

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Rensselaer Central School Corp (3815)

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Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$7,874,347	53.1%	\$8,409,467	50.9%	\$7,929,073	48.3%	\$9,121,444	50.4%
Student Instructional Support	\$1,383,414	9.3%	\$1,409,752	8.5%	\$1,377,796	8.4%	\$1,512,742	8.4%
Overhead and Operational	\$3,605,918	24.3%	\$3,941,269	23.9%	\$3,431,798	20.9%	\$3,652,428	20.2%
Nonoperational	\$1,978,586	13.3%	\$2,745,024	16.6%	\$3,678,139	22.4%	\$3,813,020	21.1%
Grand Total	\$14,842,264		\$16,505,512		\$16,416,807		\$18,099,634	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	62.4%	59.5%	56.7%	58.8%



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Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$14,663	\$55,382	\$77,551	\$165,585	> 500%	199%	114%
	11100 Regular Programs; Elementary	\$1,993,569	\$2,826,760	\$2,610,245	\$3,007,516	51%	6%	15%
	11200 Regular Programs; Middle/Junior High	\$1,076,498	\$1,413,979	\$1,298,835	\$1,505,072	40%	6%	16%
	11300 Regular Programs; High School	\$1,148,014	\$1,474,442	\$1,497,485	\$1,475,390	29%	0%	-1%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$27,000	\$16,200	\$23,400	\$40,500	50%	150%	73%
	11410 Vocational Education; Agriculture A	\$78,720	\$144,508	\$91,463	\$82,937	5%	-43%	-9%
	11440 Vocational Education; Health Occupations	\$0	\$46,879	\$28,349	\$36,485		-22%	29%
	11450 Vocational Education; Consumer and Homemaking	\$0	\$50,415	\$53,952	\$55,463		10%	3%
	11490 Vocational Education; Industrial Education B	\$67,157	\$105,364	\$106,719	\$114,223	70%	8%	7%
	11590 Other Vocational Education Programs	\$214,891	\$188,390	\$177,160	\$190,721	-11%	1%	8%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$1,994	\$12,259	\$4,400	\$4,337	117%	-65%	-1%
	12210 Mental Disabilities; Mild Mental Disabilities	\$212,148	\$240,907	\$217,627	\$214,488	1%	-11%	-1%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$226,746	\$336,493	\$293,850	\$320,016	41%	-5%	9%
	12350 Physical Impairment; Homebound	\$35,475	\$21,310	\$3,728	\$3,319	-91%	-84%	-11%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$206,715	\$269,529	\$331,886	\$274,369	33%	2%	-17%
	12510 Culturally Different; Communication Disorders	\$0	\$4,828	-\$5,140	\$10,650		121%	
	12610 Learning Disability	\$219,217	\$293,006	\$457,144	\$423,352	93%	44%	-7%
	12810 Special Education Preschool	\$37,225	\$50,523	\$123,117	\$133,952	260%	165%	9%
	12900 Other Special Programs	\$0	\$0	\$18,261	\$20,298			11%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$685	\$660	\$646	\$630	-8%	-5%	-2%
	14100 Summer School Programs; Elementary	\$0	\$5,730	\$0	\$0		-100%	
	14200 Summer School Programs; Middle/Junior High School	\$7,234	\$2,615	\$3,943	\$0	-100%	-100%	-100%
	14300 Summer School Programs; High School	\$41,960	\$65,111	\$30,442	\$27,499	-34%	-58%	-10%
	16100 Remediation Testing	\$10,655	\$6,196	\$11,853	\$12,142	14%	96%	2%
	16200 Preventive Remediation	\$66,772	\$25,772	\$157	\$0	-100%	-100%	-100%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$0	\$43,063			
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$50,248	\$33,118	\$43,557	\$26,183	-48%	-21%	-40%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$114,832	\$90,861	\$8,926	\$31,765	-72%	-65%	256%
	22110 Improvement of Instruction; Service Area Direction	\$3,040	\$38,149	\$34,523	\$34,699	> 500%	-9%	1%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$16,801	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$150,803	\$157,891	\$112,437	\$119,269	-21%	-24%	6%
	22230 Library/Media Services; Audiovisual	\$2,012	\$545	\$0	\$0	-100%	-100%	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$0	\$160,488			
	22360 Instruction, Related Technology; Network Support	\$98,595	\$177,682	\$212,877	\$237,979	141%	34%	12%
	22900 Other Support Service, Instructional Staff	\$0	\$21,011	\$0	\$0		-100%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$207,619	\$232,952	\$48,226	\$336,864	62%	45%	> 500%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$11,455	\$12,188			6%
	26497 2007 Account Code - Teachers Retirement Fund	\$376,804	\$0	\$0	\$0			
Student Academic Achievement Total		\$6,708,091	\$8,409,467	\$7,929,073	\$9,121,444	36%	8%	15%
Student Instructional Support								
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$27	\$0			-100%
	21220 Guidance Services; Counseling Services	\$229,115	\$291,352	\$249,251	\$270,451	18%	-7%	9%
	21230 Guidance Services; Appraisal Services	\$11,653	\$4,476	\$875	\$2,333	-80%	-48%	167%
	21250 Guidance Services; Records Maintenance	\$0	\$0	\$0	\$538			
	21310 Health Services; Service Area Direction	\$48,174	\$60,985	\$58,261	\$63,167	31%	4%	8%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$90,552	\$142,382	\$114,341	\$154,190	70%	8%	35%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$54,625	\$0	\$0	\$0	-100%		
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Ser	\$632	\$0	\$1,226	\$703	11%		-43%
	24100 Office of The Principal	\$713,404	\$910,557	\$953,815	\$1,021,360	43%	12%	7%
Student Instructional Support Total		\$1,148,156	\$1,409,752	\$1,377,796	\$1,512,742	32%	7%	10%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$58,077	\$65,252	\$62,623	\$67,259	16%	3%	7%
	23150 Board of Education; Legal Services	\$6,032	\$12,640	\$4,210	\$8,664	44%	-31%	106%
	23160 Board of Education; Promotion Expenses	\$57	\$0	\$0	\$0	-100%		
	23190 Board of Education; Other Governing Body Services	\$3,410	\$0	\$1,484	\$925	-73%		-38%
	23210 Executive Administration; Office of The Superintendent	\$182,489	\$291,939	\$329,593	\$347,098	90%	19%	5%

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	23220 Executive Administration; Community Relations	\$0	\$11,122	\$9,363	\$9,458		-15%	1%
	23230 Executive Administration; Staff Relations and Negotiations	\$1,522	\$2,668	\$2,618	\$2,573	69%	-4%	-2%
	25110 Fiscal Services; Office of The Business Manager	\$10,500	\$0	\$0	\$0	-100%		
	25191 Other Fiscal Services; Refund of Revenue	\$2,689	\$1,917	\$711	\$1,247	-54%	-35%	75%
	25195 Other Fiscal Services; Bank Account Service Charge	\$265	\$1,802	\$166	\$34	-87%	-98%	-79%
	25196 Other Fiscal Services; Cash Change	\$0	\$200	\$0	\$0		-100%	
	25750 Personnel Services; Health Services	\$0	\$0	\$0	\$960			
	25990 Other Support Services, Central	\$993	\$7,112	\$0	\$0	-100%	-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,481,965	\$1,619,492	\$1,384,638	\$1,426,780	-4%	-12%	3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$51,004	\$69,118	\$3,080	\$12,168	-76%	-82%	295%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$81,034	\$168,032	\$95,607	\$133,250	64%	-21%	39%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,393	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$55,919	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$5,626	\$8,250	\$5,928	\$2,417	-57%	-71%	-59%
	26700 Operation and Maintenance of Plant Services; Insurance	\$136,962	\$64,072	\$75,498	\$73,593	-46%	15%	-3%
	27010 Student Transportation; Service Area Direction	\$53,690	\$125,043	\$90,201	\$103,239	92%	-17%	14%
	27100 Student Transportation; Vehicle Operation	\$269,778	\$311,412	\$294,604	\$276,352	2%	-11%	-6%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$165,990	\$245,500	\$206,096	\$244,738	47%	0%	19%
	27400 Student Transportation; Purchase of School Buses	\$132,486	\$191,111	\$96,013	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$24,270	\$16,275	\$18,762	\$17,892	-26%	10%	-5%
	27700 Student Transportation; Contracted Transportation Services	\$3,191	\$688	\$5,387	\$4,388	38%	> 500%	-19%
	27900 Student Transportation; Other Student Transportation Services	\$2,305	\$3,851	\$1,244	\$704	-69%	-82%	-43%
	27910 Student Transportation; Bus Driver Training	\$1,804	\$1,444	\$1,032	\$1,190	-34%	-18%	15%
	31200 Food Services Operations; Food Preparation and Dispensing	\$321,595	\$328,667	\$324,624	\$521,654	62%	59%	61%
	31400 Food Services Operations; Food Purchases	\$304,164	\$393,661	\$383,282	\$361,133	19%	-8%	-6%
	31900 Other Food Services	\$0	\$0	\$35,036	\$34,712			-1%
Overhead and Operational Total		\$3,359,209	\$3,941,269	\$3,431,798	\$3,652,428	9%	-7%	6%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$947	\$4,559	\$763	\$350	-63%	-92%	-54%
	33200 Community Recreation	\$30,906	\$14,507	\$24,182	\$34,394	11%	137%	42%
	33400 Athletic Coaches	\$172,191	\$193,874	\$177,858	\$166,522	-3%	-14%	-6%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$602,103	\$0			-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$21,917	\$211,001	\$28,369		29%	-87%
	45100 Building Acquisition, Construction and Improvements	\$109,671	\$363,590	\$383,363	\$1,263,419	> 500%	247%	230%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$502,962	\$340,612			-32%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$342	\$33,753	\$11,081	\$19,109	> 500%	-43%	72%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$45,582	\$147,184	\$142,760		213%	-3%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$6,210	\$45,050	\$6,700	\$26,940	334%	-40%	302%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$240,750	\$710,239	\$185,313	\$414,077	72%	-42%	123%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	-\$77,171	\$45,600	\$0			-100%
	51100 Debt Services; Principal on Debt; Bonds	\$253,331	\$253,475	\$251,447	\$251,900	-1%	-1%	0%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$35,928	\$49,649	\$6,196	\$2,187	-94%	-96%	-65%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,084,000	\$1,086,000	\$1,088,000	\$1,088,000	0%	0%	0%
	54200 Common School Fund; Principal	\$0	\$0	\$33,137	\$33,137			0%
	54250 Common School Fund; Interest	\$0	\$0	\$1,249	\$1,243			-1%
Nonoperational Total		\$1,934,275	\$2,745,024	\$3,678,139	\$3,813,020	97%	39%	4%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$47,619	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$596,627	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$71,175	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$834,446	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$20,480	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$122,186	\$0	\$0	\$0			
Prorated By Fund Total		\$1,692,534	\$0	\$0	\$0			