

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Rochester Community Sch Corp (2645)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$71,186	\$67,560	\$88,367	n/a	24%	31%
	11100 Regular Programs; Elementary	\$2,260,608	\$2,676,425	\$2,732,819	\$3,000,062	33%	12%	10%
	11200 Regular Programs; Middle/Junior High	\$1,075,182	\$1,256,821	\$1,264,784	\$1,449,295	35%	15%	15%
	11300 Regular Programs; High School	\$1,314,871	\$1,349,783	\$1,341,877	\$1,542,258	17%	14%	15%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$11,013	\$1,534	\$0	n/a	-100%	-100%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$25,309	\$43,544	\$48,121	n/a	90%	11%
	11410 Vocational Education; Agriculture A	\$0	\$0	\$0	\$1,035	n/a	n/a	n/a
	11420 Vocational Education; Agriculture B	\$34,719	\$57,935	\$62,224	\$67,900	96%	17%	9%
	11450 Vocational Education; Consumer and Homemaking	\$48,930	\$42,458	\$42,984	\$46,428	-5%	9%	8%
	11510 Vocational Education; Cooperative Education	\$13,116	\$15,601	\$15,951	\$17,833	36%	14%	12%
	11590 Other Vocational Education Programs	\$2,466	\$0	\$0	\$0	-100%	n/a	n/a
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$659	\$14,000	\$12,170	\$65,676	> 500%	369%	440%
	11630 Regular Programs; Alternative Education Programs; High School	\$1,511	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$3,740	\$7,299	\$19,778	\$6,244	67%	-14%	-68%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$19,922	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$20,306	\$10,085	\$7,263	\$11,458	-44%	14%	58%
	12350 Physical Impairment; Homebound	\$1,659	\$1,001	\$0	\$2,461	48%	146%	n/a
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$173	\$0	\$0	\$0	-100%	n/a	n/a
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$617	\$0	\$0	\$0	-100%	n/a	n/a
	12710 Equal Opportunity At Risk	\$70,753	\$49,851	\$47,770	\$56,641	-20%	14%	19%
	12810 Special Education Preschool	\$54,400	\$57,929	\$40,801	\$58,797	8%	1%	44%
	12900 Other Special Programs	\$19,673	\$0	\$145	\$72	-100%	n/a	-50%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$3,498	\$4,836	\$4,851	\$5,853	67%	21%	21%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$440	\$0	\$0	\$0	-100%	n/a	n/a
	13300 Adult/Continuing Education Programs; Occupational Programs	\$0	\$0	\$0	\$28,803	n/a	n/a	n/a
	14100 Summer School Programs; Elementary	\$16,405	\$24,497	\$23,810	\$21,968	34%	-10%	-8%
	14200 Summer School Programs; Middle/Junior High School	\$3,346	\$5,079	\$10,019	\$6,112	83%	20%	-39%
	14300 Summer School Programs; High School	\$67,257	\$64,282	\$41,587	\$25,037	-63%	-61%	-40%
	16100 Remediation Testing	\$35,881	\$41,230	\$43,330	\$36,122	1%	-12%	-17%
	16200 Preventive Remediation	\$19,592	\$11,177	\$11,031	\$12,510	-36%	12%	13%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$16,460	\$15,393	\$14,024	\$23,347	42%	52%	66%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$7,700	\$87,157	\$86,645	\$98,324	> 500%	13%	13%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$553,421	\$953,739	\$989,778	\$999,159	81%	5%	1%
	22220 Library/Media Services; School Library	\$177,792	\$240,991	\$237,407	\$242,019	36%	0%	2%
	22230 Library/Media Services; Audiovisual	\$2,926	\$3,520	\$1,988	\$2,583	-12%	-27%	30%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$5,106	\$2,972	\$3,893	\$2,532	-50%	-15%	-35%
	24100 Office of The Principal	\$473,831	\$613,659	\$637,007	\$748,572	58%	22%	18%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$122,755	\$119,720	\$126,416	\$92,508	-25%	-23%	-27%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$17,051	\$21,244	\$2,232	\$5,414	-68%	-75%	143%
	26497 2007 Account Code - Teachers Retirement Fund	\$43,707	\$366,052	\$372,277	\$202,894	364%	-45%	-45%
<b>Student Academic Achievement Total</b>		<b>\$6,490,551</b>	<b>\$8,222,244</b>	<b>\$8,307,499</b>	<b>\$9,036,327</b>	<b>39%</b>	<b>10%</b>	<b>9%</b>
<b>Student Instructional Support</b>								
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$500	\$174	n/a	n/a	-65%
	21210 Guidance Services; Service Area Direction	\$0	\$34,867	\$39,950	\$67,379	n/a	93%	69%
	21220 Guidance Services; Counseling Services	\$186,484	\$263,330	\$277,564	\$278,351	49%	6%	0%
	21340 Health Services; Nurse Services	\$101,456	\$110,018	\$114,349	\$136,875	35%	24%	20%
	21430 Psychological Counseling	\$0	\$1,744	\$0	\$0	n/a	-100%	n/a
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$2,741	\$24,114	n/a	n/a	> 500%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$25,429	\$19,170	\$46,048	\$257,227	> 500%	> 500%	459%
	22130 Improvement of Instruction; Instructional Staff Training	\$23,702	\$133,850	\$145,059	\$139,792	490%	4%	-4%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$214,624	n/a	n/a	n/a
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$559	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$50,862	\$65,138	\$74,368	\$75,024	48%	15%	1%
	23190 Board of Education; Other Governing Body Services	\$2,305	\$5,396	\$2,516	\$1,875	-19%	-65%	-25%

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	23210 Executive Administration; Office of The Superintendent	\$145,935	\$173,088	\$208,995	\$254,673	75%	47%	22%
	23220 Executive Administration; Community Relations	\$1,452	\$0	\$0	\$1,998	38%	n/a	n/a
	23290 Executive Administration; Other Executive Administration Services	\$9,783	\$14,278	\$16,475	\$19,428	99%	36%	18%
	24900 Other Support Services, School Administration	\$64,574	\$129,655	\$100,571	\$106,294	65%	-18%	6%
	25750 Personnel Services; Health Services	\$340	\$0	\$0	\$572	68%	n/a	n/a
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$5,690	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$419,637	\$551,386	\$289,306	n/a	-31%	-48%
<b>Student Instructional Support Total</b>		<b>\$612,322</b>	<b>\$1,370,171</b>	<b>\$1,580,522</b>	<b>\$1,873,956</b>	<b>206%</b>	<b>37%</b>	<b>19%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$17,338	\$49,532	\$143,706	\$94,536	445%	91%	-34%
	23160 Board of Education; Promotion Expenses	\$1,627	\$5,149	\$8,261	\$17,186	> 500%	234%	108%
	25110 Fiscal Services; Office of The Business Manager	\$14,046	\$86,054	\$20,259	\$14,125	1%	-84%	-30%
	25120 Fiscal Services; Service Area Direction	\$0	\$0	\$0	\$300	n/a	n/a	n/a
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$2	\$0	\$0	n/a	-100%	n/a
	25160 Fiscal Services; Financial Accounting	\$2,062	\$2,588	\$2,083	\$381	-82%	-85%	-82%
	25180 Fiscal Services; Property Accounting	\$0	\$0	\$37,475	\$0	n/a	n/a	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$11,163	\$16,932	\$4,643	\$3,260	-71%	-81%	-30%
	25192 Other Fiscal Services; Petty Cash	\$285	\$500	\$440	\$540	89%	8%	23%
	25193 Other Fiscal Services; Printed Forms	\$660	\$0	\$0	\$0	-100%	n/a	n/a
	25196 Other Fiscal Services; Cash Change	\$265	\$480	\$505	\$360	36%	-25%	-29%
	25199 Other Fiscal Services; Other	\$100	\$0	\$0	\$0	-100%	n/a	n/a
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$15	n/a	n/a	n/a
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$0	\$21,964	n/a	n/a	n/a
	25890 Other Technology Services	\$0	\$0	\$0	\$32,391	n/a	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$3,784	\$0	\$0	\$0	-100%	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$622,799	\$1,026,865	\$992,167	\$1,141,812	83%	11%	15%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$23,272	\$32,598	\$35,481	\$35,190	51%	8%	-1%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$73,304	\$101,462	\$83,354	\$109,827	50%	8%	32%
	26499 2007 Account Code - Other	\$8,531	\$9,498	\$8,471	\$4,600	-46%	-52%	-46%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$6,115	\$19,034	\$22,128	\$21,367	249%	12%	-3%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$6,434	\$0	\$0	n/a	-100%	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$84,747	\$256,472	\$177,696	\$73,428	-13%	-71%	-59%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$0	\$4,163	n/a	n/a	n/a
	27010 Student Transportation; Service Area Direction	\$38,828	\$51,214	\$48,478	\$73,584	90%	44%	52%
	27100 Student Transportation; Vehicle Operation	\$181,665	\$249,393	\$233,331	\$307,056	69%	23%	32%
	27200 Student Transportation; Monitoring Services	\$666,812	\$49,989	\$0	\$0	-100%	-100%	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$84,667	\$153,403	\$153,864	\$224,201	165%	46%	46%
	27400 Student Transportation; Purchase of School Buses	\$93,776	\$0	\$0	\$0	-100%	n/a	n/a
	27500 Student Transportation; Insurance on Buses	\$9,424	\$0	\$0	\$24,302	158%	n/a	n/a
	27700 Student Transportation; Contracted Transportation Services	\$66	\$51	\$21	\$0	-100%	-100%	-100%
	27900 Student Transportation; Other Student Transportation Services	\$35,352	\$77,477	\$61,838	\$32,015	-9%	-59%	-48%
	27910 Student Transportation; Bus Driver Training	\$1,689	\$2,111	\$1,128	\$888	-47%	-58%	-21%
	31100 Food Services Operations; Service Area Direction	\$38,318	\$35,843	\$42,884	\$49,104	28%	37%	15%
	31200 Food Services Operations; Food Preparation and Dispensing	\$160,124	\$263,802	\$263,651	\$308,533	93%	17%	17%
	31300 Food Services Operations; Food Delivery	\$399	\$272	\$191	\$392	-2%	44%	105%
	31400 Food Services Operations; Food Purchases	\$238,998	\$354,571	\$402,547	\$349,288	46%	-1%	-13%
	31900 Other Food Services	\$57,517	\$89,817	\$98,387	\$61,105	6%	-32%	-38%
	33200 Community Recreation	\$18,642	\$28,927	\$29,362	\$23,470	26%	-19%	-20%
	33300 Civic Services	\$1,262	\$0	\$0	\$0	-100%	n/a	n/a
	33400 Athletic Coaches	\$133,299	\$164,505	\$161,317	\$131,781	-1%	-20%	-18%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$33,734	\$0	\$0	\$0	-100%	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$22,899	\$24,320	\$32,449	\$52,500	129%	116%	62%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$21,519	\$40,872	\$39,328	\$125,586	484%	207%	219%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$1,005	\$770	\$1,125	\$1,100	9%	43%	-2%
<b>Overhead and Operational Total</b>		<b>\$2,710,094</b>	<b>\$3,200,937</b>	<b>\$3,106,571</b>	<b>\$3,340,350</b>	<b>23%</b>	<b>4%</b>	<b>8%</b>

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$44,119	\$68,432	\$0	\$116,303	164%	70%	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$17,287	\$45,882	\$5,716	\$7,110	-59%	-85%	24%
	43000 Facilities Acquisition and Construction; Professional Services	\$127,612	\$6,744	\$212,689	-\$138,913	< -500%	-2160%	-165%
	45100 Building Acquisition, Construction and Improvements	\$40,249	\$143,342	\$197,356	\$359,448	> 500%	151%	82%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$91,992	\$65,000	\$85,265	\$16,250	-82%	-75%	-81%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$5,413	\$491	n/a	n/a	-91%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$1,096	n/a	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$227,094	\$51,814	\$46,736	\$143,656	-37%	177%	207%
	51100 Debt Services; Principal on Debt; Bonds	\$75,000	\$0	\$0	\$0	-100%	n/a	n/a
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$237,927	\$211,236	\$237,062	n/a	0%	12%
	52100 Debt Services; Interest on Debt; Bonds	\$29,396	\$0	\$0	\$0	-100%	n/a	n/a
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$11,139	\$0	\$0	\$0	-100%	n/a	n/a
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$19,670	\$34,028	\$9,868	n/a	-50%	-71%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$758,000	\$1,785,500	\$1,780,500	\$1,770,000	134%	-1%	-1%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$3,648	\$32,579	\$37,961	n/a	> 500%	17%
	53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$0	\$0	\$40	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$132,375	\$96,375	\$92,036	\$44,232	-67%	-54%	-52%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$43,125	n/a	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$0	\$13,729	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$1,554,263</b>	<b>\$2,524,333</b>	<b>\$2,703,554</b>	<b>\$2,661,457</b>	<b>71%</b>	<b>5%</b>	<b>-2%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$47,780	\$42,029	\$48,225	\$30,450	-36%	-28%	-37%
	26492 2007 Account Code - Social Security	\$517,922	\$632,723	\$643,009	\$317,388	-39%	-50%	-51%
	26493 2007 Account Code - Workmen's Compensation	\$28,841	\$65,224	\$14,370	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$435,631	\$931,370	\$885,375	\$418,458	-4%	-55%	-53%
	26496 2007 Account Code - Unemployment Compensation	\$254	\$956	\$669	\$573	126%	-40%	-14%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$24,585	\$2,000	\$0	\$1,263	-95%	-37%	n/a
<b>prorated Total</b>		<b>\$1,055,013</b>	<b>\$1,674,303</b>	<b>\$1,591,648</b>	<b>\$768,132</b>	<b>-27%</b>	<b>-54%</b>	<b>-52%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$7,321,767	\$9,467,195	\$9,502,292	\$9,620,851	31%	2%	1%	58.9%	55.7%	55.0%	54.4%
Student Instructional Support	\$692,556	\$1,531,224	\$1,747,793	\$1,954,920	182%	28%	12%	5.6%	9.0%	10.1%	11.1%
Overhead and Operational	\$2,852,294	\$3,469,236	\$3,336,154	\$3,442,995	21%	-1%	3%	23.0%	20.4%	19.3%	19.5%
Nonoperational	\$1,555,626	\$2,524,333	\$2,703,554	\$2,661,457	71%	5%	-2%	12.5%	14.9%	15.6%	15.1%
<b>Grand Total</b>	<b>\$12,422,243</b>	<b>\$16,991,989</b>	<b>\$17,289,793</b>	<b>\$17,680,223</b>	<b>42%</b>	<b>4%</b>	<b>2%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>64.5%</b>	<b>64.7%</b>	<b>65.1%</b>	<b>65.5%</b>