School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Rockville Community School Corp (6300)

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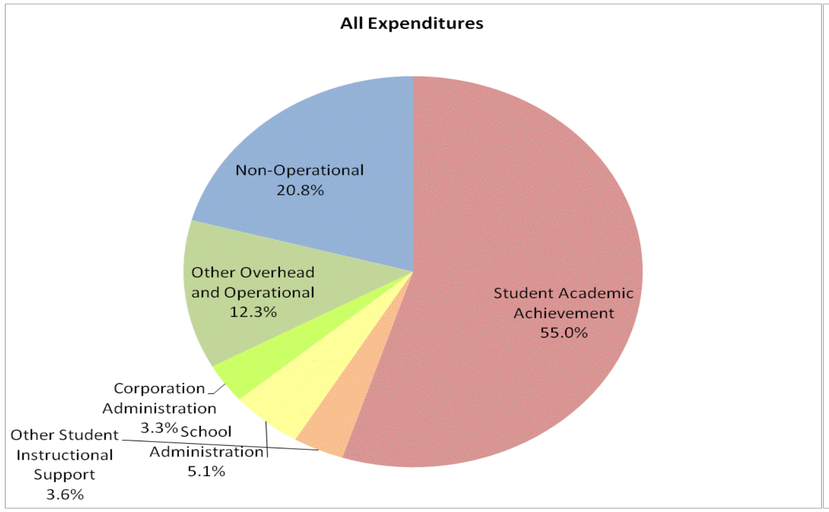
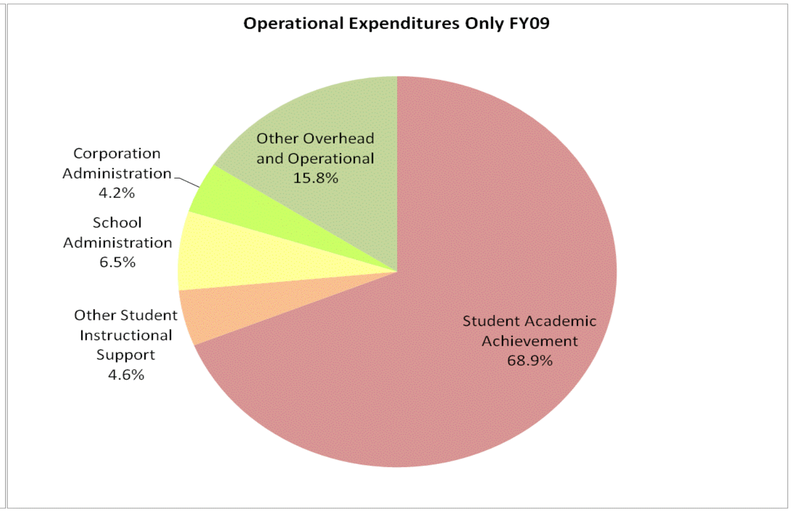
Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	$3,207,274	53.6%	$4,339,503	50.4%	$4,810,852	46.6%	$5,346,684	55.0%
Student Instructional Support	$483,372	8.1%	$671,418	7.8%	$722,667	7.0%	$843,474	8.7%
Overhead and Operational	$1,103,070	18.4%	$1,486,759	17.3%	$1,643,145	15.9%	$1,514,085	15.6%
Nonoperational	$1,187,097	19.8%	$2,112,703	24.5%	$3,148,841	30.5%	$2,017,651	20.8%
Grand Total	**$5,980,813**		**$8,610,383**		**$10,325,504**	**13%**	**$9,721,894**	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	61.7%	58.2%	53.6%	63.7%





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Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	$1,064,374	$1,224,434	$1,657,041	$2,172,919	104%	77%	31%
	11300 Regular Programs; High School	$847,407	$990,660	$1,388,756	$1,743,781	106%	76%	26%
	11350 Regular Programs; High School; Academic Honors Diploma	$6,400	$17,253	$23,736	$18,483	189%	7%	-22%
	11440 Vocational Education; Health Occupations	$0	$0	$3,880	$29,392			> 500%
	11450 Vocational Education; Consumer and Homemaking	$25,100	$34,604	$42,923	$47,832	91%	38%	11%
	11510 Vocational Education; Cooperative Education	$0	$30,693	$37,170	$55,056		79%	48%
	12110 Gifted And Talented; Gifted and Talented	$3,645	$3,312	$620	$2,142	-41%	-35%	246%
	12210 Mental Disabilities; Mild Mental Disabilities	$91,914	$133,901	$170,872	$204,979	123%	53%	20%
	12220 Mental Disabilities; Moderate Mental Disabilities	$9,790	$0	$0	$0	-100%		
	12230 Mental Disabilities; Severe Mental Disabilities	$10,401	$24,786	$37,747	$38,463	270%	55%	2%
	12320 Physical Impairment; Multiple Disabilities	$0	$5,678	$5,706	$6,578		16%	15%
	12350 Physical Impairment; Homebound	$144	$4,638	$6,393	$5,178	> 500%	12%	-19%
	12610 Learning Disability	$94,074	$115,625	$145,406	$191,880	104%	66%	32%
	12710 Equal Opportunity At Risk	$45,657	$0	$0	$0	-100%		
	12810 Special Education Preschool	$0	$0	$6,875	$31,551			359%
	12900 Other Special Programs	$0	$1,393	$36,853	$42,879		> 500%	16%
	14100 Summer School Programs; Elementary	$9,510	$0	$62	$11,637	22%		> 500%
	14300 Summer School Programs; High School	$7,785	$10,413	$12,590	$5,482	-30%	-47%	-56%
	16100 Remediation Testing	$32,007	$31,638	$19,562	$4,937	-85%	-84%	-75%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	$82,457	$106,320	$72,040	$78,994	-4%	-26%	10%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	$58,366	$139,374	$176,870	$206,519	254%	48%	17%
	22110 Improvement of Instruction; Service Area Direction	$89	$0	$0	$0	-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	$0	$47,795	$48,236	$82,886		73%	72%
	22130 Improvement of Instruction; Instructional Staff Training	$1,505	$1,826	$1,900	$119	-92%	-94%	-94%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	$0	$0	$0	$1,791			
	22210 Library/Media Services; Service Area Direction	$20,122	$0	$0	$0	-100%		
	22220 Library/Media Services; School Library	$100,366	$84,396	$110,618	$129,591	29%	54%	17%
	22230 Library/Media Services; Audiovisual	$1,690	$5,204	$3,172	$582	-66%	-89%	-82%
	22240 Library/Media Services; Educational Television	$1,030	$0	$0	$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	$0	$56,091	$83,285	$109,604		95%	32%
	22360 Instruction, Related Technology; Network Support	$0	$155,822	$13,487	$0		-100%	-100%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	$0	$0	$55,180	$37,706			-32%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	$72,573	$117,083	$88,733	$85,726	18%	-27%	-3%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	$193	$125	$0	$0	-100%	-100%	
	26497 2007 Account Code - Teachers Retirement Fund	$100,925	$195,085	$106,728	$0			
Student Academic Achievement Total		**$2,687,522**	**$3,538,150**	**$4,356,442**	**$5,346,684**	**99%**	**51%**	**23%**
Student Instructional Support								
	21210 Guidance Services; Service Area Direction	$45,842	$0	$0	$0	-100%		
	21220 Guidance Services; Counseling Services	$23,728	$110,431	$140,447	$189,363	> 500%	71%	35%
	21240 Guidance Services; Information Services	$555	$135	$0	$0	-100%	-100%	
	21340 Health Services; Nurse Services	$23,943	$40,933	$61,921	$78,468	228%	92%	27%
	21420 Psychological Testing	$4,787	$1,305	$93	$0	-100%	-100%	-100%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	$36,338	$50,694	$60,990	$77,867	114%	54%	28%
	21990 Other Support Services, Students; Other Student Services	$0	$0	$0	$2,990			
	24100 Office of The Principal	$261,188	$314,608	$372,875	$494,787	89%	57%	33%
Student Instructional Support Total		**$396,381**	**$518,106**	**$636,325**	**$843,474**	**113%**	**63%**	**33%**
Overhead and Operational								
	23110 Board of Education; Service Area Direction	$14,000	$18,600	$19,250	$19,000	36%	2%	-1%
	23150 Board of Education; Legal Services	$13,206	$5,500	$8,250	$3,950	-70%	-28%	-52%
	23160 Board of Education; Promotion Expenses	$1,807	$3,096	$1,890	$270	-85%	-91%	-86%
	23190 Board of Education; Other Governing Body Services	$6,076	$8,509	$13,177	$11,455	89%	35%	-13%
	23210 Executive Administration; Office of The Superintendent	$91,418	$129,148	$159,244	$150,130	64%	16%	-6%
	25110 Fiscal Services; Office of The Business Manager	$0	$0	$38,101	$109,597			188%
	25120 Fiscal Services; Service Area Direction	$29,431	$21,024	$19,352	$0	-100%	-100%	-100%
	25150 Fiscal Services; Payroll Services	$120	$333	$176	$0	-100%	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	$0	$153	$2,070	$10,564		> 500%	410%
	25192 Other Fiscal Services; Petty Cash	$0	$0	$2,100	$0			-100%
	25193 Other Fiscal Services; Printed Forms	$1,056	$3,149	$4,999	$2,563	143%	-19%	-49%
	25195 Other Fiscal Services; Bank Account Service Charge	$440	$1,294	$2,262	$1,108	152%	-14%	-51%
	25199 Other Fiscal Services; Other	$0	$0	$10,137	$10,103			0%
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	$21,615	$0	$0	$0	-100%		
	25400 Planning, Research, Development and Evaluation	$0	$475	$0	$0		-100%	
	25740 Personnel Services; Noninstructional Personnel Training	$0	$488	$0	$0		-100%	
	25750 Personnel Services; Health Services	$990	$0	$0	$0	-100%		
	25990 Other Support Services, Central	$4,563	$13,390	$12,413	$341	-93%	-97%	-97%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	$326,555	$443,692	$396,873	$276,633	-15%	-38%	-30%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	$7,960	$1,005	$24,542	$1,429	-82%	42%	-94%

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	26400	Operation and Maintenance of Plant Services; Maintenance of Equipment	$62,988	$56,881	$79,012	$91,459	45%	61%	16%
	26495	2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	$775	$772	$786	$0			
	26700	Operation and Maintenance of Plant Services; Insurance	$27,210	$54,271	$54,210	$68,016	150%	25%	25%
	27010	Student Transportation; Service Area Direction	$7,339	$7,415	$49,571	$71,046	> 500%	> 500%	43%
	27100	Student Transportation; Vehicle Operation	$25,581	$38,447	$20,740	$883	-97%	-98%	-96%
	27200	Student Transportation; Monitoring Services	$0	$566	$469	$0		-100%	-100%
	27300	Student Transportation; Vehicle Servicing and Maintenance	$15,398	$41,079	$59,054	$42,485	176%	3%	-28%
	27500	Student Transportation; Insurance on Buses	$5,260	$12,849	$11,396	$12,275	133%	-4%	8%
	27700	Student Transportation; Contracted Transportation Services	$179,137	$219,609	$245,833	$247,943	38%	13%	1%
	27900	Student Transportation; Other Student Transportation Services	$815	$500	$1,526	$2,009	146%	302%	32%
	27910	Student Transportation; Bus Driver Training	$0	$366	$0	$0		-100%	
	31100	Food Services Operations; Service Area Direction	$0	$25,655	$23,274	$24,554		-4%	5%
	31200	Food Services Operations; Food Preparation and Dispensing	$71,989	$88,797	$92,584	$104,203	45%	17%	13%
	31300	Food Services Operations; Food Delivery	$0	$0	$8,528	$19,428			128%
	31400	Food Services Operations; Food Purchases	$114,379	$175,499	$199,020	$218,590	91%	25%	10%
	31900	Other Food Services	$0	$0	$6,118	$14,051			130%
Overhead and Operational Total			**$1,030,107**	**$1,372,563**	**$1,566,957**	**$1,514,085**	**47%**	**10%**	**-3%**
Nonoperational									
	33100	Community Service Operations; Direction of Community Services	$0	$0	$131	$285			117%
	33200	Community Recreation	$0	$60	$0	$0		-100%	
	33400	Athletic Coaches	$75,675	$119,237	$115,175	$134,961	78%	13%	17%
	33910	High School Band Uniforms	$4,878	$0	$0	$0	-100%		
	33990	Other Community Services; Other	$0	$0	$0	$574			
	41000	Facilities Acquisition and Construction; Land Acquisition and Development	$118,845	$80	$18,959	$50	-100%	-38%	-100%
	43000	Facilities Acquisition and Construction; Professional Services	$100,823	$835,679	$122,383	$19,638	-81%	-98%	-84%
	45100	Building Acquisition, Construction and Improvements	$191,569	$43,431	$1,309,599	$262,723	37%	> 500%	-80%
	45200	Building Acquisition, Construction and Improvement; Energy Savings Contracts	$0	$118,257	$232,878	$232,997		97%	0%
	45400	Building Acquisition, Construction and Improvement; Sports Facilities	$0	$0	$20,059	$0			-100%
	45500	Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	$16,967	$30,260	$35,510	$28,041	65%	-7%	-21%
	47000	Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	$156,929	$30,747	$50,879	$77,922	-50%	153%	53%
	49000	Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	$38,450	$15,734	$0	$0	-100%	-100%	
	51100	Debt Services; Principal on Debt; Bonds	$0	$131,934	$150,000	$125,000		-5%	-17%
	52100	Debt Services; Interest on Debt; Bonds	$0	$22,263	$41,499	$23,650		6%	-43%
	52200	Debt Services; Interest on Debt; Temporary Loans	$0	$1,540	$20,968	$18,348		> 500%	-12%
	53100	Debt Services; Lease Rental; Buildings ; Principal	$297,653	$562,698	$1,013,570	$1,092,613	267%	94%	8%
	54100	Veterans' Memorial Fund; Principal	$1,075	$589	$0	$0	-100%	-100%	
	54200	Common School Fund; Principal	$166,540	$165,690	$0	$0	-100%	-100%	
	60700	Nonprogramed Charges; Scholarships	$500	$0	$850	$850	70%		0%
Nonoperational Total			**$1,169,903**	**$2,078,197**	**$3,132,461**	**$2,017,651**	**72%**	**-3%**	**-36%**
Prorated By Fund									
	26491	2007 Account Code - PERF	$57,904	$59,149	$26,752	$0			
	26492	2007 Account Code - Social Security	$244,773	$272,566	$160,498	$0			
	26493	2007 Account Code - Workmen's Compensation	$9,224	$29,660	$22,928	$0			
	26494	2007 Account Code - Group Insurance	$384,023	$713,569	$410,485	$0			
	26496	2007 Account Code - Unemployment Compensation	$976	$817	$42	$0			
	26498	2007 Account Code - Severance / Early Retirement Pay	$0	$27,606	$12,614	$0			
Prorated By Fund Total			**$696,899**	**$1,103,367**	**$633,319**	**$0**			