

## FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

### General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2022

President of the Board - Original Signature Required

Date

8/18/22

Secretary of the Board - Original Signature Required

Date

8/18/22

Chief School Administrator - Original Signature Required

Date

8/18/22

Kathleen Onuska

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# **CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET**

24 PS 6-588

(10/2010)

SCHOOL DISTRICT : Rochester Area SD	COUNTY : Beaver	AUN : 127048903
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

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

Did you raise property taxes in SY 2022-2023 (compared to 2021-2022) ?

Yes ☐  
No ☒

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$19511496
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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

Yes ☒  
No ☐

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

SIGNATURE OF SUPERINTENDENT	DATE 8/8/22
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Rochester Area SD	<b>County :</b> Beaver	<b>AUN Number :</b> 127046903
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6/27/2022
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**DUE DATE:**  
IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance is assigned for PSERS liability and healthcare costs

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	14,310
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	169,835
0850 Unassigned Fund Balance	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$169,835</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	5,817,751
7000 Revenue from State Sources	11,197,620
8000 Revenue from Federal Sources	2,496,126
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$19,511,497</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$19,681,332</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	4,219,545
6113 Public Utility Realty Taxes	5,700
6114 Payments in Lieu of Current Taxes - State / Local	12,000
6140 Current Act 511 Taxes - Flat Rate Assessments	35,500
6150 Current Act 511 Taxes - Proportional Assessments	862,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	428,706
6500 Earnings on Investments	1,000
6700 Revenues from LEA Activities	10,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	200,000
6910 Rentals	30,000
6990 Refunds and Other Miscellaneous Revenue	12,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$5,817,751</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,600,000
7112 Basic Education Funding-Social Security	350,000
7271 Special Education funds for School-Aged Pupils	850,000
7311 Pupil Transportation Subsidy	425,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	550,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,000
7340 State Property Tax Reduction Allocation	612,346
7505 Ready to Learn Block Grant	183,274
7820 State Share of Retirement Contributions	1,600,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,197,620</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	357,409
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	31,285
8517 NCLB, Title IV - 21St Century Schools	28,836
8519 NCLB, Title VI - Flexibility and Accountability	16,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	883,394
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,013,872
8751 ARP ESSER Learning Loss	32,330
8752 ARP ESSER Summer Programs	11,000
8753 ARP ESSER Afterschool Programs	20,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	90,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	12,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,496,126</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>19,511,497</b>

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,219,545	
Amount of Tax Relief for Homestead Exclusions	<u>\$612,346</u>	
Total Approx. Tax Revenue:	\$4,831,891	
Approx. Tax Levy for Tax Rate Calculation:	\$5,274,827	
	Beaver	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$71,064,491	\$71,064,491
b. Real Estate Mills	74.2500	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$223,963,710	\$223,963,710
d. Assessed Value	\$71,041,441	\$71,041,441
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$5,276,538	\$5,276,538
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$5,276,538	\$5,276,538
(f Total * g)		
i. Base Mills Subject to Index	74.2500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.50000%	90.50000%
k. Tax Levy Needed	\$5,274,827	\$5,274,827
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	74.2500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,274,827	\$5,274,827
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,662,481
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,219,545
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,219,545	
Amount of Tax Relief for Homestead Exclusions	<u>\$612,346</u>	
Total Approx. Tax Revenue:	\$4,831,891	
Approx. Tax Levy for Tax Rate Calculation:	\$5,274,827	
	Beaver	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	77.8882	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,533,290	\$5,533,290
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$5,633.24	
Number of Homestead/Farmstead Properties	1466	1466
Median Assessed Value of Homestead Properties		\$19,750

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,219,545
Amount of Tax Relief for Homestead Exclusions	<u>\$612,346</u>
Total Approx. Tax Revenue:	\$4,831,891
Approx. Tax Levy for Tax Rate Calculation:	\$5,274,827
	Beaver
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$612,346	Lowering RE Tax Rate	\$0	\$612,346
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$612,346

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 127046903     Rochester Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
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CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Beaver	71,041,441	74.2500	5,274,827			90.50000%	
Totals:	71,041,441		5,274,827	- 612,346	= 4,662,481	X 90.50000%	= 4,219,545
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$10.00	\$0.00	18,000	18,000
6142	Current Act 511 Occupation Taxes– Flat Rate			\$5.00	\$0.00	8,000	8,000
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	9,500	9,500
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total    Current Act 511 Taxes – Flat Rate Assessments						35,500	35,500
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	600,000	600,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	150,000	150,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.7500	0.000	2,500	2,500
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.7500	0.000	110,000	110,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total    Current Act 511 Taxes – Proportional Assessments						862,500	862,500
Total Act 511, Current Taxes							898,000
Act 511 Tax Limit    -->				223,963,710	X	12	2,687,565
				Market Value		Mills	(511 Limit)

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Beaver	74.2500	74.2500	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	4.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	4.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6155	Current Act 511 Business Privilege Taxes	0.7500	0.7500	0.00%	Yes	4.9%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	4.9%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,056,660
1200 Special Programs - Elementary / Secondary	3,393,609
1300 Vocational Education	200,000
1400 Other Instructional Programs - Elementary / Secondary	91,500
1500 Nonpublic School Programs	3,766
<b>Total Instruction</b>	<b>\$11,745,535</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	535,704
2200 Support Services - Instructional Staff	911,370
2300 Support Services - Administration	1,440,905
2400 Support Services - Pupil Health	209,100
2500 Support Services - Business	364,378
2600 Operation and Maintenance of Plant Services	1,424,185
2700 Student Transportation Services	643,150
2800 Support Services - Central	23,532
2900 Other Support Services	13,300
<b>Total Support Services</b>	<b>\$5,565,624</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	326,897
3300 Community Services	13,945
<b>Total Operation of Non-Instructional Services</b>	<b>\$340,842</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	572,960
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$572,960</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,286,535
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,286,535</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$19,511,496</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,851,424
200 Personnel Services - Employee Benefits	2,553,847
300 Purchased Professional and Technical Services	664,384
500 Other Purchased Services	850,000
600 Supplies	137,005
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,056,660</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,393,338
200 Personnel Services - Employee Benefits	1,152,815
300 Purchased Professional and Technical Services	218,000
500 Other Purchased Services	622,046
600 Supplies	7,410
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,393,609</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	200,000
<b>Total Vocational Education</b>	<b>\$200,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	24,300
200 Personnel Services - Employee Benefits	5,500
300 Purchased Professional and Technical Services	56,000
600 Supplies	5,700
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$91,500</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	3,766
<b>Total Nonpublic School Programs</b>	<b>\$3,766</b>
<b>Total Instruction</b>	<b>\$11,745,535</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	258,054
200 Personnel Services - Employee Benefits	194,650
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	600
600 Supplies	6,519
800 Other Objects	881
<b>Total Support Services - Students</b>	<b>\$535,704</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	394,155
200 Personnel Services - Employee Benefits	357,823
300 Purchased Professional and Technical Services	59,784
500 Other Purchased Services	2,900
600 Supplies	87,108

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<u>Description</u>	<u>Amount</u>
700 Property	9,000
800 Other Objects	600
<b>Total Support Services - Instructional Staff</b>	<b>\$911,370</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	752,700
200 Personnel Services - Employee Benefits	466,154
300 Purchased Professional and Technical Services	95,600
500 Other Purchased Services	76,425
600 Supplies	37,626
800 Other Objects	12,400
<b>Total Support Services - Administration</b>	<b>\$1,440,905</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	105,527
200 Personnel Services - Employee Benefits	94,897
300 Purchased Professional and Technical Services	5,400
400 Purchased Property Services	240
600 Supplies	3,036
<b>Total Support Services - Pupil Health</b>	<b>\$209,100</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	189,897
200 Personnel Services - Employee Benefits	140,893
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	18,288
500 Other Purchased Services	200
600 Supplies	600
800 Other Objects	4,500
<b>Total Support Services - Business</b>	<b>\$364,378</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	542,622
200 Personnel Services - Employee Benefits	354,130
300 Purchased Professional and Technical Services	32,789
400 Purchased Property Services	96,219
500 Other Purchased Services	300
600 Supplies	363,301
700 Property	33,924
800 Other Objects	900
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,424,185</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	3,350
400 Purchased Property Services	3,000
500 Other Purchased Services	586,800
600 Supplies	50,000
<b>Total Student Transportation Services</b>	<b>\$643,150</b>
<b>2800 <u>Support Services - Central</u></b>	

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	23,532
<b>Total Support Services - Central</b>	<b>\$23,532</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	13,300
<b>Total Other Support Services</b>	<b>\$13,300</b>
<b>Total Support Services</b>	<b>\$5,565,624</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	111,356
200 Personnel Services - Employee Benefits	44,152
300 Purchased Professional and Technical Services	54,428
400 Purchased Property Services	15,200
500 Other Purchased Services	43,690
600 Supplies	42,750
700 Property	1,142
800 Other Objects	14,179
<b>Total Student Activities</b>	<b>\$326,897</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	7,000
600 Supplies	1,945
800 Other Objects	5,000
<b>Total Community Services</b>	<b>\$13,945</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$340,842</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	3,000
700 Property	569,960
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$572,960</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$572,960</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	196,813
900 Other Uses of Funds	1,089,722
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,286,535</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,286,535</b>
<b>TOTAL EXPENDITURES</b>	<b>\$19,511,496</b>



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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	1,466,619	1,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	99,813	75,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	138,063	138,000
Pension Trust Fund		
Activity Fund	57,940	56,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,762,435	\$1,769,000

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$1,762,435	\$1,769,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	11,275,000	10,230,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$11,275,000</b>	<b>\$10,230,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
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)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment Trust Fund</b>		
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)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$11,275,000	\$10,230,000

LEA : 127046903     Rochester Area SD

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	1,030,000	1,045,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$1,030,000	\$1,045,000
TOTAL INDEBTEDNESS	\$12,305,000	\$11,275,000



Account Description	Amounts
0810 Nonspendable Fund Balance	14,310
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	169,836
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$169,836
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$184,146