

LEA Name : Upper Darby SD  
Address : 4611 Bond Ave  
Drexel Hill , PA 19026

County : Delaware  
AUN Number : 125239452  
LEA Type : SD

## Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending

**6/30/2022**

Pennsylvania Department of Education

&

Office of Comptroller Operations

PDE-2056: Intermediate Unit

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

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

  
\_\_\_\_\_  
Chief School Administrator Signature

\_\_\_\_\_  
Date

12/6/22

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

\_\_\_\_\_  
Date

12/6/22

Craig Rogers

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

cjrogers@upperdarbysd.org

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

(610)789-7200

Ext :

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

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

**Audit Certification**  
**Annual Financial Report:**  
For Fiscal Year Ending **6/30/2022**  
**(Pursuant to PA School Code Section 218(b))**

LEA Name : Upper Darby SD  
AUN Number : 125239452  
County : Delaware

<b>Audit Certification Due:</b> 12/31/2022
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This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System (CFRS).

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

Chief School Administrator

Board Secretary

Signature

Date

Signature

Date

Craig Rogers

(610)789-7200

Ext :

Contact Person

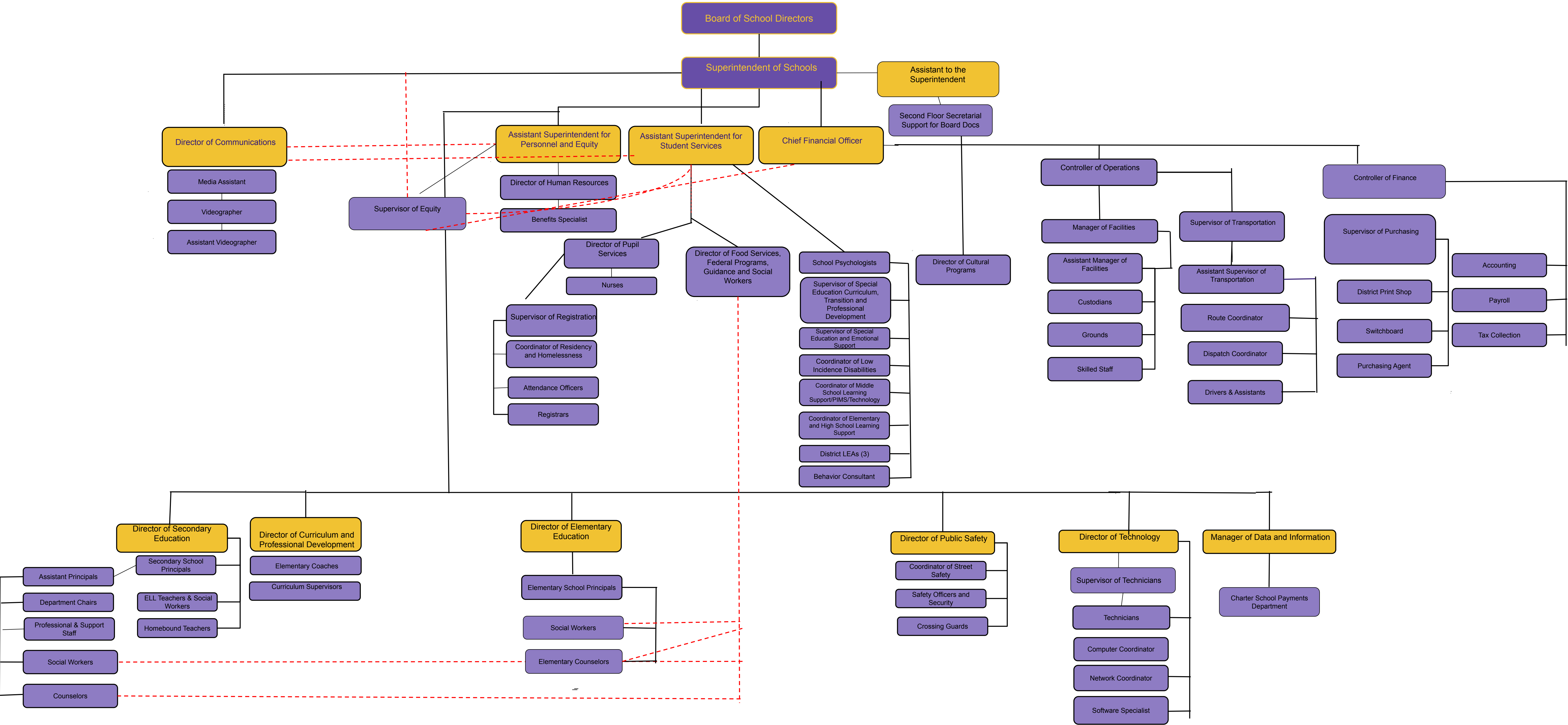
Contact Person Telephone Number

cjrogers@upperdarbysd.org

Contact Person E-mail Address

Contact Person Fax Number

Upper Darby School District  
Table of Organization



Book	Policy Manual
Section	600 Finances
Title	Fixed Asset Inventory
Code	622
Status	Active
Adopted	August 10, 2010

### **Authority**

The Board shall have the power and authority to expend district funds for the purpose of providing materials, supplies and equipment necessary to the district's educational program. Likewise, it is incumbent upon the Board to exercise its fiduciary responsibility for the custody and accountability for items purchased through the administration by the adoption of a fixed asset policy, the implementation of which is practical, yet assures accountability. [\[1\]](#)

### **Definitions**

A **fixed asset** is a nonconsumable material purchased with a life expectancy greater than one (1) year with a cost not less than \$1,500. The actual life will be based upon the specific utilization.

The fixed asset inventory will be maintained in accordance with Policy 706.[2]

A **fixed asset equipment item** is any instrument, machine, apparatus or set of articles which meets all of the following:

1. Retains original shape, appearance and/or character with use.
2. Maintains identity through fabrication or incorporation into a different or more complex unit.
3. If damaged, or some of its parts are lost or worn out, it is generally more feasible to repair than replace.
4. Under normal conditions of use, assuming reasonable care and maintenance, can be expected to serve principle purpose for more than a year.

### **Guidelines**

#### **Level of Control**

The level of control applied to any item can be thought of as the amount of time and effort spent in keeping track of the item and the amount of information kept about the condition and whereabouts of the item. The level of control applied to an equipment item, usually falls into one (1) of the three (3) broad categories:

##### *1. Little or No Control After Purchase -*

Items are of such little value that the cost of implementing procedures to safeguard them, monitor their use, or track their location are not justifiable.

##### *2. Group Control -*

Items in this category are of little individual value, but taken as a group, are valuable enough to justify the cost of providing some type of control over their safety, use, location and condition.

##### *3. Individual Control -*

Items in this category are of sufficient value to justify applying control measures to each individual item.

It is incumbent on all principals and other building or department administrators to employ all practical means in the care and control of any district asset regardless of value.

#### **Frequency of Inventory**

The fixed asset inventory will be updated with regard to changes on an annual basis.

The fixed asset inventory may be physically reconciled on an annual basis.

#### **Individual Responsibility**

Each building principal or building administrator is accountable for the fixed asset inventory of his/her building.

Identification tagging for technology equipment will be done in accordance with adopted administrative procedures.

Changes to the inventory will be entered in a centralized manner in accordance with adopted administrative procedures.

[622-AR-0-GASBStmt34-Final-4-13-2020.pdf \(107 KB\)](#)

[622-AR-1-ValuationOfCapAssets-Final-4-13-2020.pdf \(33 KB\)](#)

[622-AR-2-RecordOfCapAssets-Final-4-13-2020.pdf \(108 KB\)](#)

[622-AR-3-CapAsetTypeUsefulLifeChrt-Final-4-13-2020.pdf \(36 KB\)](#)

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
42420	<p>Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification.</p> <p>2700-513, AFR Exp Detail: \$321,106.66 2700-513, PY AFR Amount: \$51,088.00</p>	Increased expenses due to 3rd party transportation services to supplement the District's internal transportation department.
50410	<p>SESS - 2140 Psychological Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.</p> <p>SESS Schedule 2140: \$1,957,247.33 Prior Year SESS Schedule 2140: \$1,196,376.66</p>	Increased cost associated with new 3rd party contract to provide mental health services to students, related to ESSER funding.
50420	<p>SESS - 2150 Speech Pathology and Audiology Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.</p> <p>SESS Schedule 2150: \$0.00 Prior Year SESS Schedule 2150: \$2,748.47</p>	No expenditures in the current year
50460	<p>SESS - 2420 Medical Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.</p> <p>SESS Schedule 2420: \$0.00 Prior Year SESS Schedule 2420: \$97.28</p>	No expenditures in the current year

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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>
<b>Assets And Deferred Outflows Of Resources</b>						
<b>Assets</b>						
0100	Cash and Cash Equivalents	38,381,554	191,608			
0110	Investments	15,036,998				
0120	Taxes Receivable	8,378,269				
0130	Due From Other Funds	2,532,691				
0141	Due From Other Governments	22,356,013				
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	1,332,769				
0170	Inventories	177,708				
0180	Prepaid Expenses (Expenditures)	1,021,721				
0190	Other Current Assets					
<b>Total Assets</b>		<b>\$89,217,723</b>	<b>\$191,608</b>			
0910	Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>		<b>\$89,217,723</b>	<b>\$191,608</b>			

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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>
<b>Assets And Deferred Outflows Of Resources</b>						
<b>Assets</b>						
0100	Cash and Cash Equivalents		7,619,589	40,994,978		
0110	Investments					
0120	Taxes Receivable					
0130	Due From Other Funds		20,217,491	22,513		
0141	Due From Other Governments					
0142	State Revenue Receivable					
0143	Federal Revenue Receivable					
0145	Other Intergovernmental Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables					
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
<b>Total Assets</b>			<b>\$27,837,080</b>	<b>\$41,017,491</b>		
0910	Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>			<b>\$27,837,080</b>	<b>\$41,017,491</b>		



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Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
<b>Assets And Deferred Outflows Of Resources</b>		
<b>Assets</b>		
0100 Cash and Cash Equivalents		87,187,729
0110 Investments		15,036,998
0120 Taxes Receivable		8,378,269
0130 Due From Other Funds		22,772,695
0141 Due From Other Governments		22,356,013
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		1,332,769
0170 Inventories		177,708
0180 Prepaid Expenses (Expenditures)		1,021,721
0190 Other Current Assets		
<b>Total Assets</b>		<b>\$158,263,902</b>
0910 Deferred Outflows of Resources		
<b>Total Assets And Deferred Outflows Of Resources</b>		<b>\$158,263,902</b>

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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>
<b>Liabilities And Deferred Inflows Of Resources And Fund Balances</b>					
<b>Liabilities</b>					
0400 Due to Other Funds	20,072,693				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	4,440,486				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	23,726,390				
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	1,256,490				
0490 Other Current Liabilities	624,656				
<b>Total Liabilities</b>	<b>\$50,120,715</b>				
0950 Deferred Inflows of Resources	7,730,062				
<b>Fund Balances</b>					
0810 Nonspendable Fund Balance	1,199,429				
0820 Restricted Fund Balance		191,608			
0830 Committed Fund Balance	4,464,615				
0840 Assigned Fund Balance	13,817,799				
0850 Unassigned Fund Balance	11,885,103				
<b>Total Fund Balances</b>	<b>\$31,366,946</b>	<b>\$191,608</b>			
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>	<b>\$89,217,723</b>	<b>\$191,608</b>			

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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>
<b>Liabilities And Deferred Inflows Of Resources And Fund Balances</b>						
<b>Liabilities</b>						
0400	Due to Other Funds			1,110,568		
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable			5,188,766		
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits					
0462	Payroll Deductions and Withholding					
0480	Unearned Revenues					
0490	Other Current Liabilities					
<b>Total Liabilities</b>				<b>\$6,299,334</b>		
0950	Deferred Inflows of Resources					
<b>Fund Balances</b>						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance		27,837,080	34,718,157		
0830	Committed Fund Balance					
0840	Assigned Fund Balance					
0850	Unassigned Fund Balance					
<b>Total Fund Balances</b>			<b>\$27,837,080</b>	<b>\$34,718,157</b>		
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>			<b>\$27,837,080</b>	<b>\$41,017,491</b>		

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Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
<b>Liabilities And Deferred Inflows Of Resources And Fund Balances</b>		
<b>Liabilities</b>		
0400 Due to Other Funds	21,183,261	
0411 Due to Other Governments		
0412 Due to Primary Government		
0413 Due to Component Unit		
0420 Accounts Payable	9,629,252	
0430 Contracts Payable		
0440 Current Portion of Long-Term Debt		
0450 Short-Term Payables		
0461 Accrued Salaries and Benefits	23,726,390	
0462 Payroll Deductions and Withholding		
0480 Unearned Revenues	1,256,490	
0490 Other Current Liabilities	624,656	
<b>Total Liabilities</b>	<b>\$56,420,049</b>	
0950 Deferred Inflows of Resources	7,730,062	
<b>Fund Balances</b>		
0810 Nonspendable Fund Balance	1,199,429	
0820 Restricted Fund Balance	62,746,845	
0830 Committed Fund Balance	4,464,615	
0840 Assigned Fund Balance	13,817,799	
0850 Unassigned Fund Balance	11,885,103	
<b>Total Fund Balances</b>	<b>\$94,113,791</b>	
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>	<b>\$158,263,902</b>	

LEA : 125239452     Upper Darby SD

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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>
<b>Revenues</b>					
6000 Revenue from Local Sources	116,424,133	119,236			
7000 Revenue from State Sources	87,273,616				
8000 Revenue from Federal Sources	20,218,384				
<b>Total Revenues</b>	<b>\$223,916,133</b>	<b>\$119,236</b>			
<b>Expenditures</b>					
1000 Instruction	147,552,073				
2000 Support Services	56,886,325				
3000 Operation of Non-Instructional Services	3,507,354	143,482			
4000 Facilities Acquisition, Construction and Improvement Services	168,622				
5110 Debt Service	6,529,741				
5130 Refund of Prior Year Revenues / Receipts	1,467				
5140 Leases	537,130				
<b>Total Expenditures</b>	<b>\$215,182,712</b>	<b>\$143,482</b>			
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>\$8,733,421</b>	<b>(\$24,246)</b>			
<b>Other Financing Sources (Uses)</b>					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing and Leases	705,770				
9300 Interfund Transfers - IN	729,304				
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	8,000,000				
5300 Transfers Out to Component Units/Primary Governments					
<b>Total Other Financing Sources (Uses)</b>	<b>(\$6,564,926)</b>				

Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
<b>Revenues</b>						
6000	Revenue from Local Sources		9,611	60,292		
7000	Revenue from State Sources					
8000	Revenue from Federal Sources					
<b>Total Revenues</b>			<b>\$9,611</b>	<b>\$60,292</b>		
<b>Expenditures</b>						
1000	Instruction					
2000	Support Services			518,780		
3000	Operation of Non-Instructional Services					
4000	Facilities Acquisition, Construction and Improvement Services			27,156,266		
5110	Debt Service			943,257		
5130	Refund of Prior Year Revenues / Receipts					
5140	Leases					
<b>Total Expenditures</b>				<b>\$28,618,303</b>		
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>			<b>\$9,611</b>	<b>(\$28,558,011)</b>		
<b>Other Financing Sources (Uses)</b>						
9110	Face Value of Bonds Issued			36,550,000		
9120	Proceeds from Refunding of Bonds					
9130	Bond Premiums			6,334,533		
9200	Proceeds from Extended-Term Financing and Leases					
9300	Interfund Transfers - IN		8,000,000			
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					
<b>Total Other Financing Sources (Uses)</b>			<b>\$8,000,000</b>	<b>\$42,884,533</b>		

LEA : 125239452     Upper Darby SD

Printed 12/7/2022 12:16:10 PM

Amounts Expressed in Whole Dollars		<u>Total Governmental Funds</u>
<b>Revenues</b>		
6000	Revenue from Local Sources	116,613,272
7000	Revenue from State Sources	87,273,616
8000	Revenue from Federal Sources	20,218,384
<b>Total Revenues</b>		<b>\$224,105,272</b>
<b>Expenditures</b>		
1000	Instruction	147,552,073
2000	Support Services	57,405,105
3000	Operation of Non-Instructional Services	3,650,836
4000	Facilities Acquisition, Construction and Improvement Services	27,324,888
5110	Debt Service	7,472,998
5130	Refund of Prior Year Revenues / Receipts	1,467
5140	Leases	537,130
<b>Total Expenditures</b>		<b>\$243,944,497</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>(\$19,839,225)</b>
<b>Other Financing Sources (Uses)</b>		
9110	Face Value of Bonds Issued	36,550,000
9120	Proceeds from Refunding of Bonds	
9130	Bond Premiums	6,334,533
9200	Proceeds from Extended-Term Financing and Leases	705,770
9300	Interfund Transfers - IN	8,729,304
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	8,000,000
5300	Transfers Out to Component Units/Primary Governments	
<b>Total Other Financing Sources (Uses)</b>		<b>\$44,319,607</b>

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
<b>Special And Extraordinary Items</b>						
9920 Special Items – Gains						
9930 Extraordinary Items – Gains						
5520 Special Items – Losses						
5530 Extraordinary Items – Losses						
<b>Net Change In Fund Balances</b>		<b>\$2,168,495</b>	<b>(\$24,246)</b>			
<b>Fund Balance</b>						
0001 Fund Balance - Beginning of Fiscal Year		29,198,453	215,854			
<b>Fund Balance - End Of Year</b>		<b>\$31,366,948</b>	<b>\$191,608</b>			



Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
<b>Special And Extraordinary Items</b>						
9920	Special Items – Gains					
9930	Extraordinary Items – Gains					
5520	Special Items – Losses					
5530	Extraordinary Items – Losses					
<b>Net Change In Fund Balances</b>			<b>\$8,009,611</b>	<b>\$14,326,522</b>		
<b>Fund Balance</b>						
0001	Fund Balance - Beginning of Fiscal Year		19,827,469	20,391,636		
<b>Fund Balance - End Of Year</b>			<b>\$27,837,080</b>	<b>\$34,718,158</b>		

Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
<b>Special And Extraordinary Items</b>		
9920	Special Items – Gains	
9930	Extraordinary Items – Gains	
5520	Special Items – Losses	
5530	Extraordinary Items – Losses	
<b>Net Change In Fund Balances</b>		<b>\$24,480,382</b>
<b>Fund Balance</b>		
0001	Fund Balance - Beginning of Fiscal Year	69,633,412
<b>Fund Balance - End Of Year</b>		<b>\$94,113,794</b>

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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>
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Current Assets</b>					
0100 Cash and Cash Equivalents	7,278,261			7,278,261	
0110 Investments	515,066			515,066	
0130 Due From Other Funds					
0141 Due From Other Governments	324,629			324,629	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	430,000			430,000	
0170 Inventories	51,020			51,020	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
<b>Total Current Assets</b>	<b>\$8,598,976</b>			<b>\$8,598,976</b>	
<b>Noncurrent Assets</b>					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	774,689			774,689	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
<b>Total Noncurrent Assets</b>	<b>\$774,689</b>			<b>\$774,689</b>	
0910 Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$9,373,665</b>			<b>\$9,373,665</b>	

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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>
<b>Liabilities And Deferred Inflows Of Resources And Net Position</b>					
<b>Current Liabilities</b>					
0400 Due to Other Funds	1,589,434			1,589,434	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	388,890			388,890	
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	15,340			15,340	
<b>Total Current Liabilities</b>	<b>\$1,993,664</b>			<b>\$1,993,664</b>	
<b>Noncurrent Liabilities</b>					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability					
0599 Other Noncurrent Liabilities					
<b>Total Noncurrent Liabilities</b>					
<b>Total Liabilities</b>	<b>\$1,993,664</b>			<b>\$1,993,664</b>	
0950 Deferred Inflows of Resources					
<b>Net Position</b>					
0791 Net Investment in Capital Assets	774,689			774,689	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	6,605,312			6,605,312	
<b>Total Net Position</b>	<b>\$7,380,001</b>			<b>\$7,380,001</b>	
<b>Total Liabilities And Deferred Inflows Of Resources And Net Position</b>	<b>\$9,373,665</b>			<b>\$9,373,665</b>	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Operating Revenues					
6600 Food Service Revenue	9,877			9,877	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$9,877			\$9,877	
Operating Expenses					
100 Personnel Services – Salaries					
200 Personnel Services – Employee Benefits					
300 Purchased Professional and Technical Services	220			220	
400 Purchased Property Services					
500 Other Purchased Services	5,369,460			5,369,460	
600 Supplies	474,394			474,394	
740 Depreciation	139,083			139,083	
810 Dues and Fees	2,470			2,470	
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$5,985,627			\$5,985,627	
Operating Income (Loss)	(\$5,975,750)			(\$5,975,750)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	6,628			6,628	
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	281,408			281,408	
8000 Revenue from Federal Sources	9,544,078			9,544,078	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$9,832,114			\$9,832,114	
Income (Loss) Before Contributions And Transfers	\$3,856,364			\$3,856,364	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Contributions, Transfers, and Special and Extraordinary Items</b>					
5200 Interfund Transfers – Out	729,304			729,304	
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
<b>Change In Net Position</b>	<b>\$3,127,060</b>			<b>\$3,127,060</b>	
0002 Net Position - Beginning of Fiscal Year	4,252,941			4,252,941	
0003 Accounting Changes / Residual Equity Transfers					
<b>Net Position - End Of Year</b>	<b>\$7,380,001</b>			<b>\$7,380,001</b>	

LEA : 125239452      Upper Darby SD

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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>
<b>Cash Flows From Operating Activities</b>						
0011	Cash Receipts From Users	11,198			11,198	
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	5,216,078			5,216,078	
0018	Cash Payments For Other Operating Expenses					
<b>Net Cash Provided By (Used For) Operating Activities</b>		<b>(\$5,204,880)</b>			<b>(\$5,204,880)</b>	
<b>Cash Flows From Non-Capital Financing Activities</b>						
0021	Receipts From Local Sources - 6000					
0022	Receipts From State Sources - 7000	293,518			293,518	
0023	Receipts From Federal Sources -8000	9,367,057			9,367,057	
0024	Notes and Loans Received (Repaid)					
0025	Interest Paid on Notes/Loans - 5100-830					
0026	Operating Transfers In (Out)/Residual Equity Trans					
0027	Operating Transfers In (Out) Primary Government / Comp Unit					
0028	Receipts From Refund of Prior Year Expenditures - 6991					
0029	Special and Extraordinary Gains (losses)					
0030	Receipts from Insurance Recoveries -9990					
<b>Net Cash Prov By (Used for) Non-Capital Financing Activities</b>		<b>\$9,660,575</b>			<b>\$9,660,575</b>	
<b>Cash Flows From Capital and Related Financing Activities</b>						
0031	Payments For Fac Acq, Const, and Imp - 4000					
0032	Gain / (Loss) on Sale of Fixed Assets - 6930					
0033	Proceeds From Extended Term Financing - 9200					
0034	Principal Paid on Financing Agreements					
0035	Interest Paid on Financing Agreements - 5100-830					
0036	(Inc) Dec in Contributed Capital					
<b>Net Cash Prov By (Used for) Capital and Related Financing Activities</b>						
<b>Cash Flows From Investing Activities</b>						
0041	Earnings on Investments - 6500	6,628			6,628	
0042	Purchase of Inv Securities / Deposits to Inv Pools	(553)			(553)	
0043	Receipts From Investment Pool Withdrawals					
0044	Proceeds from Sale and Maturity of Inv Securities					

LEA : 125239452      Upper Darby SD

Printed 12/7/2022 12:16:23 PM

0045   Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities	\$6,075	\$6,075
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LEA : 125239452     Upper Darby SD

Printed 12/7/2022 12:16:23 PM

	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Net Increase (Decrease) in Cash Flows</b>	<b>4,461,770</b>			<b>4,461,770</b>	
0004 Cash and Cash Equivalents Beginning of Year	2,816,491			2,816,491	
<b>Cash and Cash Equivalents at Year End</b>	<b>\$7,278,261</b>			<b>\$7,278,261</b>	
<hr/>					
<b>Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities</b>					
0005 Operating Income (Loss) per REP	(5,975,750)			(5,975,750)	
<b>Adjustments</b>					
0051 Depreciation and Net Amortization	139,083			139,083	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	426,406			426,406	
<b>Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows</b>					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	2,047			2,047	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	47,004			47,004	
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)	157,056			157,056	
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	(726)			(726)	
0067 Deferred Inflows (0950)					
<b>Total Adjustments</b>	<b>\$770,870</b>			<b>\$770,870</b>	
<b>Cash Provided By (Used for) Total</b>	<b>(\$5,204,880)</b>			<b>(\$5,204,880)</b>	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

LEA : 125239452     Upper Darby SD

Printed 12/7/2022 12:16:24 PM

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				
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	Machinery, Equipment and Furniture (Net)				
Total Assets					
0910	Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources					

LEA : 125239452    Upper Darby SD

Printed 12/7/2022 12:16:24 PM

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>
<b>Assets And Deferred Outflows Of Resources</b>			
<b>Assets</b>			
0100 Cash and Cash Equivalents	821,856		821,856
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 Machinery, Equipment and Furniture (Net)			
<b>Total Assets</b>	<b>\$821,856</b>		<b>\$821,856</b>
0910 Deferred Outflows of Resources			
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$821,856</b>		<b>\$821,856</b>

LEA : 125239452     Upper Darby SD

Printed 12/7/2022 12:16:24 PM

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

LEA : 125239452     Upper Darby SD

Printed 12/7/2022 12:16:24 PM

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>
<b>Liabilities, Deferred Inflows Of Resources And Net Position</b>			
<b>Liabilities</b>			
0400 Due to Other Funds			
0410 Due to Other Governments, Primary Government and Component Units			
0420 Accounts Payable			
0430 Contracts Payable			
0450 Short-Term Payables			
0460 Payroll Accruals and Withholdings			
0480 Unearned Revenues			
0490 Other Current Liabilities			
<b>Total Liabilities</b>			
0950 Deferred Inflows of Resources			
<b>Net Position</b>			
0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)	821,856		821,856
0799 Unrestricted Net Position			
<b>Total Net Position</b>	<b>\$821,856</b>		<b>\$821,856</b>
<b>Total Liabilities, Deferred Inflows Of Resources And Net Position</b>	<b>\$821,856</b>		<b>\$821,856</b>

LEA : 125239452     Upper Darby 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>
<b>Additions</b>						
0091 Gifts and Contributions					362,211	
0095 Net Investment Earnings					1,151	
0092 Other Additions						
<b>Deductions</b>						
0093 Scholarships Awarded					252,333	
0094 Other Deductions					169,810	
<b>Change In Net Position</b>					<b>(\$58,781)</b>	
0006 Net Position – Beginning of Fiscal Year					880,637	
0007 Net Position Held in Trust for Pension Benefits						
<b>Net Position - End of Fiscal Year</b>					<b>\$821,856</b>	

LEA : 125239452     Upper Darby SD

Printed 12/7/2022 12:16:26 PM

Amounts Expressed in Whole Dollars		<u>Total Fiduciary</u>
		<u>Funds</u>
<b>Additions</b>		
0091	Gifts and Contributions	362,211
0095	Net Investment Earnings	1,151
0092	Other Additions	
<b>Deductions</b>		
0093	Scholarships Awarded	252,333
0094	Other Deductions	169,810
<b>Change In Net Position</b>		<b>(\$58,781)</b>
0006	Net Position – Beginning of Fiscal Year	880,637
0007	Net Position Held in Trust for Pension Benefits	
<b>Net Position - End of Fiscal Year</b>		<b>\$821,856</b>



	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
<b>Revenue from Local Sources</b>				
6111 Current Real Estate Taxes	100,381,087.69			100,381,087.69
6112 Interim Real Estate Taxes	73,915.73	11,260.25		62,655.48
6113 Public Utility Realty Taxes	108,422.13			108,422.13
6153 Current Act 511 Real Estate Transfer Taxes	4,817,306.99	251,978.35	416,176.00	4,981,504.64
6411 Delinquent Real Estate Taxes	6,894,064.25	384,968.86	700,046.54	7,209,141.93
6500 Earnings on Investments	145,010.18			
6700 Revenues from LEA Activities	9,782.00			
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	11,183.00			
6832 Federal IDEA Revenue Received as Pass Through	2,813,242.01			
6910 Rentals	6,250.00			
6920 Contributions and Donations from Private Sources	18,667.15			
6944 Receipts from Other LEAs in Pennsylvania - Education	277,877.99			
6980 Revenue from Community Services Activities	602,421.80			
6991 Refunds of a Prior Year Expenditure	55,288.64			
6999 Other Revenues Not Specified Above	209,612.99			
<b>TOTAL Revenue from Local Sources</b>	<b>\$116,424,132.55</b>	<b>\$648,207.46</b>	<b>\$1,116,222.54</b>	<b>\$112,742,811.87</b>

	Revenue Reported In Current Year			
<b><u>Revenue from State Sources</u></b>				
7111 Basic Education Funding-Formula	44,832,245.56			
7112 Basic Education Funding-Social Security	3,720,337.59			
7160 Tuition for Orphans Subsidy	574,979.15			
7271 Special Education funds for School-Aged Pupils	8,921,505.43			
7311 Pupil Transportation Subsidy	1,466,731.46			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	591,360.00			
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	324,926.62			
7330 Health Services (Medical, Dental, Nurse, Act 25)	254,951.33			
7340 State Property Tax Reduction Allocation	5,143,900.32			
7361 School Safety and Security Grants	166,436.07			
7369 Other Safe School Grants	45,000.00			
7505 Ready to Learn Block Grant	2,073,956.00			
7506 PAsmart Grants	4,885.76			
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	646,686.00			
7820 State Share of Retirement Contributions	18,505,714.86			
<b>TOTAL Revenue from State Sources</b>	<b>\$87,273,616.15</b>			

	Revenue Reported In Current Year			
<b><u>Revenue from Federal Sources</u></b>				
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	5,732,951.29			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	481,421.25			
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	244,666.32			
8517 NCLB, Title IV - 21St Century Schools	373,893.26			
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	353,088.35			
8732 ARRA - Qualified School Construction Bonds (QSCB)	249,874.14			
8742 Governor's Emergency Education Relief Fund (GEER)	164,634.00			
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	10,768,103.48			
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	696,867.62			
8749 Other CARES Act Funding	153,417.00			
8751 ARP ESSER Learning Loss	634,546.75			
8752 ARP ESSER Summer Programs	124,839.63			
8753 ARP ESSER Afterschool Programs	113,914.21			
8755 ARP ESSER Emergency Relief for Other Educational Entities	171.11			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	125,995.34			
<b>TOTAL Revenue from Federal Sources</b>	<b>\$20,218,383.75</b>			

	Revenue Reported In Current Year			
<b><u>Other Financing Sources</u></b>				
9290 Other Extended-Term Financing Proceeds	705,769.94			
9350 Enterprise Fund Transfers	729,304.16			
<b>TOTAL Other Financing Sources</b>	<b>\$1,435,074.10</b>			
<b>TOTAL FROM ALL SOURCES</b>	<b>\$225,351,206.55</b>	<b>\$648,207.46</b>	<b>\$1,116,222.54</b>	<b>\$112,742,811.87</b>

LEA : 125239452     Upper Darby 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>
<b>6000 Revenue from Local Sources</b>						
6111 Current Real Estate Taxes	100,381,087.69					
6112 Interim Real Estate Taxes	73,915.73					
6113 Public Utility Realty Taxes	108,422.13					
6153 Current Act 511 Real Estate Transfer Taxes	4,817,306.99					
6411 Delinquent Real Estate Taxes	6,894,064.25					
6500 Earnings on Investments	145,010.18	249.00				
6700 Revenues from LEA Activities	9,782.00					
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	11,183.00					
6832 Federal IDEA Revenue Received as Pass Through	2,813,242.01					
6910 Rentals	6,250.00					
6920 Contributions and Donations from Private Sources	18,667.15					
6944 Receipts from Other LEAs in Pennsylvania - Education	277,877.99					
6980 Revenue from Community Services Activities	602,421.80					
6991 Refunds of a Prior Year Expenditure	55,288.64					
6999 Other Revenues Not Specified Above	209,612.99	118,987.00				
<b>6000 Total Revenue from Local Sources</b>	<b>\$116,424,132.55</b>	<b>\$119,236.00</b>				
<b>7000 Revenue from State Sources</b>						
7111 Basic Education Funding-Formula	44,832,245.56					
7112 Basic Education Funding-Social Security	3,720,337.59					
7160 Tuition for Orphans Subsidy	574,979.15					
7271 Special Education funds for School-Aged Pupils	8,921,505.43					
7311 Pupil Transportation Subsidy	1,466,731.46					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	591,360.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	324,926.62					
7330 Health Services (Medical, Dental, Nurse, Act 25)	254,951.33					
7340 State Property Tax Reduction Allocation	5,143,900.32					
7361 School Safety and Security Grants	166,436.07					
7369 Other Safe School Grants	45,000.00					
7505 Ready to Learn Block Grant	2,073,956.00					
7506 PAsmart Grants	4,885.76					
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	646,686.00					
7820 State Share of Retirement Contributions	18,505,714.86					
<b>7000 Total Revenue from State Sources</b>	<b>\$87,273,616.15</b>					

LEA : 125239452     Upper Darby SD

Printed 12/7/2022 12:16:29 PM

	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
<b>6000 Revenue from Local Sources</b>					
6111 Current Real Estate Taxes					100,381,087.69
6112 Interim Real Estate Taxes					73,915.73
6113 Public Utility Realty Taxes					108,422.13
6153 Current Act 511 Real Estate Transfer Taxes					4,817,306.99
6411 Delinquent Real Estate Taxes					6,894,064.25
6500 Earnings on Investments	9,611.00	60,292.00			215,162.18
6700 Revenues from LEA Activities					9,782.00
6831 Federal Revenue Received from Other Pennsylvania Public LEAs					11,183.00
6832 Federal IDEA Revenue Received as Pass Through					2,813,242.01
6910 Rentals					6,250.00
6920 Contributions and Donations from Private Sources					18,667.15
6944 Receipts from Other LEAs in Pennsylvania - Education					277,877.99
6980 Revenue from Community Services Activities					602,421.80
6991 Refunds of a Prior Year Expenditure					55,288.64
6999 Other Revenues Not Specified Above					328,599.99
<b>6000 Total Revenue from Local Sources</b>	<b>\$9,611.00</b>	<b>\$60,292.00</b>			<b>\$116,613,271.55</b>
<b>7000 Revenue from State Sources</b>					
7111 Basic Education Funding-Formula					44,832,245.56
7112 Basic Education Funding-Social Security					3,720,337.59
7160 Tuition for Orphans Subsidy					574,979.15
7271 Special Education funds for School-Aged Pupils					8,921,505.43
7311 Pupil Transportation Subsidy					1,466,731.46
7312 Nonpublic and Charter School Pupil Transportation Subsidy					591,360.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					324,926.62
7330 Health Services (Medical, Dental, Nurse, Act 25)					254,951.33
7340 State Property Tax Reduction Allocation					5,143,900.32
7361 School Safety and Security Grants					166,436.07
7369 Other Safe School Grants					45,000.00
7505 Ready to Learn Block Grant					2,073,956.00
7506 PAsmart Grants					4,885.76
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series					646,686.00
7820 State Share of Retirement Contributions					18,505,714.86
<b>7000 Total Revenue from State Sources</b>					<b>\$87,273,616.15</b>

LEA : 125239452    Upper Darby SD

Printed 12/7/2022 12:16:29 PM

	<u>General Fund (10)</u>	<u>Student Sponsored</u> <u>Activity Fund (21)</u>	<u>Public Purpose</u> <u>Trust (27)</u>	<u>Other Compt</u> <u>Approved (28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690, 1850) (31)</u>
<b>8000 Revenue from Federal Sources</b>						
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	5,732,951.29					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	481,421.25					
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	244,666.32					
8517 NCLB, Title IV - 21st Century Schools	373,893.26					
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	353,088.35					
8732 ARRA - Qualified School Construction Bonds (QSCB)	249,874.14					
8742 Governor's Emergency Education Relief Fund (GEER)	164,634.00					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	10,768,103.48					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	696,867.62					
8749 Other CARES Act Funding	153,417.00					
8751 ARP ESSER Learning Loss	634,546.75					
8752 ARP ESSER Summer Programs	124,839.63					
8753 ARP ESSER Afterschool Programs	113,914.21					
8755 ARP ESSER Emergency Relief for Other Educational Entities	171.11					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	125,995.34					
<b>8000 Total Revenue from Federal Sources</b>	<b>\$20,218,383.75</b>					
<b>9000 Other Financing Sources</b>						
9110 Face Value of Bonds Issued						
9130 Bond Premiums						
9290 Other Extended-Term Financing Proceeds	705,769.94					
9310 General Fund Transfers						
9350 Enterprise Fund Transfers	729,304.16					
<b>9000 Total Other Financing Sources</b>	<b>\$1,435,074.10</b>					
<b>Total From All Sources</b>	<b>\$225,351,206.55</b>	<b>\$119,236.00</b>				

LEA : 125239452    Upper Darby SD

Printed 12/7/2022 12:16:29 PM

	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
<b>8000 Revenue from Federal Sources</b>					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					5,732,951.29
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					481,421.25
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students					244,666.32
8517 NCLB, Title IV - 21st Century Schools					373,893.26
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA					353,088.35
8732 ARRA - Qualified School Construction Bonds (QSCB)					249,874.14
8742 Governor's Emergency Education Relief Fund (GEER)					164,634.00
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					10,768,103.48
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					696,867.62
8749 Other CARES Act Funding					153,417.00
8751 ARP ESSER Learning Loss					634,546.75
8752 ARP ESSER Summer Programs					124,839.63
8753 ARP ESSER Afterschool Programs					113,914.21
8755 ARP ESSER Emergency Relief for Other Educational Entities					171.11
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					125,995.34
<b>8000 Total Revenue from Federal Sources</b>					<b>\$20,218,383.75</b>
<b>9000 Other Financing Sources</b>					
9110 Face Value of Bonds Issued		36,550,000.00			36,550,000.00
9130 Bond Premiums		6,334,533.00			6,334,533.00
9290 Other Extended-Term Financing Proceeds					705,769.94
9310 General Fund Transfers	8,000,000.00				8,000,000.00
9350 Enterprise Fund Transfers					729,304.16
<b>9000 Total Other Financing Sources</b>	<b>\$8,000,000.00</b>	<b>\$42,884,533.00</b>			<b>\$52,319,607.10</b>
<b>Total From All Sources</b>	<b>\$8,009,611.00</b>	<b>\$42,944,825.00</b>			<b>\$276,424,878.55</b>



LEA : 125239452    Upper Darby SD

Printed 12/7/2022 12:16:31 PM

	<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	116,424,132.55	119,236.00				
Revenue from State Sources	87,273,616.15					
Revenue from Federal Sources	20,218,383.75					
Other Financing Sources	1,435,074.10					
Total From All Sources	\$225,351,206.55	\$119,236.00				

LEA : 125239452    Upper Darby SD

Printed 12/7/2022 12:16:31 PM

	<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	9,611.00	60,292.00			116,613,271.55
Revenue from State Sources					87,273,616.15
Revenue from Federal Sources					20,218,383.75
Other Financing Sources	8,000,000.00	42,884,533.00			52,319,607.10
Total From All Sources	\$8,009,611.00	\$42,944,825.00			\$276,424,878.55

LEA : 125239452    Upper Darby SD

Printed 12/7/2022 12:16:34 PM

	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
<b>1000 <u>Instruction</u></b>					
1100 Regular Programs - Elementary / Secondary	99,467,446.89				
1200 Special Programs - Elementary / Secondary	43,085,563.78				
1300 Vocational Education	1,719,916.71				
1400 Other Instructional Programs - Elementary / Secondary	2,194,571.32				
1500 Nonpublic School Programs	208,553.26				
1600 Adult Education Programs	876,021.17				
<b>Total Instruction</b>	<b>\$147,552,073.13</b>				
<b>2000 <u>Support Services</u></b>					
2100 Support Services - Students	9,067,270.73				
2200 Support Services - Instructional Staff	7,030,515.18				
2300 Support Services - Administration	10,326,169.25				
2400 Support Services - Pupil Health	2,240,793.01				
2500 Support Services - Business	1,723,013.92				
2600 Operation and Maintenance of Plant Services	14,777,094.66				
2700 Student Transportation Services	8,572,322.84				
2800 Support Services - Central	3,064,830.18				
2900 Other Support Services	84,315.40				
<b>Total Support Services</b>	<b>\$56,886,325.17</b>				
<b>3000 <u>Operation of Non-Instructional Services</u></b>					
3200 Student Activities	1,978,888.18	143,482.00			
3300 Community Services	1,528,465.39				
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,507,353.57</b>	<b>\$143,482.00</b>			
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>					
4400 Architecture and Engineering Services / Educational Specifications - Improvements	47,137.59				
4500 Building Acquisition and Construction Services - Original and Additional	3,160.00				
4600 Existing Building Improvement Services	118,324.01				
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$168,621.60</b>				
<b>5000 <u>Other Expenditures and Financing Uses</u></b>					
5100 Debt Service / Other Expenditures and Financing Uses	7,068,337.68				
5200 Interfund Transfers - Out	8,000,000.00				
<b>Total Other Expenditures and Financing Uses</b>	<b>\$15,068,337.68</b>				
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$223,182,711.15</b>	<b>\$143,482.00</b>			

LEA : 125239452    Upper Darby SD

Printed 12/7/2022 12:16:34 PM

	<u>Capital Reserve (690.1850)(31)</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
<b>1000 <u>Instruction</u></b>					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
1500 Nonpublic School Programs					
1600 Adult Education Programs					
<b>Total Instruction</b>					
<b>2000 <u>Support Services</u></b>					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration			518,780.40		
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					
<b>Total Support Services</b>			<b>\$518,780.40</b>		
<b>3000 <u>Operation of Non-Instructional Services</u></b>					
3200 Student Activities					
3300 Community Services					
<b>Total Operation of Non-Instructional Services</b>					
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>					
4400 Architecture and Engineering Services / Educational Specifications - Improvements			4,578,094.89		
4500 Building Acquisition and Construction Services - Original and Additional					
4600 Existing Building Improvement Services			22,578,170.75		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>			<b>\$27,156,265.64</b>		
<b>5000 <u>Other Expenditures and Financing Uses</u></b>					
5100 Debt Service / Other Expenditures and Financing Uses			943,256.81		
5200 Interfund Transfers - Out					
<b>Total Other Expenditures and Financing Uses</b>			<b>\$943,256.81</b>		
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>			<b>\$28,618,302.85</b>		

LEA : 125239452    Upper Darby SD

Printed 12/7/2022 12:16:34 PM

	<u>Total</u>
<b>1000 <u>Instruction</u></b>	
1100 Regular Programs - Elementary / Secondary	99,467,446.89
1200 Special Programs - Elementary / Secondary	43,085,563.78
1300 Vocational Education	1,719,916.71
1400 Other Instructional Programs - Elementary / Secondary	2,194,571.32
1500 Nonpublic School Programs	208,553.26
1600 Adult Education Programs	876,021.17
<b>Total Instruction</b>	<b>\$147,552,073.13</b>
<b>2000 <u>Support Services</u></b>	
2100 Support Services - Students	9,067,270.73
2200 Support Services - Instructional Staff	7,030,515.18
2300 Support Services - Administration	10,844,949.65
2400 Support Services - Pupil Health	2,240,793.01
2500 Support Services - Business	1,723,013.92
2600 Operation and Maintenance of Plant Services	14,777,094.66
2700 Student Transportation Services	8,572,322.84
2800 Support Services - Central	3,064,830.18
2900 Other Support Services	84,315.40
<b>Total Support Services</b>	<b>\$57,405,105.57</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
3200 Student Activities	2,122,370.18
3300 Community Services	1,528,465.39
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,650,835.57</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
4400 Architecture and Engineering Services / Educational Specifications - Improvements	4,625,232.48
4500 Building Acquisition and Construction Services - Original and Additional	3,160.00
4600 Existing Building Improvement Services	22,696,494.76
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$27,324,887.24</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
5100 Debt Service / Other Expenditures and Financing Uses	8,011,594.49
5200 Interfund Transfers - Out	8,000,000.00
<b>Total Other Expenditures and Financing Uses</b>	<b>\$16,011,594.49</b>
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$251,944,496.00</b>

LEA : 125239452     Upper Darby SD

Printed 12/7/2022 12:16:43 PM

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

Amount	Description	Amount
	Total Salary Base for salaries subject to PSERS withholding	87,235,435.24
	Total Federally Funded salaries subject to PSERS withholding	1,680,795.95

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	4,737,259.54
	Expenditures Funded with Carry over Title I Funds	885,929.01
Total	Title I Expenditure Data	\$5,623,188.55

Title IV Revenue Data

Amount	Description	Amount
	Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	373,893.26
	Revenue from Title IV-B: 21st Century Community Learning Centers	

Title V Revenue Data

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

LEA : 125239452    Upper Darby SD

1 . <u>Current Special Education Expenditures within &lt;b&gt;Function 1000.&lt;/b&gt;\r\nSee list of exclusions in the note below.</u>	48,264,794.25
2 . <u>Current Special Education Expenditures within &lt;b&gt;Function 2000.&lt;/b&gt;\r\nSee list of exclusions in the note below.</u>	13,182,757.34
3 . <u>Current Special Education Expenditures within &lt;b&gt;Sub-Function 2100.&lt;/b&gt;\r\nThis data should also be included in line 2 above.\r\nSee list of exclusions in the note below.</u>	3,063,618.01
4 . <u>Current Special Education Expenditures within &lt;b&gt;Sub-Function 2200.&lt;/b&gt;\r\nThis data should also be included in line 2 above.\r\nSee list of exclusions in the note below.</u>	1,708,658.35
5 . <u>Current Special Education Expenditures within &lt;b&gt;Sub-Function 2700.&lt;/b&gt;\r\nThis data should also be included in line 2 above.\r\nSee list of exclusions in the note below.</u>	2,864,611.12
6 . <u>Current Special Education Expenditures within &lt;b&gt;Sub-Function 3100.&lt;/b&gt;\r\nSee list of exclusions in the note below.</u>	1,055,864.49
7 . <u>Current Special Education Expenditures within &lt;b&gt;Sub-Function 3200.&lt;/b&gt;\r\nSee list of exclusions in the note below.</u>	303,665.83

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 funds 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	No Self Insurance data to report			
	211 Medical Insurance	12,995,137.89	992,527.86	13,987,665.75
	212 Dental Insurance	727,845.43	71,511.76	799,357.19
	215 Eye Care Insurance	48,632.28	5,115.89	53,748.17
	216 Prescription Insurance	2,683,321.13	246,686.10	2,930,007.23
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$16,454,936.73	\$1,315,841.61	\$17,770,778.34
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		\$16,454,936.73	\$1,315,841.61	\$17,770,778.34



LEA : 125239452     Upper Darby SD

Printed 12/7/2022 12:16:47 PM

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	567,215.75	2,604,841.34	3,172,057.09	574,767.20	2,683,291.28	3,258,058.48
2140 Psychological Services	1,196,376.66	512,732.98	1,709,109.64	1,957,247.33	838,820.40	2,796,067.73
2150 Speech Pathology and Audiology Services	2,748.47	12,621.91	15,370.38			
2160 Social Work Services	388,952.51	1,786,197.42	2,175,149.93	373,316.94	1,742,824.65	2,116,141.59
2260 Instruction and Curriculum Development Services	1,063,602.90	1,582,113.89	2,645,716.79	990,945.04	1,890,975.23	2,881,920.27
2350 Legal and Accounting Services	329,087.16	297,204.87	626,292.03	251,051.43	369,522.75	620,574.18
2420 Medical Services	97.28	446.72	544.00			
2440 Nursing Services	300,292.47	1,379,041.85	1,679,334.32	359,763.73	1,679,551.34	2,039,315.07
2700 Student Transportation Services	2,452,007.64	4,839,295.85	7,291,303.49	2,864,611.12	5,707,711.72	8,572,322.84
Total	\$6,300,380.84	\$13,014,496.83	\$19,314,877.67	\$7,371,702.79	\$14,912,697.37	\$22,284,400.16

LEA : 125239452    Upper Darby SD

	(PRINCIPAL AMOUNTS ONLY)							
<u>GOVERNMENTAL FUNDS/ ACTIVITIES</u>	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	OLTD, Ext Term Fin, Leases	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		47,735,953.00	1,852,375.09	4,716,121.03	10,212,843.00	3,231,887.00	301,983,000.00	369,732,179.12
2. Additional Debt Incurred During Year		36,550,000.00		705,770.00	1,429,338.00	27,528.00		38,712,636.00
3. Retirements and Repayments		2,971,190.00	196,262.83	2,051,489.00	1,393,955.00	207,786.00	58,147,000.00	64,967,682.83
4. Debt at End of Fiscal Year		81,314,763.00	1,656,112.26	3,370,402.03	10,248,226.00	3,051,629.00	243,836,000.00	343,477,132.29
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		81,314,763.00	1,656,112.26	3,370,402.03	10,248,226.00	3,051,629.00	243,836,000.00	343,477,132.29
7. Current Portion P&I - Due within 1 year		6,348,821.00	188,910.00	1,748,049.00				8,285,780.00
8. Interest Paid during current fiscal year		2,724,140.00	64,203.00	67,047.00				2,855,390.00

(PRINCIPAL AMOUNTS ONLY)							
<u>PROPRIETARY FUNDS</u>							
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 : 125239452    Upper Darby 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	4,499,178.72	196,262.83	1,834,299.60	6,529,741.15	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds			943,256.81	943,256.81	
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
5140	10	General Fund	523,500.00		13,630.00	537,130.00	
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
Total Debt Payments - Governmental Funds			\$5,022,678.72	\$196,262.83	\$2,791,186.41	\$8,010,127.96	

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						

LEA : 125239452    Upper Darby SD

Printed 12/7/2022 12:16:49 PM

**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	11/2022	4,990,000.00		5,000.00	4,985,000.00	138,344.00	133,448.00
General Obligation Bonds/Notes – CIB	04/2021	5,960,000.00		1,930,000.00	4,030,000.00	2,121,456.00	38,229.00
General Obligation Bonds/Notes – CIB	07/2021		36,550,000.00		36,550,000.00	1,431,775.00	943,257.00
General Obligation Bonds/Notes – CIB	10/2020	26,505,000.00		5,000.00	26,500,000.00	1,063,925.00	1,058,975.00
General Obligation Bonds/Notes – CIB	06/2019	6,075,000.00		5,000.00	6,070,000.00	186,950.00	182,050.00
General Obligation Bonds/Notes – CIB	05/2015	2,375,000.00		660,000.00	1,715,000.00	766,550.00	94,550.00
General Obligation Bonds/Notes – CIB	11/2011	134,287.00		26,857.00	107,430.00	45,988.00	19,131.00
General Obligation Bonds/Notes – CIB	10/2010	1,696,666.00		339,333.00	1,357,333.00	593,833.00	254,500.00
Authority Building Obligations – CIB	09/2014	685,189.77		60,962.00	624,227.77	60,990.00	20,092.00
Authority Building Obligations – CIB	04/2013	29,457.56		15,270.00	14,187.56	14,373.00	503.00
Authority Building Obligations – CIB	12/2011	6,885.83		6,885.83			90.00
Authority Building Obligations – CIB	03/2008	1,130,841.93		113,145.00	1,017,696.93	113,547.00	43,518.00
Other Long Term Debt/Liabilities		3,111,826.03	705,770.00	1,527,989.00	2,289,607.03	1,208,132.00	53,417.00
Compensated Absences		3,231,887.00	27,528.00	207,786.00	3,051,629.00		
Other Post-Employment Benefits (OPEB)		10,212,843.00	1,429,338.00	1,393,955.00	10,248,226.00		
Net Pension Liability		301,983,000.00		58,147,000.00	243,836,000.00		
Leases		1,604,295.00		523,500.00	1,080,795.00	539,917.00	13,630.00
Totals for Debt Entered:		\$369,732,179.12	\$38,712,636.00	\$64,967,682.83	\$343,477,132.29	\$8,285,780.00	\$2,855,390.00

LEA : 125239452     Upper Darby SD

Printed 12/7/2022 12:16:55 PM

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	20,926,553.62
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	13,593.41
<b>Section 1 Total</b>	<b>\$20,940,147.03</b>

Section 2: Tuition Paid to Institution Types During Fiscal Year	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1    1306 Institutions	163,016.35	503,669.71	666,686.06
2    Institutionalized Children's Programs		13,593.41	13,593.41
3    Juveniles Incarcerated in Adult Facilities	98,106.33		98,106.33
4    Residential Treatment Facilities		75,704.50	75,704.50
5    Other Local Education Agencies		164,524.51	164,524.51
6    Brick and Mortar Charter Schools	3,928,428.60	2,105,840.82	6,034,269.42
7    Cyber Charter Schools	3,076,763.84	2,765,819.44	5,842,583.28
8    Career and Technology Centers	1,719,916.71		1,719,916.71
9    Approved Private Schools		2,484,709.58	2,484,709.58
10   PA Chartered Schools for the Deaf and Blind			
11   Private Residential Rehabilitative Institutions			
12   Juvenile Detention Centers			
13   Special Program Jointures			
14   Other Tuition Not Included Elsewhere In This Section	856,021.17	2,984,032.06	3,840,053.23
<b>Section 2 Total</b>	<b>\$9,842,253.00</b>	<b>\$11,097,894.03</b>	<b>\$20,940,147.03</b>

LEA : 125239452    Upper Darby SD

Printed 12/7/2022 12:16:56 PM

1 .	<u>Student Transportation Services for Educational Field Trips</u>	9,978.48
2 .	<u>Student Transportation Services for Student Activities</u>	84,193.95
3 .	<u>Rental of Vehicles for Student Transportation Services</u>	2,108.00
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.

LEA : 125239452    Upper Darby SD

Printed 12/7/2022 12:16:58 PM

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services		<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>		
329 Professional Educational Services – Other		220.00
Total Purchased Professional and Technical Services		\$220.00
500 <u>Other Purchased Services</u>		
570 Food Service Management		5,368,623.92
580 Travel		836.26
Total Other Purchased Services		\$5,369,460.18
600 <u>Supplies</u>		
610 General Supplies		984.00
630 Food		473,409.64
Total Supplies		\$474,393.64
700 <u>Property</u>		
740 Depreciation		139,082.55
Total Property		\$139,082.55
800 <u>Other Objects</u>		
810 Dues and Fees		2,470.00
Total Other Objects		\$2,470.00
Total 3000 Operation of Non-Instructional Services		\$5,985,626.37

LEA : 125239452     Upper Darby SD

Printed 12/7/2022 12:16:58 PM

Food Service / Cafeteria Operations Fund (51)

3100 Food Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other				220.00
Total Purchased Professional and Technical Services				\$220.00
500 <u>Other Purchased Services</u>				
570 Food Service Management				5,368,623.92
580 Travel				836.26
Total Other Purchased Services				\$5,369,460.18
600 <u>Supplies</u>				
610 General Supplies				984.00
630 Food				473,409.64
Total Supplies				\$474,393.64
700 <u>Property</u>				
740 Depreciation				139,082.55
Total Property				\$139,082.55
800 <u>Other Objects</u>				
810 Dues and Fees				2,470.00
Total Other Objects				\$2,470.00
Total 3100 Food Services				\$5,985,626.37



LEA : 125239452    Upper Darby SD

Printed 12/7/2022 12:17:05 PM

Food Service / Cafeteria Operations Fund (51)

5000 Other Expenditures and Financing Uses

Total

900 Other Uses of Funds

900 Other Uses of Funds	729,304.16
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Total Other Uses of Funds	\$729,304.16
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Total 5000 Other Expenditures and Financing Uses	\$729,304.16
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LEA : 125239452    Upper Darby SD

Printed 12/7/2022 12:17:05 PM

Food Service / Cafeteria Operations Fund (51)

5200 Interfund Transfers – Out	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
900 Other Uses of Funds				729,304.16
Total Other Uses of Funds				\$729,304.16
Total 5200 Interfund Transfers – Out				\$729,304.16

LEA : 125239452    Upper Darby SD

Printed 12/7/2022 12:17:05 PM

Food Service / Cafeteria Operations Fund (51)

5250 Enterprise Fund Transfers	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
900 Other Uses of Funds				729,304.16
Total Other Uses of Funds				\$729,304.16
Total 5250 Enterprise Fund Transfers				\$729,304.16

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
<b>3000 <u>Operation of Non-Instructional Services</u></b>					
3100 Food Services	5,985,626.37				5,985,626.37
<b>Total Operation of Non-Instructional Services</b>	<b>\$5,985,626.37</b>				<b>\$5,985,626.37</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>					
5200 Interfund Transfers - Out	729,304.16				729,304.16
<b>Total Other Expenditures and Financing Uses</b>	<b>\$729,304.16</b>				<b>\$729,304.16</b>
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$6,714,930.53</b>				<b>\$6,714,930.53</b>

LEA : 125239452    Upper Darby SD

Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Aronimink El Sch	1959	2,338,123.53	330,465.99	1,788,256.33	248,184.21	17,376.64	252,870.63	4,975,277.33	
	Beverly Hills MS	1970	9,332,614.06	1,313,390.02	7,063,237.76	985,980.69	1,212,292.05	1,916,362.57	21,823,877.15	
	Bywood El Sch	1960	3,405,597.22	701,380.97	3,196,536.65	526,816.46	964,995.44	651,536.16	9,446,862.90	
	Charles Kelly El Sch	7943	2,186,199.92	551,922.34	1,684,883.24	414,437.95	637,403.47	343,515.61	5,818,362.53	
	Drexel Hill MS	1971	9,164,931.40	1,253,754.57	6,932,888.89	941,201.95	103,805.00	1,266,545.84	19,663,127.65	
	Garrettford El Sch	1964	3,877,303.14	600,220.36	2,979,053.50	450,817.04	48,851.83	521,781.55	8,478,027.42	
	Highland Park El Sch	1965	4,037,197.26	740,222.57	3,118,580.95	555,988.68	1,130,426.88	683,566.50	10,265,982.84	
	Hillcrest El Sch	1966	4,619,852.53	669,305.56	3,542,077.52	502,694.27	51,655.11	565,184.72	9,950,769.71	
	Primos El Sch	7359	3,769,100.73	532,901.21	2,890,964.44	400,259.20	41,218.12	469,886.46	8,104,330.16	
	Stonehurst Hills El Sch	1968	3,142,412.71	544,859.13	2,421,026.47	409,235.38	954,721.66	484,668.90	7,956,924.25	
	Upper Darby Kdg Ctr	7480	2,369,076.63	601,231.73	1,852,049.96	451,601.94	674,145.20	570,763.57	6,518,869.03	
	Upper Darby SHS	1972	22,845,617.49	3,675,002.08	18,587,006.07	2,757,997.34	336,223.64	3,822,421.19	52,024,267.81	
	Walter M Senkow El Sch	7845	1,812,502.73	436,431.38	1,394,166.64	327,710.53	345,133.66	261,321.37	4,577,266.31	
	Westbrook Park El Sch	1969	2,856,107.60	570,035.34	2,206,286.77	428,130.19	564,771.28	484,492.08	7,109,823.26	
Total			75,756,636.95	12,521,123.25	59,657,015.19	9,401,055.83	7,083,019.98	12,294,917.15	176,713,768.35	