

LEA Name : Rochester Area SD
Address : 540 Reno St
Rochester, PA 15074

County : Beaver
AUN Number : 127046903
LEA Type : SD

Annual Financial Report
Accuracy Certification Statement

For Fiscal Year Ending
6/30/2022

Pennsylvania Department of Education
&
Office of Comptroller Operations

PDE-2056: Intermediate Unit
PDE-2057: School District, AVTS/CTC, Charter School,
and Special Program Jointure

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



Chief School Administrator Signature

2/10/2023

Date



Board Secretary Signature

2/10/23

Date

Kathleen Onuska

Contact Person

bovalinoj@rasd.org

Contact Person E-mail Address

(724)775-7500

Ext :

Contact Person Telephone Number

(724)775-6942

Contact Person Fax Number

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

LEA Name : Rochester Area SD
AUN Number : 127046903
County : Beaver

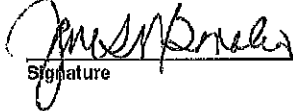
Audit Certification Due: 12/31/2022

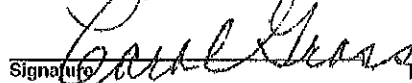
This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System (CFRS).

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

Chief School Administrator

Board Secretary


Signature _____
Date 12/28/22


Signature _____
Date 12/27/22

kathleen Onuska

(724)775-7500 Ext :

Contact Person

Contact Person Telephone Number

bovalinoj@rasd.org

(724)775-6942

Contact Person E-mail Address

Contact Person Fax Number

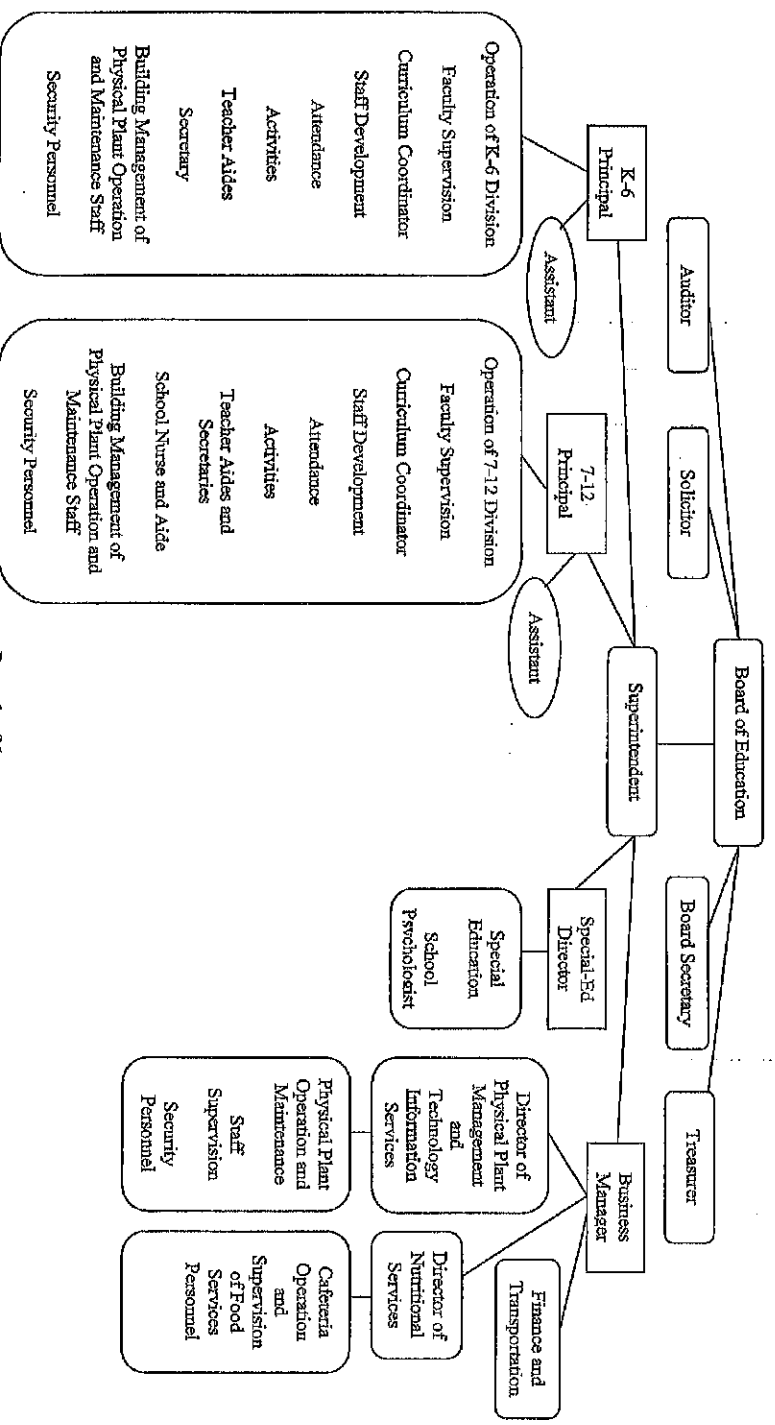
ROCHESTER AREA SCHOOL DISTRICT

SECTION: LOCAL BOARD PROCEDURES

TITLE: ORGANIZATION CHART

ADOPTED:

REVISED: August 11, 2008



Book	Policy Manual
Section	600 Finances
Title	GASB Statement 34
Code	622
Status	Active
Adopted	August 11, 2008

Purpose

The Board recognizes the need to implement the required accounting and financial reporting standards stipulated by the Pennsylvania Department of Education.

The primary objectives of implementing the GASB Statement 34 are to assure compliance with state requirements, and properly account for both the financial and economic resources of the district.

Authority

Participation of the school district in any such activity shall be in accordance with Board policy.

Delegation of Responsibility

The responsibility to coordinate the compilation and preparation of all information necessary to implement this policy is delegated to the Business Manager.

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

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

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

Guidelines

In order to associate debt with acquired assets, and to avoid net asset deficits, any asset that has been acquired with debt proceeds shall be capitalized, regardless of the cost of the asset. The asset life of these assets shall be considered relative to the time of the respective debt amortizations.

For all other assets not acquired by debt proceeds, the dollar value of any single item for inclusion in the fixed assets accounts shall be not less than \$4,000.

The capitalization threshold shall be set at a level that will capture at least 80% of all fixed assets.

The assets listed below do not normally individually meet capitalization threshold criteria:

1. Library books.

2. Classroom texts.
3. Computer equipment.
4. Classroom furniture.

These asset category costs shall be capitalized and depreciated as groups when that group's acquisition cost exceeds the capitalization threshold in any given fiscal year.

For group asset depreciation purposes, the estimated useful life of the group may be based on the weighted average or simple average of the useful life of individual items, or on an assessment of the life of the group as a whole. Periodically, the district shall review the estimated life of groups of assets and adjust the remaining depreciation life of the group.

Assets that fall below the capitalization threshold for GASB 34 reporting purposes may still be significant for insurance, warranty service, and obsolescence/replacement policy tracking purposes. The district may record and maintain these non-GASB 34 asset inventories in subsidiary ledgers.

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
30685	Revenue Detail: Current Tax Revenue amount cannot exceed 50% variance from prior year amount. Correct the data or enter a justification. 6153, Current AFR Rev Detail: \$180,763.37 6153, Prior AFR Rev Detail: \$119,895.28	More homes were sold during the 21-22 school year, resulting in greater transfer tax income.
41030	Total Expenditure 2700-620 should equal zero if 2700-100 = 0 and 2700-200 = 0. Note: Fuel Purchased for or on behalf of a contracted carrier should be included in object 513. Exp. Detail 2700-620, Fund 10: \$2,228.22 Exp Detail 2700-100 + 2700-200, Fund 10: \$0.00	Gasoline for District owned vans
42420	Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification. 2700-513, AFR Exp Detail: \$1,180,351.12 2700-513, PY AFR Amount: \$560,907.78	\$310,000 transportation expenses from 20-21 was not billed until late in the 21-22 school year. If you deduct that from 21-22 and add it to 20-21 the variation is not 10%.
50281	SOIN: Current Year AFR amount must equal Prior Year AFR amount. SOIN, Beg Bal, Other Long Term Debt/Liabilities & Extended Term Financing Agreements: \$88,400.87 PY Ending Bal, Other Long Term Debt/Liabilities & Extended Term Financing Agreements: \$92,356.00	Prior year balance inadvertently included the interest expense in the debt balance.
50480	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. SESS Schedule 2700: \$549,207.50 Prior Year SESS Schedule 2700: \$128,521.00	Actual Expenditures were billed late in 21-22 due to covid. Variation from prior year expenditures are much less than 40%

Amounts Expressed in Whole Dollars	<u>General Fund</u> (10)	<u>Student Sponsored</u> <u>Activity Fund</u> (21)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	1,445,672				
0110 Investments					
0120 Taxes Receivable	1,219,549				
0130 Due From Other Funds	29,955				
0141 Due From Other Governments					
0142 State Revenue Receivable	716,210				
0143 Federal Revenue Receivable	943,403				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	126,483				
0170 Inventories	9,427				
0180 Prepaid Expenses (Expenditures)	5,000				
0190 Other Current Assets					
Total Assets	\$4,495,699				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$4,495,699				

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:09:38 PM

Page - 2 of 6

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (690.1850)</u> (31)	<u>Capital Reserve (1431)</u> (32)	<u>Other Capital Projects</u> <u>Fund</u> (39)	<u>Debt Service</u> (40)	<u>Permanent</u> (90)
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents		521,431	29,905		
0110 Investments					
0120 Taxes Receivable					
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets		\$521,431	\$29,905		
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$521,431	\$29,905		

Amounts Expressed in Whole Dollars

Total Governmental
Funds**Assets And Deferred Outflows Of Resources****Assets**

0100 Cash and Cash Equivalents	1,997,008
0110 Investments	
0120 Taxes Receivable	1,219,549
0130 Due From Other Funds	29,955
0141 Due From Other Governments	
0142 State Revenue Receivable	716,210
0143 Federal Revenue Receivable	943,403
0145 Other Intergovernmental Revenue Receivable	
0146 Due from Primary Government	
0147 Due from Component Unit	
0150 Other Receivables	126,483
0170 Inventories	9,427
0180 Prepaid Expenses (Expenditures)	5,000
0190 Other Current Assets	

Total Assets	\$5,047,035
---------------------	--------------------

0910 Deferred Outflows of Resources	
-------------------------------------	--

Total Assets And Deferred Outflows Of Resources	\$5,047,035
--	--------------------

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:09:38 PM

Page - 4 of 6

Amounts Expressed in Whole Dollars

	<u>General Fund</u> (10)	<u>Student Sponsored</u> <u>Activity Fund</u> (21)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	703,691				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,196,967				
0462 Payroll Deductions and Withholding	603,036				
0480 Unearned Revenues					
0490 Other Current Liabilities	13,524				
Total Liabilities	\$2,517,218				
0950 Deferred Inflows of Resources	1,208,175				
Fund Balances					
0810 Nonspendable Fund Balance	14,310				
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance	298,919				
0850 Unassigned Fund Balance	457,077				
Total Fund Balances	\$770,306				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$4,495,699				

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (690,</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable					
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Liabilities					
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					29,905
0830 Committed Fund Balance		521,431			
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance					
Total Fund Balances		\$521,431		\$29,905	
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$521,431		\$29,905	

Amounts Expressed in Whole Dollars

Total Governmental
Funds**Liabilities And Deferred Inflows Of Resources And Fund Balances****Liabilities**

0400 Due to Other Funds	
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	703,691
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	1,196,967
0462 Payroll Deductions and Withholding	603,036
0480 Unearned Revenues	
0490 Other Current Liabilities	13,524

Total Liabilities	\$2,517,218
--------------------------	--------------------

0950 Deferred Inflows of Resources	1,208,175
------------------------------------	-----------

Fund Balances

0810 Nonspendable Fund Balance	14,310
0820 Restricted Fund Balance	29,905
0830 Committed Fund Balance	521,431
0840 Assigned Fund Balance	298,919
0850 Unassigned Fund Balance	457,077

Total Fund Balances	\$1,321,642
----------------------------	--------------------

Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$5,047,035
---	--------------------

Amounts Expressed in Whole Dollars	<u>General Fund</u> (10)	<u>Student Sponsored</u> <u>Activity Fund</u> (21)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)
Revenues					
6000 Revenue from Local Sources	6,148,847				
7000 Revenue from State Sources	11,540,155				
8000 Revenue from Federal Sources	1,987,924				
Total Revenues	\$19,676,926				
Expenditures					
1000 Instruction	11,724,878				
2000 Support Services	6,607,227				
3000 Operation of Non-Instructional Services	371,044				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	1,355,551				
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases					
Total Expenditures	\$20,058,500				
Excess (Deficiency) Of Revenues Over Expenditures	(\$381,574)				
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 and Leases					
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					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)					

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690, 1850) (31)</u>	<u>Capital Reserve (1431) (32)</u>	<u>Other Capital Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>
Revenues					
6000 Revenue from Local Sources		1,241	120		
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues		\$1,241	\$120		
Expenditures					
1000 Instruction					
2000 Support Services					
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases					
Total Expenditures					
Excess (Deficiency) Of Revenues Over Expenditures		\$1,241	\$120		
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 and Leases					
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					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)					

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Revenues	
6000 Revenue from Local Sources	6,150,208
7000 Revenue from State Sources	11,540,155
8000 Revenue from Federal Sources	1,987,924
Total Revenues	\$19,678,287
Expenditures	
1000 Instruction	11,724,678
2000 Support Services	6,607,227
3000 Operation of Non-Instructional Services	371,044
4000 Facilities Acquisition, Construction and Improvement Services	
5110 Debt Service	1,355,551
5130 Refund of Prior Year Revenues / Receipts	
5140 Leases	
Total Expenditures	\$20,058,500
Excess (Deficiency) Of Revenues Over Expenditures	(\$380,213)
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 and Leases	
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	
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	

Amounts Expressed In Whole Dollars

	<u>General Fund</u> (10)	<u>Student Sponsored</u> <u>Activity Fund</u> (21)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)
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	(\$381,574)				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	1,151,881				
Fund Balance - End Of Year	\$770,307				

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances		\$1,241	\$120		
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year		520,189	29,785		
Fund Balance - End Of Year		\$521,430	\$29,905		

Amounts Expressed In Whole Dollars

**Total Governmental
Funds**

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

(\$380,213)

Fund Balance

0001 Fund Balance - Beginning of Fiscal Year

1,701,855

Fund Balance - End Of Year

\$1,321,642

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care</u> <u>Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	99,814			99,814	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments	76,376			76,376	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	12,568			12,568	
0170 Inventories	8,222			8,222	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$196,980			\$196,980	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	23,465			23,465	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$23,465			\$23,465	
0910 Deferred Outflows of Resources	125,739			125,739	
Total Assets And Deferred Outflows Of Resources	\$346,184			\$346,184	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care</u> <u>Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	29,955			29,955	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	34,271			34,271	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities	65,696			65,696	
Total Current Liabilities	\$129,922			\$129,922	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease Obligations					
0540 Accumulated Compensated Absences	4,541			4,541	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	30,618			30,618	
0570 Net Pension Liability	466,252			466,252	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$501,411			\$501,411	
Total Liabilities	\$631,333			\$631,333	
0950 Deferred Inflows of Resources	100,884			100,884	
Net Position					
0791 Net Investment in Capital Assets	23,465			23,465	
0008 Restricted Net Position (0792 -- 0798)					
0799 Unrestricted Net Position	(409,498)			(409,498)	
Total Net Position	(\$386,033)			(\$386,033)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$346,184			\$346,184	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Operating Revenues					
6600 Food Service Revenue	110,982			110,982	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$110,982			\$110,982	
Operating Expenses					
100 Personnel Services – Salaries	184,165			184,165	
200 Personnel Services – Employee Benefits	21,277			21,277	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	12,125			12,125	
500 Other Purchased Services	343,626			343,626	
600 Supplies	56,643			56,643	
740 Depreciation	5,100			5,100	
810 Dues and Fees					
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$622,936			\$622,936	
Operating Income (Loss)	(\$511,954)			(\$511,954)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	141			141	
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	56,760			56,760	
8000 Revenue from Federal Sources	599,328			599,328	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$656,229			\$656,229	
Income (Loss) Before Contributions And Transfers	\$144,275			\$144,275	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
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	\$144,275			\$144,275	
0002 Net Position - Beginning of Fiscal Year	(530,308)			(530,308)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$386,033)			(\$386,033)	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	109,669			109,669	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue					
0015 Cash Payments To Employees For Services	391,497			391,497	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	418,283			418,283	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$700,111)			(\$700,111)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	56,490			56,490	
0023 Receipts From Federal Sources -8000	591,765			591,765	
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	\$648,255			\$648,255	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital	(13,916)			(13,916)	
Net Cash Prov By (Used for) Capital and Related Financing Activities	(\$13,916)			(\$13,916)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	141			141	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities

\$141

\$141

	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Net Increase (Decrease) in Cash Flows	(65,631)			(65,631)	
0004 Cash and Cash Equivalents Beginning of Year	165,445			165,445	
Cash and Cash Equivalents at Year End	\$99,814			\$99,814	
<hr/>					
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(511,954)			(511,954)	
Adjustments					
0051 Depreciation and Net Amortization	5,100			5,100	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments					
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(1,313)			(1,313)	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	184			184	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec In Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)	(5,959)			(5,959)	
0059 Inc (Dec) in Accounts Payable (0400-0450)	(6,073)			(6,073)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	(121,221)			(121,221)	
0065 Inc (Dec) in Net Pension Liabilities (0570)	(125,672)			(125,672)	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	1,789			1,789	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)					
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)	65,008			65,008	
Total Adjustments	(\$188,157)			(\$188,157)	
Cash Provided By (Used for) Total	(\$700,111)			(\$700,111)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:09:55 PM

Page - 1 of 4

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Student Activity Custodial</u> (81)
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents	138,063			57,940
0110 Investments				
0130 Due From Other Funds				
0140 Due from Other Governments, Primary Government and Component Units				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets	\$138,063			\$57,940
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$138,063			\$57,940

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:09:55 PM

Page - 2 of 4

Amounts Expressed in Whole Dollars	<u>Other Custodial</u> (89)	<u>Fiduciary Component Units</u> (98)	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources			
Assets			
0100 Cash and Cash Equivalents			196,003
0110 Investments			
0130 Due From Other Funds			
0140 Due from Other Governments, Primary Government and Component Units			
0150 Other Receivables			
0170 Inventories			
0180 Prepaid Expenses (Expenditures)			
0190 Other Current Assets			
0220 Buildings and Building Improvements (Net)			
0230 Machinery, Equipment and Furniture (Net)			
Total Assets			\$196,003
0910 Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources			\$196,003

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:09:55 PM

Page - 3 of 4

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Student Activity Custodial</u> (81)
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				
0410 Due to Other Governments, Primary Government and Component Units				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0460 Payroll Accruals and Withholdings				
0480 Unearned Revenues				
0490 Other Current Liabilities				
Total Liabilities				
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)	138,063			57,940
0799 Unrestricted Net Position				
Total Net Position	\$138,063			\$57,940
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$138,063			\$57,940

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:09:55 PM

Page - 4 of 4

Amounts Expressed in Whole Dollars	<u>Other Custodial</u> (89)	<u>Fiduciary Component Units</u> (98)	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position			
Liabilities			
0400 Due to Other Funds			
0410 Due to Other Governments, Primary Government and Component Units			
0420 Accounts Payable			
0430 Contracts Payable			
0450 Short-Term Payables			
0460 Payroll Accruals and Withholdings			
0480 Unearned Revenues			
0490 Other Current Liabilities			
Total Liabilities			
0950 Deferred Inflows of Resources			
Net Position			
0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			196,003
0799 Unrestricted Net Position			
Total Net Position			\$196,003
Total Liabilities, Deferred Inflows Of Resources And Net Position			\$196,003

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Student Activity</u> <u>Custodial</u> (81)	<u>Other Custodial</u> (89)	<u>Fiduciary Component</u> <u>Units</u> (98)
Additions						
0091 Gifts and Contributions						
0095 Net Investment Earnings	179			59		
0092 Other Additions	1,875			35,710		
Deductions						
0093 Scholarships Awarded	3,000					
0094 Other Deductions				33,869		
Change in Net Position	(\$946)			\$1,900		
0006 Net Position – Beginning of Fiscal Year	139,009			56,040		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$138,063			\$57,940		

Amounts Expressed in Whole Dollars	<u>Total Fiduciary</u> <u>Funds</u>
Additions	
0091 Gifts and Contributions	
0095 Net Investment Earnings	238
0092 Other Additions	37,585
Deductions	
0093 Scholarships Awarded	3,000
0094 Other Deductions	33,869
Change in Net Position	\$954
0006 Net Position – Beginning of Fiscal Year	195,049
0007 Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year	\$196,003

	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
<u>Revenue from Local Sources</u>				
6111 Current Real Estate Taxes	4,348,847.30			4,348,847.30
6113 Public Utility Realty Taxes	5,704.34			5,704.34
6114 Payments in Lieu of Current Taxes - State / Local	11,894.03			11,894.03
6141 Current Act 511 Per Capita Taxes	18,611.36			18,611.36
6142 Current Act 511 Occupation Taxes - Flat Rate	8,397.11			8,397.11
6143 Current Act 511 Local Services Taxes	13,934.69			13,934.69
6151 Current Act 511 Earned Income Taxes	657,437.21			657,437.21
6153 Current Act 511 Real Estate Transfer Taxes	180,763.37			180,763.37
6155 Current Act 511 Business Privilege Taxes	2,784.61			2,784.61
6157 Current Act 511 Mercantile Taxes	107,173.66			107,173.66
6411 Delinquent Real Estate Taxes	464,073.20			464,073.20
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	21,614.51			21,614.51
6451 Delinquent Act 511 Earned Income Taxes	9,553.68			9,553.68
6500 Earnings on Investments	1,735.16			
6700 Revenues from LEA Activities	13,483.00			
6832 Federal IDEA Revenue Received as Pass Through	209,384.60			
6910 Rentals	42,157.76			
6920 Contributions and Donations from Private Sources	6,278.39			
6992 Energy Efficiency Revenues and Incentives	10,431.49			
6999 Other Revenues Not Specified Above	14,587.12			
TOTAL Revenue from Local Sources	\$6,148,846.59			\$5,850,789.07

	Revenue Reported In Current Year
<u>Revenue from State Sources</u>	
7111 Basic Education Funding-Formula	6,943,935.80
7112 Basic Education Funding-Social Security	352,326.39
7160 Tuition for Orphans Subsidy	27,168.54
7271 Special Education funds for School-Aged Pupils	839,237.10
7311 Pupil Transportation Subsidy	322,767.12
7312 Nonpublic and Charter School Pupil Transportation Subsidy	21,175.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	568,383.80
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,983.20
7340 State Property Tax Reduction Allocation	485,596.91
7361 School Safety and Security Grants	90,000.00
7505 Ready to Learn Block Grant	183,274.00
7820 State Share of Retirement Contributions	1,684,727.54
7990 Other Technology Grants	9,579.63
TOTAL Revenue from State Sources	\$11,540,155.03

	Revenue Reported In Current Year	
<u>Revenue from Federal Sources</u>		
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	388,837.00	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	45,208.00	
8517 NCLB, Title IV - 21st Century Schools	33,500.60	
8519 NCLB, Title VI - Flexibility and Accountability	16,231.00	
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	25,758.32	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	575,152.05	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	785,864.28	
8751 ARP ESSER Learning Loss	21,576.20	
8752 ARP ESSER Summer Programs	9,511.00	
8753 ARP ESSER Afterschool Programs	10,000.00	
8754 ARP ESSER Homeless Children and Youth Funds	317.20	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	55,491.31	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,476.89	
TOTAL Revenue from Federal Sources	\$1,987,923.85	
TOTAL FROM ALL SOURCES	\$19,676,925.47	\$5,850,789.07

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:09:59 PM

Page - 1 of 4

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	4,348,847.30					
6113 Public Utility Realty Taxes	5,704.34					
6114 Payments in Lieu of Current Taxes - State / Local	11,894.03					
6141 Current Act 511 Per Capita Taxes	18,611.36					
6142 Current Act 511 Occupation Taxes - Flat Rate	8,397.11					
6143 Current Act 511 Local Services Taxes	13,934.69					
6151 Current Act 511 Earned Income Taxes	657,437.21					
6153 Current Act 511 Real Estate Transfer Taxes	180,763.37					
6155 Current Act 511 Business Privilege Taxes	2,784.61					
6157 Current Act 511 Mercantile Taxes	107,173.66					
6411 Delinquent Real Estate Taxes	464,073.20					
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	21,614.51					
6451 Delinquent Act 511 Earned Income Taxes	9,553.68					
6500 Earnings on Investments	1,735.16					
6700 Revenues from LEA Activities	13,483.00					
6832 Federal IDEA Revenue Received as Pass Through	209,384.60					
6910 Rentals	42,157.76					
6920 Contributions and Donations from Private Sources	6,278.39					
6992 Energy Efficiency Revenues and Incentives	10,431.49					
6999 Other Revenues Not Specified Above	14,587.12					
6000 Total Revenue from Local Sources	\$6,148,846.59					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	6,943,935.80					
7112 Basic Education Funding-Social Security	352,326.39					
7160 Tuition for Orphans Subsidy	27,168.54					
7271 Special Education funds for School-Aged Pupils	839,237.10					
7311 Pupil Transportation Subsidy	322,767.12					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	21,175.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	568,383.80					
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,983.20					
7340 State Property Tax Reduction Allocation	485,596.91					
7361 School Safety and Security Grants	90,000.00					
7505 Ready to Learn Block Grant	183,274.00					
7820 State Share of Retirement Contributions	1,684,727.54					

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:09:59 PM

Page - 2 of 4

	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					4,348,847.30
6113 Public Utility Realty Taxes					5,704.34
6114 Payments in Lieu of Current Taxes - State / Local					11,894.03
6141 Current Act 511 Per Capita Taxes					18,611.36
6142 Current Act 511 Occupation Taxes - Flat Rate					8,397.11
6143 Current Act 511 Local Services Taxes					13,934.69
6151 Current Act 511 Earned Income Taxes					657,437.21
6153 Current Act 511 Real Estate Transfer Taxes					180,763.37
6155 Current Act 511 Business Privilege Taxes					2,784.61
6157 Current Act 511 Mercantile Taxes					107,173.66
6411 Delinquent Real Estate Taxes					464,073.20
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments					21,614.51
6451 Delinquent Act 511 Earned Income Taxes					9,553.68
6500 Earnings on Investments	1,241.35	120.00			3,096.51
6700 Revenues from LEA Activities					13,483.00
6832 Federal IDEA Revenue Received as Pass Through					209,384.60
6910 Rentals					42,157.76
6920 Contributions and Donations from Private Sources					6,278.39
6992 Energy Efficiency Revenues and Incentives					10,431.49
6999 Other Revenues Not Specified Above					14,587.12
6000 Total Revenue from Local Sources	\$1,241.35	\$120.00			\$6,150,207.94
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					6,943,935.80
7112 Basic Education Funding-Social Security					352,326.39
7160 Tuition for Orphans Subsidy					27,168.54
7271 Special Education funds for School-Aged Pupils					839,237.10
7311 Pupil Transportation Subsidy					322,767.12
7312 Nonpublic and Charter School Pupil Transportation Subsidy					21,175.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					568,383.80
7330 Health Services (Medical, Dental, Nurse, Act 25)					11,983.20
7340 State Property Tax Reduction Allocation					485,596.91
7361 School Safety and Security Grants					90,000.00
7505 Ready to Learn Block Grant					183,274.00
7820 State Share of Retirement Contributions					1,684,727.54

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:09:59 PM

Page - 3 of 4

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
7000 Revenue from State Sources						
7990 Other Technology Grants	9,579.63					
7000 Total Revenue from State Sources	\$11,540,155.03					
8000 Revenue from Federal Sources						
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	388,837.00					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	45,208.00					
8517 NCLB, Title IV - 21st Century Schools	33,500.60					
8519 NCLB, Title VI - Flexibility and Accountability	16,231.00					
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	25,758.32					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	575,152.05					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	785,864.28					
8751 ARP ESSER Learning Loss	21,576.20					
8752 ARP ESSER Summer Programs	9,511.00					
8753 ARP ESSER Afterschool Programs	10,000.00					
8754 ARP ESSER Homeless Children and Youth Funds	317.20					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	55,491.31					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,476.89					
8000 Total Revenue from Federal Sources	\$1,987,923.85					
Total From All Sources	\$19,676,925.47					

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:09:59 PM

Page - 4 of 4

	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
7000 Revenue from State Sources					
7990 Other Technology Grants					9,579.63
7000 Total Revenue from State Sources					\$11,540,155.03
8000 Revenue from Federal Sources					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					388,837.00
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					45,208.00
8517 NCLB, Title IV - 21st Century Schools					33,500.60
8519 NCLB, Title VI - Flexibility and Accountability					16,231.00
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA					25,758.32
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					575,152.05
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					785,864.28
8751 ARP ESSER Learning Loss					21,576.20
8752 ARP ESSER Summer Programs					9,511.00
8753 ARP ESSER Afterschool Programs					10,000.00
8754 ARP ESSER Homeless Children and Youth Funds					317.20
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					55,491.31
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					20,476.89
8000 Total Revenue from Federal Sources					\$1,987,923.85
Total From All Sources	\$1,241.35	\$120.00			\$19,678,286.82

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
Revenue from Local Sources	6,148,846.59					
Revenue from State Sources	11,540,155.03					
Revenue from Federal Sources	1,987,923.85					
Total From All Sources	\$19,676,925.47					

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
Revenue from Local Sources	1,241.35	120.00			6,150,207.94
Revenue from State Sources					11,540,155.03
Revenue from Federal Sources					1,987,923.85
Total From All Sources	\$1,241.35	\$120.00			\$19,678,286.82

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:05 PM

Page - 1 of 20

General Fund (10)**1000 Instruction****Total****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

4,857,684.28

Total Personnel Services – Salaries**\$4,857,684.28****200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

1,427,736.15

220 Social Security Contributions

372,249.29

230 PSERS Retirement Contributions

1,677,663.17

250 Unemployment Compensation

6,363.03

260 Workers' Compensation

28,103.00

270 Group Insurance – Self-Insurance

51,692.55

280 Other Post-Employment Benefits (OPEB)

8,088.00

Total Personnel Services – Employee Benefits**\$3,571,895.19****300 Purchased Professional and Technical Services**

322 Professional Educational Services – Ius

254,949.01

329 Professional Educational Services – Other

555,129.46

330 Other Professional Services

77,898.85

Total Purchased Professional and Technical Services**\$887,977.32****500 Other Purchased Services**

510 Student Transportation Services

286.00

561 Tuition To Other School Districts Within the State

3,372.88

562 Tuition To Pennsylvania Charter Schools

1,759,793.75

563 Tuition To Nonpublic Schools

107,200.55

564 Tuition To Career and Technology Centers

195,504.03

567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind

86,416.86

568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers

58,932.81

569 Tuition – Other

980.00

580 Travel

120.18

Total Other Purchased Services**\$2,212,607.06****600 Supplies**

610 General Supplies

72,484.84

640 Books and Periodicals

81,365.83

650 Supplies & Fees – Technology Related

37,172.20

Total Supplies**\$191,022.87****700 Property**

756 Capitalized Technology Equipment – Original

2,674.00

Total Property**\$2,674.00****800 Other Objects**

810 Dues and Fees

400.00

890 Miscellaneous Expenditures

417.04

Total Other Objects**\$817.04****Total 1000 Instruction****\$11,724,677.76**

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:05 PM

Page - 2 of 20

General Fund (10)**1100 Regular Programs – Elementary / Secondary****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

Total Personnel Services – Salaries**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

270 Group Insurance – Self-Insurance

280 Other Post-Employment Benefits (OPEB)

Total Personnel Services – Employee Benefits**300 Purchased Professional and Technical Services**

322 Professional Educational Services – Ius

329 Professional Educational Services – Other

Total Purchased Professional and Technical Services**500 Other Purchased Services**

562 Tuition To Pennsylvania Charter Schools

Total Other Purchased Services**600 Supplies**

610 General Supplies

640 Books and Periodicals

650 Supplies & Fees – Technology Related

Total Supplies**700 Property**

756 Capitalized Technology Equipment – Original

Total Property**800 Other Objects**

810 Dues and Fees

890 Miscellaneous Expenditures

Total Other Objects**Total 1100 Regular Programs – Elementary / Secondary**

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1,396,003.83	1,739,964.03	450,926.11	3,586,893.97
\$1,396,003.83	\$1,739,964.03	\$450,926.11	\$3,586,893.97
409,193.09	356,088.41	100,605.64	865,887.14
129,861.88	132,089.24	8,732.51	270,683.63
581,612.46	618,345.87	13,219.18	1,213,177.51
451.47	5,911.56		6,363.03
28,103.00			28,103.00
21,007.36	23,528.54		44,535.90
17.61	8,070.39		8,088.00
\$1,170,246.87	\$1,144,034.01	\$122,557.33	\$2,436,838.21
43,516.15	2,333.50		45,849.65
3,859.47	3,296.78	502,059.41	509,215.66
\$47,375.62	\$5,630.28	\$502,059.41	\$555,065.31
608,994.43	476,535.32		1,085,529.75
\$608,994.43	\$476,535.32		\$1,085,529.75
19,391.56	19,810.16	23,725.84	62,927.56
19,601.61	43,119.41	18,400.00	81,121.02
12,266.21	5,805.39	19,100.60	37,172.20
\$51,259.38	\$68,734.96	\$61,226.44	\$181,220.78
2,674.00			2,674.00
\$2,674.00			\$2,674.00
	400.00		400.00
167.44			167.44
\$167.44	\$400.00		\$567.44
\$3,276,721.57	\$3,435,298.60	\$1,136,769.29	\$7,848,789.46

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:05 PM

Page - 3 of 20

General Fund (10)**1110 Regular Programs****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1,396,003.83	1,739,964.03	450,926.11	3,586,893.97
\$1,396,003.83	\$1,739,964.03	\$450,926.11	\$3,586,893.97

Total Personnel Services – Salaries**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

270 Group Insurance – Self-Insurance

280 Other Post-Employment Benefits (OPEB)

409,193.09	356,088.41	100,605.64	865,887.14
129,861.88	132,089.24	8,732.51	270,683.63
581,612.46	618,345.87	13,219.18	1,213,177.51
451.47	5,911.56		6,363.03
28,103.00			28,103.00
21,007.36	23,528.54		44,535.90
17.61	8,070.39		8,088.00
\$1,170,246.87	\$1,144,034.01	\$122,557.33	\$2,436,838.21

Total Personnel Services – Employee Benefits**300 Purchased Professional and Technical Services**

322 Professional Educational Services – Bus

329 Professional Educational Services – Other

43,516.15	2,333.50		45,849.65
3,859.47	3,296.78	502,059.41	509,215.66
\$47,375.62	\$5,630.28	\$502,059.41	\$555,065.31

Total Purchased Professional and Technical Services**500 Other Purchased Services**

562 Tuition To Pennsylvania Charter Schools

608,994.43	476,535.32		1,085,529.75
\$608,994.43	\$476,535.32		\$1,085,529.75

Total Other Purchased Services**600 Supplies**

610 General Supplies

640 Books and Periodicals

650 Supplies & Fees – Technology Related

19,391.56	19,810.16	23,725.84	62,927.56
19,601.61	43,119.41	18,400.00	81,121.02
12,266.21	5,805.39	19,100.60	37,172.20
\$51,259.38	\$68,734.96	\$61,226.44	\$181,220.78

Total Supplies**700 Property**

756 Capitalized Technology Equipment – Original

2,674.00			2,674.00
\$2,674.00			\$2,674.00

Total Property**800 Other Objects**

810 Dues and Fees

890 Miscellaneous Expenditures

	400.00		400.00
167.44			167.44
\$167.44	\$400.00		\$567.44

Total Other Objects**Total 1110 Regular Programs**

\$3,276,721.57	\$3,435,298.60	\$1,136,769.29	\$7,848,789.46
-----------------------	-----------------------	-----------------------	-----------------------

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:05 PM

Page - 4 of 20

General Fund (10)**1200 Special Programs – Elementary / Secondary****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

Total Personnel Services – Salaries**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

270 Group Insurance – Self-Insurance

Total Personnel Services – Employee Benefits**300 Purchased Professional and Technical Services**

322 Professional Educational Services – Ius

330 Other Professional Services

Total Purchased Professional and Technical Services**500 Other Purchased Services**

510 Student Transportation Services

562 Tuition To Pennsylvania Charter Schools

563 Tuition To Nonpublic Schools

567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind

568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers

569 Tuition – Other

580 Travel

Total Other Purchased Services**600 Supplies**

610 General Supplies

640 Books and Periodicals

Total Supplies**800 Other Objects**

890 Miscellaneous Expenditures

Total Other Objects**Total 1200 Special Programs – Elementary / Secondary**

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
706,866.47	474,756.60	60,698.29	1,242,321.36
\$706,866.47	\$474,756.60	\$60,698.29	\$1,242,321.36
289,902.84	271,946.17		561,849.01
53,847.87	40,287.11	5,263.33	99,398.31
246,855.82	183,651.54	24,038.38	454,545.74
2,369.24	4,787.41		7,156.65
\$592,975.77	\$500,672.23	\$29,301.71	\$1,122,949.71
2,245.36	206,854.00		209,099.36
67,380.80	10,518.05		77,898.85
\$69,626.16	\$217,372.05		\$286,998.21
	286.00		286.00
227,651.25	446,612.75		674,264.00
31,606.83	75,593.72		107,200.55
2,830.13	83,586.73		86,416.86
450.00	58,482.81		58,932.81
980.00			980.00
	120.18		120.18
\$263,518.21	\$664,682.19		\$928,200.40
1,073.25	449.87		1,523.12
	244.81		244.81
\$1,073.25	\$694.68		\$1,767.93
	249.60		249.60
	\$249.60		\$249.60
\$1,634,059.86	\$1,858,427.35	\$90,000.00	\$3,582,487.21

General Fund (10)**1210 Life Skills Support****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

Total Personnel Services – Salaries**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

270 Group Insurance – Self-Insurance

Total Personnel Services – Employee Benefits**300 Purchased Professional and Technical Services**

322 Professional Educational Services – Ius

Total Purchased Professional and Technical Services**500 Other Purchased Services**

510 Student Transportation Services

Total Other Purchased Services**600 Supplies**

610 General Supplies

640 Books and Periodicals

Total Supplies**Total 1210 Life Skills Support**

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
236,808.82	140,617.74	60,698.29	438,124.85
\$236,808.82	\$140,617.74	\$60,698.29	\$438,124.85
118,271.69	118,845.73		237,117.42
17,952.09	10,127.42	5,263.33	33,342.84
82,694.03	46,288.22	24,038.38	153,020.63
0.24	74.51		74.75
\$218,918.05	\$175,335.88	\$29,301.71	\$423,555.64
2,245.36	206,854.00		209,099.36
\$2,245.36	\$206,854.00		\$209,099.36
	286.00		286.00
	\$286.00		\$286.00
1.21	370.71		371.92
	244.81		244.81
\$1.21	\$615.52		\$616.73
\$457,973.44	\$523,709.14	\$90,000.00	\$1,071,682.58

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:05 PM

Page - 6 of 20

General Fund (10)

1220 Sensory Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	26,701.69	51,364.31		78,066.00
Total Personnel Services – Salaries	\$26,701.69	\$51,364.31		\$78,066.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	7,575.89	14,636.16		22,212.05
220 Social Security Contributions	2,031.07	3,906.88		5,937.95
230 PSERS Retirement Contributions	9,329.62	17,946.65		27,276.27
270 Group Insurance – Self-Insurance	959.00			959.00
Total Personnel Services – Employee Benefits	\$19,895.58	\$36,489.69		\$56,385.27
600 Supplies				
610 General Supplies	907.52			907.52
Total Supplies	\$907.52			\$907.52
Total 1220 Sensory Support	\$47,504.79	\$87,854.00		\$135,358.79

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:05 PM

Page - 7 of 20

General Fund (10)**1230 Emotional Support****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
204,434.44			204,434.44
\$204,434.44			\$204,434.44

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

65,618.11			65,618.11
15,623.96			15,623.96
71,429.41			71,429.41
\$152,671.48			\$152,671.48

Total Personnel Services – Employee Benefits**500 Other Purchased Services**

563 Tuition To Nonpublic Schools

567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind

568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers

569 Tuition – Other

31,606.83	75,593.72		107,200.55
2,672.97	56,050.96		58,723.93
	58,482.81		58,482.81
980.00			980.00

Total Other Purchased Services

\$35,259.80	\$190,127.49		\$225,387.29
--------------------	---------------------	--	---------------------

Total 1230 Emotional Support

\$392,365.72	\$190,127.49		\$582,493.21
---------------------	---------------------	--	---------------------

General Fund (10)**1240 Academic Support****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
238,921.52	282,774.55		521,696.07
\$238,921.52	\$282,774.55		\$521,696.07

Total Personnel Services – Salaries**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

270 Group Insurance – Self-Insurance

98,437.15	138,464.28		236,901.43
18,240.75	26,252.81		44,493.56
83,402.76	119,416.67		202,819.43
1,410.00	4,712.90		6,122.90
\$201,490.66	\$288,846.66		\$490,337.32

Total Personnel Services – Employee Benefits**300 Purchased Professional and Technical Services**

330 Other Professional Services

67,373.70	9,274.15		76,647.85
\$67,373.70	\$9,274.15		\$76,647.85

Total Purchased Professional and Technical Services**500 Other Purchased Services**

562 Tuition To Pennsylvania Charter Schools

580 Travel

227,651.25	446,612.75		674,264.00
	120.18		120.18
\$227,651.25	\$446,732.93		\$674,384.18

Total Other Purchased Services**600 Supplies**

610 General Supplies

164.52	79.16		243.68
\$164.52	\$79.16		\$243.68

Total Supplies**800 Other Objects**

890 Miscellaneous Expenditures

	249.60		249.60
	\$249.60		\$249.60

Total Other Objects**Total 1240 Academic Support**

\$735,601.65	\$1,027,957.05		\$1,763,558.70
---------------------	-----------------------	--	-----------------------

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:05 PM

Page - 9 of 20

General Fund (10)**1241 Learning Support – Public****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

Total Personnel Services – Salaries**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

270 Group Insurance – Self-Insurance

Total Personnel Services – Employee Benefits**300 Purchased Professional and Technical Services**

330 Other Professional Services

Total Purchased Professional and Technical Services**500 Other Purchased Services**

562 Tuition To Pennsylvania Charter Schools

580 Travel

Total Other Purchased Services**600 Supplies**

610 General Supplies

Total Supplies**Total 1241 Learning Support – Public**

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
211,940.52	265,503.56		477,444.08
\$211,940.52	\$265,503.56		\$477,444.08
90,927.94	133,679.16		224,607.10
16,191.83	24,931.57		41,123.40
73,975.50	113,382.26		187,357.76
1,410.00	1,543.90		2,953.90
\$182,505.27	\$273,536.89		\$456,042.16
67,373.70	9,274.15		76,647.85
\$67,373.70	\$9,274.15		\$76,647.85
227,651.25	446,612.75		674,264.00
	120.18		120.18
\$227,651.25	\$446,732.93		\$674,384.18
164.52			164.52
\$164.52			\$164.52
\$689,635.26	\$995,047.53		\$1,684,682.79

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:05 PM

Page - 10 of 20

General Fund (10)**1243 Gifted Support****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

Total Personnel Services – Salaries**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

270 Group Insurance – Self-Insurance

Total Personnel Services – Employee Benefits**600 Supplies**

610 General Supplies

Total Supplies**800 Other Objects**

890 Miscellaneous Expenditures

Total Other Objects**Total 1243 Gifted Support**

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
26,981.00	17,270.99		44,251.99
\$26,981.00	\$17,270.99		\$44,251.99
7,509.21	4,785.12		12,294.33
2,048.92	1,321.24		3,370.16
9,427.26	6,034.41		15,461.67
	3,169.00		3,169.00
\$18,985.39	\$15,309.77		\$34,295.16
	79.16		79.16
	\$79.16		\$79.16
	249.60		249.60
	\$249.60		\$249.60
\$45,966.39	\$32,909.52		\$78,875.91

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:05 PM

Page - 11 of 20

General Fund (10)

1290 Special Programs - Other Support

300 Purchased Professional and Technical Services

330 Other Professional Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
7.10	1,243.90		1,251.00
\$7.10	\$1,243.90		\$1,251.00

Total Purchased Professional and Technical Services500 Other Purchased Services

567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind

568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers

157.16	27,535.77		27,692.93
450.00			450.00
\$607.16	\$27,535.77		\$28,142.93

Total Other Purchased Services**Total 1290 Special Programs - Other Support**

\$614.26	\$28,779.67		\$29,393.93
-----------------	--------------------	--	--------------------

General Fund (10)

1300 Vocational Education

500 Other Purchased Services

564 Tuition To Career and Technology Centers

Total Other Purchased Services**Total 1300 Vocational Education**

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	195,504.03		195,504.03
	\$195,504.03		\$195,504.03
	\$195,504.03		\$195,504.03

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:05 PM

Page - 13 of 20

General Fund (10)**1400 Other Instructional Programs – Elementary / Secondary****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

Total Personnel Services – Salaries**200 Personnel Services – Employee Benefits**

220 Social Security Contributions

230 PSERS Retirement Contributions

Total Personnel Services – Employee Benefits**300 Purchased Professional and Technical Services**

329 Professional Educational Services – Other

Total Purchased Professional and Technical Services**500 Other Purchased Services**

561 Tuition To Other School Districts Within the State

Total Other Purchased Services**600 Supplies**

610 General Supplies

Total Supplies**Total 1400 Other Instructional Programs – Elementary / Secondary**

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5,477.47	8,076.48	14,915.00	28,468.95
\$5,477.47	\$8,076.48	\$14,915.00	\$28,468.95
415.33	614.05	1,137.97	2,167.35
1,909.99	2,818.59	5,211.34	9,939.92
\$2,325.32	\$3,432.64	\$6,349.31	\$12,107.27
3,920.00		37,028.80	40,948.80
\$3,920.00		\$37,028.80	\$40,948.80
19.14	3,353.74		3,372.88
\$19.14	\$3,353.74		\$3,372.88
		8,034.16	8,034.16
		\$8,034.16	\$8,034.16
\$11,741.93	\$14,862.86	\$66,327.27	\$92,932.06

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:05 PM

Page - 14 of 20

General Fund (10)**1420 Summer School**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	2,775.00	3,862.50		6,637.50
Total Personnel Services – Salaries	\$2,775.00	\$3,862.50		\$6,637.50
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	210.63	293.53		504.16
230 PSERS Retirement Contributions	965.73	1,346.12		2,311.85
Total Personnel Services – Employee Benefits	\$1,176.36	\$1,639.65		\$2,816.01
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			9,511.00	9,511.00
Total Purchased Professional and Technical Services			\$9,511.00	\$9,511.00
Total 1420 Summer School	\$3,951.36	\$5,502.15	\$9,511.00	\$18,964.51

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:05 PM

Page - 15 of 20

General Fund (10)**1430 Homebound Instruction****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

ElementarySecondaryFederalTotal

500.00

500.00

Total Personnel Services – Salaries**\$500.00****\$500.00****200 Personnel Services – Employee Benefits**

220 Social Security Contributions

38.25

38.25

230 PSERS Retirement Contributions

174.71

174.71

Total Personnel Services – Employee Benefits**\$212.96****\$212.96****Total 1430 Homebound Instruction****\$712.96****\$712.96**

General Fund (10)

1440 Alternative Regular Education Programs

500 Other Purchased Services

561 Tuition To Other School Districts Within the State

Total Other Purchased Services

Total 1440 Alternative Regular Education Programs

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
19.14	3,353.74		3,372.88
\$19.14	\$3,353.74		\$3,372.88
\$19.14	\$3,353.74		\$3,372.88

General Fund (10)

1441 Adjudicated / Court-Placed Programs

500 Other Purchased Services

561 Tuition To Other School Districts Within the State

Total Other Purchased Services

Total 1441 Adjudicated / Court-Placed Programs

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
19.14	3,353.74		3,372.88
\$19.14	\$3,353.74		\$3,372.88
\$19.14	\$3,353.74		\$3,372.88

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:05 PM

Page - 18 of 20

General Fund (10)**1450 Instructional Programs Outside the Established School Day**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	1,953.17	3,553.08	14,915.00	20,421.25
Total Personnel Services – Salaries	\$1,953.17	\$3,553.08	\$14,915.00	\$20,421.25
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	147.38	269.96	1,137.97	1,555.31
230 PSERS Retirement Contributions	682.44	1,241.55	5,211.34	7,135.33
Total Personnel Services – Employee Benefits	\$829.82	\$1,511.51	\$6,349.31	\$8,690.64
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other			27,517.80	27,517.80
Total Purchased Professional and Technical Services			\$27,517.80	\$27,517.80
600 <u>Supplies</u>				
610 General Supplies			8,034.16	8,034.16
Total Supplies			\$8,034.16	\$8,034.16
Total 1450 Instructional Programs Outside the Established School Day	\$2,782.99	\$5,064.59	\$56,816.27	\$64,663.85

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:05 PM

Page - 19 of 20

General Fund (10)**1490 Additional Other Instructional Programs****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

Total Personnel Services – Salaries**200 Personnel Services – Employee Benefits**

220 Social Security Contributions

230 PSERS Retirement Contributions

Total Personnel Services – Employee Benefits**300 Purchased Professional and Technical Services**

329 Professional Educational Services – Other

Total Purchased Professional and Technical Services**Total 1490 Additional Other Instructional Programs**

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
249.30	660.90		910.20
\$249.30	\$660.90		\$910.20
19.07	50.56		69.63
87.11	230.92		318.03
\$106.18	\$281.48		\$387.66
3,920.00			3,920.00
\$3,920.00			\$3,920.00
\$4,275.48	\$942.38		\$5,217.86

General Fund (10)

1500 Nonpublic School Programs

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other

Total Purchased Professional and Technical Services

Total 1500 Nonpublic School Programs

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
		4,965.00	4,965.00
		\$4,965.00	\$4,965.00
		\$4,965.00	\$4,965.00

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:08 PM

Page - 1 of 47

General Fund (10)**2000 Support Services****Total****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

2,234,315.09

Total Personnel Services – Salaries**\$2,234,315.09****200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

519,755.39

220 Social Security Contributions

175,221.36

230 PSERS Retirement Contributions

780,627.52

240 Tuition Reimbursement

28,666.10

270 Group Insurance – Self-Insurance

22,973.57

280 Other Post-Employment Benefits (OPEB)

7,488.00

Total Personnel Services – Employee Benefits**\$1,534,731.94****300 Purchased Professional and Technical Services**

329 Professional Educational Services – Other

23,710.66

330 Other Professional Services

123,974.61

340 Technical Services

107,918.45

350 Security / Safety Services

9,568.59

360 Employee Training and Development Services

6,057.43

Total Purchased Professional and Technical Services**\$271,229.74****400 Purchased Property Services**

410 Cleaning Services

16,940.96

420 Utility Services

31,999.98

430 Repairs and Maintenance Services

88,282.49

440 Rentals

18,751.76

460 Extermination Services

780.00

Total Purchased Property Services**\$156,755.19****500 Other Purchased Services**

510 Student Transportation Services

417.04

513 Contracted Carriers

1,180,351.12

520 Insurance – General

42,638.56

530 Communications

33,327.31

549 Other Advertising/Public Relations

11,833.89

550 Printing and Binding

1,985.00

580 Travel

1,638.60

595 IU Payments By Withholding

4,222.98

599 Other Miscellaneous Purchased Services

317.20

Total Other Purchased Services**\$1,276,731.70****600 Supplies**

610 General Supplies

185,789.02

620 Energy

293,686.60

640 Books and Periodicals

1,589.99

650 Supplies & Fees – Technology Related

237,901.64

Total Supplies**\$718,967.25**

General Fund (10)**2000 Support Services**

	<u>Total</u>
700 <u>Property</u>	
752 Capital Equipment -- Original and Additional	61,149.02
756 Capitalized Technology Equipment -- Original	336,128.85
Total Property	\$397,277.87
800 <u>Other Objects</u>	
810 Dues and Fees	17,153.31
890 Miscellaneous Expenditures	65.39
Total Other Objects	\$17,218.70
Total 2000 Support Services	\$6,607,227.48

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2100 Support Services – Students				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	71,630.03	156,254.43		266,307.26
Total Personnel Services – Salaries	\$71,630.03	\$156,254.43		\$266,307.26
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	18,309.55	27,367.54		84,003.11
220 Social Security Contributions	5,451.62	11,715.29		20,486.34
230 PSERS Retirement Contributions	25,027.47	53,721.82		92,139.60
270 Group Insurance – Self-Insurance	5.68	1,994.32		3,540.00
Total Personnel Services – Employee Benefits	\$48,794.32	\$94,798.97		\$200,169.05
300 Purchased Professional and Technical Services				
330 Other Professional Services			38,295.00	38,295.00
Total Purchased Professional and Technical Services			\$38,295.00	\$38,295.00
500 Other Purchased Services				
510 Student Transportation Services		417.04		417.04
Total Other Purchased Services		\$417.04		\$417.04
600 Supplies				
610 General Supplies	734.65	1,508.28		2,277.56
Total Supplies	\$734.65	\$1,508.28		\$2,277.56
800 Other Objects				
810 Dues and Fees				80.00
Total Other Objects				\$80.00
Total 2100 Support Services – Students	\$121,159.00	\$252,978.72	\$38,295.00	\$507,545.91

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:08 PM

Page - 4 of 47

General Fund (10)**2120 Guidance Services****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

Total Personnel Services – Salaries**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

270 Group Insurance – Self-Insurance

Total Personnel Services – Employee Benefits**500 Other Purchased Services**

510 Student Transportation Services

Total Other Purchased Services**600 Supplies**

610 General Supplies

Total Supplies**Total 2120 Guidance Services****Elementary****Secondary****Federal****Total**

53,965.15

120,562.81

174,527.96

\$53,965.15**\$120,562.81****\$174,527.96**

13,632.13

15,676.91

29,309.04

4,128.17

9,041.04

13,169.21

18,855.38

41,251.19

60,106.57

1,000.00

1,000.00

\$36,615.68**\$66,969.14****\$103,584.82**

417.04

417.04

\$417.04**\$417.04**

726.09

8.55

734.64

\$726.09**\$8.55****\$734.64****\$91,306.92****\$187,957.54****\$279,264.46**

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:08 PM

Page - 5 of 47

General Fund (10)**2130 Attendance Services****Elementary****Secondary****Federal****Total****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

6,012.00

Total Personnel Services – Salaries**\$6,012.00****200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

15,677.97

220 Social Security Contributions

459.90

230 PSERS Retirement Contributions

2,074.75

Total Personnel Services – Employee Benefits**\$18,212.62****600 Supplies**

610 General Supplies

34.63

Total Supplies**\$34.63****Total 2130 Attendance Services****\$24,259.25**

General Fund (10)**2140 Psychological Services****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

Total Personnel Services – Salaries**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

270 Group Insurance – Self-Insurance

Total Personnel Services – Employee Benefits**600 Supplies**

610 General Supplies

Total Supplies**Total 2140 Psychological Services**

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
17,664.88	35,691.62		53,356.50
\$17,664.88	\$35,691.62		\$53,356.50
4,677.42	11,690.63		16,368.05
1,323.45	2,674.25		3,997.70
6,172.09	12,470.63		18,642.72
5.68	994.32		1,000.00
\$12,178.64	\$27,829.83		\$40,008.47
8.56	1,499.73		1,508.29
\$8.56	\$1,499.73		\$1,508.29
\$29,852.08	\$65,021.18		\$94,873.26

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:08 PM

Page - 7 of 47

General Fund (10)

2160 Social Work Services

ElementarySecondaryFederalTotal300 Purchased Professional and Technical Services

330 Other Professional Services

38,295.00

38,295.00

Total Purchased Professional and Technical Services**\$38,295.00****\$38,295.00****Total 2160 Social Work Services****\$38,295.00****\$38,295.00**

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:08 PM

Page - 8 of 47

General Fund (10)**2170 Student Accounting Services****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

32,410.80

Total Personnel Services – Salaries**\$32,410.80****200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

22,648.05

220 Social Security Contributions

2,859.53

230 PSERS Retirement Contributions

11,315.56

270 Group Insurance – Self-Insurance

1,540.00

Total Personnel Services – Employee Benefits**\$38,363.14****800 Other Objects**

810 Dues and Fees

80.00

Total Other Objects**\$80.00****Total 2170 Student Accounting Services****\$70,853.94**

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:08 PM

Page - 9 of 47

General Fund (10)**2200 Support Services – Instructional Staff****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

Total Personnel Services – Salaries**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

240 Tuition Reimbursement

270 Group Insurance – Self-Insurance

Total Personnel Services – Employee Benefits**300 Purchased Professional and Technical Services**

329 Professional Educational Services – Other

330 Other Professional Services

340 Technical Services

360 Employee Training and Development Services

Total Purchased Professional and Technical Services**500 Other Purchased Services**

580 Travel

Total Other Purchased Services**600 Supplies**

610 General Supplies

640 Books and Periodicals

650 Supplies & Fees – Technology Related

Total Supplies**700 Property**

756 Capitalized Technology Equipment – Original

Total Property**800 Other Objects**

810 Dues and Fees

Total Other Objects**Total 2200 Support Services – Instructional Staff**

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
26,442.11	388,037.25		414,479.36
\$26,442.11	\$388,037.25		\$414,479.36
8,414.86	100,311.86		108,726.72
1,903.78	29,476.55		31,380.33
8,694.54	132,019.23		140,713.77
3,507.15	15,852.95		19,360.10
36.54	6,401.76		6,438.30
\$22,556.87	\$284,062.35		\$306,619.22
6,479.37	2,408.79	14,822.50	23,710.66
502.84	878.14		1,380.98
247.27	43,323.86		43,571.13
0.45	78.55	5,653.43	5,732.43
\$7,229.93	\$46,689.34	\$20,475.93	\$74,395.20
3.28	1,329.48		1,332.76
\$3.28	\$1,329.48		\$1,332.76
5,317.76	5,745.20		11,062.96
113.66	1,476.33		1,589.99
2,723.24	177,153.04	58,025.36	237,901.64
\$8,154.66	\$184,374.57	\$58,025.36	\$250,554.59
10.32	1,807.68	330,001.85	331,819.85
\$10.32	\$1,807.68	\$330,001.85	\$331,819.85
6.05	1,059.80		1,065.85
\$6.05	\$1,059.80		\$1,065.85
\$64,403.22	\$907,360.47	\$408,503.14	\$1,380,266.83

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:08 PM

Page - 10 of 47

General Fund (10)

2220 Technology Support Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

270 Group Insurance – Self-Insurance

Total Personnel Services – Employee Benefits300 Purchased Professional and Technical Services

329 Professional Educational Services – Other

340 Technical Services

Total Purchased Professional and Technical Services500 Other Purchased Services

580 Travel

Total Other Purchased Services600 Supplies

650 Supplies & Fees – Technology Related

Total Supplies700 Property

756 Capitalized Technology Equipment – Original

Total Property800 Other Objects

810 Dues and Fees

Total Other Objects**Total 2220 Technology Support Services**

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
705.69	123,645.11		124,350.80
\$705.69	\$123,645.11		\$124,350.80
266.65	46,721.35		46,988.00
53.54	9,381.64		9,435.18
246.50	43,190.35		43,436.85
11.88	2,081.42		2,093.30
\$578.57	\$101,374.76		\$101,953.33
		14,822.50	14,822.50
247.27	43,323.86		43,571.13
\$247.27	\$43,323.86	\$14,822.50	\$58,393.63
2.58	451.29		453.87
\$2.58	\$451.29		\$453.87
2,712.72	175,309.21	58,025.36	236,047.29
\$2,712.72	\$175,309.21	\$58,025.36	\$236,047.29
10.32	1,807.68	330,001.85	331,819.85
\$10.32	\$1,807.68	\$330,001.85	\$331,819.85
2.48	434.58		437.06
\$2.48	\$434.58		\$437.06
\$4,259.63	\$446,346.49	\$402,849.71	\$853,455.83

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:08 PM

Page - 11 of 47

General Fund (10)

2250 School Library Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
18,057.51	36,484.48		54,541.99
\$18,057.51	\$36,484.48		\$54,541.99

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

7,933.85	16,030.20		23,964.05
1,381.43	2,791.06		4,172.49
6,309.31	12,747.86		19,057.17
\$15,624.59	\$31,569.12		\$47,193.71

Total Personnel Services – Employee Benefits

600 Supplies

610 General Supplies

640 Books and Periodicals

650 Supplies & Fees – Technology Related

164.37	147.04		311.41
105.23			105.23
10.52	1,843.83		1,854.35
\$280.12	\$1,990.87		\$2,270.99

Total Supplies

Total 2250 School Library Services

\$33,962.22	\$70,044.47		\$104,006.69
--------------------	--------------------	--	---------------------

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:08 PM

Page - 12 of 47

General Fund (10)**2260 Instruction and Curriculum Development Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,289.27	225,894.88		227,184.15
Total Personnel Services – Salaries	\$1,289.27	\$225,894.88		\$227,184.15
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	214.36	37,560.31		37,774.67
220 Social Security Contributions	98.02	17,174.42		17,272.44
230 PSERS Retirement Contributions	430.84	75,488.88		75,919.72
270 Group Insurance – Self-Insurance	24.66	4,320.34		4,345.00
Total Personnel Services – Employee Benefits	\$767.88	\$134,543.95		\$135,311.83
300 Purchased Professional and Technical Services				
330 Other Professional Services	500.00	380.98		880.98
Total Purchased Professional and Technical Services	\$500.00	\$380.98		\$880.98
500 Other Purchased Services				
580 Travel	0.70	121.83		122.53
Total Other Purchased Services	\$0.70	\$121.83		\$122.53
600 Supplies				
610 General Supplies	5,152.40	5,424.04		10,576.44
640 Books and Periodicals	8.43	1,476.33		1,484.76
Total Supplies	\$5,160.83	\$6,900.37		\$12,061.20
800 Other Objects				
810 Dues and Fees	3.57	625.22		628.79
Total Other Objects	\$3.57	\$625.22		\$628.79
Total 2260 Instruction and Curriculum Development Services	\$7,722.25	\$368,467.23		\$376,189.48

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:08 PM

Page - 13 of 47

General Fund (10)**2270 Instructional Staff Professional Development Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	6,389.64	2,012.78		8,402.42
Total Personnel Services – Salaries	\$6,389.64	\$2,012.78		\$8,402.42
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	370.79	129.43		500.22
230 PSERS Retirement Contributions	1,707.89	592.14		2,300.03
240 Tuition Reimbursement	3,507.15	15,852.95		19,360.10
Total Personnel Services – Employee Benefits	\$5,585.83	\$16,574.52		\$22,160.35
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	6,479.37	2,408.79		8,888.16
330 Other Professional Services	2.84	497.16		500.00
360 Employee Training and Development Services	0.45	78.55	5,653.43	5,732.43
Total Purchased Professional and Technical Services	\$6,482.66	\$2,984.50	\$5,653.43	\$15,120.59
500 Other Purchased Services				
580 Travel		756.36		756.36
Total Other Purchased Services		\$756.36		\$756.36
600 Supplies				
610 General Supplies	0.99	174.12		175.11
Total Supplies	\$0.99	\$174.12		\$175.11
Total 2270 Instructional Staff Professional Development Services	\$18,459.12	\$22,502.28	\$5,653.43	\$46,614.83

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:08 PM

Page - 14 of 47

General Fund (10)**2300 Support Services – Administration****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

Total Personnel Services – Salaries**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

270 Group Insurance – Self-Insurance

280 Other Post-Employment Benefits (OPEB)

Total Personnel Services – Employee Benefits**300 Purchased Professional and Technical Services**

330 Other Professional Services

340 Technical Services

Total Purchased Professional and Technical Services**500 Other Purchased Services**

520 Insurance – General

530 Communications

549 Other Advertising/Public Relations

550 Printing and Binding

580 Travel

599 Other Miscellaneous Purchased Services

Total Other Purchased Services**600 Supplies**

610 General Supplies

Total Supplies**700 Property**

752 Capital Equipment – Original and Additional

756 Capitalized Technology Equipment – Original

Total Property**800 Other Objects**

810 Dues and Fees

890 Miscellaneous Expenditures

Total Other Objects**Total 2300 Support Services – Administration**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	153,500.98	216,504.74	118,369.31	681,235.22
	\$153,500.98	\$216,504.74	\$118,369.31	\$681,235.22
	27,091.96	48,424.62	3,696.00	112,705.39
	17,111.36	16,537.32	8,406.92	56,909.07
	77,055.73	72,290.38	40,782.94	249,184.27
	1,862.78	791.00		3,905.78
		7,488.00		7,488.00
	\$123,121.83	\$145,531.32	\$52,885.86	\$430,192.51
	2,000.00	2,000.00		52,750.48
				41,627.12
	\$2,000.00	\$2,000.00		\$94,377.60
				42,638.56
				33,327.31
				2,833.89
				1,985.00
		157.37		205.22
				317.20
		\$157.37		\$81,307.18
	3,313.07	10,401.20	4,000.00	42,011.97
	\$3,313.07	\$10,401.20	\$4,000.00	\$42,011.97
			4,277.00	4,277.00
			1,490.00	1,490.00
			\$5,767.00	\$5,767.00
	219.00	499.00		12,502.93
				65.39
	\$219.00	\$499.00		\$12,568.32
	\$282,154.88	\$375,093.63	\$181,022.17	\$1,347,459.80

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:08 PM

Page - 15 of 47

General Fund (10)**2310 Board Services**

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

100 Personnel Services – Salaries

100 Personnel Services – Salaries			6,711.35
-----------------------------------	--	--	----------

Total Personnel Services – Salaries**\$6,711.35****200 Personnel Services – Employee Benefits**

220 Social Security Contributions			513.24
-----------------------------------	--	--	--------

Total Personnel Services – Employee Benefits**\$513.24****600 Supplies**

610 General Supplies		2,000.00	20,893.93
----------------------	--	----------	-----------

Total Supplies**\$2,000.00 \$20,893.93****700 Property**

756 Capitalized Technology Equipment – Original		1,490.00	1,490.00
---	--	----------	----------

Total Property**\$1,490.00 \$1,490.00****800 Other Objects**

810 Dues and Fees			6,526.72
-------------------	--	--	----------

Total Other Objects**\$6,526.72****Total 2310 Board Services****\$3,490.00 \$36,135.24**

General Fund (10)

2330 Tax Assessment and Collection Services

ElementarySecondaryFederalTotal100 Personnel Services -- Salaries

100 Personnel Services -- Salaries

16,980.00

Total Personnel Services -- Salaries**\$16,980.00**200 Personnel Services -- Employee Benefits

220 Social Security Contributions

1,299.18

Total Personnel Services -- Employee Benefits**\$1,299.18**300 Purchased Professional and Technical Services

340 Technical Services

41,627.12

Total Purchased Professional and Technical Services**\$41,627.12**500 Other Purchased Services

520 Insurance -- General

1,322.46

Total Other Purchased Services**\$1,322.46**600 Supplies

610 General Supplies

3,077.73

Total Supplies**\$3,077.73****Total 2330 Tax Assessment and Collection Services****\$64,306.49**

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:08 PM

Page - 17 of 47

General Fund (10)

2350 Legal and Accounting Services

300 Purchased Professional and Technical Services

330 Other Professional Services

Total Purchased Professional and Technical Services

500 Other Purchased Services

549 Other Advertising/Public Relations

Total Other Purchased Services

Total 2350 Legal and Accounting Services

ElementarySecondaryFederalTotal

48,750.48

\$48,750.48

2,833.89

\$2,833.89

\$51,584.37

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:08 PM

Page - 18 of 47

General Fund (10)

2360 Office of the Superintendent / Executive Director Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			41,667.23	210,836.07
Total Personnel Services – Salaries			\$41,667.23	\$210,836.07
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			3,696.00	37,188.81
220 Social Security Contributions			2,949.50	15,990.55
230 PSERS Retirement Contributions			14,558.50	73,613.72
270 Group Insurance – Self-Insurance				1,252.00
Total Personnel Services – Employee Benefits			\$21,204.00	\$128,045.08
500 Other Purchased Services				
550 Printing and Binding				1,985.00
580 Travel				47.85
599 Other Miscellaneous Purchased Services				317.20
Total Other Purchased Services				\$2,350.05
600 Supplies				
610 General Supplies			2,000.00	4,326.04
Total Supplies			\$2,000.00	\$4,326.04
800 Other Objects				
810 Dues and Fees				4,358.21
890 Miscellaneous Expenditures				65.39
Total Other Objects				\$4,423.60
Total 2360 Office of the Superintendent / Executive Director Services			\$64,871.23	\$349,980.84

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:08 PM

Page - 19 of 47

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2380 Office of the Principal Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	153,500.98	216,504.74	76,702.08	446,707.80
Total Personnel Services – Salaries	\$153,500.98	\$216,504.74	\$76,702.08	\$446,707.80
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	27,091.96	48,424.62		75,516.58
220 Social Security Contributions	17,111.36	16,537.32	5,457.42	39,106.10
230 PSERS Retirement Contributions	77,055.73	72,290.38	26,224.44	175,570.55
270 Group Insurance – Self-Insurance	1,862.78	791.00		2,653.78
280 Other Post-Employment Benefits (OPEB)		7,488.00		7,488.00
Total Personnel Services – Employee Benefits	\$123,121.83	\$145,531.32	\$31,681.86	\$300,335.01
300 Purchased Professional and Technical Services				
330 Other Professional Services	2,000.00	2,000.00		4,000.00
Total Purchased Professional and Technical Services	\$2,000.00	\$2,000.00		\$4,000.00
500 Other Purchased Services				
580 Travel		157.37		157.37
Total Other Purchased Services		\$157.37		\$157.37
600 Supplies				
610 General Supplies	3,313.07	10,401.20		13,714.27
Total Supplies	\$3,313.07	\$10,401.20		\$13,714.27
700 Property				
752 Capital Equipment – Original and Additional			4,277.00	4,277.00
Total Property			\$4,277.00	\$4,277.00
800 Other Objects				
810 Dues and Fees	219.00	499.00		718.00
Total Other Objects	\$219.00	\$499.00		\$718.00
Total 2380 Office of the Principal Services	\$282,154.88	\$375,093.63	\$112,660.94	\$769,909.45

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:08 PM

Page - 20 of 47

General Fund (10)**2390 Other Administration Services****Elementary****Secondary****Federal****Total****500 Other Purchased Services**

520 Insurance – General

41,316.10

530 Communications

33,327.31

Total Other Purchased Services**\$74,643.41****800 Other Objects**

810 Dues and Fees

900.00

Total Other Objects**\$900.00****Total 2390 Other Administration Services****\$75,543.41**

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:08 PM

Page - 21 of 47

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2400 Support Services – Pupil Health				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				108,686.94
Total Personnel Services – Salaries				\$108,686.94
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				44,778.10
220 Social Security Contributions				8,261.05
230 PSERS Retirement Contributions				37,958.17
270 Group Insurance – Self-Insurance				1,540.00
Total Personnel Services – Employee Benefits				\$92,537.32
300 Purchased Professional and Technical Services				
330 Other Professional Services				6,661.90
Total Purchased Professional and Technical Services				\$6,661.90
400 Purchased Property Services				
430 Repairs and Maintenance Services				217.10
Total Purchased Property Services				\$217.10
600 Supplies				
610 General Supplies				3,041.00
Total Supplies				\$3,041.00
Total 2400 Support Services – Pupil Health				\$211,144.26

General Fund (10)**2420 Medical Services****300 Purchased Professional and Technical Services**

330 Other Professional Services

Total Purchased Professional and Technical Services**Total 2420 Medical Services**ElementarySecondaryFederalTotal

4,200.00

\$4,200.00**\$4,200.00**

General Fund (10)

2430 Dental Services

300 Purchased Professional and Technical Services

330 Other Professional Services

Total Purchased Professional and Technical Services

Total 2430 Dental Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
			174.00
			\$174.00
			\$174.00

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:08 PM

Page - 24 of 47

General Fund (10)**2440 Nursing Services**

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

100 Personnel Services – Salaries

100 Personnel Services – Salaries				108,686.94
-----------------------------------	--	--	--	------------

Total Personnel Services – Salaries**\$108,686.94****200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider				44,778.10
---	--	--	--	-----------

220 Social Security Contributions				8,261.05
-----------------------------------	--	--	--	----------

230 PSERS Retirement Contributions				37,958.17
------------------------------------	--	--	--	-----------

270 Group Insurance – Self-Insurance				1,540.00
--------------------------------------	--	--	--	----------

Total Personnel Services – Employee Benefits**\$92,537.32****300 Purchased Professional and Technical Services**

330 Other Professional Services				2,287.90
---------------------------------	--	--	--	----------

Total Purchased Professional and Technical Services**\$2,287.90****400 Purchased Property Services**

430 Repairs and Maintenance Services				217.10
--------------------------------------	--	--	--	--------

Total Purchased Property Services**\$217.10****600 Supplies**

610 General Supplies				3,041.00
----------------------	--	--	--	----------

Total Supplies**\$3,041.00****Total 2440 Nursing Services****\$208,770.26**

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:08 PM

Page - 25 of 47

General Fund (10)**2500 Support Services – Business**

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

100 Personnel Services – Salaries

100 Personnel Services – Salaries				203,712.99
-----------------------------------	--	--	--	------------

Total Personnel Services – Salaries**\$203,712.99****200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider				50,476.69
---	--	--	--	-----------

220 Social Security Contributions				15,569.06
-----------------------------------	--	--	--	-----------

230 PSERS Retirement Contributions				66,385.19
------------------------------------	--	--	--	-----------

270 Group Insurance – Self-Insurance				4,182.04
--------------------------------------	--	--	--	----------

Total Personnel Services – Employee Benefits**\$136,612.98****300 Purchased Professional and Technical Services**

330 Other Professional Services				9,127.94
---------------------------------	--	--	--	----------

Total Purchased Professional and Technical Services**\$9,127.94****400 Purchased Property Services**

440 Rentals				18,751.76
-------------	--	--	--	-----------

Total Purchased Property Services**\$18,751.76****500 Other Purchased Services**

580 Travel				100.62
------------	--	--	--	--------

Total Other Purchased Services**\$100.62****600 Supplies**

610 General Supplies				1,145.85
----------------------	--	--	--	----------

Total Supplies**\$1,145.85****700 Property**

756 Capitalized Technology Equipment – Original				2,819.00
---	--	--	--	----------

Total Property**\$2,819.00****800 Other Objects**

810 Dues and Fees				3,331.20
-------------------	--	--	--	----------

Total Other Objects**\$3,331.20****Total 2500 Support Services – Business****\$375,602.34**

General Fund (10)**2510 Fiscal Services**

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

100 Personnel Services – Salaries

100 Personnel Services – Salaries				203,712.99
-----------------------------------	--	--	--	------------

Total Personnel Services – Salaries**\$203,712.99****200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider				50,476.69
---	--	--	--	-----------

220 Social Security Contributions				15,569.06
-----------------------------------	--	--	--	-----------

230 PSERS Retirement Contributions				66,385.19
------------------------------------	--	--	--	-----------

270 Group Insurance – Self-Insurance				4,182.04
--------------------------------------	--	--	--	----------

Total Personnel Services – Employee Benefits**\$136,612.98****300 Purchased Professional and Technical Services**

330 Other Professional Services				9,127.94
---------------------------------	--	--	--	----------

Total Purchased Professional and Technical Services**\$9,127.94****500 Other Purchased Services**

580 Travel				100.62
------------	--	--	--	--------

Total Other Purchased Services**\$100.62****600 Supplies**

610 General Supplies				1,145.85
----------------------	--	--	--	----------

Total Supplies**\$1,145.85****700 Property**

756 Capitalized Technology Equipment – Original				2,819.00
---	--	--	--	----------

Total Property**\$2,819.00****800 Other Objects**

810 Dues and Fees				3,331.20
-------------------	--	--	--	----------

Total Other Objects**\$3,331.20****Total 2510 Fiscal Services****\$356,850.58**

General Fund (10)

2511 Supervision of Fiscal Services - Head of Component

ElementarySecondaryFederalTotal100 Personnel Services – Salaries

100 Personnel Services – Salaries

98,680.16

Total Personnel Services – Salaries**\$98,680.16**200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

23,374.14

220 Social Security Contributions

7,543.24

230 PSERS Retirement Contributions

34,478.78

270 Group Insurance – Self-Insurance

3,305.00

Total Personnel Services – Employee Benefits**\$68,701.16**500 Other Purchased Services

580 Travel

100.62

Total Other Purchased Services**\$100.62**600 Supplies

610 General Supplies

1,081.29

Total Supplies**\$1,081.29**700 Property

756 Capitalized Technology Equipment – Original

2,819.00

Total Property**\$2,819.00**800 Other Objects

810 Dues and Fees

2,131.06

Total Other Objects**\$2,131.06****Total 2511 Supervision of Fiscal Services - Head of Component****\$173,513.29**

General Fund (10)

2513 Receiving and Disbursing Funds Services

100 Personnel Services – Salaries

100 Personnel Services -- Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

210 Group Insurance -- Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

270 Group Insurance – Self-Insurance

Total Personnel Services – Employee Benefits

Total 2513 Receiving and Disbursing Funds Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
			63,376.62
			\$63,376.62
			4,287.90
			4,848.40
			17,351.69
			38.64
			\$26,526.63
			\$89,903.25

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:08 PM

Page - 29 of 47

General Fund (10)**2514 Payroll Services****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

41,656.21

Total Personnel Services – Salaries**\$41,656.21****200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

22,814.65

220 Social Security Contributions

3,177.42

230 PSERS Retirement Contributions

14,554.72

270 Group Insurance – Self-Insurance

838.40

Total Personnel Services – Employee Benefits**\$41,385.19****800 Other Objects**

810 Dues and Fees

(358.84)

Total Other Objects**(\$358.84)****Total 2514 Payroll Services****\$82,682.56**

General Fund (10)**2519 Other Fiscal Services****Elementary****Secondary****Federal****Total****300 Purchased Professional and Technical Services**

330 Other Professional Services

9,127.94

Total Purchased Professional and Technical Services**\$9,127.94****600 Supplies**

610 General Supplies

64.56

Total Supplies**\$64.56****800 Other Objects**

810 Dues and Fees

1,558.98

Total Other Objects**\$1,558.98****Total 2519 Other Fiscal Services****\$10,751.48**

General Fund (10)

2540 Printing, Publishing and Duplicating Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
440 Rentals				18,751.76
Total Purchased Property Services				\$18,751.76
Total 2540 Printing, Publishing and Duplicating Services				\$18,751.76

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:08 PM

Page - 32 of 47

General Fund (10)**2600 Operation and Maintenance of Plant Services****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

559,893.32

Total Personnel Services – Salaries**\$559,893.32****200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

119,065.38

220 Social Security Contributions

42,615.51

230 PSERS Retirement Contributions

194,246.52

270 Group Insurance – Self-Insurance

3,367.45

Total Personnel Services – Employee Benefits**\$359,294.86****300 Purchased Professional and Technical Services**

330 Other Professional Services

14,083.31

350 Security / Safety Services

9,568.59

Total Purchased Professional and Technical Services**\$23,651.90****400 Purchased Property Services**

410 Cleaning Services

16,940.96

420 Utility Services

31,999.98

430 Repairs and Maintenance Services

87,813.37

460 Extermination Services

780.00

Total Purchased Property Services**\$137,534.31****600 Supplies**

610 General Supplies

716.48

125,533.20

126,249.68

620 Energy

291,458.38

Total Supplies**\$716.48****\$125,533.20****\$417,708.06****700 Property**

752 Capital Equipment – Original and Additional

25,607.30

56,872.02

Total Property**\$25,607.30****\$56,872.02****800 Other Objects**

810 Dues and Fees

173.33

Total Other Objects**\$173.33****Total 2600 Operation and Maintenance of Plant Services****\$716.48****\$125,533.20****\$25,607.30****\$1,555,127.80**

General Fund (10)**2610 Supervision of Operation and Maintenance of Plant Services****Elementary****Secondary****Federal****Total****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

63,278.00

Total Personnel Services – Salaries**\$63,278.00****200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

24,007.49

220 Social Security Contributions

4,840.68

230 PSERS Retirement Contributions

22,109.35

Total Personnel Services – Employee Benefits**\$50,957.52****Total 2610 Supervision of Operation and Maintenance of Plant Services****\$114,235.52**

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 Personnel Services – Salaries

100 Personnel Services – Salaries

63,278.00

Total Personnel Services – Salaries

\$63,278.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

24,007.49

220 Social Security Contributions

4,840.68

230 PSERS Retirement Contributions

22,109.35

Total Personnel Services – Employee Benefits

\$50,957.52

Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component

\$114,235.52

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:08 PM

Page - 35 of 47

General Fund (10)**2620 Operation of Buildings Services****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

445,748.75

Total Personnel Services – Salaries**\$445,748.75****200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

87,569.89

220 Social Security Contributions

33,902.13

230 PSERS Retirement Contributions

154,392.98

270 Group Insurance – Self-Insurance

3,367.45

Total Personnel Services – Employee Benefits**\$279,232.45****300 Purchased Professional and Technical Services**

330 Other Professional Services

6,137.65

350 Security / Safety Services

201.50

Total Purchased Professional and Technical Services**\$6,339.15****400 Purchased Property Services**

410 Cleaning Services

16,940.96

420 Utility Services

31,999.98

430 Repairs and Maintenance Services

87,813.37

460 Extermination Services

780.00

Total Purchased Property Services**\$137,534.31****600 Supplies**

610 General Supplies

681.01

119,318.17

119,999.18

620 Energy

291,458.38

Total Supplies**\$681.01****\$119,318.17****\$411,457.56****700 Property**

752 Capital Equipment -- Original and Additional

25,607.30

56,872.02

Total Property**\$25,607.30****\$56,872.02****800 Other Objects**

810 Dues and Fees

173.33

Total Other Objects**\$173.33****Total 2620 Operation of Buildings Services****\$681.01****\$119,318.17****\$25,607.30****\$1,337,357.57**

General Fund (10)**2660 Safety and Security Services****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

50,866.57

Total Personnel Services – Salaries**\$50,866.57****200 Personnel Services – Employee Benefits**

210 Group Insurance -- Contracted Provider

7,488.00

220 Social Security Contributions

3,872.70

230 PSERS Retirement Contributions

17,744.19

Total Personnel Services – Employee Benefits**\$29,104.89****300 Purchased Professional and Technical Services**

330 Other Professional Services

7,945.66

350 Security / Safety Services

9,367.09

Total Purchased Professional and Technical Services**\$17,312.75****600 Supplies**

610 General Supplies

35.47

6,215.03

6,250.50

Total Supplies**\$35.47****\$6,215.03****\$6,250.50****Total 2660 Safety and Security Services****\$35.47****\$6,215.03****\$103,534.71**

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:08 PM

Page - 37 of 47

General Fund (10)**2700 Student Transportation Services****300 Purchased Professional and Technical Services**

330 Other Professional Services

1,675.00

Total Purchased Professional and Technical Services**\$1,675.00****400 Purchased Property Services**

430 Repairs and Maintenance Services

252.02

Total Purchased Property Services**\$252.02****500 Other Purchased Services**

513 Contracted Carriers

1,180,351.12

Total Other Purchased Services**\$1,180,351.12****600 Supplies**

620 Energy

2,228.22

Total Supplies**\$2,228.22****Total 2700 Student Transportation Services****\$1,184,506.36**

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:08 PM

Page - 38 of 47

General Fund (10)**2720 Vehicle Operation Services****500 Other Purchased Services**

513 Contracted Carriers

Total Other Purchased Services**Total 2720 Vehicle Operation Services**ElementarySecondaryFederalTotal

1,159,176.12

\$1,159,176.12**\$1,159,176.12**

General Fund (10)**2740 Vehicle Servicing and Maintenance Services**

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

400 Purchased Property Services

430 Repairs and Maintenance Services

252.02

Total Purchased Property Services**\$252.02****600 Supplies**

620 Energy

2,228.22

Total Supplies**\$2,228.22****Total 2740 Vehicle Servicing and Maintenance Services****\$2,480.24**

General Fund (10)

2750 Nonpublic Transportation

500 Other Purchased Services

513 Contracted Carriers

Total Other Purchased Services

Total 2750 Nonpublic Transportation

ElementarySecondaryFederalTotal

21,175.00

\$21,175.00

\$21,175.00

General Fund (10)

2790 Other Student Transportation 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				1,675.00
Total Purchased Professional and Technical Services				\$1,675.00
Total 2790 Other Student Transportation Services				\$1,675.00

General Fund (10)**2800 Support Services – Central****200 Personnel Services – Employee Benefits**

240 Tuition Reimbursement

9,306.00

Total Personnel Services – Employee Benefits**\$9,306.00****300 Purchased Professional and Technical Services**

340 Technical Services

22,720.20

360 Employee Training and Development Services

325.00

Total Purchased Professional and Technical Services**\$23,045.20****Total 2800 Support Services – Central****\$32,351.20**

General Fund (10)

2830 Staff Services

200 Personnel Services – Employee Benefits

240 Tuition Reimbursement

Total Personnel Services – Employee Benefits

300 Purchased Professional and Technical Services

360 Employee Training and Development Services

Total Purchased Professional and Technical Services

Total 2830 Staff Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
			9,306.00
			\$9,306.00
			325.00
			\$325.00
			\$9,631.00

General Fund (10)**2834 Staff Development Services – Non-Instructional, Certified Staff Only****Elementary****Secondary****Federal****Total****200 Personnel Services – Employee Benefits**

240 Tuition Reimbursement

9,306.00

Total Personnel Services – Employee Benefits**\$9,306.00****300 Purchased Professional and Technical Services**

360 Employee Training and Development Services

325.00

Total Purchased Professional and Technical Services**\$325.00****Total 2834 Staff Development Services – Non-Instructional, Certified Staff Only****\$9,631.00**

General Fund (10)**2840 Data Processing Services****300 Purchased Professional and Technical Services**

340 Technical Services

Total Purchased Professional and Technical Services**Total 2840 Data Processing Services**ElementarySecondaryFederalTotal

22,720.20

\$22,720.20**\$22,720.20**

General Fund (10)**2900 Other Support Services****Elementary****Secondary****Federal****Total****500 Other Purchased Services**

549 Other Advertising/Public Relations

9,000.00

9,000.00

595 IU Payments By Withholding

4,222.98

Total Other Purchased Services**\$9,000.00****\$13,222.98****Total 2900 Other Support Services****\$9,000.00****\$13,222.98**

General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

500 Other Purchased Services

549 Other Advertising/Public Relations

595 IU Payments By Withholding

Total Other Purchased Services

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
		9,000.00	9,000.00
			4,222.98
		\$9,000.00	\$13,222.98
		\$9,000.00	\$13,222.98

General Fund (10)**3000 Operation of Non-Instructional Services****Total****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

127,590.77

Total Personnel Services – Salaries**\$127,590.77****200 Personnel Services – Employee Benefits**

220 Social Security Contributions

9,750.87

230 PSERS Retirement Contributions

40,940.82

Total Personnel Services – Employee Benefits**\$50,691.49****300 Purchased Professional and Technical Services**

329 Professional Educational Services – Other

5,200.00

330 Other Professional Services

45,626.00

340 Technical Services

13,905.83

350 Security / Safety Services

4,345.00

Total Purchased Professional and Technical Services**\$69,076.83****400 Purchased Property Services**

410 Cleaning Services

4,061.71

430 Repairs and Maintenance Services

8,520.06

440 Rentals

3,642.91

Total Purchased Property Services**\$16,224.68****500 Other Purchased Services**

510 Student Transportation Services

33,084.22

520 Insurance – General

3,750.00

580 Travel

6,400.78

Total Other Purchased Services**\$43,235.00****600 Supplies**

610 General Supplies

42,298.51

630 Food

982.88

640 Books and Periodicals

4,227.97

650 Supplies & Fees – Technology Related

461.00

Total Supplies**\$47,970.36****800 Other Objects**

810 Dues and Fees

11,254.71

880 Grants To Municipal and Community Service Organizations

5,000.00

Total Other Objects**\$16,254.71****Total 3000 Operation of Non-Instructional Services****\$371,043.84**

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:13 PM

Page - 2 of 3

General Fund (10)**3200 Student Activities****Elementary****Secondary****Federal****Total****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

127,590.77

Total Personnel Services – Salaries**\$127,590.77****200 Personnel Services – Employee Benefits**

220 Social Security Contributions

9,750.87

230 PSERS Retirement Contributions

40,940.62

Total Personnel Services – Employee Benefits**\$50,691.49****300 Purchased Professional and Technical Services**

330 Other Professional Services

45,626.00

340 Technical Services

5,870.00

350 Security / Safety Services

4,345.00

Total Purchased Professional and Technical Services**\$55,841.00****400 Purchased Property Services**

410 Cleaning Services

4,061.71

430 Repairs and Maintenance Services

8,520.06

440 Rentals

3,642.91

Total Purchased Property Services**\$16,224.68****500 Other Purchased Services**

510 Student Transportation Services

33,084.22

520 Insurance – General

3,750.00

580 Travel

6,400.78

Total Other Purchased Services**\$43,235.00****600 Supplies**

610 General Supplies

40,623.23

630 Food

982.88

640 Books and Periodicals

4,227.97

Total Supplies**\$45,834.08****800 Other Objects**

810 Dues and Fees

11,254.71

Total Other Objects**\$11,254.71****Total 3200 Student Activities****\$350,671.73**

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:13 PM

Page - 3 of 3

General Fund (10)**3300 Community Services****300 Purchased Professional and Technical Services**

329 Professional Educational Services – Other

340 Technical Services

Total Purchased Professional and Technical Services**600 Supplies**

610 General Supplies

650 Supplies & Fees – Technology Related

Total Supplies**800 Other Objects**

860 Grants To Municipal and Community Service Organizations

Total Other Objects**Total 3300 Community Services**

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
		5,000.00	5,200.00
			8,035.83
		\$5,000.00	\$13,235.83
		903.71	1,675.28
		461.00	461.00
		\$1,364.71	\$2,136.28
			5,000.00
			\$5,000.00
		\$6,364.71	\$20,372.11

General Fund (10)**5000 Other Expenditures and Financing Uses****Total****800 Other Objects**

830 Interest

290,539.05

Total Other Objects**\$290,539.05****900 Other Uses of Funds**

910 Redemption of Principal

1,065,011.82

Total Other Uses of Funds**\$1,065,011.82****Total 5000 Other Expenditures and Financing Uses****\$1,355,550.87**

General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses

800 Other Objects

830 Interest

290,539.05

Total Other Objects**\$290,539.05**900 Other Uses of Funds

910 Redemption of Principal

1,065,011.82

Total Other Uses of Funds**\$1,065,011.82****Total 5100 Debt Service / Other Expenditures and Financing Uses****\$1,355,550.87**

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:15 PM

Page - 3 of 3

General Fund (10)

5110 Debt Service

800 Other Objects

830 Interest

Total Other Objects

900 Other Uses of Funds

910 Redemption of Principal

Total Other Uses of Funds

Total 5110 Debt Service

Elementary

Secondary

Federal

Total

290,539.05

\$290,539.05

1,065,011.82

\$1,065,011.82

\$1,355,550.87

	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	7,848,789.46				
1200 Special Programs - Elementary / Secondary	3,582,487.21				
1300 Vocational Education	195,504.03				
1400 Other Instructional Programs - Elementary / Secondary	92,932.06				
1500 Nonpublic School Programs	4,965.00				
Total Instruction	\$11,724,677.76				
2000 Support Services					
2100 Support Services - Students	507,545.91				
2200 Support Services - Instructional Staff	1,380,266.83				
2300 Support Services - Administration	1,347,459.80				
2400 Support Services - Pupil Health	211,144.26				
2500 Support Services - Business	375,602.34				
2600 Operation and Maintenance of Plant Services	1,555,127.80				
2700 Student Transportation Services	1,184,506.36				
2800 Support Services - Central	32,351.20				
2900 Other Support Services	13,222.98				
Total Support Services	\$6,607,227.48				
3000 Operation of Non-Instructional Services					
3200 Student Activities	350,671.73				
3300 Community Services	20,372.11				
Total Operation of Non-Instructional Services	\$371,043.84				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	1,355,550.87				
Total Other Expenditures and Financing Uses	\$1,355,550.87				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$20,058,499.95				

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:18 PM

Page - 2 of 3

	<u>Capital Reserve (690, 1850)(31)</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
1500 Nonpublic School Programs					
Total Instruction					
2000 Support Services					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration					
2400 Support Services - Pupil Health					
2500 Support Services - Business					
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services					
3000 Operation of Non-Instructional Services					
3200 Student Activities					
3300 Community Services					
Total Operation of Non-Instructional Services					
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					
Total Other Expenditures and Financing Uses					
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES					

	<u>Total</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,848,789.46
1200 Special Programs - Elementary / Secondary	3,582,487.21
1300 Vocational Education	195,504.03
1400 Other Instructional Programs - Elementary / Secondary	92,932.06
1500 Nonpublic School Programs	4,965.00
Total Instruction	\$11,724,677.76
2000 Support Services	
2100 Support Services - Students	507,545.91
2200 Support Services - Instructional Staff	1,380,266.83
2300 Support Services - Administration	1,347,459.80
2400 Support Services - Pupil Health	211,144.26
2500 Support Services - Business	375,602.34
2600 Operation and Maintenance of Plant Services	1,555,127.80
2700 Student Transportation Services	1,184,506.36
2800 Support Services - Central	32,351.20
2900 Other Support Services	13,222.98
Total Support Services	\$6,607,227.48
3000 Operation of Non-Instructional Services	
3200 Student Activities	350,671.73
3300 Community Services	20,372.11
Total Operation of Non-Instructional Services	\$371,043.84
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,355,550.87
Total Other Expenditures and Financing Uses	\$1,355,550.87
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$20,058,499.95

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	715,524,041.00
Total Federally Funded salaries subject to PSERS withholding	584,210.42
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	388,837.00
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	<hr/> \$388,837.00 <hr/>

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	33,500.00
Revenue from Title IV-B: 21st Century Community Learning Centers	
	<hr/>

Title V Revenue Data

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

1 . <u>Current Special Education Expenditures within Function 1000.\r\nSee list of exclusions in the note below.</u>	2,670,999.12
2 . <u>Current Special Education Expenditures within Function 2000.\r\nSee list of exclusions in the note below.</u>	908,017.03
3 . <u>Current Special Education Expenditures within Sub-Function 2100.\r\nThis data should also be included in line 2 above.\r\nSee list of exclusions in the note below.</u>	93,873.26
4 . <u>Current Special Education Expenditures within Sub-Function 2200.\r\nThis data should also be included in line 2 above.\r\nSee list of exclusions in the note below.</u>	264,936.27
5 . <u>Current Special Education Expenditures within Sub-Function 2700.\r\nThis data should also be included in line 2 above.\r\nSee list of exclusions in the note below.</u>	549,207.50
6 . <u>Current Special Education Expenditures within Sub-Function 3100.\r\nSee list of exclusions in the note below.</u>	
7 . <u>Current Special Education Expenditures within Sub-Function 3200.\r\nSee list of exclusions in the note below.</u>	

Note: The Current Special Education Expenditure amounts for each line should be calculated as follows:

- * Include the total expenditures for special education costs from all funds for the function/sub-function requested
- * Exclude data from sub-functions: 1243,1450,1500,1600,1807,2280,2450,2750,2990
- * Exclude data from objects: 322,511,512,516,561,562,564,566,592,593,594,595,596,597,700,830,899

Benefits for Staff Relative to Collective Bargaining Agreements				
	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	211 Medical Insurance	1,752,409.00	179,953.00	1,932,362.00
	212 Dental Insurance			
	215 Eye Care Insurance	5,331.45	528.00	5,859.45
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits	64,262.98	10,403.14	74,666.12
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$1,822,003.43	\$190,884.14	\$2,012,887.57
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
FUND TOTAL				
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
FUND TOTAL				
Total of All Funds		\$1,822,003.43	\$190,884.14	\$2,012,887.57

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:35 PM

Page - 1 of 1

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	77,924.00	221,783.00	299,707.00	78,194.05	201,070.41	279,264.46
2140 Psychological Services	93,379.00		93,379.00	93,873.26		93,873.26
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services	177,276.00	177,276.00	354,552.00	188,094.74	188,094.74	376,189.48
2350 Legal and Accounting Services		46,359.00	46,359.00		51,584.37	51,584.37
2420 Medical Services					4,200.00	4,200.00
2440 Nursing Services	51,454.67	146,448.00	197,902.67	57,895.67	148,874.59	206,770.26
2700 Student Transportation Services	128,521.00	440,646.00	569,167.00	549,207.50	430,751.14	979,958.64
Total	\$528,554.67	\$1,032,512.00	\$1,561,066.67	\$967,265.22	\$1,024,575.25	\$1,991,840.47

(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	OLTD, Ext Term Fin, Leases	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		12,305,000.00		88,400.87	1,008,171.00	384,029.00	23,026,381.00	36,811,981.87
2. Additional Debt Incurred During Year					157,211.00			157,211.00
3. Retirements and Repayments		1,030,000.00		43,678.47		47,718.00	2,783,330.00	3,904,726.47
4. Debt at End of Fiscal Year		11,275,000.00		44,722.40	1,165,382.00	336,311.00	20,243,051.00	33,064,466.40
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		11,275,000.00		44,722.40	1,165,382.00	336,311.00	20,243,051.00	33,064,466.40
7. Current Portion P&I - Due within 1 year		1,045,000.00		44,722.40			2,500,041.00	3,589,763.40
8. Interest Paid during current fiscal year		288,425.50		2,112.79				290,538.29

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	OLTD, Ext Term Fin, Leases	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year					28,828.60	6,510.96	657,619.47	692,959.03
2. Additional Debt Incurred During Year					1,789.00			1,789.00
3. Retirements and Repayments						1,970.19	125,670.75	127,640.94
4. Debt at End of Fiscal Year					30,617.60	4,540.77	531,948.72	567,107.09
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					30,617.60	4,540.77	531,948.72	567,107.09
7. Current Portion P&I - Due within 1 year							65,696.31	65,696.31
8. Interest Paid during current fiscal year								

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

Function	Fund	Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10 General Fund	1,065,011.82		290,539.05	1,355,550.87	
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					
5140	10 General Fund					
5140	20 Special Revenue Funds					
5140	30 Capital Projects Funds					
5140	40 Debt Service Fund					
5140	90 Permanent Fund					
Total Debt Payments - Governmental Funds		\$1,065,011.82		\$290,539.05	\$1,355,550.87	

Function	Fund	Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50 Enterprise Fund				
5110	60 Internal Service Fund				
5120	50 Enterprise Fund				
5120	60 Internal Service Fund				
5140	50 Enterprise Fund				
5140	60 Internal Service Fund				
Total Debt Payments - Proprietary Funds					

Debt Details**Governmental Funds/ Activities**

Debt Category	Debt Issue Date (MM/YYYY)	Debt at Beginning of Fiscal Year	Principal Amounts Only		Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
			Additions	Reductions / Repayments			
General Obligation Bonds/Notes – CIB	02/2021	5,380,000.00		980,000.00	4,400,000.00	990,000.00	110,750.00
General Obligation Bonds/Notes – CIB	12/2019	4,630,000.00		5,000.00	4,625,000.00	5,000.00	123,758.00
General Obligation Bonds/Notes – CIB	11/2017	2,295,000.00		45,000.00	2,250,000.00	50,000.00	53,917.50
Extended Term Financing Agreements		88,400.87		43,678.47	44,722.40	44,722.40	2,112.79
Compensated Absences		384,029.00		47,718.00	336,311.00		
Other Post-Employment Benefits (OPEB)		1,008,171.00	157,211.00		1,165,382.00		
Net Pension Liability		23,026,381.00		2,783,330.00	20,243,051.00	2,500,041.00	
Totals for Debt Entered:		\$36,811,981.87	\$157,211.00	\$3,904,726.47	\$33,064,466.40	\$3,589,763.40	\$290,538.29

Bond Details**Proprietary Funds**

Debt Category	Debt Issue Date (MM/YYYY)	Debt at Beginning of Fiscal Year	Principal Amounts Only		Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
			Additions	Reductions / Repayments			
Compensated Absences		6,510.96		1,970.19	4,540.77		
Other Post-Employment Benefits (OPEB)		28,828.60	1,789.00		30,617.60		
Net Pension Liability		657,619.47		125,670.75	531,948.72	65,696.31	
Totals for Debt Entered:		\$692,959.03	\$1,789.00	\$127,640.94	\$567,107.09	\$65,696.31	

General Fund (10)**Section 1: Tuition/Purchased Services as Reported within Expenditure Detail**

	Amount
Tuition Reported in General Fund Expenditures 1000-580	2,212,200.88
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$2,212,200.88

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	3,372.88		3,372.88
6 Brick and Mortar Charter Schools	826,668.53	224,773.59	1,051,442.12
7 Cyber Charter Schools	258,861.22	449,490.41	708,351.63
8 Career and Technology Centers	195,504.03		195,504.03
9 Approved Private Schools		107,200.55	107,200.55
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions		145,349.67	145,349.67
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section		980.00	980.00
Section 2 Total	\$1,284,406.66	\$927,794.22	\$2,212,200.88

1 .	<u>Student Transportation Services for Educational Field Trips</u>	5,594.87
2 .	<u>Student Transportation Services for Student Activities</u>	
3 .	<u>Rental of Vehicles for Student Transportation Services</u>	
4 .	<u>Capital Reserve Funds</u>	

Include only district-owned transportation expenditures paid from State or local money.

DO NOT include federal expenditures or payments to contract service providers.

Contracted transportation services should not be recorded on this schedule.

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:45 PM

Page - 1 of 2

Food Service / Cafeteria Operations Fund (51)**3000 Operation of Non-Instructional Services****Total****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

184,165.43

Total Personnel Services – Salaries**\$184,165.43****200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

3,274.71

220 Social Security Contributions

14,601.23

230 PSERS Retirement Contributions

3,401.05

Total Personnel Services – Employee Benefits**\$21,276.99****400 Purchased Property Services**

430 Repairs and Maintenance Services

11,994.50

440 Rentals

130.00

Total Purchased Property Services**\$12,124.50****500 Other Purchased Services**

570 Food Service Management

343,626.00

Total Other Purchased Services**\$343,626.00****600 Supplies**

610 General Supplies

25,025.26

630 Food

31,617.64

Total Supplies**\$56,642.90****700 Property**

740 Depreciation

5,100.00

Total Property**\$5,100.00****Total 3000 Operation of Non-Instructional Services****\$622,935.82**

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:45 PM

Page - 2 of 2

Food Service / Cafeteria Operations Fund (51)**3100 Food Services****Elementary****Secondary****Federal****Total****100 Personnel Services – Salaries**

100 Personnel Services – Salaries

184,165.43

Total Personnel Services – Salaries**\$184,165.43****200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

3,274.71

220 Social Security Contributions

14,601.23

230 PSERS Retirement Contributions

3,401.05

Total Personnel Services – Employee Benefits**\$21,276.99****400 Purchased Property Services**

430 Repairs and Maintenance Services

11,994.50

440 Rentals

130.00

Total Purchased Property Services**\$12,124.50****500 Other Purchased Services**

570 Food Service Management

343,626.00

Total Other Purchased Services**\$343,626.00****600 Supplies**

610 General Supplies

25,025.26

630 Food

31,617.64

Total Supplies**\$56,642.90****700 Property**

740 Depreciation

5,100.00

Total Property**\$5,100.00****Total 3100 Food Services****\$622,935.82**

	<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	622,935.82				622,935.82
Total Operation of Non-Instructional Services	\$622,935.82				\$622,935.82
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$622,935.82				\$622,935.82

LEA : 127046903 Rochester Area SD

Printed 2/10/2023 5:10:53 PM

Page - 1 of 1

Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Rochester Area El Sch	7333	176,600.43	328,008.29	3,869,848.20	714,478.22	652,686.74	354,050.11	6,095,671.99	
	Rochester High School	8000	1,038,830.36	445,620.97	2,262,813.70	970,665.92	99,641.95	314,832.19	5,132,405.09	
	Rochester MS	8279	4.00	327,202.71	1,600,185.56	2,397,867.62	42,119.48	223,451.16	4,590,830.53	
Total			1,215,434.79	1,100,831.97	7,732,847.46	4,083,011.76	794,448.17	892,333.46	15,818,907.61	