

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

Rockville Community School Corp (6300)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$975,568	\$1,224,434	\$1,274,133	\$1,657,041	70%	35%	30%
	11200 Regular Programs; Middle/Junior High	\$0	\$0	\$831	\$0	n/a	n/a	-100%
	11300 Regular Programs; High School	\$812,666	\$990,660	\$1,020,645	\$1,388,756	71%	40%	36%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$17,253	\$14,913	\$23,736	n/a	38%	59%
	11440 Vocational Education; Health Occupations	\$0	\$0	\$0	\$3,880	n/a	n/a	n/a
	11450 Vocational Education; Consumer and Homemaking	\$22,884	\$34,604	\$38,044	\$42,923	88%	24%	13%
	11510 Vocational Education; Cooperative Education	\$0	\$30,693	\$31,974	\$37,170	n/a	21%	16%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$0	\$166	\$0	n/a	n/a	-100%
	12100 2007 Account Code - Gifted and Talented	\$1,465	\$3,312	\$7,464	\$181	-88%	-95%	-98%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$439	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$77,784	\$133,901	\$147,253	\$170,872	120%	28%	16%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$9,318	\$0	\$0	\$0	-100%	n/a	n/a
	12230 Mental Disabilities; Severe Mental Disabilities	\$3,192	\$24,786	\$25,463	\$37,747	> 500%	52%	48%
	12320 Physical Impairment; Multiple Disabilities	\$0	\$5,678	\$5,690	\$5,706	n/a	0%	0%
	12350 Physical Impairment; Homebound	\$0	\$4,638	\$8,154	\$6,393	n/a	38%	-22%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$87,981	\$115,625	\$113,744	\$56,537	-36%	-51%	-50%
	12610 Learning Disability	\$0	\$0	\$0	\$88,869	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$32,453	\$0	\$0	\$0	-100%	n/a	n/a
	12810 Special Education Preschool	\$0	\$0	\$0	\$6,875	n/a	n/a	n/a
	12900 Other Special Programs	\$0	\$1,393	\$11	\$36,853	n/a	> 500%	> 500%
	14100 Summer School Programs; Elementary	\$6,048	\$0	\$353	\$62	-99%	n/a	-82%
	14300 Summer School Programs; High School	\$10,200	\$10,413	\$5,340	\$12,590	23%	21%	136%
	16100 Remediation Testing	\$34,442	\$31,638	\$40,844	\$19,562	-43%	-38%	-52%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$2,003	\$0	\$0	\$1,348	-33%	n/a	n/a
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$50,108	\$0	\$0	\$0	-100%	n/a	n/a
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$15,125	\$106,320	\$86,712	\$72,040	376%	-32%	-17%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$46,285	\$139,374	\$105,831	\$176,870	282%	27%	67%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$34,099	\$50,694	\$52,370	\$60,990	79%	20%	16%
	22210 Library/Media Services; Service Area Direction	\$11,799	\$0	\$0	\$0	-100%	n/a	n/a
	22220 Library/Media Services; School Library	\$96,713	\$84,396	\$84,067	\$110,618	14%	31%	32%
	22230 Library/Media Services; Audiovisual	\$794	\$5,204	\$1,186	\$3,172	300%	-39%	167%
	24100 Office of The Principal	\$234,736	\$314,608	\$316,445	\$372,875	59%	19%	18%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$65,667	\$117,083	\$98,837	\$88,733	35%	-24%	-10%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$340	\$125	\$579	\$0	-100%	-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$88,843	\$195,085	\$102,535	\$106,728	20%	-45%	4%
Student Academic Achievement Total		\$2,720,515	\$3,641,918	\$3,583,585	\$4,589,567	69%	26%	28%
Student Instructional Support								
	21210 Guidance Services; Service Area Direction	\$43,732	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$27,706	\$110,431	\$111,341	\$140,447	407%	27%	26%
	21240 Guidance Services; Information Services	\$0	\$135	\$0	\$0	n/a	-100%	n/a
	21340 Health Services; Nurse Services	\$20,682	\$40,933	\$46,333	\$61,921	199%	51%	34%
	21420 Psychological Testing	\$1,668	\$1,305	\$1,423	\$93	-94%	-93%	-93%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$47,795	\$37,828	\$48,236	n/a	1%	28%
	22130 Improvement of Instruction; Instructional Staff Training	\$486	\$1,826	\$0	\$1,900	291%	4%	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$248	\$0	\$3,510	\$0	-100%	n/a	-100%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$41,003	n/a	n/a	n/a
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$55,180	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$14,000	\$18,600	\$18,750	\$19,250	38%	3%	3%
	23190 Board of Education; Other Governing Body Services	\$6,292	\$8,509	\$7,169	\$13,177	109%	55%	84%
	23210 Executive Administration; Office of The Superintendent	\$89,823	\$129,148	\$128,543	\$159,244	77%	23%	24%
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$488	\$488	\$0	n/a	-100%	-100%
	25750 Personnel Services; Health Services	\$1,596	\$0	\$0	\$0	-100%	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$56,091	\$79,223	\$42,281	n/a	-25%	-47%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$155,822	\$96,235	\$13,487	n/a	-91%	-86%
Student Instructional Support Total		\$206,232	\$571,084	\$530,843	\$596,220	189%	4%	12%

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Overhead and Operational								
	23150 Board of Education; Legal Services	\$20,712	\$5,500	\$5,500	\$8,250	-60%	50%	50%
	23160 Board of Education; Promotion Expenses	\$1,656	\$3,096	\$4,346	\$1,890	14%	-39%	-57%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$3,331	\$38,101	n/a	n/a	> 500%
	25120 Fiscal Services; Service Area Direction	\$28,308	\$21,024	\$37,700	\$19,352	-32%	-8%	-49%
	25150 Fiscal Services; Payroll Services	\$80	\$333	\$1,408	\$176	120%	-47%	-87%
	25160 Fiscal Services; Financial Accounting	\$850	\$772	\$0	\$786	-8%	2%	n/a
	25191 Other Fiscal Services; Refund of Revenue	\$3	\$153	\$5,571	\$2,070	> 500%	> 500%	-63%
	25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$0	\$2,100	n/a	n/a	n/a
	25193 Other Fiscal Services; Printed Forms	\$679	\$3,149	\$1,354	\$4,999	> 500%	59%	269%
	25195 Other Fiscal Services; Bank Account Service Charge	\$509	\$1,294	\$770	\$2,262	344%	75%	194%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$10,137	n/a	n/a	n/a
	25400 Planning, Research, Development and Evaluation	\$1,312	\$475	\$475	\$0	-100%	-100%	-100%
	25710 2007 Account Code - Direction of Central Support Services	\$20,407	\$0	\$0	\$0	-100%	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$5,175	\$13,390	\$12,529	\$12,413	140%	-7%	-1%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$311,969	\$443,692	\$503,974	\$396,873	27%	-11%	-21%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$39	\$1,005	\$795	\$24,542	> 500%	> 500%	> 500%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$55,456	\$56,881	\$62,061	\$79,012	42%	39%	27%
	26700 Operation and Maintenance of Plant Services; Insurance	\$23,514	\$54,271	\$45,836	\$54,210	131%	0%	18%
	27010 Student Transportation; Service Area Direction	\$6,770	\$7,415	\$8,106	\$49,571	> 500%	> 500%	> 500%
	27100 Student Transportation; Vehicle Operation	\$12,226	\$38,447	\$47,901	\$20,740	70%	-46%	-57%
	27200 Student Transportation; Monitoring Services	\$0	\$566	\$5,720	\$469	n/a	-17%	-92%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$12,189	\$41,079	\$37,667	\$59,054	384%	44%	57%
	27400 Student Transportation; Purchase of School Buses	\$18,200	\$0	\$0	\$0	-100%	n/a	n/a
	27500 Student Transportation; Insurance on Buses	\$4,914	\$12,849	\$10,673	\$11,396	132%	-11%	7%
	27700 Student Transportation; Contracted Transportation Services	\$190,834	\$219,609	\$234,056	\$245,833	29%	12%	5%
	27900 Student Transportation; Other Student Transportation Services	\$420	\$500	\$780	\$1,526	263%	205%	96%
	27910 Student Transportation; Bus Driver Training	\$0	\$366	\$0	\$0	n/a	-100%	n/a
	31100 Food Services Operations; Service Area Direction	\$0	\$25,655	\$30,814	\$23,274	n/a	-9%	-24%
	31200 Food Services Operations; Food Preparation and Dispensing	\$63,563	\$88,797	\$93,595	\$92,584	46%	4%	-1%
	31300 Food Services Operations; Food Delivery	\$0	\$0	\$0	\$8,528	n/a	n/a	n/a
	31400 Food Services Operations; Food Purchases	\$86,439	\$175,499	\$182,540	\$199,020	130%	13%	9%
	31900 Other Food Services	\$0	\$0	\$0	\$6,118	n/a	n/a	n/a
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$16	\$131	n/a	n/a	> 500%
	33200 Community Recreation	\$0	\$60	\$0	\$0	n/a	-100%	n/a
	33400 Athletic Coaches	\$67,561	\$119,237	\$115,802	\$115,175	70%	-3%	-1%
	33990 Other Community Services; Other	\$25	\$0	\$0	\$0	-100%	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$18,083	\$30,260	\$30,516	\$35,510	96%	17%	16%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$10,015	\$1,540	\$0	\$20,968	109%	> 500%	n/a
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$800	\$0	\$500	\$850	6%	n/a	70%
Overhead and Operational Total		\$962,708	\$1,366,914	\$1,484,335	\$1,547,921	61%	13%	4%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$243,980	\$43,431	\$415,138	\$54,531	-78%	26%	-87%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$39,409	\$80	\$1,538	\$18,959	-52%	> 500%	> 500%
	43000 Facilities Acquisition and Construction; Professional Services	\$6,455	\$835,679	\$26,186	\$122,383	> 500%	-85%	367%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$505,785	\$1,255,068	n/a	n/a	148%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$118,257	\$233,341	\$232,878	n/a	97%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$20,059	n/a	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$151,661	\$30,747	\$14,362	\$50,879	-66%	65%	254%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$15,734	\$426	\$0	n/a	-100%	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$131,934	\$103,233	\$150,000	n/a	14%	45%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$22,263	\$5,800	\$41,499	n/a	86%	> 500%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$6,475	\$0	n/a	n/a	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$297,516	\$562,698	\$690,030	\$1,013,570	241%	80%	47%
	54100 2007 Account Code - Veterans' Memorial Fund	\$1,085	\$589	\$0	\$0	-100%	-100%	n/a

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	54200 2007 Account Code - Common School Fund	\$166,540	\$165,690	\$13,708	\$0	-100%	-100%	-100%
Nonoperational Total		\$906,646	\$1,927,100	\$2,016,022	\$2,959,826	226%	54%	47%
prorated								
	26491 2007 Account Code - PERF	\$49,548	\$59,149	\$53,643	\$26,752	-46%	-55%	-50%
	26492 2007 Account Code - Social Security	\$209,281	\$272,566	\$288,247	\$160,498	-23%	-41%	-44%
	26493 2007 Account Code - Workmen's Compensation	\$10,306	\$29,660	\$24,227	\$22,928	122%	-23%	-5%
	26494 2007 Account Code - Group Insurance	\$347,799	\$713,569	\$774,134	\$410,485	18%	-42%	-47%
	26496 2007 Account Code - Unemployment Compensation	\$564	\$817	\$419	\$42	-93%	-95%	-90%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$27,606	\$28,110	\$12,614	n/a	-54%	-55%
prorated Total		\$617,498	\$1,103,367	\$1,168,780	\$633,319	3%	-43%	-46%
Not Categorized								
	25990	\$982	\$0	\$0	\$0	-100%	n/a	n/a
Not Categorized Total		\$982	\$0	\$0	\$0	-100%	n/a	n/a

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$3,224,330	\$4,541,824	\$4,536,855	\$5,101,284	58%	12%	12%
Student Instructional Support	\$246,761	\$667,721	\$625,365	\$649,987	163%	-3%	4%
Overhead and Operational	\$1,035,861	\$1,473,738	\$1,605,323	\$1,615,756	56%	10%	1%
Nonoperational	\$906,646	\$1,927,100	\$2,016,022	\$2,959,826	226%	54%	47%
Not Categorized	\$982	\$0	\$0	\$0	-100%	n/a	n/a
Grand Total	\$5,414,580	\$8,610,383	\$8,783,565	\$10,326,853	91%	20%	18%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
59.5%	52.7%	51.7%	49.4%
4.6%	7.8%	7.1%	6.3%
19.1%	17.1%	18.3%	15.6%
16.7%	22.4%	23.0%	28.7%

Student Instructional Expenditures (Academic Achievement plus Support)	FY1998	FY2006	FY2007	FY2008
	64.1%	60.5%	58.8%	55.7%