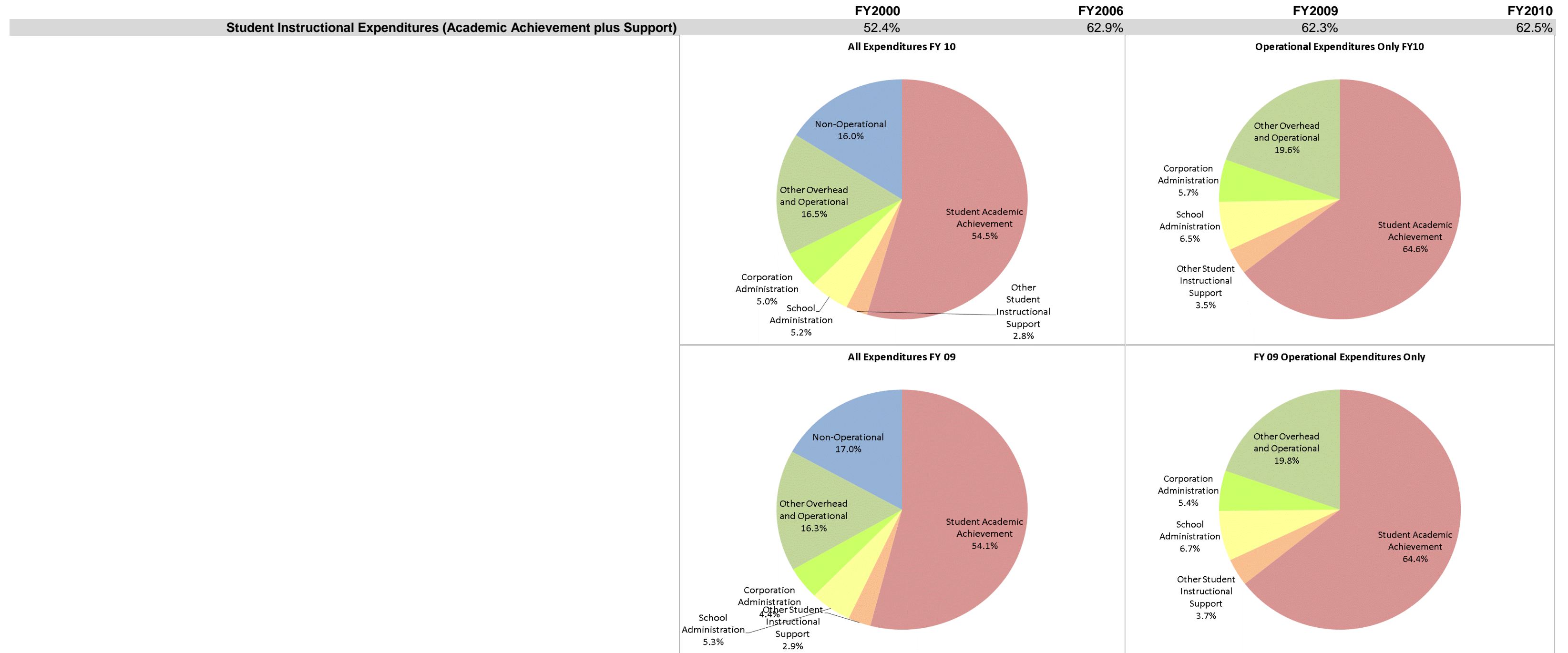


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Rochester Community Sch Corp (2645)

Rochester Community Sch Corp (2645)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$7,866,900	46.2%	\$9,302,945	54.8%	\$10,104,608	54.1%	\$10,520,703	54.5%
Student Instructional Support	\$1,056,492	6.2%	\$1,380,155	8.1%	\$1,542,917	8.3%	\$1,539,726	8.0%
Overhead and Operational	\$2,600,224	15.3%	\$3,473,989	20.5%	\$3,864,433	20.7%	\$4,150,171	21.5%
Nonoperational	\$5,520,693	32.4%	\$2,819,507	16.6%	\$3,173,810	17.0%	\$3,091,107	16.0%
Grand Total	\$17,044,310		\$16,976,596		\$18,685,769		\$19,301,707	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Rochester Community Sch Corp (2645)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$71,186	\$174,731	\$211,927		198%	21%
	11100 Regular Programs; Elementary	\$2,616,619	\$2,676,425	\$3,216,260	\$3,363,446	29%	26%	5%
	11200 Regular Programs; Middle/Junior High	\$1,229,387	\$1,256,821	\$1,735,786	\$1,545,476	26%	23%	-11%
	11300 Regular Programs; High School	\$1,370,066	\$1,349,783	\$1,782,058	\$1,997,941	46%	48%	12%
	11350 Regular Programs; High School; Academic Honors Diploma	\$11,772	\$11,013	\$0	\$0	-100%	-100%	
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$25,309	\$53,774	\$57,219		126%	6%
	11420 Vocational Education; Agriculture B	\$39,205	\$57,935	\$79,092	\$81,234	107%	40%	3%
	11430 Vocational Education; Distributive Education	\$0	\$0	\$27	\$0			-100%
	11450 Vocational Education; Consumer and Homemaking	\$51,790	\$42,458	\$51,582	\$52,448	1%	24%	2%
	11510 Vocational Education; Cooperative Education	\$15,432	\$15,601	\$19,926	\$19,999	30%	28%	0%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$14,000	\$45,115	\$48,660		248%	8%
	12110 Gifted And Talented; Gifted and Talented	\$20,975	\$7,299	\$0	\$0	-100%	-100%	
	12210 Mental Disabilities; Mild Mental Disabilities	\$28,695	\$10,085	\$8,492	\$13,179	-54%	31%	55%
	12350 Physical Impairment; Homebound	\$3,809	\$1,001	\$6,152	\$1,252	-67%	25%	-80%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$77	\$0	\$0	\$0	-100%		
	12710 Equal Opportunity At Risk	\$95,325	\$49,851	\$46,830	\$39,789	-58%	-20%	-15%
	12810 Special Education Preschool	\$41,379	\$57,929	\$79,120	\$34,470	-17%	-40%	-56%
	12900 Other Special Programs	\$12,494	\$0	\$1,744	\$235	-98%		-87%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$6,255	\$4,836	\$6,118	\$6,219	-1%	29%	2%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$0	\$0	\$51,763	\$22,954			-56%
	14100 Summer School Programs; Elementary	\$15,139	\$24,497	\$33,164	\$45,875	203%	87%	38%
	14200 Summer School Programs; Middle/Junior High School	\$2,649	\$5,079	\$147	\$89	-97%	-98%	-40%
	14300 Summer School Programs; High School	\$64,600	\$64,282	\$25,239	\$41,272	-36%	-36%	64%
	16100 Remediation Testing	\$52,793	\$41,230	\$37,385	\$21,347	-60%	-48%	-43%
	16200 Preventive Remediation	\$11,028	\$11,177	\$14,196	\$9,172	-17%	-18%	-35%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$65,932	\$87,157	\$109,981	\$91,020	38%	4%	-17%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$560,000	\$953,739	\$1,108,158	\$1,155,433	106%	21%	4%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$6,409	\$28,294			341%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$37,193	\$19,170	\$109,254	\$168,008	352%	> 500%	54%
	22130 Improvement of Instruction; Instructional Staff Training	\$19,222	\$133,850	\$145,821	\$158,046	> 500%	18%	8%
	22220 Library/Media Services; School Library	\$201,369	\$240,991	\$270,757	\$229,072	14%	-5%	-15%
	22230 Library/Media Services; Audiovisual	\$3,092	\$3,520	\$2,449	\$3,031	-2%	-14%	24%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$3,497	\$2,972	\$713	\$1,789	-49%	-40%	151%
	22360 Instruction, Related Technology; Network Support	\$0	\$419,637	\$734,830	\$852,125		103%	16%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$5,415	\$11,014			103%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$136,021	\$119,720	\$132,861	\$196,550	44%	64%	48%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$57,909	\$21,244	\$9,260	\$12,120	-79%	-43%	31%
	26497 2007 Account Code - Teachers Retirement Fund	\$211,197	\$366,052	\$0	\$0			
Student Academic Achievement Total		\$6,984,921	\$8,165,848	\$10,104,608	\$10,520,703	51%	29%	4%
Student Instructional Support								
	21210 Guidance Services; Service Area Direction	\$0	\$34,867	\$94,985	\$97,278		179%	2%
	21220 Guidance Services; Counseling Services	\$196,338	\$263,330	\$292,012	\$281,055	43%	7%	-4%
	21230 Guidance Services; Appraisal Services	\$2,185	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$95,455	\$110,018	\$155,664	\$160,201	68%	46%	3%
	21430 Psychological Counseling	\$0	\$1,744	\$3,000	\$0		-100%	-100%
	24100 Office of The Principal	\$534,426	\$613,659	\$876,178	\$877,393	64%	43%	0%
	24900 Other Support Services, School Administration	\$85,675	\$129,655	\$121,077	\$123,799	44%	-5%	2%
Student Instructional Support Total		\$914,078	\$1,153,273	\$1,542,917	\$1,539,726	68%	34%	0%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$64,313	\$65,138	\$119,361	\$114,227	78%	75%	-4%
	23150 Board of Education; Legal Services	\$26,838	\$49,532	\$274,065	\$384,770	> 500%	> 500%	40%
	23160 Board of Education; Promotion Expenses	\$3,248	\$5,149	\$23,003	\$13,114	304%	155%	-43%
	23190 Board of Education; Other Governing Body Services	\$3,206	\$5,396	\$4,993	\$15,474	383%	187%	210%
	23210 Executive Administration; Office of The Superintendent	\$148,172	\$173,088	\$331,704	\$308,314	108%	78%	-7%
	23220 Executive Administration; Community Relations	\$1,427	\$0	\$0	\$0	-100%		
	23290 Executive Administration; Other Executive Administration Services	\$13,979	\$14,278	\$12,794	\$18,716	34%	31%	46%
	25110 Fiscal Services; Office of The Business Manager	\$63,308	\$86,054	\$1,893	\$841	-99%	-99%	-56%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$2	\$110	\$110		> 500%	0%
	25160 Fiscal Services; Financial Accounting	\$0	\$669	\$394	\$568		-15%	44%
	25191 Other Fiscal Services; Refund of Revenue	\$9,648	\$16,932	\$4,186	\$1,555	-84%	-91%	-63%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Rochester Community Sch Corp (2645)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	25192 Other Fiscal Services; Petty Cash	\$265	\$500	\$140	\$340	28%	-32%	143%
	25193 Other Fiscal Services; Printed Forms	\$663	\$0	\$0	\$0	-100%		
	25196 Other Fiscal Services; Cash Change	\$665	\$480	\$360	\$360	-46%	-25%	0%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$0	\$2,392	\$0			-100%
	25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$0	\$823			
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$20,961	\$11,248			-46%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$1,168	\$1,004			-14%
	25830 Administrative Technology Services; Systems Application Development	\$0	\$0	\$3,588	\$0			-100%
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$18,689	\$102,868			450%
	25990 Other Support Services, Central	\$10,277	\$0	\$0	\$0	-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$713,570	\$1,026,865	\$1,259,985	\$1,286,431	80%	25%	2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$15,020	\$32,598	\$55,684	\$43,879	192%	35%	-21%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$65,268	\$101,462	\$159,200	\$157,690	142%	55%	-1%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$3,081	\$1,919	\$0	\$0			
	26499 2007 Account Code - Other	\$2,410	\$9,498	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$4,473	\$19,034	\$50,536	\$15,930	256%	-16%	-68%
	26600 Operation and Maintenance of Plant Services; Security Services	\$1,456	\$6,434	\$5,972	\$3,000	106%	-53%	-50%
	26700 Operation and Maintenance of Plant Services; Insurance	\$92,399	\$256,472	\$89,379	\$141,004	53%	-45%	58%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$6,360	\$4,370			-31%
	27010 Student Transportation; Service Area Direction	\$34,088	\$51,214	\$66,800	\$70,870	108%	38%	6%
	27100 Student Transportation; Vehicle Operation	\$223,350	\$249,393	\$361,957	\$359,264	61%	44%	-1%
	27200 Student Transportation; Monitoring Services	\$0	\$49,989	\$0	\$0		-100%	
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$117,206	\$153,403	\$161,134	\$191,196	63%	25%	19%
	27400 Student Transportation; Purchase of School Buses	\$185,741	\$0	\$0	\$0	-100%		
	27500 Student Transportation; Insurance on Buses	\$20,964	\$0	\$8,313	\$12,983	-38%		56%
	27700 Student Transportation; Contracted Transportation Services	\$2,179	\$51	\$0	\$0	-100%	-100%	
	27900 Student Transportation; Other Student Transportation Services	\$38,132	\$77,477	\$2,500	\$25	-100%	-100%	-99%
	27910 Student Transportation; Bus Driver Training	\$1,540	\$2,111	\$0	\$0	-100%	-100%	
	31100 Food Services Operations; Service Area Direction	\$30,318	\$35,843	\$50,097	\$59,588	97%	66%	19%
	31200 Food Services Operations; Food Preparation and Dispensing	\$205,914	\$263,802	\$376,101	\$445,033	116%	69%	18%
	31300 Food Services Operations; Food Delivery	\$543	\$272	\$484	\$415	-24%	52%	-14%
	31400 Food Services Operations; Food Purchases	\$273,356	\$354,571	\$319,460	\$313,832	15%	-11%	-2%
	31900 Other Food Services	\$53,114	\$89,817	\$70,672	\$70,331	32%	-22%	0%
Overhead and Operational Total		\$2,430,131	\$3,199,444	\$3,864,433	\$4,150,171	71%	30%	7%
Nonoperational								
	33200 Community Recreation	\$25,727	\$28,927	\$20,250	\$8,457	-67%	-71%	-58%
	33300 Civic Services	\$1,383	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$150,632	\$164,505	\$81,475	\$42,785	-72%	-74%	-47%
	33940 Child Care Services	\$0	\$0	\$0	\$69			
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$23,763	\$45,882	\$44,238	\$5,305	-78%	-88%	-88%
	43000 Facilities Acquisition and Construction; Professional Services	\$58,512	\$6,744	\$7,846	\$34,854	-40%	417%	344%
	45100 Building Acquisition, Construction and Improvements	\$2,682,349	\$211,773	\$715,150	\$760,664	-72%	259%	6%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$128,232	\$65,000	\$0	\$0	-100%	-100%	
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$108,264	\$0	\$0	\$0	-100%		
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$6,000	\$0			-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$18,839	\$24,320	\$53,059	\$48,310	156%	99%	-9%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$99,688	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$267,320	\$51,814	\$39,849	\$156,429	-41%	202%	293%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$237,927	\$230,000	\$120,000		-50%	-48%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$40,872	\$55,454	\$0		-100%	-100%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$19,670	\$12,617	\$2,634		-87%	-79%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,794,000	\$1,785,500	\$1,765,050	\$1,777,950	-1%	0%	1%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$3,648	\$49,810	\$46,943		> 500%	-6%
	53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$0	\$95	\$95			0%
	54200 Common School Fund; Principal	\$123,375	\$96,375	\$76,063	\$85,188	-31%	-12%	12%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$16,014	\$0			-100%
	60700 Nonprogramed Charges; Scholarships	\$777	\$770	\$840	\$1,425	83%	85%	70%
Nonoperational Total		\$5,482,860	\$2,783,728	\$3,173,810	\$3,091,107	-44%	11%	-3%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$57,250	\$42,029	\$0	\$0			
	26492 2007 Account Code - Social Security	\$583,466	\$632,723	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$26,438	\$65,224	\$0	\$0			

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Rochester Community Sch Corp (2645)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	26494 2007 Account Code - Group Insurance	\$560,051	\$931,370	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$279	\$956	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$4,837	\$2,000	\$0	\$0			
Prorated By Fund Total		\$1,232,321	\$1,674,303	\$0	\$0			