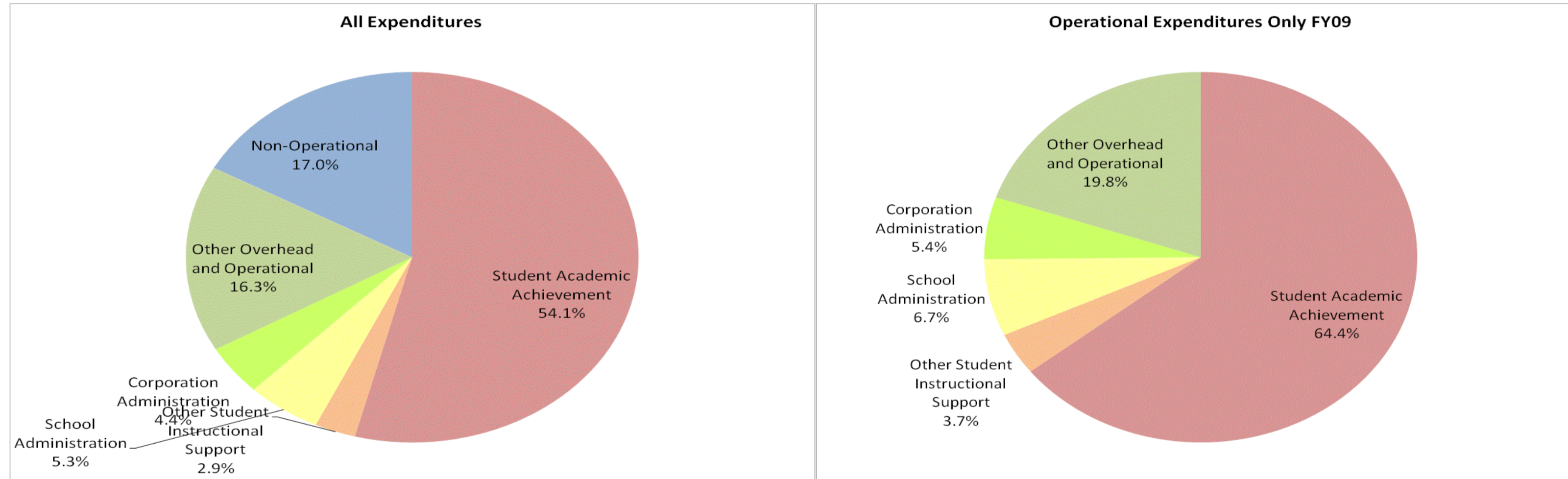


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Rochester Community Sch Corp (2645)**

Rochester Community Sch Corp (2645)

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	\$6,973,237	46.3%	\$9,302,945	54.8%	\$9,723,664	55.1%	\$10,104,608	54.1%
Student Instructional Support	\$993,810	6.6%	\$1,380,155	8.1%	\$1,446,606	8.2%	\$1,542,917	8.3%
Overhead and Operational	\$2,279,562	15.1%	\$3,473,989	20.5%	\$3,475,143	19.7%	\$3,864,433	20.7%
Nonoperational	\$4,806,616	31.9%	\$2,819,507	16.6%	\$3,011,463	17.1%	\$3,173,810	17.0%
<b>Grand Total</b>	<b>\$15,053,225</b>		<b>\$16,976,596</b>		<b>\$17,656,876</b>	<b>10%</b>	<b>\$18,685,769</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY1999	FY2006	FY2008	FY2009
	52.9%	62.9%	63.3%	62.3%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**Rochester Community Sch Corp (2645)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$71,186	\$88,367	\$174,731		145%	98%
	11100 Regular Programs; Elementary	\$2,363,158	\$2,676,425	\$3,000,062	\$3,216,260	36%	20%	7%
	11200 Regular Programs; Middle/Junior High	\$1,073,338	\$1,256,821	\$1,449,295	\$1,735,786	62%	38%	20%
	11300 Regular Programs; High School	\$1,380,074	\$1,349,783	\$1,542,258	\$1,782,058	29%	32%	16%
	11350 Regular Programs; High School; Academic Honors Diploma	\$8,346	\$11,013	\$0	\$0	-100%	-100%	
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$25,309	\$48,121	\$53,774		112%	12%
	11410 Vocational Education; Agriculture A	\$0	\$0	\$1,035	\$0			-100%
	11420 Vocational Education; Agriculture B	\$37,324	\$57,935	\$67,900	\$79,092	112%	37%	16%
	11430 Vocational Education; Distributive Education	\$0	\$0	\$0	\$27			
	11450 Vocational Education; Consumer and Homemaking	\$50,559	\$42,458	\$46,428	\$51,582	2%	21%	11%
	11510 Vocational Education; Cooperative Education	\$14,682	\$15,601	\$17,833	\$19,926	36%	28%	12%
	11590 Other Vocational Education Programs	\$34	\$0	\$0	\$0	-100%		
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$14,000	\$65,676	\$45,115		222%	-31%
	12110 Gifted And Talented; Gifted and Talented	\$10,872	\$7,299	\$26,166	\$0	-100%	-100%	-100%
	12210 Mental Disabilities; Mild Mental Disabilities	\$25,880	\$10,085	\$11,458	\$8,492	-67%	-16%	-26%
	12350 Physical Impairment; Homebound	\$2,309	\$1,001	\$2,461	\$6,152	166%	> 500%	150%
	12610 Learning Disability	\$465	\$0	\$0	\$0	-100%		
	12710 Equal Opportunity At Risk	\$78,004	\$49,851	\$56,641	\$46,830	-40%	-6%	-17%
	12810 Special Education Preschool	\$42,980	\$57,929	\$58,797	\$79,120	84%	37%	35%
	12900 Other Special Programs	\$3,170	\$0	\$72	\$1,744	-45%		> 500%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$3,923	\$4,836	\$5,853	\$6,118	56%	26%	5%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$2,692	\$0	\$0	\$0	-100%		
	13300 Adult/Continuing Education Programs; Occupational Programs	\$0	\$0	\$28,803	\$51,763			80%
	14100 Summer School Programs; Elementary	\$0	\$24,497	\$21,968	\$33,164		35%	51%
	14200 Summer School Programs; Middle/Junior High School	\$3,463	\$5,079	\$6,112	\$147	-96%	-97%	-98%
	14300 Summer School Programs; High School	\$70,717	\$64,282	\$25,037	\$25,239	-64%	-61%	1%
	16100 Remediation Testing	\$59,599	\$41,230	\$36,122	\$37,385	-37%	-9%	3%
	16200 Preventive Remediation	\$12,108	\$11,177	\$12,510	\$14,196	17%	27%	13%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$11,919	\$87,157	\$98,324	\$109,981	> 500%	26%	12%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$461,500	\$953,739	\$999,159	\$1,108,158	140%	16%	11%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$304	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$24,114	\$6,409			-73%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$34,062	\$19,170	\$257,227	\$109,254	221%	470%	-58%
	22130 Improvement of Instruction; Instructional Staff Training	\$15,917	\$133,850	\$139,792	\$145,821	> 500%	9%	4%
	22220 Library/Media Services; School Library	\$194,951	\$240,991	\$242,019	\$270,757	39%	12%	12%
	22230 Library/Media Services; Audiovisual	\$1,886	\$3,520	\$2,583	\$2,449	30%	-30%	-5%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$6,712	\$2,972	\$2,532	\$713	-89%	-76%	-72%
	22360 Instruction, Related Technology; Network Support	\$0	\$419,637	\$503,930	\$734,830		75%	46%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$559	\$5,415			> 500%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$107,185	\$119,720	\$92,508	\$132,861	24%	11%	44%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$42,473	\$21,244	\$5,414	\$9,260	-78%	-56%	71%
	26497 2007 Account Code - Teachers Retirement Fund	\$67,962	\$366,052	\$202,894	\$0			
<b>Student Academic Achievement Total</b>		<b>\$6,188,569</b>	<b>\$8,165,848</b>	<b>\$9,190,031</b>	<b>\$10,104,608</b>	<b>63%</b>	<b>24%</b>	<b>10%</b>
<b>Student Instructional Support</b>								
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$174	\$0			-100%
	21210 Guidance Services; Service Area Direction	\$0	\$34,867	\$67,379	\$94,985		172%	41%
	21220 Guidance Services; Counseling Services	\$200,299	\$263,330	\$278,351	\$292,012	46%	11%	5%
	21230 Guidance Services; Appraisal Services	\$98	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$89,439	\$110,018	\$136,875	\$155,664	74%	41%	14%
	21430 Psychological Counseling	\$0	\$1,744	\$0	\$3,000		72%	
	24100 Office of The Principal	\$509,968	\$613,659	\$748,572	\$876,178	72%	43%	17%
	24900 Other Support Services, School Administration	\$66,127	\$129,655	\$106,294	\$121,077	83%	-7%	14%
<b>Student Instructional Support Total</b>		<b>\$865,931</b>	<b>\$1,153,273</b>	<b>\$1,337,645</b>	<b>\$1,542,917</b>	<b>78%</b>	<b>34%</b>	<b>15%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$53,160	\$65,138	\$75,024	\$119,361	125%	83%	59%
	23150 Board of Education; Legal Services	\$22,102	\$49,532	\$94,536	\$274,065	> 500%	453%	190%
	23160 Board of Education; Promotion Expenses	\$2,062	\$5,149	\$17,186	\$23,003	> 500%	347%	34%
	23190 Board of Education; Other Governing Body Services	\$2,763	\$5,396	\$1,875	\$4,993	81%	-7%	166%
	23210 Executive Administration; Office of The Superintendent	\$152,186	\$173,088	\$254,673	\$331,704	118%	92%	30%
	23220 Executive Administration; Community Relations	\$3,614	\$0	\$1,998	\$0	-100%		-100%
	23290 Executive Administration; Other Executive Administration Services	\$10,830	\$14,278	\$19,428	\$12,794	18%	-10%	-34%
	25110 Fiscal Services; Office of The Business Manager	\$14,793	\$86,054	\$14,125	\$1,893	-87%	-98%	-87%
	25120 Fiscal Services; Service Area Direction	\$0	\$0	\$300	\$0			-100%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$2	\$0	\$110		> 500%	
	25160 Fiscal Services; Financial Accounting	\$0	\$669	\$0	\$394		-41%	
	25191 Other Fiscal Services; Refund of Revenue	\$7,858	\$16,932	\$3,260	\$4,186	-47%	-75%	28%
	25192 Other Fiscal Services; Petty Cash	\$285	\$500	\$540	\$140	-51%	-72%	-74%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**Rochester Community Sch Corp (2645)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year		
						Increase	3 Year Increase	1 Year Increase
	25193 Other Fiscal Services; Printed Forms	\$1,206	\$0	\$0	\$0	-100%		
	25196 Other Fiscal Services; Cash Change	\$265	\$480	\$360	\$360	36%	-25%	0%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$0	\$0	\$2,392			
	25750 Personnel Services; Health Services	\$299	\$0	\$572	\$0	-100%		-100%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$5,690	\$20,961			268%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$15	\$1,168			> 500%
	25830 Administrative Technology Services; Systems Application Development	\$0	\$0	\$0	\$3,588			
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$21,964	\$18,689			-15%
	25890 Other Technology Services	\$0	\$0	\$32,391	\$0			-100%
	25990 Other Support Services, Central	\$8,102	\$0	\$0	\$0	-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$670,472	\$1,026,865	\$1,141,812	\$1,259,985	88%	23%	10%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$16,085	\$32,598	\$35,190	\$55,684	246%	71%	58%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$61,002	\$101,462	\$109,827	\$159,200	161%	57%	45%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$407	\$1,919	\$381	\$0			
	26499 2007 Account Code - Other	\$2,030	\$9,498	\$4,600	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$35,780	\$19,034	\$21,367	\$50,536	41%	166%	137%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$6,434	\$0	\$5,972		-7%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$89,889	\$256,472	\$73,428	\$89,379	-1%	-65%	22%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$4,163	\$6,360			53%
	27010 Student Transportation; Service Area Direction	\$38,662	\$51,214	\$73,584	\$66,800	73%	30%	-9%
	27100 Student Transportation; Vehicle Operation	\$187,757	\$249,393	\$307,056	\$361,957	93%	45%	18%
	27200 Student Transportation; Monitoring Services	\$0	\$49,989	\$0	\$0		-100%	
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$74,618	\$153,403	\$224,201	\$161,134	116%	5%	-28%
	27400 Student Transportation; Purchase of School Buses	\$98,920	\$0	\$0	\$0	-100%		
	27500 Student Transportation; Insurance on Buses	\$12,216	\$0	\$24,302	\$8,313	-32%		-66%
	27700 Student Transportation; Contracted Transportation Services	\$42	\$51	\$0	\$0	-100%	-100%	
	27900 Student Transportation; Other Student Transportation Services	\$34,943	\$77,477	\$32,015	\$2,500	-93%	-97%	-92%
	27910 Student Transportation; Bus Driver Training	\$1,465	\$2,111	\$888	\$0	-100%	-100%	-100%
	31100 Food Services Operations; Service Area Direction	\$32,841	\$35,843	\$49,104	\$50,097	53%	40%	2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$204,698	\$263,802	\$308,533	\$376,101	84%	43%	22%
	31300 Food Services Operations; Food Delivery	\$527	\$272	\$392	\$484	-8%	78%	24%
	31400 Food Services Operations; Food Purchases	\$251,836	\$354,571	\$349,288	\$319,460	27%	-10%	-9%
	31900 Other Food Services	\$43,574	\$89,817	\$61,105	\$70,672	62%	-21%	16%
<b>Overhead and Operational Total</b>		<b>\$2,137,287</b>	<b>\$3,199,444</b>	<b>\$3,365,174</b>	<b>\$3,864,433</b>	<b>81%</b>	<b>21%</b>	<b>15%</b>
<b>Nonoperational</b>								
	33200 Community Recreation	\$17,984	\$28,927	\$23,470	\$20,250	13%	-30%	-14%
	33300 Civic Services	\$718	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$129,024	\$164,505	\$131,781	\$81,475	-37%	-50%	-38%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$20,873	\$45,882	\$7,110	\$44,238	112%	-4%	> 500%
	43000 Facilities Acquisition and Construction; Professional Services	\$44,630	\$6,744	-\$138,913	\$7,846	-82%	16%	
	45100 Building Acquisition, Construction and Improvements	\$2,557,643	\$211,773	\$475,750	\$715,150	-72%	238%	50%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$147,793	\$65,000	\$16,250	\$0	-100%	-100%	-100%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$86,766	\$0	\$0	\$0	-100%		
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$491	\$6,000			> 500%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$8,230	\$24,320	\$52,500	\$53,059	> 500%	118%	1%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$356	\$0	\$1,096	\$0	-100%		-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$221,349	\$51,814	\$143,656	\$39,849	-82%	-23%	-72%
	51100 Debt Services; Principal on Debt; Bonds	\$40,000	\$0	\$0	\$0	-100%		
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$237,927	\$237,062	\$230,000		-3%	-3%
	52100 Debt Services; Interest on Debt; Bonds	\$26,864	\$0	\$0	\$0	-100%		
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$40,872	\$125,586	\$55,454		36%	-56%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$19,670	\$9,868	\$12,617		-36%	28%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,343,436	\$1,785,500	\$1,770,000	\$1,765,050	31%	-1%	0%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$3,648	\$37,961	\$49,810		> 500%	31%
	53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$0	\$40	\$95			140%
	54200 Common School Fund; Principal	\$127,875	\$96,375	\$87,357	\$76,063	-41%	-21%	-13%
	59100 Other Debt Services Obligations; Registrars Fee	\$500	\$0	\$13,729	\$16,014	> 500%		17%
	60700 Nonprogramed Charges; Scholarships	\$1,025	\$770	\$1,100	\$840	-18%	9%	-24%
<b>Nonoperational Total</b>		<b>\$4,775,064</b>	<b>\$2,783,728</b>	<b>\$2,995,894</b>	<b>\$3,173,810</b>	<b>-34%</b>	<b>14%</b>	<b>6%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$46,556	\$42,029	\$30,450	\$0			
	26492 2007 Account Code - Social Security	\$532,665	\$632,723	\$317,388	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$31,859	\$65,224	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$473,240	\$931,370	\$418,458	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$44	\$956	\$573	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$2,011	\$2,000	\$1,263	\$0			
<b>Prorated By Fund Total</b>		<b>\$1,086,375</b>	<b>\$1,674,303</b>	<b>\$768,132</b>	<b>\$0</b>			