditures within Sub-Function 2100</u></b> This data should also be included in line 2 above. See list of exclusions in the note below.	1,299,674.64
2B.	<b><u>Current Special Education Expenditures within Sub-Function 2200</u></b> This data should also be included in line 2 above. See list of exclusions in the note below.	639,281.82
2C.	<b><u>Current Special Education Expenditures within Sub-Function 2700</u></b> This data should also be included in line 2 above. See list of exclusions in the note below.	805,481.38
3.	<b><u>Current Special Education Expenditures within Sub-Function 3100</u></b> See list of exclusions in the note below.	
4.	<b><u>Current Special Education Expenditures within Sub-Function 3200</u></b> See list of exclusions in the note below.	

Note: The Current Special Education Expenditure amounts for each line should be calculated as follows:

- \* Include the total expenditures for special education costs from all governmental funds and the food service fund 51 for the function/sub-function requested
- \* Exclude data from sub-functions: 1243,1450,1500,1600,1807,2280,2450,2750,2990
- \* Exclude data from objects: 322,511,512,516,561,562,564,566,592,593,594,595,596,597,700,830,899

**Benefits for Staff Relative to Collective Bargaining Agreements**

	OBJECT	COVERED	NOT COVERED	TOTAL
<b>10 General Fund</b>				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	5,878,268.93	2,140,752.49	8,019,021.42
	272 Self-Insurance Dental Benefits	315,637.21	125,640.43	441,277.64
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	<b>FUND TOTAL</b>	<b>\$6,193,906.14</b>	<b>\$2,266,392.92</b>	<b>\$8,460,299.06</b>
<b>50 Enterprise Fund</b>				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	134,681.75	32,818.54	167,500.29
	272 Self-Insurance Dental Benefits	11,573.44	2,659.80	14,233.24
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	<b>FUND TOTAL</b>	<b>\$146,255.19</b>	<b>\$35,478.34</b>	<b>\$181,733.53</b>
<b>60 Internal Service Fund</b>	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			
	<b>FUND TOTAL</b>			
<b>Total of All Funds</b>		<b>\$6,340,161.33</b>	<b>\$2,301,871.26</b>	<b>\$8,642,032.59</b>

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:09:12 AM

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	342,120.23	1,938,681.31	2,280,801.54	342,120.23	1,938,681.31	2,280,801.54
2140 Psychological Services	115,673.81	655,484.89	771,158.70	107,403.12	608,617.65	716,020.77
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	41,503.26	88,194.44	129,697.70	57,411.00	441,815.11	499,226.11
2260 Instruction and Curriculum Development Services	285,513.85	1,617,911.82	1,903,425.67	315,256.58	1,786,453.97	2,101,710.55
2350 Legal and Accounting Services	56,769.18	376,265.00	433,034.18	55,613.24	335,209.81	390,823.05
2420 Medical Services	216,601.93	1,227,410.92	1,444,012.85	185,928.44	1,053,594.51	1,239,522.95
2440 Nursing Services						
2700 Student Transportation Services	840,457.90	4,762,594.76	5,603,052.66	929,612.06	5,267,801.69	6,197,413.75
<b>Total</b>	<b>\$1,898,640.16</b>	<b>\$10,666,543.14</b>	<b>\$12,565,183.30</b>	<b>\$1,993,344.67</b>	<b>\$11,432,174.05</b>	<b>\$13,425,518.72</b>



LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:09:15 AM

(PRINCIPAL AMOUNTS ONLY)

**GOVERNMENTAL FUNDS/ ACTIVITIES**

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year		208,450,000.00		2,561,281.00		15,212,591.00	159,099,113.00	385,322,985.00
2. Additional Debt Incurred During Year				1,525,173.00			11,017,126.00	12,542,299.00
3. Retirements and Repayments		4,825,000.00		1,250,348.00		1,011,498.00	2,110,904.00	9,197,750.00
4. Debt at End of Fiscal Year		203,625,000.00		2,836,106.00		14,201,093.00	168,005,335.00	388,667,534.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		203,625,000.00		2,836,106.00		14,201,093.00	168,005,335.00	388,667,534.00
7. Current Portion P&I - Due within 1 year		4,500,000.00		1,120,138.00		1,011,501.00	592,625.00	7,224,264.00
8. Interest Paid during current fiscal year		6,579,324.94		7,924.00				6,587,248.94

(PRINCIPAL AMOUNTS ONLY)

**PROPRIETARY FUNDS**

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year							2,054,160.00	2,054,160.00
2. Additional Debt Incurred During Year							144,704.00	144,704.00
3. Retirements and Repayments							27,730.00	27,730.00
4. Debt at End of Fiscal Year							2,171,134.00	2,171,134.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							2,171,134.00	2,171,134.00
7. Current Portion P&I - Due within 1 year							5,301.00	5,301.00
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	4,825,000.00		6,579,324.94	11,404,324.94	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
5140	10	General Fund	1,250,348.00		7,924.00	1,258,272.00	
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
<b>Total Debt Payments - Governmental Funds</b>			<b>\$6,075,348.00</b>		<b>\$6,587,248.94</b>	<b>\$12,662,596.94</b>	

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				
5140	50	Enterprise Fund				
5140	60	Internal Service Fund				
<b>Total Debt Payments - Proprietary Funds</b>						

**Debt Details**  
**Governmental Funds/ Activities**

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
General Obligation Bonds/Notes – CIB	05/2022	32,945,000.00		555,000.00	32,390,000.00	100,000.00	800,508.59
General Obligation Bonds/Notes – CIB	05/2022	26,575,000.00		465,000.00	26,110,000.00	110,000.00	645,728.21
General Obligation Bonds/Notes – CIB	03/2021	94,590,000.00		5,000.00	94,585,000.00	5,000.00	3,449,200.00
General Obligation Bonds/Notes – CIB	03/2021	6,490,000.00		140,000.00	6,350,000.00	140,000.00	195,750.00
General Obligation Bonds/Notes – CIB	07/2021	7,605,000.00		3,035,000.00	4,570,000.00	3,055,000.00	39,500.64
General Obligation Bonds/Notes – CIB	08/2020	22,155,000.00		5,000.00	22,150,000.00	460,000.00	805,175.00
General Obligation Bonds/Notes – CIB	03/2019	9,985,000.00		5,000.00	9,980,000.00	5,000.00	345,812.50
General Obligation Bonds/Notes – CIB	10/2017	4,750,000.00		5,000.00	4,745,000.00	5,000.00	188,050.00
General Obligation Bonds/Notes – CIB	10/2016	3,355,000.00		610,000.00	2,745,000.00	620,000.00	109,600.00
Leases and Other Right to Use Arrangements		2,561,281.00	1,525,173.00	1,250,348.00	2,836,106.00	1,120,138.00	7,924.00
Other Long Term Debt/Liabilities		15,212,591.00		1,011,498.00	14,201,093.00	1,011,501.00	
Compensated Absences		5,490,119.00	436,126.00		5,926,245.00	592,625.00	
Net Pension Liability		143,587,000.00	10,581,000.00		154,168,000.00		
Other Post-Employment Benefits (OPEB)		10,021,994.00		2,110,904.00	7,911,090.00		
<b>Totals for Debt Entered:</b>		<b>\$385,322,985.00</b>	<b>\$12,542,299.00</b>	<b>\$9,197,750.00</b>	<b>\$388,667,534.00</b>	<b>\$7,224,264.00</b>	<b>\$6,587,248.94</b>

**Bond Details**  
**Proprietary Funds**

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
Compensated Absences		46,303.00	6,704.00		53,007.00	5,301.00	
Other Post-Employment Benefits (OPEB)		130,857.00		27,730.00	103,127.00		
Net Pension Liability		1,877,000.00	138,000.00		2,015,000.00		
<b>Totals for Debt Entered:</b>		<b>\$2,054,160.00</b>	<b>\$144,704.00</b>	<b>\$27,730.00</b>	<b>\$2,171,134.00</b>	<b>\$5,301.00</b>	

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:09:16 AM

**General Fund (10)**

**Section 1: Tuition/Purchased Services as Reported within Expenditure Detail**

	Amount
Tuition Reported in General Fund Expenditures 1000-560	6,929,662.48
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	1,487.47
<b>Section 1 Total</b>	<b>\$6,931,149.95</b>

**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		1,487.47	1,487.47
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies			
6 Brick and Mortar Charter Schools	263,938.78	104,398.50	368,337.28
7 Cyber Charter Schools	1,463,655.37	442,140.26	1,905,795.63
8 Career and Technology Centers	730,781.33		730,781.33
9 Approved Private Schools		1,320,987.46	1,320,987.46
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions	212,882.39		212,882.39
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	1,008,878.90	1,381,999.49	2,390,878.39
<b>Section 2 Total</b>	<b>\$3,680,136.77</b>	<b>\$3,251,013.18</b>	<b>\$6,931,149.95</b>

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:09:18 AM

**Food Service / Cafeteria Operations Fund (51)**

**3000 Operation of Non-Instructional Services**

**Total**

**100 Personnel Services – Salaries**

100 Personnel Services – Salaries 803,564.00

**Total Personnel Services – Salaries \$803,564.00**

**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider 15,343.00

220 Social Security Contributions 58,616.00

230 PSERS Retirement Contributions 210,088.00

250 Unemployment Compensation 6,089.00

270 Group Insurance – Self-Insurance 167,500.00

280 Other Post-Employment Benefits (OPEB) (1,933.00)

299 All Other Employee Benefits 8,454.00

**Total Personnel Services – Employee Benefits \$464,157.00**

**300 Purchased Professional and Technical Services**

390 Other Purchased Professional and Technical Services 763.00

**Total Purchased Professional and Technical Services \$763.00**

**400 Purchased Property Services**

430 Repairs and Maintenance Services 23,177.00

**Total Purchased Property Services \$23,177.00**

**500 Other Purchased Services**

580 Travel 3,675.00

**Total Other Purchased Services \$3,675.00**

**600 Supplies**

610 General Supplies 1,125,703.00

**Total Supplies \$1,125,703.00**

**700 Property**

740 Depreciation 9,277.00

**Total Property \$9,277.00**

**800 Other Objects**

810 Dues and Fees 1,623.00

**Total Other Objects \$1,623.00**

**Total 3000 Operation of Non-Instructional Services \$2,431,939.00**

**Food Service / Cafeteria Operations Fund (51)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>3100 Food Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				803,564.00
<b>Total Personnel Services – Salaries</b>				<b>\$803,564.00</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				15,343.00
220 Social Security Contributions				58,616.00
230 PSERS Retirement Contributions				210,088.00
250 Unemployment Compensation				6,089.00
270 Group Insurance – Self-Insurance				167,500.00
280 Other Post-Employment Benefits (OPEB)				(1,933.00)
299 All Other Employee Benefits				8,454.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$464,157.00</b>
<b>300 Purchased Professional and Technical Services</b>				
390 Other Purchased Professional and Technical Services				763.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$763.00</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services				23,177.00
<b>Total Purchased Property Services</b>				<b>\$23,177.00</b>
<b>500 Other Purchased Services</b>				
580 Travel				3,675.00
<b>Total Other Purchased Services</b>				<b>\$3,675.00</b>
<b>600 Supplies</b>				
610 General Supplies				1,125,703.00
<b>Total Supplies</b>				<b>\$1,125,703.00</b>
<b>700 Property</b>				
740 Depreciation				9,277.00
<b>Total Property</b>				<b>\$9,277.00</b>
<b>800 Other Objects</b>				
810 Dues and Fees				1,623.00
<b>Total Other Objects</b>				<b>\$1,623.00</b>
<b>Total 3100 Food Services</b>				<b>\$2,431,939.00</b>

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
<b>3000 <u>Operation of Non-Instructional Services</u></b>					
3100 Food Services	2,431,939.00				2,431,939.00
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,431,939.00</b>				<b>\$2,431,939.00</b>
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$2,431,939.00</b>				<b>\$2,431,939.00</b>

LEA : 123468402 Upper Merion Area SD

Printed 1/26/2024 11:09:27 AM

Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Bridgeport El Sch	6468	5,648,126.00	908,143.76	982,791.00	158,019.77	430,176.21	36,821.42	8,164,078.16	
	Caley El Sch	4832	6,594,851.69	1,319,386.36	1,147,524.13	229,577.22	322,177.72	58,948.33	9,672,465.45	
	Candlebrook El Sch	3389	5,534,121.78	1,037,689.50	962,953.92	180,561.11	105,117.23	44,990.58	7,865,434.12	
	Gulph EL Sch	8426	7,674,337.69	1,395,690.25	1,335,357.96	242,854.32	69,361.17	60,864.16	10,778,465.55	
	Roberts El Sch	3391	5,093,339.21	1,002,968.69	886,256.42	174,519.57	87,892.43	40,034.90	7,285,011.22	
	Upper Merion HS	3395	20,248,867.34	5,007,286.36	3,523,364.13	871,282.95	169,172.35	185,893.78	30,005,866.91	
	Upper Merion MS	3394	19,725,835.31	3,270,039.23	3,432,354.99	568,996.70	82,480.68	212,651.40	27,292,358.31	
<b>Total</b>			<b>70,519,479.02</b>	<b>13,941,204.15</b>	<b>12,270,602.55</b>	<b>2,425,811.64</b>	<b>1,266,377.79</b>	<b>640,204.57</b>	<b>101,063,679.72</b>	