

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

County : Adams
AUN Number : 112018523
LEA Type : SD

**Annual Financial Report
Accuracy Certification Statement**

For Fiscal Year Ending
6/30/2024

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.



Superintendent Signature


Board Secretary Signature



Date


Date

Shelley Hobbs

Contact Person

s.hobbs@upperadams.org

Contact Person E-mail Address

(717)677-7191

Ext :

Contact Person Telephone Number

Contact Person Fax Number

Audit Certification
Annual Financial Report:
For Fiscal Year Ending **6/30/2024**
(Pursuant to PA School Code Section 218(b))

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

Audit Certification Due: 12/31/2024

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


Signature
Wesley T. Dow

11-6-2024
Date

Board Secretary


Signature

11-6-2024
Date

Shelley Hobbs

Contact Person

s.hobbs@upperadams.org

Contact Person E-mail Address

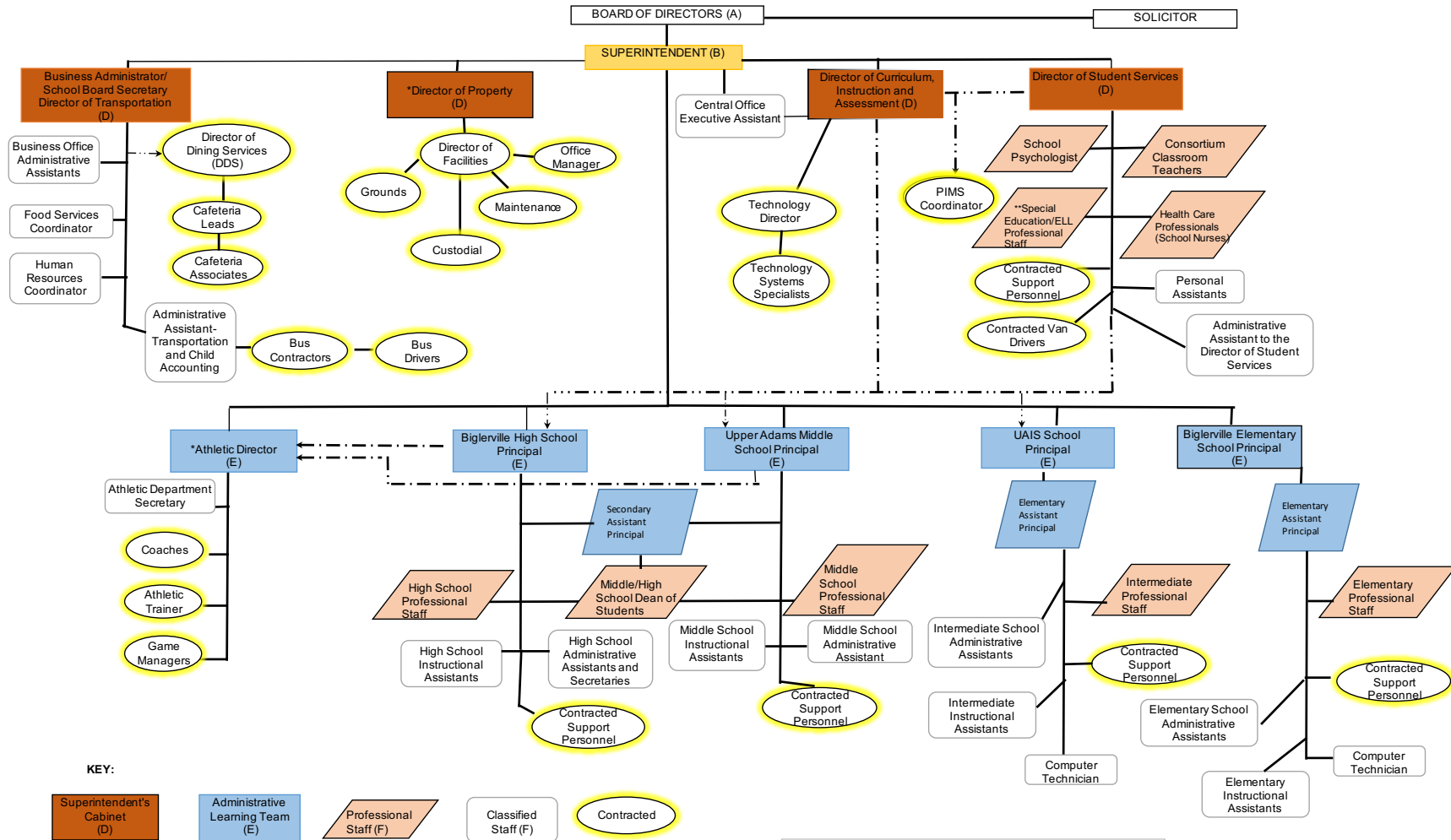
(717)677-7191

Ext :

Contact Person Telephone Number

Contact Person Fax Number

UASD ORGANIZATIONAL DIAGRAM



Note: Letters A through F are indicators of Duties, Responsibilities and Levels of Authority. This information is contained in UASD Board Policy #802- School Organization

Revised: 9/01/2022
 Board Approved: 10/18/2022



Book	Policy Manual
Section	600 Finances
Title	GASB Statement 34
Code	622
Status	Active
Adopted	October 19, 2004
Last Revised	June 15, 2021

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 General Accounting Standards Board (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.

The designated individual shall be responsible for implementing the necessary procedures to establish and maintain a fixed asset inventory, including depreciation schedules. Depreciation shall be computed on a straight-line basis over the useful lives of the assets, using an averaging convention. Normal maintenance and repairs shall be charged to expense as incurred; major renewals and betterments that materially extend the life or increase the value of the asset shall be capitalized. A schedule of accumulated depreciation shall be consistent from year to year. The basis for depreciation, including groups of assets and useful lives, shall be in writing and submitted for review to the independent auditors.

The Superintendent or designee shall prepare the required Management Discussion and Analysis (MD&A). The MD&A shall be in the form required by GASB Statement 34 and shall be submitted to the Board for approval, prior to publication.

Prior to submission of the MD&A for Board approval, the district's independent auditors shall review the MD&A, in accordance with SAS No. 52, "Required Supplementary Information."

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 \$5,000.00.

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 textbooks
3. Computer equipment
4. Classroom and office 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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
50160	SOIN: All Governmental Fund General Obligation Bonds must include an amount for Interest Paid during Fiscal Year. Correct data or enter a justification.	Bond 2024 was refinanced in April 2024 no payment or interest from refinancing.
50430	SESS - 2160 Social Work Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2160: \$19,039.00 Prior Year SESS Schedule 2160: \$8,671.32	FY24 expenses for full year of social worker FY23 expenses for partial year social worker (Jan - June 30, 2023)
50440	SESS - 2260 Instruction and Curriculum Development Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2260: \$100,738.15 Prior Year SESS Schedule 2260: \$270,124.52	An employee was reclassified to 2260 which accounts for this difference.

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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>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents	10,293,861				
0110	Investments					
0120	Taxes Receivable	623,004				
0130	Due From Other Funds	20,000				
0141	Due From Other Governments	1,417,162				
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	311,911				
0170	Inventories					
0180	Prepaid Expenses (Expenditures)	2,998,390				
0190	Other Current Assets					
Total Assets		\$15,664,328				
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$15,664,328				

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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>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents		1,035,773	448,873		
0110	Investments					
0120	Taxes Receivable					
0130	Due From Other Funds		1,500,000			
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		1,277			
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Assets			\$2,537,050	\$448,873		
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources			\$2,537,050	\$448,873		

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Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources		
Assets		
0100	Cash and Cash Equivalents	11,778,507
0110	Investments	
0120	Taxes Receivable	623,004
0130	Due From Other Funds	1,520,000
0141	Due From Other Governments	1,417,162
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	313,188
0170	Inventories	
0180	Prepaid Expenses (Expenditures)	2,998,390
0190	Other Current Assets	
Total Assets		\$18,650,251
0910	Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources		\$18,650,251

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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>
Liabilities And Deferred Inflows Of Resources And Fund Balances						
Liabilities						
0400	Due to Other Funds	1,535,885				
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable	352,565				
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	1,471,423				
0462	Payroll Deductions and Withholding	1,205,252				
0480	Unearned Revenues	671,212				
0490	Other Current Liabilities					
Total Liabilities		\$5,236,337				
0950	Deferred Inflows of Resources					
Fund Balances						
0810	Nonspendable Fund Balance	2,994,228				
0820	Restricted Fund Balance					
0830	Committed Fund Balance					
0840	Assigned Fund Balance	4,682,270				
0850	Unassigned Fund Balance	2,751,493				
Total Fund Balances		\$10,427,991				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$15,664,328				

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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>
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					
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					
Total Liabilities						
0950	Deferred Inflows of Resources					
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance			448,873		
0830	Committed Fund Balance					
0840	Assigned Fund Balance		2,537,050			
0850	Unassigned Fund Balance					
Total Fund Balances			\$2,537,050	\$448,873		
Total Liabilities, Deferred Inflows Of Resources And Fund Balances			\$2,537,050	\$448,873		

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Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances		
Liabilities		
0400 Due to Other Funds		1,535,885
0411 Due to Other Governments		
0412 Due to Primary Government		
0413 Due to Component Unit		
0420 Accounts Payable		352,565
0430 Contracts Payable		
0440 Current Portion of Long-Term Debt		
0450 Short-Term Payables		
0461 Accrued Salaries and Benefits		1,471,423
0462 Payroll Deductions and Withholding		1,205,252
0480 Unearned Revenues		671,212
0490 Other Current Liabilities		
Total Liabilities		\$5,236,337
0950 Deferred Inflows of Resources		
Fund Balances		
0810 Nonspendable Fund Balance		2,994,228
0820 Restricted Fund Balance		448,873
0830 Committed Fund Balance		
0840 Assigned Fund Balance		7,219,320
0850 Unassigned Fund Balance		2,751,493
Total Fund Balances		\$13,413,914
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$18,650,251

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>
Revenues						
6000	Revenue from Local Sources	18,670,448				
7000	Revenue from State Sources	16,117,283				
8000	Revenue from Federal Sources	762,148				
Total Revenues		\$35,549,879				
Expenditures						
1000	Instruction	21,042,377				
2000	Support Services	9,516,751				
3000	Operation of Non-Instructional Services	907,922				
4000	Facilities Acquisition, Construction and Improvement Services					
5110	Debt Service	2,235,020				
5130	Refund of Prior Year Revenues / Receipts					
5140	Leases and Other Right-to-Use Arrangements	338,130				
Total Expenditures		\$34,040,200				
Excess (Deficiency) Of Revenues Over Expenditures		\$1,509,679				
Other Financing Sources (Uses)						
9110	Face Value of Bonds Issued					
9120	Proceeds from Refunding of Bonds	9,995,000				
9130	Bond Premiums	158,741				
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	9,976,261				
5150	Bond Discounts					
5200	Interfund Transfers – Out	1,500,000				
5300	Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)		(\$1,322,520)				

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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>
Revenues						
6000	Revenue from Local Sources		35,227	68,917		
7000	Revenue from State Sources					
8000	Revenue from Federal Sources					
Total Revenues			\$35,227	\$68,917		
Expenditures						
1000	Instruction					
2000	Support Services					
3000	Operation of Non-Instructional Services					
4000	Facilities Acquisition, Construction and Improvement Services		378,806	2,551,650		
5110	Debt Service					
5130	Refund of Prior Year Revenues / Receipts					
5140	Leases and Other Right-to-Use Arrangements					
Total Expenditures			\$378,806	\$2,551,650		
Excess (Deficiency) Of Revenues Over Expenditures			(\$343,579)	(\$2,482,733)		
Other Financing Sources (Uses)						
9110	Face Value of Bonds Issued					
9120	Proceeds from Refunding of Bonds					
9130	Bond Premiums					
9200	Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements					
9300	Interfund Transfers - IN		1,500,000			
9400	Sale of or Compensation for Loss of Fixed Assets					
9710	Transfers from Component Units					
9720	Transfers from Primary Governments					
9910	Other Financing Sources Not Listed in the 9000 Series					
9990	Insurance Recoveries					
5120	Debt Service – Refunded Bonds					
5150	Bond Discounts					
5200	Interfund Transfers – Out					
5300	Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)			\$1,500,000			

Amounts Expressed in Whole Dollars		<u>Total Governmental Funds</u>
Revenues		
6000	Revenue from Local Sources	18,774,592
7000	Revenue from State Sources	16,117,283
8000	Revenue from Federal Sources	762,148
Total Revenues		\$35,654,023
Expenditures		
1000	Instruction	21,042,377
2000	Support Services	9,516,751
3000	Operation of Non-Instructional Services	907,922
4000	Facilities Acquisition, Construction and Improvement Services	2,930,456
5110	Debt Service	2,235,020
5130	Refund of Prior Year Revenues / Receipts	
5140	Leases and Other Right-to-Use Arrangements	338,130
Total Expenditures		\$36,970,656
Excess (Deficiency) Of Revenues Over Expenditures		(\$1,316,633)
Other Financing Sources (Uses)		
9110	Face Value of Bonds Issued	
9120	Proceeds from Refunding of Bonds	9,995,000
9130	Bond Premiums	158,741
9200	Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	
9300	Interfund Transfers - IN	1,500,000
9400	Sale of or Compensation for Loss of Fixed Assets	
9710	Transfers from Component Units	
9720	Transfers from Primary Governments	
9910	Other Financing Sources Not Listed in the 9000 Series	
9990	Insurance Recoveries	
5120	Debt Service – Refunded Bonds	9,976,261
5150	Bond Discounts	
5200	Interfund Transfers – Out	1,500,000
5300	Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)		\$177,480

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>
Special And Extraordinary Items						
9920	Special Items – Gains					
9930	Extraordinary Items – Gains					
5520	Special Items – Losses					
5530	Extraordinary Items – Losses					
Net Change In Fund Balances		\$187,159				
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year	10,240,832				
Fund Balance - End Of Year		\$10,427,991				

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>
Special And Extraordinary Items						
9920	Special Items – Gains					
9930	Extraordinary Items – Gains					
5520	Special Items – Losses					
5530	Extraordinary Items – Losses					
Net Change In Fund Balances			\$1,156,421	(\$2,482,733)		
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year		1,380,629	2,931,606		
Fund Balance - End Of Year			\$2,537,050	\$448,873		

Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Special And Extraordinary Items		
9920	Special Items – Gains	
9930	Extraordinary Items – Gains	
5520	Special Items – Losses	
5530	Extraordinary Items – Losses	
Net Change In Fund Balances		(\$1,139,153)
Fund Balance		
0001	Fund Balance - Beginning of Fiscal Year	14,553,067
Fund Balance - End Of Year		\$13,413,914

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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>
Assets And Deferred Outflows Of Resources						
Current Assets						
0100	Cash and Cash Equivalents	1,034,303			1,034,303	
0110	Investments					
0130	Due From Other Funds	35,885			35,885	
0141	Due From Other Governments					
0142	State Revenue Receivable					
0143	Federal Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables					
0170	Inventories	42,132			42,132	
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Current Assets		\$1,112,320			\$1,112,320	
Noncurrent Assets						
0211	Land					
0212	Site Improvements (Net)					
0220	Buildings and Building Improvements (Net)					
0230	Tangible Property and Intangible Right-To-Use Assets (Net)	228,922			228,922	
0250	Construction in Progress					
0260	Long Term Prepayments					
0290	Other Noncurrent Assets					
Total Noncurrent Assets		\$228,922			\$228,922	
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$1,341,242			\$1,341,242	

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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>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	20,000			20,000	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	62,419			62,419	
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	26,839			26,839	
0490 Other Current Liabilities					
Total Current Liabilities	\$109,258			\$109,258	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease and Other Right-To-Use Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability					
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities					
Total Liabilities	\$109,258			\$109,258	
0950 Deferred Inflows of Resources					
Net Position					
0791 Net Investment in Capital Assets					
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	1,231,984			1,231,984	
Total Net Position	\$1,231,984			\$1,231,984	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$1,341,242			\$1,341,242	

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>
Operating Revenues						
6600	Food Service Revenue	278,741			278,741	
0071	Charges for Services					
0072	Other Operating Revenue	17,333			17,333	
Total Operating Revenues		\$296,074			\$296,074	
Operating Expenses						
100	Personnel Services – Salaries					
200	Personnel Services – Employee Benefits					
300	Purchased Professional and Technical Services	37,480			37,480	
400	Purchased Property Services	41,127			41,127	
500	Other Purchased Services	484,734			484,734	
600	Supplies	525,059			525,059	
740	Depreciation	14,560			14,560	
770	Amortization Expense					
810	Dues and Fees	2,832			2,832	
880	Refunds of Prior Years' Receipts					
890	Miscellaneous Expenditures	5,770			5,770	
Total Operating Expenses		\$1,111,562			\$1,111,562	
Operating Income (Loss)		(\$815,488)			(\$815,488)	
Non Operating Revenues (Expenses)						
6500	Earnings on Investments	2,981			2,981	
6830	Federal Revenue from Intermediary Sources					
6920	Contributions and Donations from Private Sources					
6930	Gains or Losses on Sale of Fixed Assets					
6991	Refunds of a Prior Year Expenditure					
7000	Revenue from State Sources	130,335			130,335	
8000	Revenue from Federal Sources	880,385			880,385	
9990	Insurance Recoveries					
820	Claims and Judgments Against the LEA					
830	Interest					
TOTAL Non Operating Revenues (Expenses)		\$1,013,701			\$1,013,701	
Income (Loss) Before Contributions And Transfers		\$198,213			\$198,213	

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>
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	\$198,213			\$198,213	
0002 Net Position - Beginning of Fiscal Year	1,033,771			1,033,771	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	\$1,231,984			\$1,231,984	

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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>
Cash Flows From Operating Activities						
0011	Cash Receipts From Users	294,931			294,931	
0012	Cash Receipts From Assessments Made to Other Funds					
0013	Cash Receipts From Earnings on Investments					
0014	Cash Receipts From Other Operating Revenue					
0015	Cash Payments To Employees For Services					
0016	Cash Payments For Insurance Claims					
0017	Cash Payments To Suppliers For Goods and Services	1,104,742			1,104,742	
0018	Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities		(\$809,811)			(\$809,811)	
Cash Flows From Non-Capital Financing Activities						
0021	Receipts From Local Sources - 6000					
0022	Receipts From State Sources - 7000	130,335			130,335	
0023	Receipts From Federal Sources -8000	880,385			880,385	
0024	Notes and Loans Received (Repaid)					
0025	Interest Paid on Notes/Loans - 5100-830					
0026	Operating Transfers In (Out)/Residual Equity Trans					
0027	Operating Transfers In (Out) Primary Government / Comp Unit					
0028	Receipts From Refund of Prior Year Expenditures - 6991					
0029	Special and Extraordinary Gains (losses)					
0030	Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities		\$1,010,720			\$1,010,720	
Cash Flows From Capital and Related Financing Activities						
0031	Payments For Fac Acq, Const, and Imp - 4000	(137,528)			(137,528)	
0032	Proceeds from Disposal of Capital Assets					
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					
Net Cash Prov By (Used for) Capital and Related Financing Activities		(\$137,528)			(\$137,528)	
Cash Flows From Investing Activities						
0041	Earnings on Investments - 6500	2,981			2,981	
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 : 112018523 Upper Adams SD

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0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities	\$2,981	\$2,981
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LEA : 112018523 Upper Adams SD

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	<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>
Net Increase (Decrease) in Cash Flows	66,362			66,362	
0004 Cash and Cash Equivalents Beginning of Year	967,941			967,941	
Cash and Cash Equivalents at Year End	\$1,034,303			\$1,034,303	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(815,488)			(815,488)	
Adjustments					
0051 Depreciation and Net Amortization	14,560			14,560	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments					
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)					
0055 Advances to Other Funds	(13,513)			(13,513)	
0056 (Inc) Dec in Inventories (0170)	(34,289)			(34,289)	
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)	40,062			40,062	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)					
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)					
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)	(1,143)			(1,143)	
Total Adjustments	\$5,677			\$5,677	
Cash Provided By (Used for) Total	(\$809,811)			(\$809,811)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

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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 Custodial</u> <u>(81)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100	Cash and Cash Equivalents				218,236
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					\$218,236
0910	Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources					\$218,236

LEA : 112018523 Upper Adams SD

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Amounts Expressed in Whole Dollars		<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100	Cash and Cash Equivalents			218,236
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				\$218,236
0910	Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources				\$218,236

LEA : 112018523 Upper Adams SD

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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 Custodial</u> <u>(81)</u>
Liabilities, Deferred Inflows Of Resources And Net Position					
Liabilities					
0400	Due to Other Funds				
0410	Due to Other Governments, Primary Government and Component Units				
0420	Accounts Payable				
0430	Contracts Payable				
0450	Short-Term Payables				
0460	Payroll Accruals and Withholdings				
0480	Unearned Revenues				
0490	Other Current Liabilities				
Total Liabilities					
0950	Deferred Inflows of Resources				
Net Position					
0791	Net Investment in Capital Assets				
0009	Restricted Net Position (0792 – 0798)				
0799	Unrestricted Net Position				218,236
Total Net Position					
Total Liabilities, Deferred Inflows Of Resources And Net Position					

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Amounts Expressed in Whole Dollars		<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400	Due to Other Funds			
0410	Due to Other Governments, Primary Government and Component Units			
0420	Accounts Payable			
0430	Contracts Payable			
0450	Short-Term Payables			
0460	Payroll Accruals and Withholdings			
0480	Unearned Revenues			
0490	Other Current Liabilities			
Total Liabilities				
0950	Deferred Inflows of Resources			
Net Position				
0791	Net Investment in Capital Assets			
0009	Restricted Net Position (0792 – 0798)			
0799	Unrestricted Net Position			218,236
Total Net Position				\$218,236
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$218,236

LEA : 112018523 Upper Adams SD

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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>
Additions						
0091 Gifts and Contributions				240,545		
0095 Net Investment Earnings						
0092 Other Additions						
Deductions						
0093 Scholarships Awarded						
0094 Other Deductions				202,185		
Change In Net Position				\$38,360		
0006 Net Position – Beginning of Fiscal Year				179,876		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year				\$218,236		

LEA : 112018523 Upper Adams SD

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Amounts Expressed in Whole Dollars		<u>Total Fiduciary</u> <u>Funds</u>
Additions		
0091	Gifts and Contributions	240,545
0095	Net Investment Earnings	
0092	Other Additions	
Deductions		
0093	Scholarships Awarded	
0094	Other Deductions	202,185
Change In Net Position		\$38,360
0006	Net Position – Beginning of Fiscal Year	179,876
0007	Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year		\$218,236

	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
Revenue from Local Sources				
6111 Current Real Estate Taxes	12,557,167.43			12,557,167.43
6112 Interim Real Estate Taxes	62,271.71			62,271.71
6113 Public Utility Realty Taxes	15,096.55			15,096.55
6114 Payments in Lieu of Current Taxes - State / Local	12,886.16			12,886.16
6120 Current Per Capita Taxes, Section 679	34,651.20			34,651.20
6141 Current Act 511 Per Capita Taxes	34,651.20			34,651.20
6143 Current Act 511 Local Services Taxes	52,696.26			52,696.26
6151 Current Act 511 Earned Income Taxes	3,437,905.19			3,437,905.19
6153 Current Act 511 Real Estate Transfer Taxes	190,972.02			190,972.02
6411 Delinquent Real Estate Taxes	341,767.41			341,767.41
6420 Delinquent Per Capita Taxes, Section 679	4,275.43			4,275.43
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	4,275.43			4,275.43
6500 Earnings on Investments	477,052.96			
6700 Revenues from LEA Activities	69,795.16			
6810 Revenue from Local Governmental Units	73,881.43			
6832 Federal IDEA Revenue Received as Pass Through	409,496.64			
6890 Other Revenue from Intermediary Sources	300.00			
6910 Rentals	2,500.00			
6920 Contributions and Donations from Private Sources	180,832.22			
6944 Receipts from Other LEAs in Pennsylvania - Education	465,077.33			
6949 Other Tuition from Patrons	13.31			
6961 Transportation Services Provided Other Pennsylvania LEAs	433.80			
6991 Refunds of a Prior Year Expenditure	234,760.62			
6999 Other Revenues Not Specified Above	7,688.55			
TOTAL Revenue from Local Sources	\$18,670,448.01			\$16,748,615.99

	Revenue Reported In Current Year			
<u>Revenue from State Sources</u>				
7111 Basic Education Funding-Formula	8,437,926.39			
7220 Vocational Education	168,099.14			
7250 Migratory Children	1,400.00			
7271 Special Education funds for School-Aged Pupils	1,353,226.61			
7292 Pre-K Counts	155,833.37			
7311 Pupil Transportation Subsidy	1,207,039.48			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	31,570.00			
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	138,234.27			
7330 Health Services (Medical, Dental, Nurse, Act 25)	29,751.42			
7340 State Property Tax Reduction Allocation	1,030,329.99			
7361 School Safety and Security Grants	26,148.04			
7362 School Mental Health & Safety and Security Grants	15,580.25			
7505 Ready to Learn Block Grant	268,707.00			
7810 State Share of Social Security and Medicare Taxes	580,539.79			
7820 State Share of Retirement Contributions	2,672,897.45			
TOTAL Revenue from State Sources	\$16,117,283.20			

Revenue Reported In Current Year				
Revenue from Federal Sources				
8514	Title I - Improving the Academic Achievement of the Disadvantaged	295,013.84		
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	45,639.00		
8516	Title III - Language Instruction for English Learners and Immigrant Students	38,119.71		
8517	Title IV - 21st Century Schools	23,095.00		
8743	ESSER II - Elementary and Secondary School Emergency Relief Fund	26,896.02		
8744	ARP ESSER - Elementary and Secondary School Emergency Relief Fund	282,382.09		
8751	ARP ESSER Learning Loss	36,491.38		
8752	ARP ESSER Summer Programs	1,109.92		
8753	ARP ESSER Afterschool Programs	12,166.91		
8754	ARP ESSER Homeless Children and Youth Funds	1,234.00		
TOTAL Revenue from Federal Sources		\$762,147.87		

					Revenue Reported <u>In Current Year</u>			
<u>Other Financing Sources</u>								
9120	Proceeds from Refunding of Bonds				9,995,000.00			
9130	Bond Premiums				158,741.30			
TOTAL Other Financing Sources					\$10,153,741.30			
TOTAL FROM ALL SOURCES					\$45,703,620.38	\$16,748,615.99		

LEA : 112018523 Upper Adams SD

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	<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>
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	12,557,167.43					
6112 Interim Real Estate Taxes	62,271.71					
6113 Public Utility Realty Taxes	15,096.55					
6114 Payments in Lieu of Current Taxes - State / Local	12,886.16					
6120 Current Per Capita Taxes, Section 679	34,651.20					
6141 Current Act 511 Per Capita Taxes	34,651.20					
6143 Current Act 511 Local Services Taxes	52,696.26					
6151 Current Act 511 Earned Income Taxes	3,437,905.19					
6153 Current Act 511 Real Estate Transfer Taxes	190,972.02					
6411 Delinquent Real Estate Taxes	341,767.41					
6420 Delinquent Per Capita Taxes, Section 679	4,275.43					
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	4,275.43					
6500 Earnings on Investments	477,052.96					
6700 Revenues from LEA Activities	69,795.16					
6810 Revenue from Local Governmental Units	73,881.43					
6832 Federal IDEA Revenue Received as Pass Through	409,496.64					
6890 Other Revenue from Intermediary Sources	300.00					
6910 Rentals	2,500.00					
6920 Contributions and Donations from Private Sources	180,832.22					
6944 Receipts from Other LEAs in Pennsylvania - Education	465,077.33					
6949 Other Tuition from Patrons	13.31					
6961 Transportation Services Provided Other Pennsylvania LEAs	433.80					
6991 Refunds of a Prior Year Expenditure	234,760.62					
6999 Other Revenues Not Specified Above	7,688.55					
6000 Total Revenue from Local Sources	\$18,670,448.01					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	8,437,926.39					
7220 Vocational Education	168,099.14					
7250 Migratory Children	1,400.00					
7271 Special Education funds for School-Aged Pupils	1,353,226.61					
7292 Pre-K Counts	155,833.37					
7311 Pupil Transportation Subsidy	1,207,039.48					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	31,570.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	138,234.27					
7330 Health Services (Medical, Dental, Nurse, Act 25)	29,751.42					

LEA : 112018523 Upper Adams SD

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	<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>
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					12,557,167.43
6112 Interim Real Estate Taxes					62,271.71
6113 Public Utility Realty Taxes					15,096.55
6114 Payments in Lieu of Current Taxes - State / Local					12,886.16
6120 Current Per Capita Taxes, Section 679					34,651.20
6141 Current Act 511 Per Capita Taxes					34,651.20
6143 Current Act 511 Local Services Taxes					52,696.26
6151 Current Act 511 Earned Income Taxes					3,437,905.19
6153 Current Act 511 Real Estate Transfer Taxes					190,972.02
6411 Delinquent Real Estate Taxes					341,767.41
6420 Delinquent Per Capita Taxes, Section 679					4,275.43
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments					4,275.43
6500 Earnings on Investments	35,227.08	68,917.00			581,197.04
6700 Revenues from LEA Activities					69,795.16
6810 Revenue from Local Governmental Units					73,881.43
6832 Federal IDEA Revenue Received as Pass Through					409,496.64
6890 Other Revenue from Intermediary Sources					300.00
6910 Rentals					2,500.00
6920 Contributions and Donations from Private Sources					180,832.22
6944 Receipts from Other LEAs in Pennsylvania - Education					465,077.33
6949 Other Tuition from Patrons					13.31
6961 Transportation Services Provided Other Pennsylvania LEAs					433.80
6991 Refunds of a Prior Year Expenditure					234,760.62
6999 Other Revenues Not Specified Above					7,688.55
6000 Total Revenue from Local Sources	\$35,227.08	\$68,917.00			\$18,774,592.09
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					8,437,926.39
7220 Vocational Education					168,099.14
7250 Migratory Children					1,400.00
7271 Special Education funds for School-Aged Pupils					1,353,226.61
7292 Pre-K Counts					155,833.37
7311 Pupil Transportation Subsidy					1,207,039.48
7312 Nonpublic and Charter School Pupil Transportation Subsidy					31,570.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					138,234.27
7330 Health Services (Medical, Dental, Nurse, Act 25)					29,751.42

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:11 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>
7000 Revenue from State Sources						
7340 State Property Tax Reduction Allocation	1,030,329.99					
7361 School Safety and Security Grants	26,148.04					
7362 School Mental Health & Safety and Security Grants	15,580.25					
7505 Ready to Learn Block Grant	268,707.00					
7810 State Share of Social Security and Medicare Taxes	580,539.79					
7820 State Share of Retirement Contributions	2,672,897.45					
7000 Total Revenue from State Sources	\$16,117,283.20					
8000 Revenue from Federal Sources						
8514 Title I - Improving the Academic Achievement of the Disadvantaged	295,013.84					
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	45,639.00					
8516 Title III - Language Instruction for English Learners and Immigrant Students	38,119.71					
8517 Title IV - 21st Century Schools	23,095.00					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	26,896.02					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	282,382.09					
8751 ARP ESSER Learning Loss	36,491.38					
8752 ARP ESSER Summer Programs	1,109.92					
8753 ARP ESSER Afterschool Programs	12,166.91					
8754 ARP ESSER Homeless Children and Youth Funds	1,234.00					
8000 Total Revenue from Federal Sources	\$762,147.87					
9000 Other Financing Sources						
9120 Proceeds from Refunding of Bonds	9,995,000.00					
9130 Bond Premiums	158,741.30					
9310 General Fund Transfers						
9000 Total Other Financing Sources	\$10,153,741.30					
Total From All Sources	\$45,703,620.38					

LEA : 112018523 Upper Adams SD

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	<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>
7000 Revenue from State Sources					
7340 State Property Tax Reduction Allocation					1,030,329.99
7361 School Safety and Security Grants					26,148.04
7362 School Mental Health & Safety and Security Grants					15,580.25
7505 Ready to Learn Block Grant					268,707.00
7810 State Share of Social Security and Medicare Taxes					580,539.79
7820 State Share of Retirement Contributions					2,672,897.45
7000 Total Revenue from State Sources					\$16,117,283.20
8000 Revenue from Federal Sources					
8514 Title I - Improving the Academic Achievement of the Disadvantaged					295,013.84
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals					45,639.00
8516 Title III - Language Instruction for English Learners and Immigrant Students					38,119.71
8517 Title IV - 21st Century Schools					23,095.00
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					26,896.02
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					282,382.09
8751 ARP ESSER Learning Loss					36,491.38
8752 ARP ESSER Summer Programs					1,109.92
8753 ARP ESSER Afterschool Programs					12,166.91
8754 ARP ESSER Homeless Children and Youth Funds					1,234.00
8000 Total Revenue from Federal Sources					\$762,147.87
9000 Other Financing Sources					
9120 Proceeds from Refunding of Bonds					9,995,000.00
9130 Bond Premiums					158,741.30
9310 General Fund Transfers	1,500,000.00				1,500,000.00
9000 Total Other Financing Sources	\$1,500,000.00				\$11,653,741.30
Total From All Sources	\$1,535,227.08	\$68,917.00			\$47,307,764.46

LEA : 112018523 Upper Adams SD

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	<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	18,670,448.01					
Revenue from State Sources	16,117,283.20					
Revenue from Federal Sources	762,147.87					
Other Financing Sources	10,153,741.30					
Total From All Sources	\$45,703,620.38					

LEA : 112018523 Upper Adams SD

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	<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	35,227.08	68,917.00			18,774,592.09
Revenue from State Sources					16,117,283.20
Revenue from Federal Sources					762,147.87
Other Financing Sources	1,500,000.00				11,653,741.30
Total From All Sources	\$1,535,227.08	\$68,917.00			\$47,307,764.46

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:17 AM

General Fund (10)

1000 Instruction		Total
100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	8,929,084.51
Total Personnel Services – Salaries		\$8,929,084.51
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	17,232.50
220	Social Security Contributions	656,987.48
230	PSERS Retirement Contributions	2,867,341.46
260	Workers' Compensation	30,254.00
270	Group Insurance – Self-Insurance	2,390,810.32
292	Health Savings Accounts	83,476.93
Total Personnel Services – Employee Benefits		\$6,046,102.69
300	<u>Purchased Professional and Technical Services</u>	
322	Professional Educational Services – Ius	645,589.09
323	Professional Educational Services – Other Educational Agencies	889,486.38
329	Professional Educational Services – Other	512,776.44
Total Purchased Professional and Technical Services		\$2,047,851.91
400	<u>Purchased Property Services</u>	
430	Repairs and Maintenance Services	5,309.64
440	Rentals	45,997.25
Total Purchased Property Services		\$51,306.89
500	<u>Other Purchased Services</u>	
510	Student Transportation Services	661,728.31
561	Tuition To Other School Districts Within the State	291,908.62
562	Tuition To Pennsylvania Charter Schools	1,938,211.01
564	Tuition To Career and Technology Centers	278,773.00
568	Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	26,480.90
569	Tuition – Other	369,124.45
580	Travel	8,576.45
Total Other Purchased Services		\$3,574,802.74
600	<u>Supplies</u>	
610	General Supplies	276,770.99
640	Books and Periodicals	115,616.92
650	Supplies & Fees – Technology Related	42,708.43
Total Supplies		\$435,096.34
700	<u>Property</u>	
736	Technology Equipment Lease	(45,885.21)
Total Property		(\$45,885.21)
800	<u>Other Objects</u>	
810	Dues and Fees	4,016.75
Total Other Objects		\$4,016.75
Total 1000 Instruction		\$21,042,376.62

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:17 AM

General Fund (10)

1100 Regular Programs – Elementary / Secondary

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	3,420,882.60	2,946,789.98	319,012.95	6,686,685.53
Total Personnel Services – Salaries	\$3,420,882.60	\$2,946,789.98	\$319,012.95	\$6,686,685.53
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	5,954.90	5,078.13	593.00	11,626.03
220 Social Security Contributions	251,299.34	218,001.58	23,583.79	492,884.71
230 PSERS Retirement Contributions	1,083,188.93	920,064.33	108,448.46	2,111,701.72
260 Workers' Compensation	14,824.46	15,429.54		30,254.00
270 Group Insurance – Self-Insurance	986,124.82	884,297.87	67,350.96	1,937,773.65
292 Health Savings Accounts	29,624.24	29,999.35	2,499.96	62,123.55
Total Personnel Services – Employee Benefits	\$2,371,016.69	\$2,072,870.80	\$202,476.17	\$4,646,363.66
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius	485.10	504.90		990.00
323 Professional Educational Services – Other Educational Agencies	354,868.50	282,672.57	22,439.31	659,980.38
329 Professional Educational Services – Other	177,441.91	171,017.73	38,738.33	387,197.97
Total Purchased Professional and Technical Services	\$532,795.51	\$454,195.20	\$61,177.64	\$1,048,168.35
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	1,722.97	3,586.67		5,309.64
440 Rentals	22,538.65	23,458.60		45,997.25
Total Purchased Property Services	\$24,261.62	\$27,045.27		\$51,306.89
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	24,513.22	50,257.92	4,689.95	79,461.09
561 Tuition To Other School Districts Within the State	6,091.48	23,174.43		29,265.91
562 Tuition To Pennsylvania Charter Schools	858,957.65	383,745.59		1,242,703.24
569 Tuition – Other		22,745.28		22,745.28
580 Travel	2,233.20	756.08	1,946.88	4,936.16
Total Other Purchased Services	\$891,795.55	\$480,679.30	\$6,636.83	\$1,379,111.68
600 <u>Supplies</u>				
610 General Supplies	55,678.23	147,678.12	35,534.93	238,891.28
640 Books and Periodicals	1,151.35	79,032.97	33,128.75	113,313.07
650 Supplies & Fees – Technology Related			40,776.43	40,776.43
Total Supplies	\$56,829.58	\$226,711.09	\$109,440.11	\$392,980.78
700 <u>Property</u>				
736 Technology Equipment Lease			(45,885.21)	(45,885.21)
Total Property			(\$45,885.21)	(\$45,885.21)
800 <u>Other Objects</u>				
810 Dues and Fees	759.50	887.25	170.00	1,816.75
Total Other Objects	\$759.50	\$887.25	\$170.00	\$1,816.75
Total 1100 Regular Programs – Elementary / Secondary	\$7,298,341.05	\$6,209,178.89	\$653,028.49	\$14,160,548.43

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:17 AM

General Fund (10)

1110 Regular Programs

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	3,420,882.60	2,946,789.98	23,523.60	6,391,196.18
Total Personnel Services – Salaries	\$3,420,882.60	\$2,946,789.98	\$23,523.60	\$6,391,196.18
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	5,954.90	5,078.13		11,033.03
220 Social Security Contributions	251,299.34	218,001.58	1,733.94	471,034.86
230 PSERS Retirement Contributions	1,083,188.93	920,064.33	7,998.04	2,011,251.30
260 Workers' Compensation	14,824.46	15,429.54		30,254.00
270 Group Insurance – Self-Insurance	986,124.82	884,297.87		1,870,422.69
292 Health Savings Accounts	29,624.24	29,999.35		59,623.59
Total Personnel Services – Employee Benefits	\$2,371,016.69	\$2,072,870.80	\$9,731.98	\$4,453,619.47
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius	485.10	504.90		990.00
323 Professional Educational Services – Other Educational Agencies	354,868.50	282,672.57	1,830.71	639,371.78
329 Professional Educational Services – Other	177,441.91	171,017.73	33,165.00	381,624.64
Total Purchased Professional and Technical Services	\$532,795.51	\$454,195.20	\$34,995.71	\$1,021,986.42
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	1,722.97	3,586.67		5,309.64
440 Rentals	22,538.65	23,458.60		45,997.25
Total Purchased Property Services	\$24,261.62	\$27,045.27		\$51,306.89
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	24,513.22	50,257.92	4,689.95	79,461.09
561 Tuition To Other School Districts Within the State	6,091.48	23,174.43		29,265.91
562 Tuition To Pennsylvania Charter Schools	858,957.65	383,745.59		1,242,703.24
569 Tuition – Other		22,745.28		22,745.28
580 Travel	2,233.20	756.08		2,989.28
Total Other Purchased Services	\$891,795.55	\$480,679.30	\$4,689.95	\$1,377,164.80
600 <u>Supplies</u>				
610 General Supplies	55,678.23	147,678.12	19,280.49	222,636.84
640 Books and Periodicals	1,151.35	79,032.97	33,128.75	113,313.07
650 Supplies & Fees – Technology Related			34,799.43	34,799.43
Total Supplies	\$56,829.58	\$226,711.09	\$87,208.67	\$370,749.34
700 <u>Property</u>				
736 Technology Equipment Lease			(45,885.21)	(45,885.21)
Total Property			(\$45,885.21)	(\$45,885.21)
800 <u>Other Objects</u>				
810 Dues and Fees	759.50	887.25		1,646.75
Total Other Objects	\$759.50	\$887.25		\$1,646.75
Total 1110 Regular Programs	\$7,298,341.05	\$6,209,178.89	\$114,264.70	\$13,621,784.64

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:17 AM

General Fund (10)

1190 Federally-Funded Regular Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			295,489.35	295,489.35
Total Personnel Services – Salaries			\$295,489.35	\$295,489.35
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			593.00	593.00
220 Social Security Contributions			21,849.85	21,849.85
230 PSERS Retirement Contributions			100,450.42	100,450.42
270 Group Insurance – Self-Insurance			67,350.96	67,350.96
292 Health Savings Accounts			2,499.96	2,499.96
Total Personnel Services – Employee Benefits			\$192,744.19	\$192,744.19
300 <u>Purchased Professional and Technical Services</u>				
323 Professional Educational Services – Other Educational Agencies			20,608.60	20,608.60
329 Professional Educational Services – Other			5,573.33	5,573.33
Total Purchased Professional and Technical Services			\$26,181.93	\$26,181.93
500 <u>Other Purchased Services</u>				
580 Travel			1,946.88	1,946.88
Total Other Purchased Services			\$1,946.88	\$1,946.88
600 <u>Supplies</u>				
610 General Supplies			16,254.44	16,254.44
650 Supplies & Fees – Technology Related			5,977.00	5,977.00
Total Supplies			\$22,231.44	\$22,231.44
800 <u>Other Objects</u>				
810 Dues and Fees			170.00	170.00
Total Other Objects			\$170.00	\$170.00
Total 1190 Federally-Funded Regular Programs			\$538,763.79	\$538,763.79

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:17 AM

General Fund (10)

1200 Special Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	790,310.58	964,872.09	5,494.31	1,760,676.98
Total Personnel Services – Salaries	\$790,310.58	\$964,872.09	\$5,494.31	\$1,760,676.98
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	2,598.02	2,290.66		4,888.68
220 Social Security Contributions	57,162.54	71,011.50	415.49	128,589.53
230 PSERS Retirement Contributions	268,313.03	325,798.90	1,868.07	595,980.00
270 Group Insurance – Self-Insurance	194,947.78	168,389.25		363,337.03
292 Health Savings Accounts	9,813.31	6,540.27		16,353.58
Total Personnel Services – Employee Benefits	\$532,834.68	\$574,030.58	\$2,283.56	\$1,109,148.82
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	315,853.55	328,745.54		644,599.09
323 Professional Educational Services – Other Educational Agencies		44,051.40		44,051.40
329 Professional Educational Services – Other	61,533.69	64,044.78		125,578.47
Total Purchased Professional and Technical Services	\$377,387.24	\$436,841.72		\$814,228.96
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	276,360.16	304,516.73	1,127.53	582,004.42
561 Tuition To Other School Districts Within the State	125,334.49	136,588.38		261,922.87
562 Tuition To Pennsylvania Charter Schools	438,428.19	257,079.58		695,507.77
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	12,975.64	13,505.26		26,480.90
569 Tuition – Other	156,545.50	189,833.67		346,379.17
580 Travel	445.63	708.00	52.94	1,206.57
Total Other Purchased Services	\$1,010,089.61	\$902,231.62	\$1,180.47	\$1,913,501.70
600 <u>Supplies</u>				
610 General Supplies	10,090.43	10,176.20		20,266.63
640 Books and Periodicals	884.85			884.85
650 Supplies & Fees – Technology Related	946.68	985.32		1,932.00
Total Supplies	\$11,921.96	\$11,161.52		\$23,083.48
Total 1200 Special Programs – Elementary / Secondary	\$2,722,544.07	\$2,889,137.53	\$8,958.34	\$5,620,639.94

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:17 AM

General Fund (10)

1210 Life Skills Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			4,043.43	4,043.43
Total Personnel Services – Salaries			\$4,043.43	\$4,043.43
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions			304.50	304.50
230 PSERS Retirement Contributions			1,374.77	1,374.77
Total Personnel Services – Employee Benefits			\$1,679.27	\$1,679.27
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		34,119.46		34,119.46
Total Other Purchased Services		\$34,119.46		\$34,119.46
Total 1210 Life Skills Support		\$34,119.46	\$5,722.70	\$39,842.16

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:17 AM

General Fund (10)

1220 Sensory Support	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	60,259.60			60,259.60
Total Personnel Services – Salaries	\$60,259.60			\$60,259.60
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	121.04			121.04
220 Social Security Contributions	4,418.09			4,418.09
230 PSERS Retirement Contributions	20,488.18			20,488.18
270 Group Insurance – Self-Insurance	17,859.90			17,859.90
Total Personnel Services – Employee Benefits	\$42,887.21			\$42,887.21
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	39,538.59	41,152.41		80,691.00
Total Purchased Professional and Technical Services	\$39,538.59	\$41,152.41		\$80,691.00
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	15,586.81	12,523.27		28,110.08
Total Other Purchased Services	\$15,586.81	\$12,523.27		\$28,110.08
600 <u>Supplies</u>				
610 General Supplies	426.48	443.88		870.36
Total Supplies	\$426.48	\$443.88		\$870.36
Total 1220 Sensory Support	\$158,698.69	\$54,119.56		\$212,818.25

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:17 AM

General Fund (10)

1230 Emotional Support	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		79,346.00		79,346.00
Total Personnel Services – Salaries		\$79,346.00		\$79,346.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		148.25		148.25
220 Social Security Contributions		5,864.04		5,864.04
230 PSERS Retirement Contributions		26,977.60		26,977.60
270 Group Insurance – Self-Insurance		18,812.16		18,812.16
Total Personnel Services – Employee Benefits		\$51,802.05		\$51,802.05
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	115,999.49	44,913.31		160,912.80
569 Tuition – Other	27,584.55	28,710.45		56,295.00
Total Other Purchased Services	\$143,584.04	\$73,623.76		\$217,207.80
600 <u>Supplies</u>				
610 General Supplies	191.62	199.44		391.06
Total Supplies	\$191.62	\$199.44		\$391.06
Total 1230 Emotional Support	\$143,775.66	\$204,971.25		\$348,746.91

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:17 AM

General Fund (10)

1240 Academic Support

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	730,050.98	810,629.99	1,450.88	1,542,131.85
Total Personnel Services – Salaries	\$730,050.98	\$810,629.99	\$1,450.88	\$1,542,131.85
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	2,476.98	2,059.68		4,536.66
220 Social Security Contributions	52,744.45	59,731.93	110.99	112,587.37
230 PSERS Retirement Contributions	247,824.85	273,356.59	493.30	521,674.74
270 Group Insurance – Self-Insurance	177,087.88	139,388.73		316,476.61
292 Health Savings Accounts	9,813.31	5,290.35		15,103.66
Total Personnel Services – Employee Benefits	\$489,947.47	\$479,827.28	\$604.29	\$970,379.04
300 <u>Purchased Professional and Technical Services</u>				
323 Professional Educational Services – Other Educational Agencies		14,097.60		14,097.60
329 Professional Educational Services – Other	21,995.10	22,892.37		44,887.47
Total Purchased Professional and Technical Services	\$21,995.10	\$36,989.97		\$58,985.07
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	52,976.47	64,400.62		117,377.09
561 Tuition To Other School Districts Within the State	1,650.75	7,856.33		9,507.08
562 Tuition To Pennsylvania Charter Schools	438,428.19	257,079.58		695,507.77
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	12,975.64	13,505.26		26,480.90
569 Tuition – Other	128,615.05	160,763.21		289,378.26
580 Travel	445.63	463.81	52.94	962.38
Total Other Purchased Services	\$635,091.73	\$504,068.81	\$52.94	\$1,139,213.48
600 <u>Supplies</u>				
610 General Supplies	4,430.07	4,284.81		8,714.88
640 Books and Periodicals	884.85			884.85
650 Supplies & Fees – Technology Related	946.68	985.32		1,932.00
Total Supplies	\$6,261.60	\$5,270.13		\$11,531.73
Total 1240 Academic Support	\$1,883,346.88	\$1,836,786.18	\$2,108.11	\$3,722,241.17

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:17 AM

General Fund (10)

1241 Learning Support – Public	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	650,704.98	689,601.53	1,450.88	1,341,757.39
Total Personnel Services – Salaries	\$650,704.98	\$689,601.53	\$1,450.88	\$1,341,757.39
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	2,328.73	1,940.07		4,268.80
220 Social Security Contributions	46,923.82	50,597.56	110.99	97,632.37
230 PSERS Retirement Contributions	220,847.26	232,206.68	493.30	453,547.24
270 Group Insurance – Self-Insurance	154,475.56	129,965.47		284,441.03
292 Health Savings Accounts	9,813.31	5,290.35		15,103.66
Total Personnel Services – Employee Benefits	\$434,388.68	\$420,000.13	\$604.29	\$854,993.10
300 <u>Purchased Professional and Technical Services</u>				
323 Professional Educational Services – Other Educational Agencies		14,097.60		14,097.60
329 Professional Educational Services – Other	21,995.10	22,892.37		44,887.47
Total Purchased Professional and Technical Services	\$21,995.10	\$36,989.97		\$58,985.07
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	52,976.47	64,400.62		117,377.09
561 Tuition To Other School Districts Within the State	1,650.75	7,856.33		9,507.08
562 Tuition To Pennsylvania Charter Schools	438,428.19	257,079.58		695,507.77
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	12,975.64	13,505.26		26,480.90
569 Tuition – Other	128,615.05	160,763.21		289,378.26
580 Travel	445.63	463.81	52.94	962.38
Total Other Purchased Services	\$635,091.73	\$504,068.81	\$52.94	\$1,139,213.48
600 <u>Supplies</u>				
610 General Supplies	3,881.25	4,284.81		8,166.06
640 Books and Periodicals	884.85			884.85
650 Supplies & Fees – Technology Related	946.68	985.32		1,932.00
Total Supplies	\$5,712.78	\$5,270.13		\$10,982.91
Total 1241 Learning Support – Public	\$1,747,893.27	\$1,655,930.57	\$2,108.11	\$3,405,931.95

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:17 AM

General Fund (10)

1243 Gifted Support	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	79,346.00	121,028.46		200,374.46
Total Personnel Services – Salaries	\$79,346.00	\$121,028.46		\$200,374.46
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	148.25	119.61		267.86
220 Social Security Contributions	5,820.63	9,134.37		14,955.00
230 PSERS Retirement Contributions	26,977.59	41,149.91		68,127.50
270 Group Insurance – Self-Insurance	22,612.32	9,423.26		32,035.58
Total Personnel Services – Employee Benefits	\$55,558.79	\$59,827.15		\$115,385.94
600 <u>Supplies</u>				
610 General Supplies	548.82			548.82
Total Supplies	\$548.82			\$548.82
Total 1243 Gifted Support	\$135,453.61	\$180,855.61		\$316,309.22

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:17 AM

General Fund (10)				
1280 Early Intervention Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	58,473.34			58,473.34
Total Other Purchased Services	\$58,473.34			\$58,473.34
Total 1280 Early Intervention Support	\$58,473.34			\$58,473.34

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:17 AM

General Fund (10)

1290 Special Programs - Other Support	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		74,896.10		74,896.10
Total Personnel Services – Salaries		\$74,896.10		\$74,896.10
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		82.73		82.73
220 Social Security Contributions		5,415.53		5,415.53
230 PSERS Retirement Contributions		25,464.71		25,464.71
270 Group Insurance – Self-Insurance		10,188.36		10,188.36
292 Health Savings Accounts		1,249.92		1,249.92
Total Personnel Services – Employee Benefits		\$42,401.25		\$42,401.25
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	315,853.55	328,745.54		644,599.09
323 Professional Educational Services – Other Educational Agencies		29,953.80		29,953.80
Total Purchased Professional and Technical Services	\$315,853.55	\$358,699.34		\$674,552.89
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	33,324.05	148,560.07	1,127.53	183,011.65
561 Tuition To Other School Districts Within the State	123,683.74	128,732.05		252,415.79
569 Tuition – Other	345.90	360.01		705.91
580 Travel		244.19		244.19
Total Other Purchased Services	\$157,353.69	\$277,896.32	\$1,127.53	\$436,377.54
600 <u>Supplies</u>				
610 General Supplies	5,042.26	5,248.07		10,290.33
Total Supplies	\$5,042.26	\$5,248.07		\$10,290.33
Total 1290 Special Programs - Other Support	\$478,249.50	\$759,141.08	\$1,127.53	\$1,238,518.11

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:17 AM

General Fund (10)

1300 Vocational Education

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		394,825.32		394,825.32
Total Personnel Services – Salaries		\$394,825.32		\$394,825.32
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		610.21		610.21
220 Social Security Contributions		29,047.96		29,047.96
230 PSERS Retirement Contributions		130,114.79		130,114.79
270 Group Insurance – Self-Insurance		75,649.32		75,649.32
292 Health Savings Accounts		4,999.80		4,999.80
Total Personnel Services – Employee Benefits		\$240,422.08		\$240,422.08
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		262.80		262.80
564 Tuition To Career and Technology Centers		278,773.00		278,773.00
580 Travel		2,433.72		2,433.72
Total Other Purchased Services		\$281,469.52		\$281,469.52
600 <u>Supplies</u>				
610 General Supplies		17,525.63		17,525.63
640 Books and Periodicals		1,419.00		1,419.00
Total Supplies		\$18,944.63		\$18,944.63
800 <u>Other Objects</u>				
810 Dues and Fees		2,200.00		2,200.00
Total Other Objects		\$2,200.00		\$2,200.00
Total 1300 Vocational Education		\$937,861.55		\$937,861.55

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:17 AM

General Fund (10)

1400 Other Instructional Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		86,896.68		86,896.68
Total Personnel Services – Salaries		\$86,896.68		\$86,896.68
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		107.58		107.58
220 Social Security Contributions		6,465.28		6,465.28
230 PSERS Retirement Contributions		29,544.95		29,544.95
270 Group Insurance – Self-Insurance		14,050.32		14,050.32
Total Personnel Services – Employee Benefits		\$50,168.13		\$50,168.13
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	352.72	367.12		719.84
Total Other Purchased Services	\$352.72	\$367.12		\$719.84
600 <u>Supplies</u>				
610 General Supplies		87.45		87.45
Total Supplies		\$87.45		\$87.45
Total 1400 Other Instructional Programs – Elementary / Secondary	\$352.72	\$137,519.38		\$137,872.10

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:17 AM

General Fund (10)

1410 Drivers' Education

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		43,467.50		43,467.50
Total Personnel Services – Salaries		\$43,467.50		\$43,467.50
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		49.59		49.59
220 Social Security Contributions		3,252.86		3,252.86
230 PSERS Retirement Contributions		14,778.90		14,778.90
270 Group Insurance – Self-Insurance		6,484.80		6,484.80
Total Personnel Services – Employee Benefits		\$24,566.15		\$24,566.15
Total 1410 Drivers' Education		\$68,033.65		\$68,033.65

LEA : 112018523 Upper Adams SD

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General Fund (10)

1430 Homebound Instruction	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		976.93		976.93
Total Personnel Services – Salaries		\$976.93		\$976.93
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions		72.85		72.85
230 PSERS Retirement Contributions		332.16		332.16
Total Personnel Services – Employee Benefits		\$405.01		\$405.01
Total 1430 Homebound Instruction		\$1,381.94		\$1,381.94

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:17 AM

General Fund (10)

1440 Alternative Regular Education Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		42,452.25		42,452.25
Total Personnel Services – Salaries		\$42,452.25		\$42,452.25
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		57.99		57.99
220 Social Security Contributions		3,139.57		3,139.57
230 PSERS Retirement Contributions		14,433.89		14,433.89
270 Group Insurance – Self-Insurance		7,565.52		7,565.52
Total Personnel Services – Employee Benefits		\$25,196.97		\$25,196.97
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	352.72	367.12		719.84
Total Other Purchased Services	\$352.72	\$367.12		\$719.84
600 <u>Supplies</u>				
610 General Supplies		87.45		87.45
Total Supplies		\$87.45		\$87.45
Total 1440 Alternative Regular Education Programs	\$352.72	\$68,103.79		\$68,456.51

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:17 AM

General Fund (10)

1441 Adjudicated / Court-Placed Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	352.72	367.12		719.84
Total Other Purchased Services	\$352.72	\$367.12		\$719.84
Total 1441 Adjudicated / Court-Placed Programs	\$352.72	\$367.12		\$719.84

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:17 AM

General Fund (10)

1442 Alternative Education Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		42,452.25		42,452.25
Total Personnel Services – Salaries		\$42,452.25		\$42,452.25
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		57.99		57.99
220 Social Security Contributions		3,139.57		3,139.57
230 PSERS Retirement Contributions		14,433.89		14,433.89
270 Group Insurance – Self-Insurance		7,565.52		7,565.52
Total Personnel Services – Employee Benefits		\$25,196.97		\$25,196.97
600 <u>Supplies</u>				
610 General Supplies		87.45		87.45
Total Supplies		\$87.45		\$87.45
Total 1442 Alternative Education Programs		\$67,736.67		\$67,736.67

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:17 AM

General Fund (10)				
1800 Pre-Kindergarten	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
323 Professional Educational Services – Other Educational Agencies				185,454.60
Total Purchased Professional and Technical Services				\$185,454.60
Total 1800 Pre-Kindergarten				\$185,454.60

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:17 AM

General Fund (10)

1801 Pre-K Instruction

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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300 Purchased Professional and Technical Services

323 Professional Educational Services – Other Educational Agencies			185,454.60
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Total Purchased Professional and Technical Services			\$185,454.60
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Total 1801 Pre-K Instruction			\$185,454.60
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LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2000 Support Services

Total

100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	3,102,234.03
Total Personnel Services – Salaries		\$3,102,234.03
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	12,730.19
220	Social Security Contributions	229,156.25
230	PSERS Retirement Contributions	1,021,684.52
240	Tuition Reimbursement	85,110.00
270	Group Insurance – Self-Insurance	515,669.71
291	Other Retirement Plans	16,742.06
292	Health Savings Accounts	32,873.81
299	All Other Employee Benefits	5,650.04
Total Personnel Services – Employee Benefits		\$1,919,616.58
300	<u>Purchased Professional and Technical Services</u>	
310	Official / Administrative Services	9,379.87
329	Professional Educational Services – Other	39,406.84
330	Other Professional Services	107,049.68
340	Technical Services	544,829.55
Total Purchased Professional and Technical Services		\$700,665.94
400	<u>Purchased Property Services</u>	
410	Cleaning Services	1,083,061.25
420	Utility Services	299,710.80
430	Repairs and Maintenance Services	150,250.65
440	Rentals	6,617.60
Total Purchased Property Services		\$1,539,640.30
500	<u>Other Purchased Services</u>	
513	Contracted Carriers	1,276,469.09
516	Student Transportation Services From the IU	2,442.61
519	Student Transportation Services From Other Sources	(29,157.04)
520	Insurance – General	12,050.00
521	Fire Insurance	29,337.28
522	Automotive Liability Insurance	10,021.00
523	General Property and Liability Insurance	49,596.72
530	Communications	140,296.12
541	Advertising Related to Federal Grant Awards	1,297.01
549	Other Advertising/Public Relations	2,568.35
580	Travel	13,672.19
595	IU Payments By Withholding	1,978.86
Total Other Purchased Services		\$1,510,572.19
600	<u>Supplies</u>	
610	General Supplies	144,695.63
620	Energy	118,470.85
630	Food	2,924.35
640	Books and Periodicals	90,262.81

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2000 Support Services

Total

600 <u>Supplies</u>	
650 Supplies & Fees – Technology Related	35,027.34
Total Supplies	\$391,380.98
700 <u>Property</u>	
758 Capitalized Technology Software - Original	110,024.41
768 Capitalized Technology Software - Replacement	24,645.65
Total Property	\$134,670.06
800 <u>Other Objects</u>	
810 Dues and Fees	217,971.39
Total Other Objects	\$217,971.39
Total 2000 Support Services	\$9,516,751.47

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2100 Support Services – Students	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	183,079.14	306,820.89		547,184.95
Total Personnel Services – Salaries	\$183,079.14	\$306,820.89		\$547,184.95
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	140.91	465.93		755.09
220 Social Security Contributions	13,896.49	22,771.71		40,783.71
230 PSERS Retirement Contributions	62,246.99	104,319.11		186,043.09
270 Group Insurance – Self-Insurance	273.96	44,228.16		60,370.20
Total Personnel Services – Employee Benefits	\$76,558.35	\$171,784.91		\$287,952.09
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	4,262.76	4,436.74	1,590.00	10,289.50
340 Technical Services	14,700.00	15,300.00		30,000.00
Total Purchased Professional and Technical Services	\$18,962.76	\$19,736.74	\$1,590.00	\$40,289.50
500 <u>Other Purchased Services</u>				
580 Travel	55.61	145.13		2,873.58
Total Other Purchased Services	\$55.61	\$145.13		\$2,873.58
600 <u>Supplies</u>				
610 General Supplies	234.42	2,469.21		4,718.46
640 Books and Periodicals	195.00			322.20
650 Supplies & Fees – Technology Related			5,250.00	5,250.00
Total Supplies	\$429.42	\$2,469.21	\$5,250.00	\$10,290.66
800 <u>Other Objects</u>				
810 Dues and Fees		975.00		1,211.00
Total Other Objects		\$975.00		\$1,211.00
Total 2100 Support Services – Students	\$279,085.28	\$501,931.88	\$6,840.00	\$889,801.78

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2120 Guidance Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	142,162.84	264,234.53		406,397.37
Total Personnel Services – Salaries	\$142,162.84	\$264,234.53		\$406,397.37
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	121.78	446.01		567.79
220 Social Security Contributions	10,766.40	19,513.87		30,280.27
230 PSERS Retirement Contributions	48,335.45	89,839.76		138,175.21
270 Group Insurance – Self-Insurance	273.96	44,228.16		44,502.12
Total Personnel Services – Employee Benefits	\$59,497.59	\$154,027.80		\$213,525.39
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	4,262.76	4,436.74	1,590.00	10,289.50
340 Technical Services	14,700.00	15,300.00		30,000.00
Total Purchased Professional and Technical Services	\$18,962.76	\$19,736.74	\$1,590.00	\$40,289.50
500 <u>Other Purchased Services</u>				
580 Travel	55.61	145.13		200.74
Total Other Purchased Services	\$55.61	\$145.13		\$200.74
600 <u>Supplies</u>				
610 General Supplies	234.42	2,469.21		2,703.63
640 Books and Periodicals	195.00			195.00
650 Supplies & Fees – Technology Related			5,250.00	5,250.00
Total Supplies	\$429.42	\$2,469.21	\$5,250.00	\$8,148.63
800 <u>Other Objects</u>				
810 Dues and Fees		975.00		975.00
Total Other Objects		\$975.00		\$975.00
Total 2120 Guidance Services	\$221,108.22	\$441,588.41	\$6,840.00	\$669,536.63

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2140 Psychological Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	40,916.30	42,586.36		83,502.66
Total Personnel Services – Salaries	\$40,916.30	\$42,586.36		\$83,502.66
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	19.13	19.92		39.05
220 Social Security Contributions	3,130.09	3,257.84		6,387.93
230 PSERS Retirement Contributions	13,911.54	14,479.35		28,390.89
Total Personnel Services – Employee Benefits	\$17,060.76	\$17,757.11		\$34,817.87
Total 2140 Psychological Services	\$57,977.06	\$60,343.47		\$118,320.53

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2160 Social Work Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				57,284.92
Total Personnel Services – Salaries				\$57,284.92
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				148.25
220 Social Security Contributions				4,115.51
230 PSERS Retirement Contributions				19,476.99
270 Group Insurance – Self-Insurance				15,868.08
Total Personnel Services – Employee Benefits				\$39,608.83
500 <u>Other Purchased Services</u>				
580 Travel				2,672.84
Total Other Purchased Services				\$2,672.84
600 <u>Supplies</u>				
610 General Supplies				2,014.83
640 Books and Periodicals				127.20
Total Supplies				\$2,142.03
800 <u>Other Objects</u>				
810 Dues and Fees				236.00
Total Other Objects				\$236.00
Total 2160 Social Work Services				\$101,944.62

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2200 Support Services – Instructional Staff

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	400,139.18	154,055.25		554,194.43
Total Personnel Services – Salaries	\$400,139.18	\$154,055.25		\$554,194.43
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	849.03	311.07		1,160.10
220 Social Security Contributions	28,914.96	11,370.33		40,285.29
230 PSERS Retirement Contributions	135,549.46	49,812.84		185,362.30
240 Tuition Reimbursement	62,283.00	22,827.00		85,110.00
270 Group Insurance – Self-Insurance	97,382.50	29,057.38		126,439.88
292 Health Savings Accounts	4,999.76	3,374.90		8,374.66
299 All Other Employee Benefits	2,768.52	2,881.52		5,650.04
Total Personnel Services – Employee Benefits	\$332,747.23	\$119,635.04		\$452,382.27
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	6,421.96	6,582.04	150.00	13,154.00
340 Technical Services	103,437.94	385,625.16		489,063.10
Total Purchased Professional and Technical Services	\$109,859.90	\$392,207.20	\$150.00	\$502,217.10
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services		490.75		490.75
Total Purchased Property Services		\$490.75		\$490.75
500 <u>Other Purchased Services</u>				
520 Insurance – General	5,855.50	6,094.50		11,950.00
580 Travel	715.78	4,460.01		5,175.79
Total Other Purchased Services	\$6,571.28	\$10,554.51		\$17,125.79
600 <u>Supplies</u>				
610 General Supplies	1,642.30	1,174.62		2,816.92
640 Books and Periodicals	36,300.96	33,743.32	9,902.36	79,946.64
650 Supplies & Fees – Technology Related	9,253.00	4,094.80		13,347.80
Total Supplies	\$47,196.26	\$39,012.74	\$9,902.36	\$96,111.36
700 <u>Property</u>				
758 Capitalized Technology Software - Original	39,477.03	70,417.43	129.95	110,024.41
768 Capitalized Technology Software - Replacement	10,543.33	14,102.32		24,645.65
Total Property	\$50,020.36	\$84,519.75	\$129.95	\$134,670.06
Total 2200 Support Services – Instructional Staff	\$946,534.21	\$800,475.24	\$10,182.31	\$1,757,191.76

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)				
2220 Technology Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
600 <u>Supplies</u>				
640 Books and Periodicals			9,902.36	9,902.36
Total Supplies			\$9,902.36	\$9,902.36
Total 2220 Technology Support Services			\$9,902.36	\$9,902.36

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2240 Computer-Assisted Instruction Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	76,375.53	6,059.57		82,435.10
Total Personnel Services – Salaries	\$76,375.53	\$6,059.57		\$82,435.10
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	264.60			264.60
220 Social Security Contributions	5,297.54	345.15		5,642.69
230 PSERS Retirement Contributions	25,487.37	1,560.43		27,047.80
270 Group Insurance – Self-Insurance	29,821.20			29,821.20
Total Personnel Services – Employee Benefits	\$60,870.71	\$1,905.58		\$62,776.29
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	2,500.00	2,500.00		5,000.00
340 Technical Services	103,437.94	385,625.16		489,063.10
Total Purchased Professional and Technical Services	\$105,937.94	\$388,125.16		\$494,063.10
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services		490.75		490.75
Total Purchased Property Services		\$490.75		\$490.75
500 <u>Other Purchased Services</u>				
520 Insurance – General	5,855.50	6,094.50		11,950.00
580 Travel	121.96	4,460.01		4,581.97
Total Other Purchased Services	\$5,977.46	\$10,554.51		\$16,531.97
600 <u>Supplies</u>				
610 General Supplies	300.00	804.88		1,104.88
640 Books and Periodicals	25,468.40	27,383.32		52,851.72
650 Supplies & Fees – Technology Related	9,253.00	4,094.80		13,347.80
Total Supplies	\$35,021.40	\$32,283.00		\$67,304.40
700 <u>Property</u>				
758 Capitalized Technology Software - Original	39,477.03	70,417.43	129.95	110,024.41
768 Capitalized Technology Software - Replacement	10,543.33	14,102.32		24,645.65
Total Property	\$50,020.36	\$84,519.75	\$129.95	\$134,670.06
Total 2240 Computer-Assisted Instruction Support Services	\$334,203.40	\$523,938.32	\$129.95	\$858,271.67

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2250 School Library Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	83,750.23	67,382.08		151,132.31
Total Personnel Services – Salaries	\$83,750.23	\$67,382.08		\$151,132.31
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	105.83	162.82		268.65
220 Social Security Contributions	5,892.99	5,078.54		10,971.53
230 PSERS Retirement Contributions	28,475.29	20,843.80		49,319.09
270 Group Insurance – Self-Insurance	10,790.80	7,734.22		18,525.02
292 Health Savings Accounts	1,249.88	874.94		2,124.82
Total Personnel Services – Employee Benefits	\$46,514.79	\$34,694.32		\$81,209.11
500 <u>Other Purchased Services</u>				
580 Travel	593.82			593.82
Total Other Purchased Services	\$593.82			\$593.82
600 <u>Supplies</u>				
610 General Supplies	1,043.67	369.74		1,413.41
640 Books and Periodicals	9,991.12	6,360.00		16,351.12
Total Supplies	\$11,034.79	\$6,729.74		\$17,764.53
Total 2250 School Library Services	\$141,893.63	\$108,806.14		\$250,699.77

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2260 Instruction and Curriculum Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	240,013.42	80,613.60		320,627.02
Total Personnel Services – Salaries	\$240,013.42	\$80,613.60		\$320,627.02
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	478.60	148.25		626.85
220 Social Security Contributions	17,724.43	5,946.64		23,671.07
230 PSERS Retirement Contributions	81,586.80	27,408.61		108,995.41
270 Group Insurance – Self-Insurance	56,770.50	21,323.16		78,093.66
292 Health Savings Accounts	3,749.88	2,499.96		6,249.84
Total Personnel Services – Employee Benefits	\$160,310.21	\$57,326.62		\$217,636.83
600 <u>Supplies</u>				
610 General Supplies	298.63			298.63
640 Books and Periodicals	841.44			841.44
Total Supplies	\$1,140.07			\$1,140.07
Total 2260 Instruction and Curriculum Development Services	\$401,463.70	\$137,940.22		\$539,403.92

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2270 Instructional Staff Professional Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 <u>Personnel Services – Employee Benefits</u>				
240 Tuition Reimbursement	62,283.00	22,827.00		85,110.00
299 All Other Employee Benefits	2,768.52	2,881.52		5,650.04
Total Personnel Services – Employee Benefits	\$65,051.52	\$25,708.52		\$90,760.04
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	3,921.96	4,082.04	150.00	8,154.00
Total Purchased Professional and Technical Services	\$3,921.96	\$4,082.04	\$150.00	\$8,154.00
Total 2270 Instructional Staff Professional Development Services	\$68,973.48	\$29,790.56	\$150.00	\$98,914.04

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2300 Support Services – Administration	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	555,062.16	428,551.86		1,417,800.29
Total Personnel Services – Salaries	\$555,062.16	\$428,551.86		\$1,417,800.29
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	3,545.44	2,578.91		8,987.00
220 Social Security Contributions	40,989.91	32,055.90		105,194.84
230 PSERS Retirement Contributions	188,691.01	141,984.25		452,040.65
270 Group Insurance – Self-Insurance	122,065.50	76,554.72		230,794.51
291 Other Retirement Plans				15,600.00
292 Health Savings Accounts	8,749.80	2,499.84		16,999.39
Total Personnel Services – Employee Benefits	\$364,041.66	\$255,673.62		\$829,616.39
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				9,379.87
330 Other Professional Services				75,173.75
Total Purchased Professional and Technical Services				\$84,553.62
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services		113.00		113.00
Total Purchased Property Services		\$113.00		\$113.00
500 <u>Other Purchased Services</u>				
520 Insurance – General				100.00
530 Communications	13,002.47	13,374.97		30,192.45
549 Other Advertising/Public Relations				1,669.41
580 Travel	91.77	683.88		4,115.71
Total Other Purchased Services	\$13,094.24	\$14,058.85		\$36,077.57
600 <u>Supplies</u>				
610 General Supplies	3,562.39	12,738.44		27,241.75
620 Energy				2,188.53
630 Food				2,924.35
640 Books and Periodicals		893.97		893.97
Total Supplies	\$3,562.39	\$13,632.41		\$33,248.60
800 <u>Other Objects</u>				
810 Dues and Fees	1,385.00	1,215.00		205,200.26
Total Other Objects	\$1,385.00	\$1,215.00		\$205,200.26
Total 2300 Support Services – Administration	\$937,145.45	\$713,244.74		\$2,606,609.73

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)				
2310 Board Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				13,100.00
Total Purchased Professional and Technical Services				\$13,100.00
500 <u>Other Purchased Services</u>				
520 Insurance – General				100.00
530 Communications				150.37
549 Other Advertising/Public Relations				1,669.41
580 Travel				273.45
Total Other Purchased Services				\$2,193.23
600 <u>Supplies</u>				
610 General Supplies				4,486.41
630 Food				95.78
Total Supplies				\$4,582.19
800 <u>Other Objects</u>				
810 Dues and Fees				11,706.06
Total Other Objects				\$11,706.06
Total 2310 Board Services				\$31,581.48

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2330 Tax Assessment and Collection Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				77,229.22
Total Personnel Services – Salaries				\$77,229.22
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				5,907.99
Total Personnel Services – Employee Benefits				\$5,907.99
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				9,379.87
Total Purchased Professional and Technical Services				\$9,379.87
500 <u>Other Purchased Services</u>				
530 Communications				3,664.64
Total Other Purchased Services				\$3,664.64
600 <u>Supplies</u>				
610 General Supplies				200.00
Total Supplies				\$200.00
Total 2330 Tax Assessment and Collection Services				\$96,381.72

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2350 Legal and Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				61,723.75
Total Purchased Professional and Technical Services				\$61,723.75
Total 2350 Legal and Accounting Services				\$61,723.75

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2360 Office of the Superintendent / Executive Director Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				356,957.05
Total Personnel Services – Salaries				\$356,957.05
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				2,862.65
220 Social Security Contributions				26,241.04
230 PSERS Retirement Contributions				121,365.39
270 Group Insurance – Self-Insurance				32,174.29
291 Other Retirement Plans				15,600.00
292 Health Savings Accounts				5,749.75
Total Personnel Services – Employee Benefits				\$203,993.12
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				350.00
Total Purchased Professional and Technical Services				\$350.00
500 <u>Other Purchased Services</u>				
530 Communications	12,850.47	13,374.97		26,225.44
580 Travel				3,066.61
Total Other Purchased Services	\$12,850.47	\$13,374.97		\$29,292.05
600 <u>Supplies</u>				
610 General Supplies				6,254.51
620 Energy				2,188.53
630 Food				2,828.57
Total Supplies				\$11,271.61
800 <u>Other Objects</u>				
810 Dues and Fees				13,414.00
Total Other Objects				\$13,414.00
Total 2360 Office of the Superintendent / Executive Director Services	\$12,850.47	\$13,374.97		\$615,277.83

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2380 Office of the Principal Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	555,062.16	428,551.86		983,614.02
Total Personnel Services – Salaries	\$555,062.16	\$428,551.86		\$983,614.02
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	3,545.44	2,578.91		6,124.35
220 Social Security Contributions	40,989.91	32,055.90		73,045.81
230 PSERS Retirement Contributions	188,691.01	141,984.25		330,675.26
270 Group Insurance – Self-Insurance	122,065.50	76,554.72		198,620.22
292 Health Savings Accounts	8,749.80	2,499.84		11,249.64
Total Personnel Services – Employee Benefits	\$364,041.66	\$255,673.62		\$619,715.28
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services		113.00		113.00
Total Purchased Property Services		\$113.00		\$113.00
500 <u>Other Purchased Services</u>				
530 Communications	152.00			152.00
580 Travel	91.77	683.88		775.65
Total Other Purchased Services	\$243.77	\$683.88		\$927.65
600 <u>Supplies</u>				
610 General Supplies	3,562.39	12,738.44		16,300.83
640 Books and Periodicals		893.97		893.97
Total Supplies	\$3,562.39	\$13,632.41		\$17,194.80
800 <u>Other Objects</u>				
810 Dues and Fees	1,385.00	1,215.00		2,600.00
Total Other Objects	\$1,385.00	\$1,215.00		\$2,600.00
Total 2380 Office of the Principal Services	\$924,294.98	\$699,869.77		\$1,624,164.75

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)				
2390 Other Administration Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
810 Dues and Fees				177,480.20
Total Other Objects				\$177,480.20
Total 2390 Other Administration Services				\$177,480.20

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2400 Support Services – Pupil Health	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				277,140.26
Total Personnel Services – Salaries				\$277,140.26
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				483.80
220 Social Security Contributions				20,848.06
230 PSERS Retirement Contributions				94,227.59
270 Group Insurance – Self-Insurance				29,908.44
Total Personnel Services – Employee Benefits				\$145,467.89
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other				12,641.34
330 Other Professional Services				(4,970.00)
Total Purchased Professional and Technical Services				\$7,671.34
500 <u>Other Purchased Services</u>				
580 Travel				735.05
Total Other Purchased Services				\$735.05
600 <u>Supplies</u>				
610 General Supplies				2,607.41
640 Books and Periodicals				3,300.00
Total Supplies				\$5,907.41
Total 2400 Support Services – Pupil Health				\$436,921.95

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2420 Medical Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
100	Personnel Services – Salaries			277,140.26
Total Personnel Services – Salaries				\$277,140.26
200	<u>Personnel Services – Employee Benefits</u>			
210	Group Insurance – Contracted Provider			483.80
220	Social Security Contributions			20,848.06
230	PSERS Retirement Contributions			94,227.59
270	Group Insurance – Self-Insurance			29,908.44
Total Personnel Services – Employee Benefits				\$145,467.89
300	<u>Purchased Professional and Technical Services</u>			
329	Professional Educational Services – Other			12,641.34
330	Other Professional Services			(4,970.00)
Total Purchased Professional and Technical Services				\$7,671.34
500	<u>Other Purchased Services</u>			
580	Travel			735.05
Total Other Purchased Services				\$735.05
600	<u>Supplies</u>			
610	General Supplies			2,607.41
640	Books and Periodicals			3,300.00
Total Supplies				\$5,907.41
Total 2420 Medical Services				\$436,921.95

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2500 Support Services – Business	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				206,890.50
Total Personnel Services – Salaries				\$206,890.50
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				1,079.60
220 Social Security Contributions				14,905.15
230 PSERS Retirement Contributions				70,342.97
270 Group Insurance – Self-Insurance				34,507.08
291 Other Retirement Plans				1,142.06
292 Health Savings Accounts				4,999.80
Total Personnel Services – Employee Benefits				\$126,976.66
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				21,839.02
Total Purchased Professional and Technical Services				\$21,839.02
500 <u>Other Purchased Services</u>				
580 Travel				539.46
Total Other Purchased Services				\$539.46
600 <u>Supplies</u>				
610 General Supplies				1,832.11
Total Supplies				\$1,832.11
800 <u>Other Objects</u>				
810 Dues and Fees				11,227.13
Total Other Objects				\$11,227.13
Total 2500 Support Services – Business				\$369,304.88

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)				
2510 Fiscal Services				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				206,890.50
Total Personnel Services – Salaries				\$206,890.50
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				1,079.60
220 Social Security Contributions				14,905.15
230 PSERS Retirement Contributions				70,342.97
270 Group Insurance – Self-Insurance				34,507.08
291 Other Retirement Plans				1,142.06
292 Health Savings Accounts				4,999.80
Total Personnel Services – Employee Benefits				\$126,976.66
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				21,839.02
Total Purchased Professional and Technical Services				\$21,839.02
500 <u>Other Purchased Services</u>				
580 Travel				539.46
Total Other Purchased Services				\$539.46
600 <u>Supplies</u>				
610 General Supplies				1,832.11
Total Supplies				\$1,832.11
800 <u>Other Objects</u>				
810 Dues and Fees				11,227.13
Total Other Objects				\$11,227.13
Total 2510 Fiscal Services				\$369,304.88

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2511 Supervision of Fiscal Services - Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				114,205.70
Total Personnel Services – Salaries				\$114,205.70
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				880.52
220 Social Security Contributions				8,490.84
230 PSERS Retirement Contributions				38,829.93
270 Group Insurance – Self-Insurance				12,499.56
291 Other Retirement Plans				1,142.06
292 Health Savings Accounts				2,499.96
Total Personnel Services – Employee Benefits				\$64,342.87
500 <u>Other Purchased Services</u>				
580 Travel				539.46
Total Other Purchased Services				\$539.46
Total 2511 Supervision of Fiscal Services - Head of Component				\$179,088.03

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2514 Payroll Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				44,782.40
Total Personnel Services – Salaries				\$44,782.40
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				132.30
220 Social Security Contributions				3,077.57
230 PSERS Retirement Contributions				15,226.12
270 Group Insurance – Self-Insurance				11,268.36
292 Health Savings Accounts				1,249.92
Total Personnel Services – Employee Benefits				\$30,954.27
Total 2514 Payroll Services				\$75,736.67

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2515 Financial Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				47,902.40
Total Personnel Services – Salaries				\$47,902.40
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				66.78
220 Social Security Contributions				3,336.74
230 PSERS Retirement Contributions				16,286.92
270 Group Insurance – Self-Insurance				10,739.16
292 Health Savings Accounts				1,249.92
Total Personnel Services – Employee Benefits				\$31,679.52
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				21,839.02
Total Purchased Professional and Technical Services				\$21,839.02
600 <u>Supplies</u>				
610 General Supplies				1,832.11
Total Supplies				\$1,832.11
800 <u>Other Objects</u>				
810 Dues and Fees				8,887.13
Total Other Objects				\$8,887.13
Total 2515 Financial Accounting Services				\$112,140.18

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)				
2519 Other Fiscal Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
810 Dues and Fees				2,340.00
Total Other Objects				\$2,340.00
Total 2519 Other Fiscal Services				\$2,340.00

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2600 Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				3,510.00
Total Personnel Services – Salaries				\$3,510.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				267.18
230 PSERS Retirement Contributions				1,193.40
Total Personnel Services – Employee Benefits				\$1,460.58
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				28,896.22
Total Purchased Professional and Technical Services				\$28,896.22
400 <u>Purchased Property Services</u>				
410 Cleaning Services				1,083,061.25
420 Utility Services				299,710.80
430 Repairs and Maintenance Services				141,590.95
440 Rentals				6,617.60
Total Purchased Property Services				\$1,530,980.60
500 <u>Other Purchased Services</u>				
521 Fire Insurance				29,337.28
522 Automotive Liability Insurance				10,021.00
523 General Property and Liability Insurance				49,596.72
530 Communications				110,103.67
541 Advertising Related to Federal Grant Awards				1,297.01
549 Other Advertising/Public Relations				898.94
580 Travel				124.00
Total Other Purchased Services				\$201,378.62
600 <u>Supplies</u>				
610 General Supplies	51,781.54	53,895.07		105,676.61
620 Energy				108,219.50
650 Supplies & Fees – Technology Related			3,182.70	10,171.80
Total Supplies	\$51,781.54	\$53,895.07	\$3,182.70	\$224,067.91
Total 2600 Operation and Maintenance of Plant Services	\$51,781.54	\$53,895.07	\$3,182.70	\$1,990,293.93

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)				
2620 Operation of Buildings Services				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				3,510.00
Total Personnel Services – Salaries				\$3,510.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				267.18
230 PSERS Retirement Contributions				1,193.40
Total Personnel Services – Employee Benefits				\$1,460.58
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				28,896.22
Total Purchased Professional and Technical Services				\$28,896.22
400 <u>Purchased Property Services</u>				
410 Cleaning Services				1,083,061.25
420 Utility Services				299,710.80
430 Repairs and Maintenance Services				141,590.95
440 Rentals				6,617.60
Total Purchased Property Services				\$1,530,980.60
500 <u>Other Purchased Services</u>				
521 Fire Insurance				29,337.28
522 Automotive Liability Insurance				10,021.00
523 General Property and Liability Insurance				49,596.72
530 Communications				110,103.67
541 Advertising Related to Federal Grant Awards				1,297.01
549 Other Advertising/Public Relations				898.94
Total Other Purchased Services				\$201,254.62
600 <u>Supplies</u>				
610 General Supplies	51,781.54	53,895.07		105,676.61
620 Energy				108,219.50
Total Supplies	\$51,781.54	\$53,895.07		\$213,896.11
Total 2620 Operation of Buildings Services	\$51,781.54	\$53,895.07		\$1,979,998.13

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)				
2660 Safety and Security Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
580 Travel				124.00
Total Other Purchased Services				\$124.00
600 <u>Supplies</u>				
650 Supplies & Fees – Technology Related			3,182.70	10,171.80
Total Supplies			\$3,182.70	\$10,171.80
Total 2660 Safety and Security Services			\$3,182.70	\$10,295.80

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

		<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services					
100	<u>Personnel Services – Salaries</u>				
100	Personnel Services – Salaries				38,480.00
Total Personnel Services – Salaries					\$38,480.00
200	<u>Personnel Services – Employee Benefits</u>				
210	Group Insurance – Contracted Provider				132.30
220	Social Security Contributions				2,764.60
230	PSERS Retirement Contributions				13,083.20
270	Group Insurance – Self-Insurance				14,948.44
Total Personnel Services – Employee Benefits					\$30,928.54
300	<u>Purchased Professional and Technical Services</u>				
329	Professional Educational Services – Other			3,322.00	3,322.00
330	Other Professional Services				7,949.71
Total Purchased Professional and Technical Services				\$3,322.00	\$11,271.71
400	<u>Purchased Property Services</u>				
430	Repairs and Maintenance Services				8,055.95
Total Purchased Property Services					\$8,055.95
500	<u>Other Purchased Services</u>				
513	Contracted Carriers				1,276,469.09
516	Student Transportation Services From the IU				2,442.61
519	Student Transportation Services From Other Sources				(29,157.04)
580	Travel				108.60
Total Other Purchased Services					\$1,249,863.26
600	<u>Supplies</u>				
610	General Supplies				(357.55)
620	Energy				8,062.82
640	Books and Periodicals				5,800.00
650	Supplies & Fees – Technology Related				6,257.74
Total Supplies					\$19,763.01
800	<u>Other Objects</u>				
810	Dues and Fees				14.00
Total Other Objects					\$14.00
Total 2700 Student Transportation Services				\$3,322.00	\$1,358,376.47

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2720 Vehicle Operation Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				38,480.00
Total Personnel Services – Salaries				\$38,480.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				132.30
220 Social Security Contributions				2,764.60
230 PSERS Retirement Contributions				13,083.20
270 Group Insurance – Self-Insurance				14,948.44
Total Personnel Services – Employee Benefits				\$30,928.54
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other			3,322.00	3,322.00
330 Other Professional Services				7,949.71
Total Purchased Professional and Technical Services			\$3,322.00	\$11,271.71
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				8,055.95
Total Purchased Property Services				\$8,055.95
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				1,211,677.20
516 Student Transportation Services From the IU				2,442.61
519 Student Transportation Services From Other Sources				(29,157.04)
580 Travel				108.60
Total Other Purchased Services				\$1,185,071.37
600 <u>Supplies</u>				
610 General Supplies				(357.55)
620 Energy				8,062.82
640 Books and Periodicals				5,800.00
650 Supplies & Fees – Technology Related				6,257.74
Total Supplies				\$19,763.01
800 <u>Other Objects</u>				
810 Dues and Fees				14.00
Total Other Objects				\$14.00
Total 2720 Vehicle Operation Services			\$3,322.00	\$1,293,584.58

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)				
2750 Nonpublic Transportation	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				64,791.89
Total Other Purchased Services				\$64,791.89
Total 2750 Nonpublic Transportation				\$64,791.89

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)					
2800 Support Services – Central		<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>					
100 Personnel Services – Salaries					57,033.60
Total Personnel Services – Salaries					\$57,033.60
200 <u>Personnel Services – Employee Benefits</u>					
210 Group Insurance – Contracted Provider					132.30
220 Social Security Contributions					4,107.42
230 PSERS Retirement Contributions					19,391.32
270 Group Insurance – Self-Insurance					18,701.16
292 Health Savings Accounts					2,499.96
Total Personnel Services – Employee Benefits					\$44,832.16
300 <u>Purchased Professional and Technical Services</u>					
340 Technical Services					3,927.43
Total Purchased Professional and Technical Services					\$3,927.43
600 <u>Supplies</u>					
610 General Supplies					159.92
Total Supplies					\$159.92
800 <u>Other Objects</u>					
810 Dues and Fees					319.00
Total Other Objects					\$319.00
Total 2800 Support Services – Central					\$106,272.11

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2830 Staff Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				57,033.60
Total Personnel Services – Salaries				\$57,033.60
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				132.30
220 Social Security Contributions				4,107.42
230 PSERS Retirement Contributions				19,391.32
270 Group Insurance – Self-Insurance				18,701.16
292 Health Savings Accounts				2,499.96
Total Personnel Services – Employee Benefits				\$44,832.16
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				3,927.43
Total Purchased Professional and Technical Services				\$3,927.43
600 <u>Supplies</u>				
610 General Supplies				159.92
Total Supplies				\$159.92
800 <u>Other Objects</u>				
810 Dues and Fees				319.00
Total Other Objects				\$319.00
Total 2830 Staff Services				\$106,272.11

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)

2831 Supervision of Staff Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				57,033.60
Total Personnel Services – Salaries				\$57,033.60
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				132.30
220 Social Security Contributions				4,107.42
230 PSERS Retirement Contributions				19,391.32
270 Group Insurance – Self-Insurance				18,701.16
292 Health Savings Accounts				2,499.96
Total Personnel Services – Employee Benefits				\$44,832.16
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				3,927.43
Total Purchased Professional and Technical Services				\$3,927.43
600 <u>Supplies</u>				
610 General Supplies				159.92
Total Supplies				\$159.92
800 <u>Other Objects</u>				
810 Dues and Fees				319.00
Total Other Objects				\$319.00
Total 2831 Supervision of Staff Services				\$106,272.11

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 AM

General Fund (10)				
2900 Other Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
595 IU Payments By Withholding				1,978.86
Total Other Purchased Services				\$1,978.86
Total 2900 Other Support Services				\$1,978.86

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:23 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 1,978.86

Total Other Purchased Services \$1,978.86

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series \$1,978.86

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:28 AM

General Fund (10)

3000 Operation of Non-Instructional Services		<u>Total</u>
100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	421,612.35
Total Personnel Services – Salaries		\$421,612.35
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	870.84
220	Social Security Contributions	31,625.66
230	PSERS Retirement Contributions	134,830.38
270	Group Insurance – Self-Insurance	28,793.52
292	Health Savings Accounts	1,249.92
Total Personnel Services – Employee Benefits		\$197,370.32
300	<u>Purchased Professional and Technical Services</u>	
330	Other Professional Services	101,438.06
Total Purchased Professional and Technical Services		\$101,438.06
400	<u>Purchased Property Services</u>	
430	Repairs and Maintenance Services	2,687.82
Total Purchased Property Services		\$2,687.82
500	<u>Other Purchased Services</u>	
510	Student Transportation Services	37,694.17
520	Insurance – General	8,400.00
580	Travel	4,959.60
591	Services Purchased Locally	3,010.00
Total Other Purchased Services		\$54,063.77
600	<u>Supplies</u>	
610	General Supplies	122,119.14
620	Energy	811.86
640	Books and Periodicals	1,409.51
Total Supplies		\$124,340.51
800	<u>Other Objects</u>	
810	Dues and Fees	6,408.99
Total Other Objects		\$6,408.99
Total 3000 Operation of Non-Instructional Services		\$907,921.82

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:28 AM

General Fund (10)				
3200 Student Activities				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				421,612.35
Total Personnel Services – Salaries				\$421,612.35
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				870.84
220 Social Security Contributions				31,625.66
230 PSERS Retirement Contributions				134,830.38
270 Group Insurance – Self-Insurance				28,793.52
292 Health Savings Accounts				1,249.92
Total Personnel Services – Employee Benefits				\$197,370.32
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				101,438.06
Total Purchased Professional and Technical Services				\$101,438.06
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				2,687.82
Total Purchased Property Services				\$2,687.82
500 <u>Other Purchased Services</u>				
510 Student Transportation Services				37,694.17
520 Insurance – General				8,400.00
580 Travel				4,959.60
591 Services Purchased Locally				3,010.00
Total Other Purchased Services				\$54,063.77
600 <u>Supplies</u>				
610 General Supplies				122,119.14
620 Energy				811.86
640 Books and Periodicals				1,409.51
Total Supplies				\$124,340.51
800 <u>Other Objects</u>				
810 Dues and Fees				6,408.99
Total Other Objects				\$6,408.99
Total 3200 Student Activities				\$907,921.82

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:40 AM

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 <u>Other Objects</u>	
830 Interest	1,047,762.50
Total Other Objects	\$1,047,762.50
900 <u>Other Uses of Funds</u>	
910 Redemption of Principal	11,501,647.95
932 Capital Reserve Fund Transfers Applicable To Fund 32	1,500,000.00
Total Other Uses of Funds	\$13,001,647.95
Total 5000 Other Expenditures and Financing Uses	\$14,049,410.45

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:40 AM

General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				1,047,762.50
Total Other Objects				\$1,047,762.50
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal			335,386.85	11,501,647.95
Total Other Uses of Funds			\$335,386.85	\$11,501,647.95
Total 5100 Debt Service / Other Expenditures and Financing Uses			\$335,386.85	\$12,549,410.45

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:40 AM

General Fund (10)				
5110 Debt Service	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				1,045,019.50
Total Other Objects				\$1,045,019.50
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				1,190,000.00
Total Other Uses of Funds				\$1,190,000.00
Total 5110 Debt Service				\$2,235,019.50

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:40 AM

General Fund (10)

5120 Debt Service – Refunded Bonds	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				9,976,261.10
Total Other Uses of Funds				\$9,976,261.10
Total 5120 Debt Service – Refunded Bonds				\$9,976,261.10

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Printed 11/15/2024 11:50:40 AM

General Fund (10)

5140 Leases and Other Right-to-Use Arrangements	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				2,743.00
Total Other Objects				\$2,743.00
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal			335,386.85	335,386.85
Total Other Uses of Funds			\$335,386.85	\$335,386.85
Total 5140 Leases and Other Right-to-Use Arrangements			\$335,386.85	\$338,129.85

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:40 AM

General Fund (10)				
5200 Interfund Transfers – Out	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
932 Capital Reserve Fund Transfers Applicable To Fund 32				1,500,000.00
Total Other Uses of Funds				\$1,500,000.00
Total 5200 Interfund Transfers – Out				\$1,500,000.00

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:40 AM

General Fund (10)

5230 Capital Projects Fund Transfers	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
932 Capital Reserve Fund Transfers Applicable To Fund 32				1,500,000.00
Total Other Uses of Funds				\$1,500,000.00
Total 5230 Capital Projects Fund Transfers				\$1,500,000.00

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:31 AM

Capital Reserve Fund - § 1431 (32)

4000 Facilities Acquisition, Construction and Improvement Services

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

378,806.00

Total Purchased Property Services

\$378,806.00

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$378,806.00

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:31 AM

Capital Reserve Fund - § 1431 (32)

4200 Existing Site Improvement Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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400 Purchased Property Services

430 Repairs and Maintenance Services			378,806.00
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Total Purchased Property Services			\$378,806.00
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Total 4200 Existing Site Improvement Services			\$378,806.00
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LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:38 AM

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

400 Purchased Property Services

450 Construction Services	2,551,650.00
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Total Purchased Property Services	\$2,551,650.00
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Total 4000 Facilities Acquisition, Construction and Improvement Services	\$2,551,650.00
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LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:38 AM

Other Capital Projects Fund (39)

4100 Site Acquisition Services – Original and Additional

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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400 Purchased Property Services

450 Construction Services			2,551,650.00
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Total Purchased Property Services			\$2,551,650.00
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Total 4100 Site Acquisition Services – Original and Additional			\$2,551,650.00
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LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:43 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>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary	14,160,548.43				
1200 Special Programs - Elementary / Secondary	5,620,639.94				
1300 Vocational Education	937,861.55				
1400 Other Instructional Programs - Elementary / Secondary	137,872.10				
1800 Pre-Kindergarten	185,454.60				
Total Instruction	\$21,042,376.62				
2000 <u>Support Services</u>					
2100 Support Services - Students	889,801.78				
2200 Support Services - Instructional Staff	1,757,191.76				
2300 Support Services - Administration	2,606,609.73				
2400 Support Services - Pupil Health	436,921.95				
2500 Support Services - Business	369,304.88				
2600 Operation and Maintenance of Plant Services	1,990,293.93				
2700 Student Transportation Services	1,358,376.47				
2800 Support Services - Central	106,272.11				
2900 Other Support Services	1,978.86				
Total Support Services	\$9,516,751.47				
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities	907,921.82				
Total Operation of Non-Instructional Services	\$907,921.82				
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4100 Site Acquisition Services - Original and Additional					
4200 Existing Site Improvement Services					
Total Facilities Acquisition, Construction and Improvement Services					
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses	12,549,410.45				
5200 Interfund Transfers - Out	1,500,000.00				
Total Other Expenditures and Financing Uses	\$14,049,410.45				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$45,516,460.36				

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:43 AM

	<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>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
1800 Pre-Kindergarten					
Total Instruction					
2000 <u>Support Services</u>					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration					
2400 Support Services - Pupil Health					
2500 Support Services - Business					
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services					
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities					
Total Operation of Non-Instructional Services					
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4100 Site Acquisition Services - Original and Additional			2,551,650.00		
4200 Existing Site Improvement Services		378,806.00			
Total Facilities Acquisition, Construction and Improvement Services		\$378,806.00	\$2,551,650.00		
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses					
5200 Interfund Transfers - Out					
Total Other Expenditures and Financing Uses					
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES		\$378,806.00	\$2,551,650.00		

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:43 AM

	<u>Total</u>
1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	14,160,548.43
1200 Special Programs - Elementary / Secondary	5,620,639.94
1300 Vocational Education	937,861.55
1400 Other Instructional Programs - Elementary / Secondary	137,872.10
1800 Pre-Kindergarten	185,454.60
Total Instruction	\$21,042,376.62
2000 <u>Support Services</u>	
2100 Support Services - Students	889,801.78
2200 Support Services - Instructional Staff	1,757,191.76
2300 Support Services - Administration	2,606,609.73
2400 Support Services - Pupil Health	436,921.95
2500 Support Services - Business	369,304.88
2600 Operation and Maintenance of Plant Services	1,990,293.93
2700 Student Transportation Services	1,358,376.47
2800 Support Services - Central	106,272.11
2900 Other Support Services	1,978.86
Total Support Services	\$9,516,751.47
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	907,921.82
Total Operation of Non-Instructional Services	\$907,921.82
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4100 Site Acquisition Services - Original and Additional	2,551,650.00
4200 Existing Site Improvement Services	378,806.00
Total Facilities Acquisition, Construction and Improvement Services	\$2,930,456.00
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	12,549,410.45
5200 Interfund Transfers - Out	1,500,000.00
Total Other Expenditures and Financing Uses	\$14,049,410.45
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$48,446,916.36

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:50:55 AM

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

Amount	Description	Amount
	Total Salary Base for salaries subject to PSERS withholding	12,375,701.67
	Total Federally Funded salaries subject to PSERS withholding	222,242.00

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	317,261.00
Total	Title I Expenditure Data	\$317,261.00

Title IV Revenue Data

Amount	Description	Amount
	Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	23,095.00

LEA : 112018523 Upper Adams SD

1 .	<u>Current Special Education Expenditures within Function 1000</u> See list of exclusions in the note below.	4,521,701.23
2 .	<u>Current Special Education Expenditures within Function 2000</u> See list of exclusions in the note below.	1,773,959.01
2A.	<u>Current Special Education Expenditures within Sub-Function 2100</u> This data should also be included in line 2 above. See list of exclusions in the note below.	147,138.84
2B.	<u>Current Special Education Expenditures within Sub-Function 2200</u> This data should also be included in line 2 above. See list of exclusions in the note below.	341,700.67
2C.	<u>Current Special Education Expenditures within Sub-Function 2700</u> This data should also be included in line 2 above. See list of exclusions in the note below.	578,274.59
3.	<u>Current Special Education Expenditures within Sub-Function 3100</u> See list of exclusions in the note below.	
4.	<u>Current Special Education Expenditures within Sub-Function 3200</u> See list of exclusions in the note below.	169,561.91

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
10 General Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance	13,688.22	1,039.22	14,727.44
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	2,682,657.17	150,765.09	2,833,422.26
	272 Self-Insurance Dental Benefits	94,394.97	7,434.48	101,829.45
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$2,790,740.36	\$159,238.79	\$2,949,979.15
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		\$2,790,740.36	\$159,238.79	\$2,949,979.15

LEA : 112018523 Upper Adams SD

Printed 11/15/2024 11:51:06 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	112,600.79	485,543.67	598,144.46	123,119.86	536,127.27	659,247.13
2140 Psychological Services						
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	8,671.32	37,391.41	46,062.73	19,039.00	82,905.62	101,944.62
2260 Instruction and Curriculum Development Services	270,124.52	270,124.51	540,249.03	100,738.15	438,665.77	539,403.92
2350 Legal and Accounting Services	14,030.66	60,501.34	74,532.00	11,527.42	50,196.33	61,723.75
2420 Medical Services	82,642.86	356,362.65	439,005.51	79,731.21	347,190.74	426,921.95
2440 Nursing Services						
2700 Student Transportation Services	485,214.81	864,668.70	1,349,883.51	580,717.20	777,659.27	1,358,376.47
Total	\$973,284.96	\$2,074,592.28	\$3,047,877.24	\$914,872.84	\$2,232,745.00	\$3,147,617.84

LEA : 112018523 Upper Adams SD

(PRINCIPAL AMOUNTS ONLY)								
<u>GOVERNMENTAL FUNDS/ ACTIVITIES</u>	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		31,560,000.00		700,154.23			37,110,825.00	69,370,979.23
2. Additional Debt Incurred During Year		9,995,000.00					1,313,825.00	11,308,825.00
3. Retirements and Repayments		11,085,000.00		332,643.00			8,806.00	11,426,449.00
4. Debt at End of Fiscal Year		30,470,000.00		367,511.23			38,415,844.00	69,253,355.23
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		30,470,000.00		367,511.23			38,415,844.00	69,253,355.23
7. Current Portion P&I - Due within 1 year		1,878,017.00		289,618.00				2,167,635.00
8. Interest Paid during current fiscal year		1,038,950.00		2,743.00				1,041,693.00

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

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

LEA : 112018523 Upper Adams SD

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

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	1,190,000.00		1,045,019.50	2,235,019.50	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund	9,976,261.10			9,976,261.10	
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
5140	10	General Fund	335,386.85		2,743.00	338,129.85	
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
Total Debt Payments - Governmental Funds			\$11,501,647.95		\$1,047,762.50	\$12,549,410.45	

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				

Total Debt Payments - Proprietary Funds		
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LEA : 112018523 Upper Adams SD

Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
General Obligation Bonds/Notes – CIB	04/2024		9,995,000.00		9,995,000.00	293,635.00	
General Obligation Bonds/Notes – CIB	10/2021	995,000.00		995,000.00			
General Obligation Bonds/Notes – CIB	03/2019	9,975,000.00		9,680,000.00	295,000.00	11,800.00	428,268.00
General Obligation Bonds/Notes – CIB	03/2019	14,315,000.00		20,000.00	14,295,000.00	484,900.00	465,200.00
General Obligation Bonds/Notes – CIB	10/2017	6,275,000.00		390,000.00	5,885,000.00	1,087,682.00	145,482.00
Leases and Other Right to Use Arrangements		700,154.23		332,643.00	367,511.23	289,618.00	2,743.00
Other Post-Employment Benefits (OPEB)		2,622,366.00	90,825.00		2,713,191.00		
Compensated Absences		344,459.00		8,806.00	335,653.00		
Net Pension Liability		34,144,000.00	1,223,000.00		35,367,000.00		
Totals for Debt Entered:		\$69,370,979.23	\$11,308,825.00	\$11,426,449.00	\$69,253,355.23	\$2,167,635.00	\$1,041,693.00

LEA : 112018523 Upper Adams SD

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General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	2,904,497.98
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$2,904,497.98

Section 2: Tuition Paid to Institution Types During Fiscal Year	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities	719.84		719.84
4 Residential Treatment Facilities			
5 Other Local Education Agencies	29,265.91	261,922.87	291,188.78
6 Brick and Mortar Charter Schools	587,086.22	315,406.79	902,493.01
7 Cyber Charter Schools	655,617.02	380,100.98	1,035,718.00
8 Career and Technology Centers	278,773.00		278,773.00
9 Approved Private Schools			
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions	26,480.90		26,480.90
12 Juvenile Detention Centers			
13 Special Program Jointures	15,768.00		15,768.00
14 Other Tuition Not Included Elsewhere In This Section	6,977.28	346,379.17	353,356.45
Section 2 Total	\$1,600,688.17	\$1,303,809.81	\$2,904,497.98

1 .	<u>Student Transportation Services for Educational Field Trips</u>	17,974.38
2 .	<u>Student Transportation Services for Student Activities</u>	
3 .	<u>Rental of Vehicles for Student Transportation Services</u>	
4 .	<u>Capital Reserve Funds</u>	

Include only district-owned transportation expenditures paid from State or local money.
DO NOT include federal expenditures or payments to contract service providers.
Contracted transportation services should not be recorded on this schedule.

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Biglerville El Sch	7938	2,729,019.91	951,915.56	2,355,829.21	821,742.07	368,461.48	32,441.73	7,259,409.96	
	Biglerville HS	21	3,660,213.31	1,410,220.40	3,159,682.86	1,217,374.19	3,864.11	48,270.14	9,499,625.01	
	Upper Adams Intrmdt Sch	8480	2,557,961.00	723,005.78	2,208,162.43	624,135.48	20,995.10	44,082.65	6,178,342.44	
	Upper Adams MS	7437	1,672,897.43	586,542.97	1,444,130.40	506,333.82	1,858.59	31,787.55	4,243,550.76	
Total			10,620,091.65	3,671,684.71	9,167,804.90	3,169,585.56	395,179.28	156,582.07	27,180,928.17	