

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Shelley S Hobbs

(717)677-7191

Extn :

Contact Person

Telephone

Extension

s.hobbs@upperadams.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Upper Adams SD	COUNTY : Adams	AUN : 112018523
-------------------------------------	-------------------	--------------------

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2026-2027 (compared to 2025-2026)?

Yes ☒

No ☐

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

Total Budgeted Expenditures	\$39095174
Ending Unassigned Fund Balance	\$2103077
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.37%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒

No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
-----------------------------	------

DUE DATE: AUGUST 15, 2026

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Upper Adams SD	County : Adams	AUN Number : 112018523
--	---------------------------------	---

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
--	-------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Unanticipated required expenses
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	To cover any budget shortfalls
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Debt = \$713,864 PSERS = \$31,000 Medical = \$225,000 Technology = \$2,600.00

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	2,540,001	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	4,287,864	
0850 Unassigned Fund Balance	2,553,263	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,841,127</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	18,662,255	
7000 Revenue from State Sources	18,950,766	
8000 Revenue from Federal Sources	313,967	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$37,926,988</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$44,768,115</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,132,670
6112 Interim Real Estate Taxes	55,000
6113 Public Utility Realty Taxes	15,555
6114 Payments in Lieu of Current Taxes - State / Local	17,400
6120 Current Per Capita Taxes, Section 679	34,065
6140 Current Act 511 Taxes - Flat Rate Assessments	82,065
6150 Current Act 511 Taxes - Proportional Assessments	3,804,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	334,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	395,000
6910 Rentals	2,500
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	240,000
6990 Refunds and Other Miscellaneous Revenue	130,000
REVENUE FROM LOCAL SOURCES	\$18,662,255
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,808,422
7220 Vocational Education	106,804
7250 Migratory Children	1,342
7271 Special Education funds for School-Aged Pupils	1,520,549
7292 Pre-K Counts	182,750
7311 Pupil Transportation Subsidy	1,320,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,400
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	97,160
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,500
7340 State Property Tax Reduction Allocation	1,421,376
7360 Safe Schools	84,187
7531 Ready to Learn-Foundation	1,110,662
7532 Ready to Learn-Adequacy Supplement	841,908
7810 State Share of Social Security and Medicare Taxes	693,478
7820 State Share of Retirement Contributions	2,708,228
REVENUE FROM STATE SOURCES	\$18,950,766
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	237,297

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	37,401
8516 Title III - Language Instruction for English Learners and Immigrant Students	22,832
8517 Title IV - 21st Century Schools	16,437
REVENUE FROM FEDERAL SOURCES	\$313,967
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	37,926,988

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,132,670	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,421,376</u>	
Total Approx. Tax Revenue:	\$14,554,046	
Approx. Tax Levy for Tax Rate Calculation:	\$15,096,010	
	Adams	Total
2025-26 Data		
a. Assessed Value	\$913,912,600	\$913,912,600
b. Real Estate Mills	15.6383	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$776,287,417	\$776,287,417
d. Assessed Value	\$920,235,900	\$920,235,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$14,292,039	\$14,292,039
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2025-26 Tax Levy	\$14,292,039	\$14,292,039
(f Total * g)		
i. Base Mills Subject to Index	15.6383	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.03672%	96.03672%
k. Tax Levy Needed	\$15,096,010	\$15,096,010
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	16.4045	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,096,010	\$15,096,010
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,674,634
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,132,670
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,132,670	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,421,376</u>	
Total Approx. Tax Revenue:	\$14,554,046	
Approx. Tax Levy for Tax Rate Calculation:	\$15,096,010	
	Adams	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.4045	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,096,010	\$15,096,010
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$28,492.00	
Number of Homestead/Farmstead Properties	3041	3041
Median Assessed Value of Homestead Properties		\$187,900

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,132,670
Amount of Tax Relief for Homestead Exclusions	<u>\$1,421,376</u>
Total Approx. Tax Revenue:	\$14,554,046
Approx. Tax Levy for Tax Rate Calculation:	\$15,096,010
	Adams
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,421,376	Lowering RE Tax Rate	\$0	\$1,421,376
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,421,376

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>			<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Adams	920,235,900	16.4045	15,096,010			96.03672%		
Totals:	920,235,900		15,096,010	-	1,421,376	=	13,674,634	X 96.03672% = 13,132,670

		<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00			34,065
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	34,065	34,065
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$10.00	\$0.00	48,000	48,000
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments				82,065	82,065
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	1.100%	0.000%	3,654,000	3,654,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	150,000	150,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments				3,804,000	3,804,000
Total Act 511, Current Taxes					3,886,065

Act 511 Tax Limit -->		776,287,417 X	12	9,315,449
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u> Adams	15.6383	16.4045	4.90%	Yes	4.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.9%				
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

LEA : 112018523 Upper Adams SD

Printed 5/18/2026 1:36:28 PM

<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		15,754,369
1200 Special Programs - Elementary / Secondary		6,667,711
1300 Vocational Education		972,623
1400 Other Instructional Programs - Elementary / Secondary		170,162
1800 Pre-Kindergarten		182,750
Total Instruction		\$23,747,615
2000 Support Services		
2100 Support Services - Students		967,529
2200 Support Services - Instructional Staff		2,226,922
2300 Support Services - Administration		2,991,710
2400 Support Services - Pupil Health		523,622
2500 Support Services - Business		412,054
2600 Operation and Maintenance of Plant Services		2,430,736
2700 Student Transportation Services		2,116,417
2800 Support Services - Central		243,101
Total Support Services		\$11,912,091
3000 Operation of Non-Instructional Services		
3200 Student Activities		1,055,073
Total Operation of Non-Instructional Services		\$1,055,073
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		2,230,395
5900 Budgetary Reserve		150,000
Total Other Expenditures and Financing Uses		\$2,380,395
Total Estimated Expenditures and Other Financing Uses		\$39,095,174

LEA : 112018523 Upper Adams SD

Printed 5/18/2026 1:36:29 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,612,277
200 Personnel Services - Employee Benefits	4,879,295
300 Purchased Professional and Technical Services	909,620
400 Purchased Property Services	45,994
500 Other Purchased Services	1,813,818
600 Supplies	489,190
800 Other Objects	4,175
Total Regular Programs - Elementary / Secondary	\$15,754,369
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,196,531
200 Personnel Services - Employee Benefits	1,406,870
300 Purchased Professional and Technical Services	1,301,435
500 Other Purchased Services	1,739,520
600 Supplies	23,355
Total Special Programs - Elementary / Secondary	\$6,667,711
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	400,870
200 Personnel Services - Employee Benefits	254,143
400 Purchased Property Services	822
500 Other Purchased Services	294,859
600 Supplies	19,629
800 Other Objects	2,300
Total Vocational Education	\$972,623
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	108,734
200 Personnel Services - Employee Benefits	61,428
Total Other Instructional Programs - Elementary / Secondary	\$170,162
1800 <u>Pre-Kindergarten</u>	
300 Purchased Professional and Technical Services	182,750
Total Pre-Kindergarten	\$182,750
Total Instruction	\$23,747,615
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	580,036
200 Personnel Services - Employee Benefits	358,712
300 Purchased Professional and Technical Services	22,000
600 Supplies	5,606
800 Other Objects	1,175
Total Support Services - Students	\$967,529
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	446,272

LEA : 112018523 Upper Adams SD

Printed 5/18/2026 1:36:29 PM

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	400,282
300 Purchased Professional and Technical Services	557,559
400 Purchased Property Services	6,302
500 Other Purchased Services	29,068
600 Supplies	443,779
700 Property	343,600
800 Other Objects	60
Total Support Services - Instructional Staff	\$2,226,922
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,687,238
200 Personnel Services - Employee Benefits	997,471
300 Purchased Professional and Technical Services	89,100
400 Purchased Property Services	3,525
500 Other Purchased Services	86,036
600 Supplies	66,050
800 Other Objects	62,290
Total Support Services - Administration	\$2,991,710
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	313,920
200 Personnel Services - Employee Benefits	189,468
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	500
600 Supplies	12,234
Total Support Services - Pupil Health	\$523,622
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	217,482
200 Personnel Services - Employee Benefits	152,530
300 Purchased Professional and Technical Services	23,800
400 Purchased Property Services	1,500
500 Other Purchased Services	2,000
600 Supplies	4,000
800 Other Objects	10,742
Total Support Services - Business	\$412,054
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,600
200 Personnel Services - Employee Benefits	1,488
300 Purchased Professional and Technical Services	158,378
400 Purchased Property Services	1,685,565
500 Other Purchased Services	286,883
600 Supplies	293,522
800 Other Objects	1,300
Total Operation and Maintenance of Plant Services	\$2,430,736
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	56,582
200 Personnel Services - Employee Benefits	37,873

LEA : 112018523 Upper Adams SD

Printed 5/18/2026 1:36:29 PM

Description	Amount
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	7,000
500 Other Purchased Services	1,974,888
600 Supplies	34,774
800 Other Objects	300
Total Student Transportation Services	\$2,116,417
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	117,471
200 Personnel Services - Employee Benefits	114,280
300 Purchased Professional and Technical Services	5,500
500 Other Purchased Services	200
600 Supplies	250
800 Other Objects	5,400
Total Support Services - Central	\$243,101
Total Support Services	\$11,912,091
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	526,256
200 Personnel Services - Employee Benefits	249,111
300 Purchased Professional and Technical Services	74,500
400 Purchased Property Services	25,015
500 Other Purchased Services	89,706
600 Supplies	81,260
800 Other Objects	9,225
Total Student Activities	\$1,055,073
Total Operation of Non-Instructional Services	\$1,055,073
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	970,395
900 Other Uses of Funds	1,260,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,230,395
5900 <u>Budgetary Reserve</u>	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$2,380,395
TOTAL EXPENDITURES	\$39,095,174

Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	8,500,000	6,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,100,000	1,300,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,100,000	900,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$11,700,000	\$8,200,000

Long-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 112018523 Upper Adams SD

Printed 5/18/2026 1:36:30 PM

<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$11,700,000	\$8,200,000

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund		
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

LEA : 112018523 Upper Adams SD

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

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

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

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

LEA : 112018523 Upper Adams SD

<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	29,205,000	26,715,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$29,205,000	\$26,715,000
TOTAL INDEBTEDNESS	\$29,205,000	\$26,715,000

Account Description	Amounts
0810 Nonspendable Fund Balance	2,540,001
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,569,864
0850 Unassigned Fund Balance	2,103,077
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,672,941
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,362,942