

LEA Name : Otto-Eldred SD
Address : 143 R L Sweitzer Dr
Duke Center , PA 16729

County : McKean
AUN Number : 109426003
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending

6/30/2019

Pennsylvania Department of Education
&
Office of Comptroller Operations

PDE-2056: Intermediate Unit

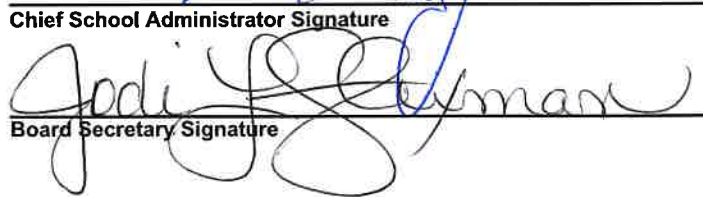
PDE-2057: School District, AVTS/CTC, Charter School,
and Special Program Jointure

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

12/11/19


Board Secretary Signature

Date

12/11/19

Jodi Flexman

Contact Person

jflexman@ottoeldred.org

Contact Person E-mail Address

(814)817-1380

Ext :3

Contact Person Telephone Number

(814)966-3911

Contact Person Fax Number

Audit Certification
Annual Financial Report:
For Fiscal Year Ending 6/30/2019
(Pursuant to PA School Code Section 218(b))

LEA Name : Otto-Eldred SD
AUN Number : 109426003
County : McKean

Audit Certification Due: 12/31/2019

This certification is applicable to the Annual Financial Report data submitted
through the Consolidated Financial Reporting System on: 12/11/19
Date

Auditing Firm:

Buffamante Whipple Buttafaro, PC

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

Chief School Administrator


Signature

12/11/19
Date

Jodi Flexman

Contact Person

jflexman@ottoeldred.org

Contact Person E-mail Address

Board Secretary


Signature

12/11/19
Date

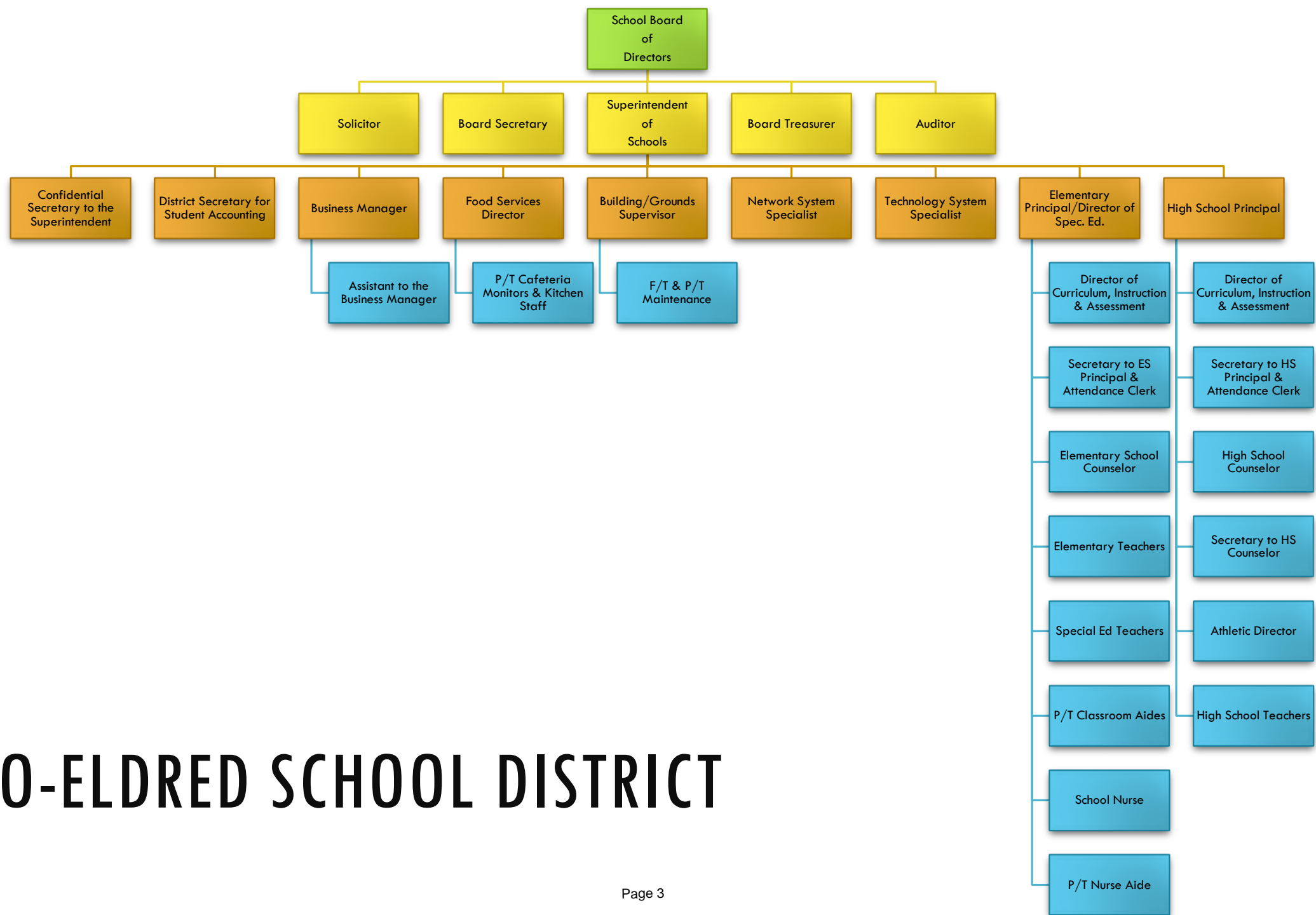
(814)817-1380

Ext :3

Contact Person Telephone Number

(814)966-3911

Contact Person Fax Number



OTTO-ELDRED SCHOOL DISTRICT

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
41005	<p>Expenditures have been reported in Function 1700 – Higher Education Programs for Secondary Students. Please confirm that these costs were for services provided to your school's secondary students. NOTE: Adult education programs and Community College sponsorship should be coded to Function 1600.</p> <p>Exp detail, Fund 10, Function 1700 total \$1,647.00</p>	<p>Costs include higher education tuition for secondary students of the district.</p>
50440	<p>SESS - 2260 Instruction and Curriculum Development Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.</p> <p>SESS Schedule 2260: \$25,891.11 Prior Year SESS Schedule 2260: \$129,489.34</p>	<p>District restructured this area in current year</p>
50480	<p>SESS - 2700 Student Transportation 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 2700: \$111,231.89 Prior Year SESS Schedule 2700: \$36,739.72</p>	<p>Allocation of transportation is based upon % of special education students</p>

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:18:41 PM

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents	1,734,353				
0110	Investments					
0120	Taxes Receivable	265,362				
0130	Due From Other Funds	91,470				
0141	Due From Other Governments					
0142	State Revenue Receivable	676,047				
0143	Federal Revenue Receivable	103,073				
0145	Other Intergovernmental Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables	250				
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Assets		\$2,870,555				
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$2,870,555				

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:18:41 PM

Amounts Expressed in Whole Dollars		<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents		220,374			1,954,727
0110	Investments					
0120	Taxes Receivable					265,362
0130	Due From Other Funds		50,000			141,470
0141	Due From Other Governments					
0142	State Revenue Receivable					676,047
0143	Federal Revenue Receivable					103,073
0145	Other Intergovernmental Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables					250
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Assets			\$270,374			\$3,140,929
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources			\$270,374			\$3,140,929

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:18:41 PM

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds	50,000				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	143,581				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	687,837				
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities	3,739				
Total Liabilities	\$885,157				
0950 Deferred Inflows of Resources	191,051				
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance	958,514				
0840 Assigned Fund Balance	503,188				
0850 Unassigned Fund Balance	332,645				
Total Fund Balances	\$1,794,347				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$2,870,555				

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:18:41 PM

Amounts Expressed in Whole Dollars		<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances						
Liabilities						
0400	Due to Other Funds					50,000
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable					143,581
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits					687,837
0462	Payroll Deductions and Withholding					
0480	Unearned Revenues					
0490	Other Current Liabilities					3,739
Total Liabilities						\$885,157
0950	Deferred Inflows of Resources					191,051
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance		270,374			270,374
0830	Committed Fund Balance					958,514
0840	Assigned Fund Balance					503,188
0850	Unassigned Fund Balance					332,645
Total Fund Balances			\$270,374			\$2,064,721
Total Liabilities, Deferred Inflows Of Resources And Fund Balances			\$270,374			\$3,140,929

Amounts Expressed in Whole Dollars	General Fund (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690. 1850) (31)
Revenues					
6000 Revenue from Local Sources	2,050,167				
7000 Revenue from State Sources	8,709,281				
8000 Revenue from Federal Sources	484,615				
Total Revenues	\$11,244,063				
Expenditures					
1000 Instruction	6,926,911				
2000 Support Services	3,387,744				
3000 Operation of Non-Instructional Services	319,347				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	627,072				
5130 Refund of Prior Year Revenues / Receipts	9,454				
Total Expenditures	\$11,270,528				
Excess (Deficiency) Of Revenues Over Expenditures	(\$26,465)				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	100,000				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$100,000)				

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:18:47 PM

Amounts Expressed in Whole Dollars		<u>Capital Reserve (1431</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Revenues						
6000	Revenue from Local Sources		222			2,050,389
7000	Revenue from State Sources					8,709,281
8000	Revenue from Federal Sources					484,615
Total Revenues			\$222			\$11,244,285
Expenditures						
1000	Instruction					6,926,911
2000	Support Services					3,387,744
3000	Operation of Non-Instructional Services					319,347
4000	Facilities Acquisition, Construction and Improvement Services		97,360			97,360
5110	Debt Service					627,072
5130	Refund of Prior Year Revenues / Receipts					9,454
Total Expenditures			\$97,360			\$11,367,888
Excess (Deficiency) Of Revenues Over Expenditures			(\$97,138)			(\$123,603)
Other Financing Sources (Uses)						
9110	Face Value of Bonds Issued					
9120	Proceeds from Refunding of Bonds					
9130	Bond Premiums					
9200	Proceeds from Extended-Term Financing					
9300	Interfund Transfers - IN		100,000			100,000
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					100,000
5300	Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)			\$100,000			\$0

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690.</u> <u>1850)</u> <u>(31)</u>
Special And Extraordinary Items						
9920	Special Items – Gains					
9930	Extraordinary Items – Gains					
5520	Special Items – Losses					
5530	Extraordinary Items – Losses					
Net Change In Fund Balances		(\$126,465)				
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year	1,920,813				
Fund Balance - End Of Year		\$1,794,348				

Amounts Expressed in Whole Dollars		<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Special And Extraordinary Items						
9920	Special Items – Gains					
9930	Extraordinary Items – Gains					
5520	Special Items – Losses					
5530	Extraordinary Items – Losses					
Net Change In Fund Balances			\$2,862			(\$123,603)
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year		267,512			2,188,325
Fund Balance - End Of Year			\$270,374			\$2,064,722

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:18:50 PM

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	219,830			219,830	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable	2,287			2,287	
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	18,423			18,423	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$240,540			\$240,540	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	112,825			112,825	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$112,825			\$112,825	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$353,365			\$353,365	

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:18:50 PM

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	91,470			91,470	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable					
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	12,168			12,168	
0490 Other Current Liabilities					
Total Current Liabilities	\$103,638			\$103,638	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability					
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities					
Total Liabilities	\$103,638			\$103,638	
0950 Deferred Inflows of Resources					
Net Position					
0791 Net Investment in Capital Assets	112,825			112,825	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	136,902			136,902	
Total Net Position	\$249,727			\$249,727	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$353,365			\$353,365	

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	118,438			118,438	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$118,438			\$118,438	
Operating Expenses					
100 Personnel Services – Salaries	166,105			166,105	
200 Personnel Services – Employee Benefits	81,189			81,189	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	5,381			5,381	
500 Other Purchased Services	1,955			1,955	
600 Supplies	208,020			208,020	
740 Depreciation	6,717			6,717	
810 Dues and Fees	2,349			2,349	
890 Miscellaneous Expenditures					
Total Operating Expenses	\$471,716			\$471,716	
Operating Income (Loss)	(\$353,278)			(\$353,278)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	181			181	
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	75,408			75,408	
8000 Revenue from Federal Sources	327,702			327,702	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$403,291			\$403,291	
Income (Loss) Before Contributions And Transfers	\$50,013			\$50,013	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	\$50,013			\$50,013	
0002 Net Position - Beginning of Fiscal Year	199,714			199,714	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	\$249,727			\$249,727	

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:00 PM

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service(60)
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	118,438			118,438	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue	18,464			18,464	
0015 Cash Payments To Employees For Services	247,294			247,294	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	184,492			184,492	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$294,884)			(\$294,884)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	75,408			75,408	
0023 Receipts From Federal Sources -8000	296,217			296,217	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$371,625			\$371,625	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(83,408)			(83,408)	
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					
Net Cash Prov By (Used for) Capital and Related Financing Activities	(\$83,408)			(\$83,408)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	181			181	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:00 PM

0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities	\$181	\$181
--	-------	-------

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:00 PM

	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Net Increase (Decrease) in Cash Flows	(6,486)			(6,486)	
0004 Cash and Cash Equivalents Beginning of Year	226,316			226,316	
Cash and Cash Equivalents at Year End	\$219,830			\$219,830	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(353,278)			(353,278)	
Adjustments					
0051 Depreciation and Net Amortization	6,717			6,717	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	29,198			29,198	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)					
0055 Advances to Other Funds (0160)	18,464			18,464	
0056 (Inc) Dec in Inventories (0170)	3,890			3,890	
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)					
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)	125			125	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
Total Adjustments	\$58,394			\$58,394	
Cash Provided By (Used for) Total	(\$294,884)			(\$294,884)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:03 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>Activity</u> <u>(81)</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents	39,694			41,092
0110 Investments	84,343			
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables	1,000			
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets	\$125,037			\$41,092
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$125,037			\$41,092

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:03 PM

Amounts Expressed in Whole Dollars		<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100	Cash and Cash Equivalents				80,786
0110	Investments				84,343
0130	Due From Other Funds				
0147	Due from Component Unit				
0150	Other Receivables				1,000
0170	Inventories				
0180	Prepaid Expenses (Expenditures)				
0190	Other Current Assets				
0220	Buildings and Building Improvements (Net)				
0230	Machinery, Equipment and Furniture (Net)				
Total Assets					\$166,129
0910	Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources					\$166,129

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:03 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>Activity</u> <u>(81)</u>
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities	1,000			41,092
Total Liabilities	\$1,000			\$41,092
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)	124,037			
0799 Unrestricted Net Position				
Total Net Position	\$124,037			
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$125,037			\$41,092

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:03 PM

Amounts Expressed in Whole Dollars

<u>Other Agency</u>	<u>Discrete Component Units</u>	<u>Discrete Component Units</u>	<u>Total Fiduciary Funds</u>
(89)	(98)	(99)	

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

0400	Due to Other Funds			
0411	Due to Other Governments			
0412	Due to Primary Government			
0413	Due to Component Unit			
0420	Accounts Payable			
0430	Contracts Payable			
0450	Short-Term Payables			
0461	Accrued Salaries and Benefits			
0462	Payroll Deductions and Withholding			
0480	Unearned Revenues			
0490	Other Current Liabilities			42,092
Total Liabilities				\$42,092

0950 Deferred Inflows of Resources

Net Position

0791	Net Investment in Capital Assets			
0009	Restricted Net Position (0792 – 0798)			124,037
0799	Unrestricted Net Position			
Total Net Position				\$124,037
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$166,129

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:06 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>Discrete Component</u> <u>Units</u> <u>(98)</u>	<u>Discrete Component</u> <u>Units</u> <u>(99)</u>	<u>Total Fiduciary</u> <u>Funds</u>
Additions						
0091 Gifts and Contributions	9,454					9,454
0092 Other Additions	4,749					4,749
Deductions						
0093 Scholarships Awarded	6,500					6,500
0094 Other Deductions						
Change In Net Position	\$7,703					\$7,703
0006 Net Position – Beginning of Fiscal Year	116,334					116,334
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$124,037					\$124,037

LEA : 109426003 Otto-Eldred SD

General Fund (10)

Printed 1/23/2020 1:19:08 PM

Page - 1 of 3

	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
Revenue from Local Sources				
6111 Current Real Estate Taxes	1,325,427.01			1,325,427.01
6113 Public Utility Realty Taxes	1,841.89			1,841.89
6114 Payments in Lieu of Current Taxes - State / Local	2,503.31			2,503.31
6151 Current Act 511 Earned Income Taxes	277,980.00	58,319.00	56,883.00	276,544.00
6153 Current Act 511 Real Estate Transfer Taxes	19,460.00	720.00	1,810.00	20,550.00
6411 Delinquent Real Estate Taxes	231,906.00	15,272.00	27,067.00	243,701.00
6500 Earnings on Investments	17,417.66			
6700 Revenues from LEA Activities	23,860.08			
6832 Federal IDEA Revenue Received as Pass Through	99,663.62			
6910 Rentals	300.00			
6920 Contributions and Donations from Private Sources	623.79			
6942 Summer School Tuition	1,500.00			
6944 Receipts from Other LEAs in Pennsylvania - Education	22,864.66			
6949 Other Tuition from Patrons	1,660.72			
6999 Other Revenues Not Specified Above	23,158.00			
TOTAL Revenue from Local Sources	\$2,050,166.74	\$74,311.00	\$85,760.00	\$1,870,567.21

	Revenue Reported In Current Year			
<u>Revenue from State Sources</u>				
7110 Basic Education Funding	5,690,031.49			
7160 Tuition for Orphans Subsidy	29,578.49			
7271 Special Education funds for School-Aged Pupils	556,807.52			
7311 Pupil Transportation Subsidy	353,349.00			
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	140,533.24			
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,575.85			
7340 State Property Tax Reduction Allocation	188,724.46			
7369 Other Safe School Grants	30,000.00			
7505 Ready to Learn Block Grant	163,416.00			
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,875.89			
7810 State Share of Social Security and Medicare Taxes	273,455.66			
7820 State Share of Retirement Contributions	1,269,933.42			
TOTAL Revenue from State Sources	\$8,709,281.02			

	Revenue Reported In Current Year			
<u>Revenue from Federal Sources</u>				
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	179,198.48			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	25,981.25			
8517 NCLB, Title IV - 21St Century Schools	14,002.66			
8519 NCLB, Title VI - Flexibility and Accountability	15,609.00			
8731 ARRA - Build America Bonds	249,823.83			
TOTAL Revenue from Federal Sources	\$484,615.22			
TOTAL FROM ALL SOURCES	\$11,244,062.98	\$74,311.00	\$85,760.00	\$1,870,567.21

Revenue from Local Sources	2,050,166.74
Revenue from State Sources	8,709,281.02
Revenue from Federal Sources	484,615.22
Other Financing Sources	
TOTAL FROM ALL SOURCES	\$11,244,062.98

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:13 PM

General Fund (10)	
1000 Instruction	<u>Total</u>
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	3,376,809.98
Total Personnel Services – Salaries	\$3,376,809.98
200 <u>Personnel Services – Employee Benefits</u>	
210 Group Insurance – Contracted Provider	923,948.31
220 Social Security Contributions	251,722.83
230 PSERS Retirement Contributions	1,115,965.00
250 Unemployment Compensation	651.84
260 Workers' Compensation	17,520.50
291 Other Retirement Plans	12,000.00
292 Health Savings Accounts	129,775.00
Total Personnel Services – Employee Benefits	\$2,451,583.48
300 <u>Purchased Professional and Technical Services</u>	
322 Professional Educational Services – Ius	418,521.26
330 Other Professional Services	7,822.47
390 Other Purchased Professional and Technical Services	2,555.94
Total Purchased Professional and Technical Services	\$428,899.67
400 <u>Purchased Property Services</u>	
410 Cleaning Services	35.25
430 Repairs and Maintenance Services	226.25
440 Rentals	1,411.40
Total Purchased Property Services	\$1,672.90
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	11,410.35
561 Tuition To Other School Districts Within the State	136,103.49
562 Tuition To Pennsylvania Charter Schools	195,121.08
564 Tuition To Career and Technology Centers	200,455.36
566 Tuition To Institutions of Higher Education and Technical Institutes	1,647.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	509.44
569 Tuition – Other	2,268.00
580 Travel	5,863.09
Total Other Purchased Services	\$553,377.81
600 <u>Supplies</u>	
610 General Supplies	68,119.75
640 Books and Periodicals	6,860.16
650 Supplies & Fees – Technology Related	34,136.60
Total Supplies	\$109,116.51
800 <u>Other Objects</u>	
810 Dues and Fees	5,450.93
Total Other Objects	\$5,450.93
Total 1000 Instruction	\$6,926,911.28

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:13 PM

General Fund (10)

1100 Regular Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,260,073.95	1,196,685.33	104,544.54	2,561,303.82
Total Personnel Services – Salaries	\$1,260,073.95	\$1,196,685.33	\$104,544.54	\$2,561,303.82
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	373,575.21	393,562.44	19,673.06	786,810.71
220 Social Security Contributions	95,199.47	89,429.16	7,912.68	192,541.31
230 PSERS Retirement Contributions	409,988.50	410,847.50	25,970.00	846,806.00
250 Unemployment Compensation	325.92	325.92		651.84
260 Workers' Compensation	6,627.51	6,232.56	543.59	13,403.66
291 Other Retirement Plans	6,000.00	3,000.00		9,000.00
292 Health Savings Accounts	60,592.00	44,235.00		104,827.00
Total Personnel Services – Employee Benefits	\$952,308.61	\$947,632.58	\$54,099.33	\$1,954,040.52
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius		65,899.00		65,899.00
390 Other Purchased Professional and Technical Services	387.00	2,168.94		2,555.94
Total Purchased Professional and Technical Services	\$387.00	\$68,067.94		\$68,454.94
400 Purchased Property Services				
410 Cleaning Services		35.25		35.25
430 Repairs and Maintenance Services		226.25		226.25
440 Rentals	1,411.40			1,411.40
Total Purchased Property Services	\$1,411.40	\$261.50		\$1,672.90
500 Other Purchased Services				
510 Student Transportation Services	2,949.87	4,121.15		7,071.02
562 Tuition To Pennsylvania Charter Schools		135,558.36		135,558.36
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		509.44		509.44
569 Tuition – Other		2,268.00		2,268.00
580 Travel	3,723.31	453.27		4,176.58
Total Other Purchased Services	\$6,673.18	\$142,910.22		\$149,583.40
600 Supplies				
610 General Supplies	24,497.52	27,169.85	9,119.34	60,786.71
640 Books and Periodicals	888.11	676.98	5,295.07	6,860.16
650 Supplies & Fees – Technology Related		13,157.90	18,197.70	31,355.60
Total Supplies	\$25,385.63	\$41,004.73	\$32,612.11	\$99,002.47
800 Other Objects				
810 Dues and Fees	2,006.55	2,959.38		4,965.93
Total Other Objects	\$2,006.55	\$2,959.38		\$4,965.93
Total 1100 Regular Programs – Elementary / Secondary	\$2,248,246.32	\$2,399,521.68	\$191,255.98	\$4,839,023.98

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:13 PM

General Fund (10)

1110 Regular Programs

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	1,260,073.95	1,196,685.33	104,544.54	2,561,303.82
Total Personnel Services – Salaries	\$1,260,073.95	\$1,196,685.33	\$104,544.54	\$2,561,303.82
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	373,575.21	393,562.44	19,673.06	786,810.71
220 Social Security Contributions	95,199.47	89,429.16	7,912.68	192,541.31
230 PSERS Retirement Contributions	409,988.50	410,847.50	25,970.00	846,806.00
250 Unemployment Compensation	325.92	325.92		651.84
260 Workers' Compensation	6,627.51	6,232.56	543.59	13,403.66
291 Other Retirement Plans	6,000.00	3,000.00		9,000.00
292 Health Savings Accounts	60,592.00	44,235.00		104,827.00
Total Personnel Services – Employee Benefits	\$952,308.61	\$947,632.58	\$54,099.33	\$1,954,040.52
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius		65,899.00		65,899.00
390 Other Purchased Professional and Technical Services	387.00	2,168.94		2,555.94
Total Purchased Professional and Technical Services	\$387.00	\$68,067.94		\$68,454.94
400 <u>Purchased Property Services</u>				
410 Cleaning Services		35.25		35.25
430 Repairs and Maintenance Services		226.25		226.25
440 Rentals	1,411.40			1,411.40
Total Purchased Property Services	\$1,411.40	\$261.50		\$1,672.90
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	2,949.87	4,121.15		7,071.02
562 Tuition To Pennsylvania Charter Schools		135,558.36		135,558.36
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		509.44		509.44
569 Tuition – Other		2,268.00		2,268.00
580 Travel	3,723.31	453.27		4,176.58
Total Other Purchased Services	\$6,673.18	\$142,910.22		\$149,583.40
600 <u>Supplies</u>				
610 General Supplies	24,497.52	27,169.85	9,119.34	60,786.71
640 Books and Periodicals	888.11	676.98	5,295.07	6,860.16
650 Supplies & Fees – Technology Related		13,157.90	18,197.70	31,355.60
Total Supplies	\$25,385.63	\$41,004.73	\$32,612.11	\$99,002.47
800 <u>Other Objects</u>				
810 Dues and Fees	2,006.55	2,959.38		4,965.93
Total Other Objects	\$2,006.55	\$2,959.38		\$4,965.93
Total 1110 Regular Programs	\$2,248,246.32	\$2,399,521.68	\$191,255.98	\$4,839,023.98

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:13 PM

General Fund (10)				
1200 Special Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	399,762.37	314,468.09		714,230.46
Total Personnel Services – Salaries	\$399,762.37	\$314,468.09		\$714,230.46
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	64,403.65	72,506.55		136,910.20
220 Social Security Contributions	29,833.40	23,471.45		53,304.85
230 PSERS Retirement Contributions	133,640.00	105,126.00		238,766.00
260 Workers' Compensation	2,078.80	1,635.22		3,714.02
291 Other Retirement Plans	1,500.00	1,500.00		3,000.00
292 Health Savings Accounts	11,097.00	11,151.00		22,248.00
Total Personnel Services – Employee Benefits	\$242,552.85	\$215,390.22		\$457,943.07
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius	126,479.13	126,479.13	99,664.00	352,622.26
330 Other Professional Services	3,171.50	4,650.97		7,822.47
Total Purchased Professional and Technical Services	\$129,650.63	\$131,130.10	\$99,664.00	\$360,444.73
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	304.11	174.02		478.13
561 Tuition To Other School Districts Within the State	48,166.90	87,936.59		136,103.49
562 Tuition To Pennsylvania Charter Schools		59,562.72		59,562.72
580 Travel	635.92	1,050.59		1,686.51
Total Other Purchased Services	\$49,106.93	\$148,723.92		\$197,830.85
600 <u>Supplies</u>				
610 General Supplies	1,725.01	3,656.49		5,381.50
650 Supplies & Fees – Technology Related		1,581.00		1,581.00
Total Supplies	\$1,725.01	\$5,237.49		\$6,962.50
800 <u>Other Objects</u>				
810 Dues and Fees		485.00		485.00
Total Other Objects		\$485.00		\$485.00
Total 1200 Special Programs – Elementary / Secondary	\$822,797.79	\$815,434.82	\$99,664.00	\$1,737,896.61

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:13 PM

General Fund (10)				
1220 Sensory Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	26,180.50	26,180.50		52,361.00
Total Personnel Services – Salaries	\$26,180.50	\$26,180.50		\$52,361.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	8,249.20	8,249.20		16,498.40
220 Social Security Contributions	1,946.93	1,946.93		3,893.86
230 PSERS Retirement Contributions	8,752.00	8,752.00		17,504.00
260 Workers' Compensation	136.13	136.12		272.25
291 Other Retirement Plans	1,500.00	1,500.00		3,000.00
292 Health Savings Accounts	1,350.00	1,350.00		2,700.00
Total Personnel Services – Employee Benefits	\$21,934.26	\$21,934.25		\$43,868.51
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services	2,789.00	2,789.00		5,578.00
Total Purchased Professional and Technical Services	\$2,789.00	\$2,789.00		\$5,578.00
500 <u>Other Purchased Services</u>				
580 Travel	312.76	312.76		625.52
Total Other Purchased Services	\$312.76	\$312.76		\$625.52
600 <u>Supplies</u>				
610 General Supplies	890.87	890.86		1,781.73
Total Supplies	\$890.87	\$890.86		\$1,781.73
Total 1220 Sensory Support	\$52,107.39	\$52,107.37		\$104,214.76

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:13 PM

General Fund (10)				
1230 Emotional Support				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	73,725.40	66,385.96		140,111.36
Total Personnel Services – Salaries	\$73,725.40	\$66,385.96		\$140,111.36
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	255.35	17,965.21		18,220.56
220 Social Security Contributions	5,605.29	4,971.15		10,576.44
230 PSERS Retirement Contributions	24,646.00	22,193.00		46,839.00
260 Workers' Compensation	383.37	345.17		728.54
292 Health Savings Accounts		2,700.00		2,700.00
Total Personnel Services – Employee Benefits	\$30,890.01	\$48,174.53		\$79,064.54
600 <u>Supplies</u>				
610 General Supplies	26.38	403.33		429.71
Total Supplies	\$26.38	\$403.33		\$429.71
800 <u>Other Objects</u>				
810 Dues and Fees		100.00		100.00
Total Other Objects		\$100.00		\$100.00
Total 1230 Emotional Support	\$104,641.79	\$115,063.82		\$219,705.61

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:13 PM

General Fund (10)

1240 Academic Support	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	299,856.47	205,941.37		505,797.84
Total Personnel Services – Salaries	\$299,856.47	\$205,941.37		\$505,797.84
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	55,899.10	44,767.24		100,666.34
220 Social Security Contributions	22,281.18	15,402.55		37,683.73
230 PSERS Retirement Contributions	100,242.00	68,846.00		169,088.00
260 Workers' Compensation	1,559.30	1,070.90		2,630.20
292 Health Savings Accounts	9,747.00	5,940.00		15,687.00
Total Personnel Services – Employee Benefits	\$189,728.58	\$136,026.69		\$325,755.27
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services	382.50			382.50
Total Purchased Professional and Technical Services	\$382.50			\$382.50
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	304.11	174.02		478.13
562 Tuition To Pennsylvania Charter Schools		59,562.72		59,562.72
580 Travel	323.16	737.83		1,060.99
Total Other Purchased Services	\$627.27	\$60,474.57		\$61,101.84
600 <u>Supplies</u>				
610 General Supplies	807.76	2,362.30		3,170.06
Total Supplies	\$807.76	\$2,362.30		\$3,170.06
800 <u>Other Objects</u>				
810 Dues and Fees		385.00		385.00
Total Other Objects		\$385.00		\$385.00
Total 1240 Academic Support	\$491,402.58	\$405,189.93		\$896,592.51

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:13 PM

General Fund (10)

1241 Learning Support – Public	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	289,111.43	185,305.01		474,416.44
Total Personnel Services – Salaries	\$289,111.43	\$185,305.01		\$474,416.44
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	54,626.60	42,453.38		97,079.98
220 Social Security Contributions	21,482.97	13,868.18		35,351.15
230 PSERS Retirement Contributions	96,650.00	61,947.00		158,597.00
260 Workers' Compensation	1,503.39	963.55		2,466.94
292 Health Savings Accounts	9,450.00	5,400.00		14,850.00
Total Personnel Services – Employee Benefits	\$183,712.96	\$124,632.11		\$308,345.07
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services	382.50			382.50
Total Purchased Professional and Technical Services	\$382.50			\$382.50
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	304.11			304.11
562 Tuition To Pennsylvania Charter Schools		59,562.72		59,562.72
Total Other Purchased Services	\$304.11	\$59,562.72		\$59,866.83
600 <u>Supplies</u>				
610 General Supplies	738.89	2,293.43		3,032.32
Total Supplies	\$738.89	\$2,293.43		\$3,032.32
800 <u>Other Objects</u>				
810 Dues and Fees		40.00		40.00
Total Other Objects		\$40.00		\$40.00
Total 1241 Learning Support – Public	\$474,249.89	\$371,833.27		\$846,083.16

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:13 PM

General Fund (10)				
1243 Gifted Support				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	10,745.04	20,636.36		31,381.40
Total Personnel Services – Salaries	\$10,745.04	\$20,636.36		\$31,381.40
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	1,272.50	2,313.86		3,586.36
220 Social Security Contributions	798.21	1,534.37		2,332.58
230 PSERS Retirement Contributions	3,592.00	6,899.00		10,491.00
260 Workers' Compensation	55.91	107.35		163.26
292 Health Savings Accounts	297.00	540.00		837.00
Total Personnel Services – Employee Benefits	\$6,015.62	\$11,394.58		\$17,410.20
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		174.02		174.02
580 Travel	323.16	737.83		1,060.99
Total Other Purchased Services	\$323.16	\$911.85		\$1,235.01
600 <u>Supplies</u>				
610 General Supplies	68.87	68.87		137.74
Total Supplies	\$68.87	\$68.87		\$137.74
800 <u>Other Objects</u>				
810 Dues and Fees		345.00		345.00
Total Other Objects		\$345.00		\$345.00
Total 1243 Gifted Support	\$17,152.69	\$33,356.66		\$50,509.35

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:13 PM

General Fund (10)				
1290 Special Programs - Other Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		15,960.26		15,960.26
Total Personnel Services – Salaries		\$15,960.26		\$15,960.26
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		1,524.90		1,524.90
220 Social Security Contributions		1,150.82		1,150.82
230 PSERS Retirement Contributions		5,335.00		5,335.00
260 Workers' Compensation		83.03		83.03
292 Health Savings Accounts		1,161.00		1,161.00
Total Personnel Services – Employee Benefits		\$9,254.75		\$9,254.75
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	126,479.13	126,479.13	99,664.00	352,622.26
330 Other Professional Services		1,861.97		1,861.97
Total Purchased Professional and Technical Services	\$126,479.13	\$128,341.10	\$99,664.00	\$354,484.23
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	48,166.90	87,936.59		136,103.49
Total Other Purchased Services	\$48,166.90	\$87,936.59		\$136,103.49
600 <u>Supplies</u>				
650 Supplies & Fees – Technology Related		1,581.00		1,581.00
Total Supplies		\$1,581.00		\$1,581.00
Total 1290 Special Programs - Other Support	\$174,646.03	\$243,073.70	\$99,664.00	\$517,383.73

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:13 PM

General Fund (10)				
1300 Vocational Education	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		87,841.00		87,841.00
Total Personnel Services – Salaries		\$87,841.00		\$87,841.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		227.40		227.40
220 Social Security Contributions		4,850.29		4,850.29
230 PSERS Retirement Contributions		29,365.00		29,365.00
260 Workers' Compensation		332.97		332.97
292 Health Savings Accounts		2,700.00		2,700.00
Total Personnel Services – Employee Benefits		\$37,475.66		\$37,475.66
500 <u>Other Purchased Services</u>				
564 Tuition To Career and Technology Centers		200,455.36		200,455.36
Total Other Purchased Services		\$200,455.36		\$200,455.36
600 <u>Supplies</u>				
610 General Supplies		1,951.54		1,951.54
650 Supplies & Fees – Technology Related		1,200.00		1,200.00
Total Supplies		\$3,151.54		\$3,151.54
Total 1300 Vocational Education		\$328,923.56		\$328,923.56

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:13 PM

General Fund (10)				
1400 Other Instructional Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	2,025.00	3,386.38	8,023.32	13,434.70
Total Personnel Services – Salaries	\$2,025.00	\$3,386.38	\$8,023.32	\$13,434.70
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	154.92	257.69	613.77	1,026.38
230 PSERS Retirement Contributions	677.00	351.00		1,028.00
260 Workers’ Compensation	10.54	17.60	41.71	69.85
Total Personnel Services – Employee Benefits	\$842.46	\$626.29	\$655.48	\$2,124.23
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	(3,475.08)		7,336.28	3,861.20
Total Other Purchased Services	(\$3,475.08)		\$7,336.28	\$3,861.20
Total 1400 Other Instructional Programs – Elementary / Secondary	(\$607.62)	\$4,012.67	\$16,015.08	\$19,420.13

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:13 PM

General Fund (10)				
1420 Summer School	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		2,336.38	8,023.32	10,359.70
Total Personnel Services – Salaries		\$2,336.38	\$8,023.32	\$10,359.70
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions		177.36	613.77	791.13
260 Workers’ Compensation		12.14	41.71	53.85
Total Personnel Services – Employee Benefits		\$189.50	\$655.48	\$844.98
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	(3,475.08)		7,336.28	3,861.20
Total Other Purchased Services	(\$3,475.08)		\$7,336.28	\$3,861.20
Total 1420 Summer School	(\$3,475.08)	\$2,525.88	\$16,015.08	\$15,065.88

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:13 PM

General Fund (10)

1430 Homebound Instruction	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	2,025.00	1,050.00		3,075.00
Total Personnel Services – Salaries	\$2,025.00	\$1,050.00		\$3,075.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	154.92	80.33		235.25
230 PSERS Retirement Contributions	677.00	351.00		1,028.00
260 Workers’ Compensation	10.54	5.46		16.00
Total Personnel Services – Employee Benefits	\$842.46	\$436.79		\$1,279.25
Total 1430 Homebound Instruction	\$2,867.46	\$1,486.79		\$4,354.25

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:13 PM

General Fund (10)

1700 Higher Education Programs for Secondary Students	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
566 Tuition To Institutions of Higher Education and Technical Institutes				1,647.00
Total Other Purchased Services				\$1,647.00
Total 1700 Higher Education Programs for Secondary Students				\$1,647.00

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)

2000 Support Services

Total

100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	1,346,934.37
Total Personnel Services – Salaries		\$1,346,934.37
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	288,986.47
220	Social Security Contributions	100,385.91
230	PSERS Retirement Contributions	438,760.00
240	Tuition Reimbursement	40,230.52
260	Workers' Compensation	7,056.58
291	Other Retirement Plans	3,000.00
292	Health Savings Accounts	54,600.00
Total Personnel Services – Employee Benefits		\$933,019.48
300	<u>Purchased Professional and Technical Services</u>	
330	Other Professional Services	47,951.68
390	Other Purchased Professional and Technical Services	15,421.53
Total Purchased Professional and Technical Services		\$63,373.21
400	<u>Purchased Property Services</u>	
410	Cleaning Services	20,016.00
420	Utility Services	24,768.00
430	Repairs and Maintenance Services	32,578.34
440	Rentals	17,267.23
Total Purchased Property Services		\$94,629.57
500	<u>Other Purchased Services</u>	
510	Student Transportation Services	1,653.03
513	Contracted Carriers	495,876.54
516	Student Transportation Services From the IU	16,899.46
520	Insurance – General	15,328.00
521	Fire Insurance	2,571.00
522	Automotive Liability Insurance	1,891.00
523	General Property and Liability Insurance	19,476.00
530	Communications	28,511.14
549	Other Advertising/Public Relations	2,063.00
550	Printing and Binding	1,654.11
580	Travel	9,525.04
595	IU Payments By Withholding	18,047.48
Total Other Purchased Services		\$613,495.80
600	<u>Supplies</u>	
610	General Supplies	88,079.20
620	Energy	105,074.25
640	Books and Periodicals	1,177.94
650	Supplies & Fees – Technology Related	77,565.62
Total Supplies		\$271,897.01

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)

2000 Support Services

Total

700 Property

756 Capitalized Technology Equipment – Original 46,240.00

762 Capitalized Equipment - Replacement 6,100.00

Total Property \$52,340.00

800 Other Objects

810 Dues and Fees 12,054.19

Total Other Objects \$12,054.19

Total 2000 Support Services \$3,387,743.63

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)				
2100 Support Services – Students	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	55,805.94	101,400.43		157,206.37
Total Personnel Services – Salaries	\$55,805.94	\$101,400.43		\$157,206.37
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	6,099.60	17,350.00		23,449.60
220 Social Security Contributions	4,153.97	7,598.19		11,752.16
230 PSERS Retirement Contributions	18,656.00	33,898.00		52,554.00
260 Workers' Compensation	290.21	527.23		817.44
291 Other Retirement Plans		3,000.00		3,000.00
292 Health Savings Accounts	1,350.00	2,700.00		4,050.00
Total Personnel Services – Employee Benefits	\$30,549.78	\$65,073.42		\$95,623.20
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		1,653.03		1,653.03
580 Travel	51.04	113.90		164.94
Total Other Purchased Services	\$51.04	\$1,766.93		\$1,817.97
600 <u>Supplies</u>				
610 General Supplies	790.31	3,248.81		4,039.12
640 Books and Periodicals	112.94			112.94
650 Supplies & Fees – Technology Related			2,100.00	2,100.00
Total Supplies	\$903.25	\$3,248.81	\$2,100.00	\$6,252.06
800 <u>Other Objects</u>				
810 Dues and Fees		851.00		851.00
Total Other Objects		\$851.00		\$851.00
Total 2100 Support Services – Students	\$87,310.01	\$172,340.59	\$2,100.00	\$261,750.60

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)				
2120 Guidance Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	55,805.94	101,400.43		157,206.37
Total Personnel Services – Salaries	\$55,805.94	\$101,400.43		\$157,206.37
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	6,099.60	17,350.00		23,449.60
220 Social Security Contributions	4,153.97	7,598.19		11,752.16
230 PSERS Retirement Contributions	18,656.00	33,898.00		52,554.00
260 Workers' Compensation	290.21	527.23		817.44
291 Other Retirement Plans		3,000.00		3,000.00
292 Health Savings Accounts	1,350.00	2,700.00		4,050.00
Total Personnel Services – Employee Benefits	\$30,549.78	\$65,073.42		\$95,623.20
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		1,653.03		1,653.03
580 Travel	51.04	113.90		164.94
Total Other Purchased Services	\$51.04	\$1,766.93		\$1,817.97
600 <u>Supplies</u>				
610 General Supplies	790.31	3,248.81		4,039.12
640 Books and Periodicals	112.94			112.94
650 Supplies & Fees – Technology Related			2,100.00	2,100.00
Total Supplies	\$903.25	\$3,248.81	\$2,100.00	\$6,252.06
800 <u>Other Objects</u>				
810 Dues and Fees		851.00		851.00
Total Other Objects		\$851.00		\$851.00
Total 2120 Guidance Services	\$87,310.01	\$172,340.59	\$2,100.00	\$261,750.60

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)

2200 Support Services – Instructional Staff	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	82,316.00	70,490.40		152,806.40
Total Personnel Services – Salaries	\$82,316.00	\$70,490.40		\$152,806.40
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	26,578.92	14,947.91		41,526.83
220 Social Security Contributions	6,096.93	5,251.62		11,348.55
230 PSERS Retirement Contributions	27,518.00	23,565.00		51,083.00
240 Tuition Reimbursement	4,103.32	36,127.20		40,230.52
260 Workers' Compensation	428.06	366.51		794.57
292 Health Savings Accounts	4,725.00	2,975.00		7,700.00
Total Personnel Services – Employee Benefits	\$69,450.23	\$83,233.24		\$152,683.47
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services	5,625.77	5,625.76		11,251.53
Total Purchased Professional and Technical Services	\$5,625.77	\$5,625.76		\$11,251.53
400 Purchased Property Services				
440 Rentals		15,560.51		15,560.51
Total Purchased Property Services		\$15,560.51		\$15,560.51
500 Other Purchased Services				
530 Communications	135.00	135.00		270.00
580 Travel	1,529.44	1,529.43		3,058.87
Total Other Purchased Services	\$1,664.44	\$1,664.43		\$3,328.87
600 Supplies				
610 General Supplies	1,224.98	1,432.81	708.85	3,366.64
650 Supplies & Fees – Technology Related	21,771.96	32,459.43		54,231.39
Total Supplies	\$22,996.94	\$33,892.24	\$708.85	\$57,598.03
700 Property				
756 Capitalized Technology Equipment – Original		46,240.00		46,240.00
Total Property		\$46,240.00		\$46,240.00
Total 2200 Support Services – Instructional Staff	\$182,053.38	\$256,706.58	\$708.85	\$439,468.81

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)				
2220 Technology Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services	5,625.77	5,625.76		11,251.53
Total Purchased Professional and Technical Services	\$5,625.77	\$5,625.76		\$11,251.53
400 <u>Purchased Property Services</u>				
440 Rentals		15,560.51		15,560.51
Total Purchased Property Services		\$15,560.51		\$15,560.51
600 <u>Supplies</u>				
650 Supplies & Fees – Technology Related	20,279.20	30,966.66		51,245.86
Total Supplies	\$20,279.20	\$30,966.66		\$51,245.86
700 <u>Property</u>				
756 Capitalized Technology Equipment – Original		46,240.00		46,240.00
Total Property		\$46,240.00		\$46,240.00
Total 2220 Technology Support Services	\$25,904.97	\$98,392.93		\$124,297.90

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)				
2250 School Library Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	47,641.00	35,815.40		83,456.40
Total Personnel Services – Salaries	\$47,641.00	\$35,815.40		\$83,456.40
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	15,743.30	4,112.30		19,855.60
220 Social Security Contributions	3,537.03	2,691.73		6,228.76
230 PSERS Retirement Contributions	15,926.00	11,973.00		27,899.00
260 Workers' Compensation	247.76	186.21		433.97
292 Health Savings Accounts	2,700.00	950.00		3,650.00
Total Personnel Services – Employee Benefits	\$38,154.09	\$19,913.24		\$58,067.33
600 <u>Supplies</u>				
610 General Supplies	1,180.52	1,388.36	708.85	3,277.73
650 Supplies & Fees – Technology Related	1,492.76	1,492.77		2,985.53
Total Supplies	\$2,673.28	\$2,881.13	\$708.85	\$6,263.26
Total 2250 School Library Services	\$88,468.37	\$58,609.77	\$708.85	\$147,786.99

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)

2260 Instruction and Curriculum Development Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	34,675.00	34,675.00		69,350.00
Total Personnel Services – Salaries	\$34,675.00	\$34,675.00		\$69,350.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	10,835.62	10,835.61		21,671.23
220 Social Security Contributions	2,559.90	2,559.89		5,119.79
230 PSERS Retirement Contributions	11,592.00	11,592.00		23,184.00
260 Workers' Compensation	180.30	180.30		360.60
292 Health Savings Accounts	2,025.00	2,025.00		4,050.00
Total Personnel Services – Employee Benefits	\$27,192.82	\$27,192.80		\$54,385.62
500 <u>Other Purchased Services</u>				
530 Communications	135.00	135.00		270.00
580 Travel	1,529.44	1,529.43		3,058.87
Total Other Purchased Services	\$1,664.44	\$1,664.43		\$3,328.87
600 <u>Supplies</u>				
610 General Supplies	44.46	44.45		88.91
Total Supplies	\$44.46	\$44.45		\$88.91
Total 2260 Instruction and Curriculum Development Services	\$63,576.72	\$63,576.68		\$127,153.40

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)

2270 Instructional Staff Professional Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 <u>Personnel Services – Employee Benefits</u>				
240 Tuition Reimbursement	4,103.32	36,127.20		40,230.52
Total Personnel Services – Employee Benefits	\$4,103.32	\$36,127.20		\$40,230.52
Total 2270 Instructional Staff Professional Development Services	\$4,103.32	\$36,127.20		\$40,230.52

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)

2300 Support Services – Administration	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	105,852.66	118,837.56		443,385.80
Total Personnel Services – Salaries	\$105,852.66	\$118,837.56		\$443,385.80
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	23,123.25	16,210.46		85,581.54
220 Social Security Contributions	7,725.43	8,940.31		32,899.81
230 PSERS Retirement Contributions	35,387.00	39,727.00		136,705.00
260 Workers' Compensation	550.39	617.95		2,305.38
292 Health Savings Accounts	4,050.00	2,700.00		14,850.00
Total Personnel Services – Employee Benefits	\$70,836.07	\$68,195.72		\$272,341.73
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services		225.00		4,170.00
Total Purchased Professional and Technical Services		\$225.00		\$4,170.00
500 <u>Other Purchased Services</u>				
520 Insurance – General	1,697.00	1,797.00		15,328.00
530 Communications	4,029.40	2,970.99		8,213.84
549 Other Advertising/Public Relations				38.00
550 Printing and Binding				1,654.11
580 Travel	1,556.24	414.23		5,329.25
Total Other Purchased Services	\$7,282.64	\$5,182.22		\$30,563.20
600 <u>Supplies</u>				
610 General Supplies	3,583.94	3,511.29		8,616.99
640 Books and Periodicals	525.00			1,065.00
650 Supplies & Fees – Technology Related	8,209.86	4,762.50		13,290.36
Total Supplies	\$12,318.80	\$8,273.79		\$22,972.35
800 <u>Other Objects</u>				
810 Dues and Fees	501.00	2,397.05		9,338.51
Total Other Objects	\$501.00	\$2,397.05		\$9,338.51
Total 2300 Support Services – Administration	\$196,791.17	\$203,111.34		\$782,771.59

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)				
2310 Board Services				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				3,000.00
Total Personnel Services – Salaries				\$3,000.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				229.50
230 PSERS Retirement Contributions				1,003.00
260 Workers’ Compensation				15.60
Total Personnel Services – Employee Benefits				\$1,248.10
500 <u>Other Purchased Services</u>				
520 Insurance – General				11,834.00
549 Other Advertising/Public Relations				38.00
580 Travel				450.66
Total Other Purchased Services				\$12,322.66
600 <u>Supplies</u>				
610 General Supplies				1,253.46
640 Books and Periodicals				540.00
Total Supplies				\$1,793.46
800 <u>Other Objects</u>				
810 Dues and Fees				3,541.26
Total Other Objects				\$3,541.26
Total 2310 Board Services				\$21,905.48

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)

2330 Tax Assessment and Collection Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				34,458.17
Total Personnel Services – Salaries				\$34,458.17
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				2,636.03
260 Workers’ Compensation				179.04
Total Personnel Services – Employee Benefits				\$2,815.07
500 <u>Other Purchased Services</u>				
530 Communications				1,213.45
550 Printing and Binding				1,654.11
Total Other Purchased Services				\$2,867.56
600 <u>Supplies</u>				
610 General Supplies				156.56
650 Supplies & Fees – Technology Related				318.00
Total Supplies				\$474.56
Total 2330 Tax Assessment and Collection Services				\$40,615.36

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)				
2360 Office of the Superintendent / Executive Director Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				181,237.41
Total Personnel Services – Salaries				\$181,237.41
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				46,247.83
220 Social Security Contributions				13,368.54
230 PSERS Retirement Contributions				60,588.00
260 Workers' Compensation				942.40
292 Health Savings Accounts				8,100.00
Total Personnel Services – Employee Benefits				\$129,246.77
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services				3,945.00
Total Purchased Professional and Technical Services				\$3,945.00
500 <u>Other Purchased Services</u>				
530 Communications		1,722.64		1,722.64
580 Travel				2,908.12
Total Other Purchased Services		\$1,722.64		\$4,630.76
600 <u>Supplies</u>				
610 General Supplies				111.74
Total Supplies				\$111.74
800 <u>Other Objects</u>				
810 Dues and Fees				2,899.20
Total Other Objects				\$2,899.20
Total 2360 Office of the Superintendent / Executive Director Services		\$1,722.64		\$322,070.88

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)				
2380 Office of the Principal Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	105,852.66	118,837.56		224,690.22
Total Personnel Services – Salaries	\$105,852.66	\$118,837.56		\$224,690.22
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	23,123.25	16,210.46		39,333.71
220 Social Security Contributions	7,725.43	8,940.31		16,665.74
230 PSERS Retirement Contributions	35,387.00	39,727.00		75,114.00
260 Workers' Compensation	550.39	617.95		1,168.34
292 Health Savings Accounts	4,050.00	2,700.00		6,750.00
Total Personnel Services – Employee Benefits	\$70,836.07	\$68,195.72		\$139,031.79
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services		225.00		225.00
Total Purchased Professional and Technical Services		\$225.00		\$225.00
500 <u>Other Purchased Services</u>				
520 Insurance – General	1,697.00	1,797.00		3,494.00
530 Communications	4,029.40	1,248.35		5,277.75
580 Travel	1,556.24	414.23		1,970.47
Total Other Purchased Services	\$7,282.64	\$3,459.58		\$10,742.22
600 <u>Supplies</u>				
610 General Supplies	3,583.94	3,511.29		7,095.23
640 Books and Periodicals	525.00			525.00
650 Supplies & Fees – Technology Related	8,209.86	4,762.50		12,972.36
Total Supplies	\$12,318.80	\$8,273.79		\$20,592.59
800 <u>Other Objects</u>				
810 Dues and Fees	501.00	2,397.05		2,898.05
Total Other Objects	\$501.00	\$2,397.05		\$2,898.05
Total 2380 Office of the Principal Services	\$196,791.17	\$201,388.70		\$398,179.87

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)				
2400 Support Services – Pupil Health	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				86,274.17
Total Personnel Services – Salaries				\$86,274.17
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				16,563.80
220 Social Security Contributions				6,410.42
230 PSERS Retirement Contributions				28,841.00
260 Workers' Compensation				448.65
292 Health Savings Accounts				2,700.00
Total Personnel Services – Employee Benefits				\$54,963.87
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				4,071.00
Total Purchased Professional and Technical Services				\$4,071.00
500 <u>Other Purchased Services</u>				
580 Travel				7.63
Total Other Purchased Services				\$7.63
600 <u>Supplies</u>				
610 General Supplies				2,188.19
650 Supplies & Fees – Technology Related				750.00
Total Supplies				\$2,938.19
Total 2400 Support Services – Pupil Health				\$148,254.86

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)

2410 Supervision of Health Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				61,482.17
Total Personnel Services – Salaries				\$61,482.17
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				16,563.80
220 Social Security Contributions				4,513.84
230 PSERS Retirement Contributions				20,553.00
260 Workers' Compensation				319.74
292 Health Savings Accounts				2,700.00
Total Personnel Services – Employee Benefits				\$44,650.38
Total 2410 Supervision of Health Services				\$106,132.55

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)

2411 Supervision of Health Services – Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				61,482.17
Total Personnel Services – Salaries				\$61,482.17
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				16,563.80
220 Social Security Contributions				4,513.84
230 PSERS Retirement Contributions				20,553.00
260 Workers' Compensation				319.74
292 Health Savings Accounts				2,700.00
Total Personnel Services – Employee Benefits				\$44,650.38
Total 2411 Supervision of Health Services – Head of Component				\$106,132.55

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)				
2440 Nursing Services				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				24,792.00
Total Personnel Services – Salaries				\$24,792.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				1,896.58
230 PSERS Retirement Contributions				8,288.00
260 Workers’ Compensation				128.91
Total Personnel Services – Employee Benefits				\$10,313.49
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				4,071.00
Total Purchased Professional and Technical Services				\$4,071.00
500 <u>Other Purchased Services</u>				
580 Travel				7.63
Total Other Purchased Services				\$7.63
600 <u>Supplies</u>				
610 General Supplies				2,188.19
650 Supplies & Fees – Technology Related				750.00
Total Supplies				\$2,938.19
Total 2440 Nursing Services				\$42,122.31

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)				
2500 Support Services – Business	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				83,199.21
Total Personnel Services – Salaries				\$83,199.21
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				229.70
220 Social Security Contributions				7,164.61
230 PSERS Retirement Contributions				27,813.00
260 Workers' Compensation				487.00
292 Health Savings Accounts				3,700.00
Total Personnel Services – Employee Benefits				\$39,394.31
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				39,763.03
Total Purchased Professional and Technical Services				\$39,763.03
500 <u>Other Purchased Services</u>				
530 Communications				766.16
549 Other Advertising/Public Relations				2,025.00
580 Travel				964.35
Total Other Purchased Services				\$3,755.51
600 <u>Supplies</u>				
610 General Supplies				2,140.24
650 Supplies & Fees – Technology Related				7,186.80
Total Supplies				\$9,327.04
800 <u>Other Objects</u>				
810 Dues and Fees				1,525.70
Total Other Objects				\$1,525.70
Total 2500 Support Services – Business				\$176,964.80

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)				
2510 Fiscal Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				83,199.21
Total Personnel Services – Salaries				\$83,199.21
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				229.70
220 Social Security Contributions				7,164.61
230 PSERS Retirement Contributions				27,813.00
260 Workers' Compensation				487.00
292 Health Savings Accounts				3,700.00
Total Personnel Services – Employee Benefits				\$39,394.31
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				39,763.03
Total Purchased Professional and Technical Services				\$39,763.03
500 <u>Other Purchased Services</u>				
530 Communications				766.16
549 Other Advertising/Public Relations				2,025.00
580 Travel				964.35
Total Other Purchased Services				\$3,755.51
600 <u>Supplies</u>				
610 General Supplies				2,140.24
650 Supplies & Fees – Technology Related				7,186.80
Total Supplies				\$9,327.04
800 <u>Other Objects</u>				
810 Dues and Fees				1,525.70
Total Other Objects				\$1,525.70
Total 2510 Fiscal Services				\$176,964.80

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)				
2511 Supervision of Fiscal Services - Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				83,199.21
Total Personnel Services – Salaries				\$83,199.21
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				229.70
220 Social Security Contributions				7,164.61
230 PSERS Retirement Contributions				27,813.00
260 Workers' Compensation				487.00
292 Health Savings Accounts				3,700.00
Total Personnel Services – Employee Benefits				\$39,394.31
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				39,763.03
Total Purchased Professional and Technical Services				\$39,763.03
500 <u>Other Purchased Services</u>				
530 Communications				766.16
549 Other Advertising/Public Relations				2,025.00
580 Travel				964.35
Total Other Purchased Services				\$3,755.51
600 <u>Supplies</u>				
610 General Supplies				2,140.24
650 Supplies & Fees – Technology Related				7,186.80
Total Supplies				\$9,327.04
800 <u>Other Objects</u>				
810 Dues and Fees				1,525.70
Total Other Objects				\$1,525.70
Total 2511 Supervision of Fiscal Services - Head of Component				\$176,964.80

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)				
2600 Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				276,532.24
Total Personnel Services – Salaries				\$276,532.24
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				81,875.86
220 Social Security Contributions				20,143.78
230 PSERS Retirement Contributions				92,445.00
260 Workers' Compensation				1,436.31
292 Health Savings Accounts				14,850.00
Total Personnel Services – Employee Benefits				\$210,750.95
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				4,117.65
Total Purchased Professional and Technical Services				\$4,117.65
400 <u>Purchased Property Services</u>				
410 Cleaning Services				20,016.00
420 Utility Services				24,768.00
430 Repairs and Maintenance Services				32,578.34
440 Rentals				1,706.72
Total Purchased Property Services				\$79,069.06
500 <u>Other Purchased Services</u>				
521 Fire Insurance				2,571.00
522 Automotive Liability Insurance				1,891.00
523 General Property and Liability Insurance				19,476.00
530 Communications				19,261.14
Total Other Purchased Services				\$43,199.14
600 <u>Supplies</u>				
610 General Supplies	15,409.98	25,813.04		41,223.02
620 Energy				105,074.25
Total Supplies	\$15,409.98	\$25,813.04		\$146,297.27
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				6,100.00
Total Property				\$6,100.00
800 <u>Other Objects</u>				
810 Dues and Fees				139.00
Total Other Objects				\$139.00
Total 2600 Operation and Maintenance of Plant Services	\$15,409.98	\$25,813.04		\$766,205.31

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				56,100.55
Total Personnel Services – Salaries				\$56,100.55
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				192.00
220 Social Security Contributions				4,282.10
230 PSERS Retirement Contributions				18,755.00
260 Workers' Compensation				291.75
Total Personnel Services – Employee Benefits				\$23,520.85
Total 2610 Supervision of Operation and Maintenance of Plant Services				\$79,621.40

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)

2611 Supervision of Operation and Maintenance of Plant Services – Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				56,100.55
Total Personnel Services – Salaries				\$56,100.55
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				192.00
220 Social Security Contributions				4,282.10
230 PSERS Retirement Contributions				18,755.00
260 Workers' Compensation				291.75
Total Personnel Services – Employee Benefits				\$23,520.85
Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component				\$79,621.40

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)				
2620 Operation of Buildings Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				220,431.69
Total Personnel Services – Salaries				\$220,431.69
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				81,683.86
220 Social Security Contributions				15,861.68
230 PSERS Retirement Contributions				73,690.00
260 Workers' Compensation				1,144.56
292 Health Savings Accounts				14,850.00
Total Personnel Services – Employee Benefits				\$187,230.10
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				2,842.65
Total Purchased Professional and Technical Services				\$2,842.65
400 <u>Purchased Property Services</u>				
410 Cleaning Services				20,016.00
420 Utility Services				24,768.00
440 Rentals				100.40
Total Purchased Property Services				\$44,884.40
500 <u>Other Purchased Services</u>				
521 Fire Insurance				2,571.00
523 General Property and Liability Insurance				19,476.00
530 Communications				19,261.14
Total Other Purchased Services				\$41,308.14
600 <u>Supplies</u>				
610 General Supplies	15,096.33	25,705.05		40,801.38
620 Energy				102,401.25
Total Supplies	\$15,096.33	\$25,705.05		\$143,202.63
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				6,100.00
Total Property				\$6,100.00
800 <u>Other Objects</u>				
810 Dues and Fees				115.00
Total Other Objects				\$115.00
Total 2620 Operation of Buildings Services	\$15,096.33	\$25,705.05		\$646,114.61

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)

2630 Care and Upkeep of Grounds Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				1,275.00
Total Purchased Professional and Technical Services				\$1,275.00
Total 2630 Care and Upkeep of Grounds Services				\$1,275.00

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)

2640 Care and Upkeep of Equipment Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				31,641.62
440 Rentals				1,606.32
Total Purchased Property Services				\$33,247.94
600 <u>Supplies</u>				
610 General Supplies	313.65	107.99		421.64
Total Supplies	\$313.65	\$107.99		\$421.64
Total 2640 Care and Upkeep of Equipment Services	\$313.65	\$107.99		\$33,669.58

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)				
2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				936.72
Total Purchased Property Services				\$936.72
500 <u>Other Purchased Services</u>				
522 Automotive Liability Insurance				1,891.00
Total Other Purchased Services				\$1,891.00
600 <u>Supplies</u>				
620 Energy				2,673.00
Total Supplies				\$2,673.00
800 <u>Other Objects</u>				
810 Dues and Fees				24.00
Total Other Objects				\$24.00
Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)				\$5,524.72

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)

2700 Student Transportation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				495,876.54
516 Student Transportation Services From the IU				16,899.46
Total Other Purchased Services				\$512,776.00
600 <u>Supplies</u>				
610 General Supplies				26,505.00
Total Supplies				\$26,505.00
Total 2700 Student Transportation Services				\$539,281.00

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)				
2720 Vehicle Operation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				495,876.54
516 Student Transportation Services From the IU				16,899.46
Total Other Purchased Services				\$512,776.00
600 <u>Supplies</u>				
610 General Supplies				26,505.00
Total Supplies				\$26,505.00
Total 2720 Vehicle Operation Services				\$539,281.00

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)				
2800 Support Services – Central	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				147,530.18
Total Personnel Services – Salaries				\$147,530.18
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				39,759.14
220 Social Security Contributions				10,666.58
230 PSERS Retirement Contributions				49,319.00
260 Workers' Compensation				767.23
292 Health Savings Accounts				6,750.00
Total Personnel Services – Employee Benefits				\$107,261.95
600 <u>Supplies</u>				
650 Supplies & Fees – Technology Related				7.07
Total Supplies				\$7.07
800 <u>Other Objects</u>				
810 Dues and Fees				199.98
Total Other Objects				\$199.98
Total 2800 Support Services – Central				\$254,999.18

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)				
2810 Planning, Research, Development and Evaluation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				147,530.18
Total Personnel Services – Salaries				\$147,530.18
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				39,759.14
220 Social Security Contributions				10,666.58
230 PSERS Retirement Contributions				49,319.00
260 Workers' Compensation				767.23
292 Health Savings Accounts				6,750.00
Total Personnel Services – Employee Benefits				\$107,261.95
600 <u>Supplies</u>				
650 Supplies & Fees – Technology Related				7.07
Total Supplies				\$7.07
800 <u>Other Objects</u>				
810 Dues and Fees				199.98
Total Other Objects				\$199.98
Total 2810 Planning, Research, Development and Evaluation Services				\$254,999.18

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)

2900 Other Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
595 IU Payments By Withholding				18,047.48
Total Other Purchased Services				\$18,047.48
Total 2900 Other Support Services				\$18,047.48

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:19 PM

General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
-------------------	------------------	----------------	--------------

500 Other Purchased Services

595 IU Payments By Withholding			18,047.48
--------------------------------	--	--	-----------

Total Other Purchased Services			\$18,047.48
---------------------------------------	--	--	--------------------

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series			\$18,047.48
--	--	--	--------------------

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:24 PM

General Fund (10)	
3000 Operation of Non-Instructional Services	<u>Total</u>
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	119,472.60
Total Personnel Services – Salaries	\$119,472.60
200 <u>Personnel Services – Employee Benefits</u>	
220 Social Security Contributions	9,910.59
230 PSERS Retirement Contributions	39,940.00
260 Workers' Compensation	677.91
Total Personnel Services – Employee Benefits	\$50,528.50
300 <u>Purchased Professional and Technical Services</u>	
330 Other Professional Services	60,707.26
Total Purchased Professional and Technical Services	\$60,707.26
400 <u>Purchased Property Services</u>	
430 Repairs and Maintenance Services	441.40
Total Purchased Property Services	\$441.40
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	39,589.01
520 Insurance – General	13,424.00
580 Travel	2,771.19
Total Other Purchased Services	\$55,784.20
600 <u>Supplies</u>	
610 General Supplies	29,225.03
650 Supplies & Fees – Technology Related	495.00
Total Supplies	\$29,720.03
800 <u>Other Objects</u>	
810 Dues and Fees	2,692.72
Total Other Objects	\$2,692.72
Total 3000 Operation of Non-Instructional Services	\$319,346.71

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:24 PM

General Fund (10)				
3200 Student Activities	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				119,472.60
Total Personnel Services – Salaries				\$119,472.60
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				9,910.59
230 PSERS Retirement Contributions				39,940.00
260 Workers’ Compensation				677.91
Total Personnel Services – Employee Benefits				\$50,528.50
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				60,707.26
Total Purchased Professional and Technical Services				\$60,707.26
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				441.40
Total Purchased Property Services				\$441.40
500 <u>Other Purchased Services</u>				
510 Student Transportation Services				39,589.01
520 Insurance – General				13,424.00
580 Travel				2,771.19
Total Other Purchased Services				\$55,784.20
600 <u>Supplies</u>				
610 General Supplies				29,225.03
650 Supplies & Fees – Technology Related				495.00
Total Supplies				\$29,720.03
800 <u>Other Objects</u>				
810 Dues and Fees				2,692.72
Total Other Objects				\$2,692.72
Total 3200 Student Activities				\$319,346.71

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:30 PM

General Fund (10)

5000 Other Expenditures and Financing Uses		<u>Total</u>
800 <u>Other Objects</u>		
830 Interest		282,009.43
880 Refunds of Prior Years' Receipts		9,454.00
Total Other Objects		\$291,463.43
900 <u>Other Uses of Funds</u>		
910 Redemption of Principal		345,062.64
939 Other Fund Transfers		100,000.00
Total Other Uses of Funds		\$445,062.64
Total 5000 Other Expenditures and Financing Uses		\$736,526.07

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:30 PM

General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest			249,824.00	282,009.43
880 Refunds of Prior Years' Receipts				9,454.00
Total Other Objects			\$249,824.00	\$291,463.43
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				345,062.64
Total Other Uses of Funds				\$345,062.64
Total 5100 Debt Service / Other Expenditures and Financing Uses			\$249,824.00	\$636,526.07

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:30 PM

General Fund (10)				
5110 Debt Service	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest			249,824.00	282,009.43
Total Other Objects			\$249,824.00	\$282,009.43
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				345,062.64
Total Other Uses of Funds				\$345,062.64
Total 5110 Debt Service			\$249,824.00	\$627,072.07

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:30 PM

General Fund (10)

5130 Refund of Prior Year Revenues / Receipts	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
880 Refunds of Prior Years' Receipts				9,454.00
Total Other Objects				\$9,454.00
Total 5130 Refund of Prior Year Revenues / Receipts				\$9,454.00

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:30 PM

General Fund (10)				
5200 Interfund Transfers – Out	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
939 Other Fund Transfers				100,000.00
Total Other Uses of Funds				\$100,000.00
Total 5200 Interfund Transfers – Out				\$100,000.00

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:30 PM

General Fund (10)				
5230 Capital Projects Fund Transfers	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
939 Other Fund Transfers				100,000.00
Total Other Uses of Funds				\$100,000.00
Total 5230 Capital Projects Fund Transfers				\$100,000.00

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:28 PM

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

700	<u>Property</u>	
762	Capitalized Equipment - Replacement	27,391.00
790	Other Property	69,969.00
Total Property		\$97,360.00
Total 4000 Facilities Acquisition, Construction and Improvement Services		\$97,360.00

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:28 PM

Other Capital Projects Fund (39)

4600 Existing Building Improvement Services

Elementary Secondary Federal Total

700 <u>Property</u>				
762 Capitalized Equipment - Replacement				27,391.00
790 Other Property				69,969.00
Total Property				\$97,360.00
Total 4600 Existing Building Improvement Services				\$97,360.00

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:42 PM

	<u>General Fund(10)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity(29)</u>	<u>Capital Reserve (690.</u> <u>1850)(31)</u>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary	4,839,023.98				
1200 Special Programs - Elementary / Secondary	1,737,896.61				
1300 Vocational Education	328,923.56				
1400 Other Instructional Programs - Elementary / Secondary	19,420.13				
1700 Higher Education Programs for Secondary Students	1,647.00				
Total Instruction	\$6,926,911.28				
2000 <u>Support Services</u>					
2100 Support Services - Students	261,750.60				
2200 Support Services - Instructional Staff	439,468.81				
2300 Support Services - Administration	782,771.59				
2400 Support Services - Pupil Health	148,254.86				
2500 Support Services - Business	176,964.80				
2600 Operation and Maintenance of Plant Services	766,205.31				
2700 Student Transportation Services	539,281.00				
2800 Support Services - Central	254,999.18				
2900 Other Support Services	18,047.48				
Total Support Services	\$3,387,743.63				
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities	319,346.71				
Total Operation of Non-Instructional Services	\$319,346.71				
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement					
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses	636,526.07				
5200 Interfund Transfers - Out	100,000.00				
Total Other Expenditures and Financing Uses	\$736,526.07				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$11,370,527.69				

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:42 PM

	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>	<u>Total</u>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary					4,839,023.98
1200 Special Programs - Elementary / Secondary					1,737,896.61
1300 Vocational Education					328,923.56
1400 Other Instructional Programs - Elementary / Secondary					19,420.13
1700 Higher Education Programs for Secondary Students					1,647.00
Total Instruction					\$6,926,911.28
2000 <u>Support Services</u>					
2100 Support Services - Students					261,750.60
2200 Support Services - Instructional Staff					439,468.81
2300 Support Services - Administration					782,771.59
2400 Support Services - Pupil Health					148,254.86
2500 Support Services - Business					176,964.80
2600 Operation and Maintenance of Plant Services					766,205.31
2700 Student Transportation Services					539,281.00
2800 Support Services - Central					254,999.18
2900 Other Support Services					18,047.48
Total Support Services					\$3,387,743.63
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities					319,346.71
Total Operation of Non-Instructional Services					\$319,346.71
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4600 Existing Building Improvement Services		97,360.00			97,360.00
Total Facilities Acquisition, Construction and Improvement		\$97,360.00			\$97,360.00
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses					636,526.07
5200 Interfund Transfers - Out					100,000.00
Total Other Expenditures and Financing Uses					\$736,526.07
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES		\$97,360.00			\$11,467,887.69

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:48 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	4,909,850.00
	Total Federally Funded salaries subject to PSERS withholding	112,568.00

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	179,198.00
	Expenditures Funded with Carry over Title I Funds	
Total	Title I Expenditure Data	\$179,198.00

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	1,148,873.18		1,148,873.18
	212 Dental Insurance	30,416.43		30,416.43
	215 Eye Care Insurance	12,329.10		12,329.10
	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	\$1,191,618.71		\$1,191,618.71
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance	18,926.50		18,926.50
	212 Dental Insurance	966.20		966.20
	215 Eye Care Insurance	342.00		342.00
	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	\$20,234.70		\$20,234.70
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		\$1,211,853.41		\$1,211,853.41

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:54 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	46,537.83	186,151.32	232,689.15	52,030.84	195,747.78	247,778.62
2140 Psychological Services						
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services	129,489.34	43,163.11	172,652.45	25,891.11	97,398.09	123,289.20
2350 Legal and Accounting Services						
2420 Medical Services						
2440 Nursing Services						
2700 Student Transportation Services	36,739.72	488,113.48	524,853.20	111,231.89	418,443.78	529,675.67
Total	\$212,766.89	\$717,427.91	\$930,194.80	\$189,153.84	\$711,589.65	\$900,743.49

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:56 PM

	(PRINCIPAL AMOUNTS ONLY)							
<u>GOVERNMENTAL FUNDS/ ACTIVITIES</u>	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		3,450,623.50		568,391.00	3,401,173.00	53,012.00	17,533,000.00	25,006,199.50
2. Additional Debt Incurred During Year					32,546.00	23,822.00		56,368.00
3. Retirements and Repayments		345,062.50		54,434.00			299,000.00	698,496.50
4. Debt at End of Fiscal Year		3,105,561.00		513,957.00	3,433,719.00	76,834.00	17,234,000.00	24,364,071.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		3,105,561.00		513,957.00	3,433,719.00	76,834.00	17,234,000.00	24,364,071.00
7. Current Portion P&I - Due within 1 year		621,363.00		65,195.00				686,558.00
8. Interest Paid during current fiscal year		282,009.00		12,904.00				294,913.00

	(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 : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:56 PM

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	345,062.64		282,009.43	627,072.07	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
Total Debt Payments - Governmental Funds			\$345,062.64		\$282,009.43	\$627,072.07	

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				
Total Debt Payments - Proprietary Funds						

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:56 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	12/2010	3,450,623.50		345,062.50	3,105,561.00	621,363.00	282,009.00
Other Long Term Debt/Liabilities		568,391.00		54,434.00	513,957.00	65,195.00	12,904.00
Compensated Absences		53,012.00	23,822.00		76,834.00		
Other Post-Employment Benefits (OPEB)		3,401,173.00	32,546.00		3,433,719.00		
Net Pension Liability		17,533,000.00		299,000.00	17,234,000.00		
Totals for Debt Entered:		\$25,006,199.50	\$56,368.00	\$698,496.50	\$24,364,071.00	\$686,558.00	\$294,913.00

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:19:59 PM

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail		Amount	
Tuition Reported in General Fund Expenditures 1000-560		536,104.37	
Purchased Services in General Fund Expenditures 1000-594 and 1000-597			
Section 1 Total		\$536,104.37	

Section 2: Tuition Paid to Institution Types During Fiscal Year			
	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	36,230.00	104,298.00	140,528.00
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools	135,558.36	59,562.72	195,121.08
8 Career and Technology Centers	200,455.29		200,455.29
9 Approved Private Schools			
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			
Section 2 Total	\$372,243.65	\$163,860.72	\$536,104.37

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:20:01 PM

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services	<u>Total</u>
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	166,105.00
Total Personnel Services – Salaries	\$166,105.00
200 <u>Personnel Services – Employee Benefits</u>	
210 Group Insurance – Contracted Provider	20,478.00
220 Social Security Contributions	12,382.00
230 PSERS Retirement Contributions	44,764.00
260 Workers' Compensation	865.00
292 Health Savings Accounts	2,700.00
Total Personnel Services – Employee Benefits	\$81,189.00
400 <u>Purchased Property Services</u>	
430 Repairs and Maintenance Services	5,381.00
Total Purchased Property Services	\$5,381.00
500 <u>Other Purchased Services</u>	
580 Travel	1,955.00
Total Other Purchased Services	\$1,955.00
600 <u>Supplies</u>	
610 General Supplies	205,835.00
650 Supplies & Fees – Technology Related	2,185.00
Total Supplies	\$208,020.00
700 <u>Property</u>	
740 Depreciation	6,717.00
Total Property	\$6,717.00
800 <u>Other Objects</u>	
810 Dues and Fees	2,349.00
Total Other Objects	\$2,349.00
Total 3000 Operation of Non-Instructional Services	\$471,716.00

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:20:01 PM

Food Service / Cafeteria Operations Fund (51)

3100 Food Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				166,105.00
Total Personnel Services – Salaries				\$166,105.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				20,478.00
220 Social Security Contributions				12,382.00
230 PSERS Retirement Contributions				44,764.00
260 Workers' Compensation				865.00
292 Health Savings Accounts				2,700.00
Total Personnel Services – Employee Benefits				\$81,189.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				5,381.00
Total Purchased Property Services				\$5,381.00
500 <u>Other Purchased Services</u>				
580 Travel				1,955.00
Total Other Purchased Services				\$1,955.00
600 <u>Supplies</u>				
610 General Supplies				205,835.00
650 Supplies & Fees – Technology Related				2,185.00
Total Supplies				\$208,020.00
700 <u>Property</u>				
740 Depreciation				6,717.00
Total Property				\$6,717.00
800 <u>Other Objects</u>				
810 Dues and Fees				2,349.00
Total Other Objects				\$2,349.00
Total 3100 Food Services				\$471,716.00

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	471,716.00				471,716.00
Total Operation of Non-Instructional Services	\$471,716.00				\$471,716.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$471,716.00				\$471,716.00

LEA : 109426003 Otto-Eldred SD

Printed 1/23/2020 1:20:13 PM

Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Otto-Eldred El Sch	3106	776,801.00	142,691.00	3,257,335.00	598,342.00	94,450.00	24,136.00	4,893,755.00	
	Otto-Eldred JSHS	3107	781,244.00	104,243.00	3,275,964.00	437,120.00	92,554.00	23,651.00	4,714,776.00	
Total			1,558,045.00	246,934.00	6,533,299.00	1,035,462.00	187,004.00	47,787.00	9,608,531.00	