

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

Southern Hancock Co Com Sch Corp (3115)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$47,061	\$68,699	\$9,908	n/a	-79%	-86%
	11100 Regular Programs; Elementary	\$2,466,250	\$3,513,261	\$3,671,952	\$4,689,892	90%	33%	28%
	11200 Regular Programs; Middle/Junior High	\$1,339,582	\$1,696,338	\$1,718,757	\$2,156,487	61%	27%	25%
	11300 Regular Programs; High School	\$1,761,652	\$2,354,340	\$2,423,032	\$2,870,341	63%	22%	18%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$42,781	\$100,450	\$137,210	n/a	221%	37%
	11590 Other Vocational Education Programs	\$6,060	\$0	\$0	\$0	-100%	n/a	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$20,536	\$22,296	\$27,294	n/a	33%	22%
	11900 2007 Account Code - Other Regular Programs	\$20,355	\$13,515	\$30,708	\$30,182	48%	123%	-2%
	11920 Other Regular Programs; Project 4R	\$23,887	\$38,099	\$37,650	\$13,108	-45%	-66%	-65%
	12100 2007 Account Code - Gifted and Talented	\$26,275	\$28,584	\$19,211	\$5,852	-78%	-80%	-70%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$3,392	n/a	n/a	n/a
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$35,974	\$100,657	\$150,907	n/a	319%	50%
	12520 Culturally Different; Compensatory	\$0	\$3,947	\$0	\$0	n/a	-100%	n/a
	12610 Learning Disability	\$0	\$0	\$433,357	\$500,678	n/a	n/a	16%
	12710 Equal Opportunity At Risk	\$26,927	\$49,326	\$68,248	\$49,896	85%	1%	-27%
	12900 Other Special Programs	\$94,489	\$116,479	\$97,271	\$100,901	7%	-13%	4%
	14300 Summer School Programs; High School	\$112,229	\$122,839	\$90,247	\$104,206	-7%	-15%	15%
	16100 Remediation Testing	\$44,962	\$55,180	\$30,128	\$33,454	-26%	-39%	11%
	16200 Preventive Remediation	\$25,988	\$19,807	\$28,015	\$29,623	14%	50%	6%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$16,789	\$8,027	\$20,806	\$9,457	-44%	18%	-55%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$93,250	\$78,700	\$87,000	\$88,500	-5%	12%	2%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$696,142	\$1,519,238	\$1,106,239	\$1,261,664	81%	-17%	14%
	22220 Library/Media Services; School Library	\$239,665	\$337,098	\$340,847	\$398,938	66%	18%	17%
	22230 Library/Media Services; Audiovisual	\$55,452	\$9,812	\$6,532	\$10,519	-81%	7%	61%
	22240 Library/Media Services; Educational Television	\$14,665	\$0	\$0	\$0	-100%	n/a	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$16,320	\$0	\$0	n/a	-100%	n/a
	24100 Office of The Principal	\$529,077	\$750,483	\$789,413	\$927,699	75%	24%	18%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$192,042	\$289,565	\$170,245	\$89,717	-53%	-69%	-47%
	26497 2007 Account Code - Teachers Retirement Fund	\$264,724	\$529,107	\$587,959	\$333,544	26%	-37%	-43%
Student Academic Achievement Total		\$8,050,459	\$11,696,417	\$12,049,720	\$14,033,367	74%	20%	16%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$130,799	\$201,443	\$243,910	\$335,430	156%	67%	38%
	21340 Health Services; Nurse Services	\$37,856	\$78,876	\$78,387	\$99,834	164%	27%	27%
	22110 Improvement of Instruction; Service Area Direction	\$182,085	\$64,561	\$77,594	\$132,459	-27%	105%	71%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$13,457	\$7,440	\$3,420	\$2,280	-83%	-69%	-33%
	22130 Improvement of Instruction; Instructional Staff Training	\$325	\$36,876	\$38,566	\$30,874	> 500%	-16%	-20%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$8,167	\$8,138	\$10,621	n/a	30%	31%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$3,247	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$9,839	\$14,842	\$12,596	\$9,720	-1%	-35%	-23%
	23120 Board of Education; Service Area Assistants	\$10,000	\$10,000	\$10,000	\$10,383	4%	4%	4%
	23210 Executive Administration; Office of The Superintendent	\$109,957	\$166,612	\$169,050	\$227,908	107%	37%	35%
	23290 Executive Administration; Other Executive Administration Services	\$10,196	\$5,451	\$13,713	\$2,141	-79%	-61%	-84%
	24900 Other Support Services, School Administration	\$200,099	\$177,951	\$191,423	\$264,470	32%	49%	38%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$28,981	n/a	n/a	n/a
	25750 Personnel Services; Health Services	\$1,650	\$2,544	\$1,677	\$2,041	24%	-20%	22%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$2,645	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$16,466	\$29,353	\$6,870	n/a	-58%	-77%
Student Instructional Support Total		\$706,263	\$791,227	\$877,826	\$1,169,904	66%	48%	33%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$4,268	\$5,272	\$23,725	\$28,503	> 500%	441%	20%
	23160 Board of Education; Promotion Expenses	\$4,001	\$2,599	\$1,810	\$3,797	-5%	46%	110%
	25110 Fiscal Services; Office of The Business Manager	\$56,132	\$123,873	\$146,183	\$179,985	221%	45%	23%
	25120 Fiscal Services; Service Area Direction	\$26,783	\$37,713	\$39,033	\$19,878	-26%	-47%	-49%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$0	\$23,426	n/a	n/a	n/a

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	25160 Fiscal Services; Financial Accounting	\$466	\$1,846	\$0	\$29,653	> 500%	> 500%	n/a
	25191 Other Fiscal Services; Refund of Revenue	\$5,830	\$44,250	\$9,804	\$61,774	> 500%	40%	> 500%
	25196 Other Fiscal Services; Cash Change	\$0	\$1,249	\$1,275	\$1,200	n/a	-4%	-6%
	25199 Other Fiscal Services; Other	\$0	\$2,933	\$2,047	\$400	n/a	-86%	-80%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$14,862	\$13,489	\$18,725	\$18,278	23%	36%	-2%
	25400 Planning, Research, Development and Evaluation	\$17,727	\$0	\$0	\$0	-100%	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$7,104	\$6,662	\$5,959	\$0	-100%	-100%	-100%
	26100 2007 Account Code - Support Services, Direction of Central Support Services	\$8,862	\$35,916	\$12,144	\$4,538	-49%	-87%	-63%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,286,342	\$2,049,065	\$2,103,147	\$2,133,123	66%	4%	1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$0	\$0	\$239,510	n/a	n/a	n/a
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$141,687	\$420,048	\$484,474	\$514,332	263%	22%	6%
	26499 2007 Account Code - Other	\$264	\$0	\$0	\$0	-100%	n/a	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$67,141	\$135,154	\$116,326	\$148,898	122%	10%	28%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$4,577	\$0	\$0	\$0	-100%	n/a	n/a
	27010 Student Transportation; Service Area Direction	\$72,510	\$72,910	\$91,385	\$99,335	37%	36%	9%
	27100 Student Transportation; Vehicle Operation	\$502,993	\$724,510	\$779,666	\$879,612	75%	21%	13%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$169,867	\$239,571	\$313,196	\$401,068	136%	67%	28%
	27400 Student Transportation; Purchase of School Buses	\$290,448	\$285,436	\$268,458	\$304,128	5%	7%	13%
	27500 Student Transportation; Insurance on Buses	\$12,762	\$48,916	\$39,540	\$33,139	160%	-32%	-16%
	27600 Student Transportation; Insurance on Pupils	\$4,805	\$15,898	\$19,896	\$18,082	276%	14%	-9%
	27900 Student Transportation; Other Student Transportation Services	\$7,844	\$1,790	\$4,962	\$3,286	-58%	84%	-34%
	31100 Food Services Operations; Service Area Direction	\$0	\$30,239	\$31,458	\$36,298	n/a	20%	15%
	31200 Food Services Operations; Food Preparation and Dispensing	\$334,445	\$381,482	\$398,157	\$484,368	45%	27%	22%
	31400 Food Services Operations; Food Purchases	\$362,311	\$505,449	\$571,248	\$617,841	71%	22%	8%
	31900 Other Food Services	\$10,614	\$24,523	\$33,511	\$27,280	157%	11%	-19%
	33100 Community Service Operations; Direction of Community Services	\$21,693	\$22,263	\$21,318	\$13,545	-38%	-39%	-36%
	33400 Athletic Coaches	\$156,211	\$197,569	\$203,282	\$267,904	72%	36%	32%
	33910 High School Band Uniforms	\$7,250	\$0	\$0	\$0	-100%	n/a	n/a
	33940 Child Care Services	\$1,063	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$8,545	\$17,580	\$18,145	\$49,900	484%	184%	175%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$86,100	\$192,692	\$196,428	\$204,252	137%	6%	4%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$161,375	\$18,641	\$46,111	n/a	-71%	147%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$1,776,712	\$970,657	\$986,187	\$985,715	-45%	2%	0%
Overhead and Operational Total		\$5,472,216	\$6,772,929	\$6,960,131	\$7,879,160	44%	16%	13%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$83,561	\$576,542	\$0	\$0	-100%	-100%	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$10,530	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$5,515	\$37,644	\$30,000	\$0	-100%	-100%	-100%
	45100 Building Acquisition, Construction and Improvements	\$0	\$138,296	\$1,694,470	\$541,454	n/a	292%	-68%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$88,996	\$168,202	\$168,514	n/a	89%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$83,706	n/a	n/a	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$7,476	\$27,171	\$80,061	\$33,870	353%	25%	-58%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$146,900	\$1,009,512	\$924,730	\$847,841	477%	-16%	-8%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$15,867	\$156,817	\$212,248	\$255,867	> 500%	63%	21%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$217,726	\$645,884	\$356,444	n/a	64%	-45%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$255,134	\$338,254	n/a	n/a	33%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$73,504	n/a	n/a	n/a
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$15,661	n/a	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,769,500	\$4,334,000	\$4,330,000	\$3,667,250	32%	-15%	-15%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$637,508	n/a	n/a	n/a
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$0	\$22,142	n/a	n/a	n/a
Nonoperational Total		\$3,039,349	\$6,586,704	\$8,340,730	\$7,042,014	132%	7%	-16%
prorated								
	26491 2007 Account Code - PERF	\$90,540	\$151,608	\$171,612	\$89,285	-1%	-41%	-48%
	26492 2007 Account Code - Social Security	\$613,710	\$880,017	\$950,922	\$491,366	-20%	-44%	-48%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	26493 2007 Account Code - Workmen's Compensation	\$17,521	\$49,380	\$45,540	\$19,650	12%	-60%	-57%
	26494 2007 Account Code - Group Insurance	\$623,615	\$1,597,971	\$1,747,808	\$911,374	46%	-43%	-48%
	26496 2007 Account Code - Unemployment Compensation	\$8	\$6,447	\$8,762	\$2,672	> 500%	-59%	-70%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$211,195	\$245,931	\$125,419	n/a	-41%	-49%
prorated Total		\$1,345,395	\$2,896,618	\$3,170,575	\$1,639,766	22%	-43%	-48%

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	\$9,078,302	\$13,899,003	\$14,439,566	\$15,251,573	68%	10%	6%	48.8%	48.4%	46.0%	48.0%
Student Instructional Support	\$811,704	\$956,808	\$1,060,345	\$1,274,539	57%	33%	20%	4.4%	3.3%	3.4%	4.0%
Overhead and Operational	\$5,684,328	\$7,301,380	\$7,558,341	\$8,196,085	44%	12%	8%	30.5%	25.4%	24.1%	25.8%
Nonoperational	\$3,039,349	\$6,586,704	\$8,340,730	\$7,042,014	132%	7%	-16%	16.3%	22.9%	26.6%	22.2%
Grand Total	\$18,613,682	\$28,743,895	\$31,398,982	\$31,764,211	71%	11%	1%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	53.1%	51.7%	49.4%	52.0%