

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

Rising Sun-Ohio Co Com (6080)

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	\$0	\$0	\$88,756	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$1,596,554	\$1,987,158	\$1,977,540	\$2,124,163	33%	7%	7%
	11300 Regular Programs; High School	\$541,405	\$680,175	\$770,368	\$923,501	71%	36%	20%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$4,979	\$69,681	n/a	n/a	> 500%
	11450 Vocational Education; Consumer and Homemaking	\$32,316	\$59,468	\$61,231	\$67,237	108%	13%	10%
	11480 Vocational Education; Industrial Education A	\$29,464	\$60,851	\$65,974	\$73,953	151%	22%	12%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$13,000	\$13,000	\$13,000	n/a	0%	0%
	12100 2007 Account Code - Gifted and Talented	\$717	\$0	\$0	\$0	-100%	n/a	n/a
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$15,026	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$41,137	\$50,188	\$48,082	\$100,351	144%	100%	109%
	12310 Physical Impairment; Orthopedic Impairment	\$157,611	\$248,774	\$283,363	\$153,086	-3%	-38%	-46%
	12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$0	\$200,310	n/a	n/a	n/a
	12510 Culturally Different; Communication Disorders	\$23,056	\$29,026	\$29,232	\$53,956	134%	86%	85%
	12520 Culturally Different; Compensatory	\$3,100	\$0	\$0	\$0	-100%	n/a	n/a
	12610 Learning Disability	\$64,901	\$75,242	\$74,221	\$35,879	-45%	-52%	-52%
	12710 Equal Opportunity At Risk	\$15,853	\$0	\$0	\$0	-100%	n/a	n/a
	12810 Special Education Preschool	\$3,557	\$0	\$0	\$4,308	21%	n/a	n/a
	14100 Summer School Programs; Elementary	\$14,592	\$14,635	\$14,019	\$33,125	127%	126%	136%
	14300 Summer School Programs; High School	\$18,519	\$66,194	\$39,555	\$8,795	-53%	-87%	-78%
	16100 Remediation Testing	\$38,589	\$25,762	\$39,362	\$6,938	-82%	-73%	-82%
	16200 Preventive Remediation	\$0	\$0	\$0	\$8,715	n/a	n/a	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$3,366	\$0	\$120	\$2,355	-30%	n/a	> 500%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$166,583	\$174,003	\$77,891	\$79,883	-52%	-54%	3%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$103,813	\$201,424	\$234,839	\$238,918	130%	19%	2%
	22220 Library/Media Services; School Library	\$65,751	\$60,528	\$54,396	\$65,965	0%	9%	21%
	22230 Library/Media Services; Audiovisual	\$462	\$0	\$0	\$0	-100%	n/a	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$132,690	\$81,333	\$64,657	\$37,439	-72%	-54%	-42%
	24100 Office of The Principal	\$273,609	\$358,922	\$365,262	\$444,405	62%	24%	22%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$80,287	\$125,921	\$88,986	\$104,857	31%	-17%	18%
	26497 2007 Account Code - Teachers Retirement Fund	\$97,488	\$182,495	\$187,679	\$105,659	8%	-42%	-44%
Student Academic Achievement Total		\$3,505,420	\$4,495,098	\$4,494,753	\$5,060,260	44%	13%	13%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$66,599	\$57,323	\$60,282	\$75,625	14%	32%	25%
	21320 Health Services; Medical Services	\$20,533	\$27,303	\$27,727	\$33,449	63%	23%	21%
	21340 Health Services; Nurse Services	\$1,638	\$312	\$928	\$946	-42%	203%	2%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$6,809	\$500	\$500	n/a	-93%	0%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$1,529	\$8,400	\$1,608	n/a	5%	-81%
	22130 Improvement of Instruction; Instructional Staff Training	\$131	\$179	\$804	\$3,000	> 500%	> 500%	273%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$7,155	n/a	n/a	n/a
	23120 Board of Education; Service Area Assistants	\$15,983	\$13,362	\$13,320	\$13,837	-13%	4%	4%
	23190 Board of Education; Other Governing Body Services	\$14,727	\$12,322	\$11,973	\$10,801	-27%	-12%	-10%
	23210 Executive Administration; Office of The Superintendent	\$130,925	\$169,570	\$175,067	\$221,496	69%	31%	27%
	25750 Personnel Services; Health Services	\$764	\$1,343	\$280	\$931	22%	-31%	232%
	26700 2007 Account Code - Technology Coordinator	\$139,318	\$102,938	\$0	\$0	-100%	-100%	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$0	\$122,539	\$67,699	n/a	n/a	-45%
Student Instructional Support Total		\$390,616	\$392,989	\$421,822	\$437,045	12%	11%	4%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$30,836	\$6,540	\$2,640	\$5,840	-81%	-11%	121%
	23160 Board of Education; Promotion Expenses	\$1,608	\$2,809	\$3,196	\$2,608	62%	-7%	-18%
	23230 Executive Administration; Staff Relations and Negotiations	\$375	\$600	\$600	\$600	60%	0%	0%

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	25160 Fiscal Services; Financial Accounting	\$520	\$418	\$300	\$0	-100%	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$225	\$0	\$0	\$0	-100%	n/a	n/a
	25400 Planning, Research, Development and Evaluation	\$7,216	\$0	\$0	\$0	-100%	n/a	n/a
	25600 Public Information Services	\$270	\$0	\$0	\$0	-100%	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$318,141	\$688,721	\$632,202	\$691,003	117%	0%	9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$8,976	\$625	\$4,961	\$11,092	24%	> 500%	124%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$54,492	\$88,790	\$73,390	\$120,806	122%	36%	65%
	26499 2007 Account Code - Other	\$0	\$51,677	\$68,334	\$31,927	n/a	-38%	-53%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$20	\$10,546	\$70	\$0	-100%	-100%	-100%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$230	n/a	n/a	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$0	\$3,643	\$816	\$0	n/a	-100%	-100%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$0	\$25,525	n/a	n/a	n/a
	27100 Student Transportation; Vehicle Operation	\$151,551	\$185,727	\$186,835	\$200,021	32%	8%	7%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$74,106	\$130,136	\$115,048	\$145,635	97%	12%	27%
	27400 Student Transportation; Purchase of School Buses	\$42,959	\$67,725	\$120,692	\$245,288	471%	262%	103%
	27500 Student Transportation; Insurance on Buses	\$9,092	\$245	\$0	\$0	-100%	-100%	n/a
	27700 Student Transportation; Contracted Transportation Services	\$3,918	\$3,843	\$2,829	\$4,156	6%	8%	47%
	27900 Student Transportation; Other Student Transportation Services	\$1,836	\$2,819	\$4,436	\$3,146	71%	12%	-29%
	31200 Food Services Operations; Food Preparation and Dispensing	\$79,659	\$152,372	\$152,735	\$178,539	124%	17%	17%
	31400 Food Services Operations; Food Purchases	\$321	\$0	\$0	\$0	-100%	n/a	n/a
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$612	\$0	n/a	n/a	-100%
	33200 Community Recreation	\$9,876	\$19,469	\$20,338	\$12,273	24%	-37%	-40%
	33400 Athletic Coaches	\$10,167	\$20,803	\$31,820	\$35,544	250%	71%	12%
	33990 Other Community Services; Other	\$0	\$921	\$185	\$208	n/a	-77%	12%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$15	\$15	\$15	\$0	-100%	-100%	-100%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$40,891	\$6,450	\$4,900	\$17,000	-58%	164%	247%
Overhead and Operational Total		\$847,069	\$1,444,892	\$1,426,954	\$1,731,439	104%	20%	21%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$274,025	\$60,732	\$181,333	\$17,085	-94%	-72%	-91%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$29,450	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$246,591	\$65,857	\$5,758	\$0	-100%	-100%	-100%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$1,200	\$0	\$200	-\$200	-117%	n/a	-200%
	45100 Building Acquisition, Construction and Improvements	\$0	\$119,097	\$69,485	\$195,081	n/a	64%	181%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$45,512	\$63,571	\$37,927	\$51,536	13%	-19%	36%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$0	\$0	\$106,628	n/a	n/a	n/a
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$173,373	n/a	n/a	n/a
Nonoperational Total		\$596,778	\$309,257	\$294,703	\$543,502	-9%	76%	84%
prorated								
	26491 2007 Account Code - PERF	\$49,392	\$60,509	\$70,771	\$29,522	-40%	-51%	-58%
	26492 2007 Account Code - Social Security	\$259,444	\$318,578	\$327,247	\$164,234	-37%	-48%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$10,882	\$0	\$0	\$0	-100%	n/a	n/a
	26494 2007 Account Code - Group Insurance	\$413,671	\$640,924	\$643,360	\$372,512	-10%	-42%	-42%
	26496 2007 Account Code - Unemployment Compensation	\$1,312	\$2,397	\$0	\$187	-86%	-92%	n/a
	26498 2007 Account Code - Severance / Early Retirement Pay	\$32,593	\$25,250	\$25,992	\$12,119	-63%	-52%	-53%
prorated Total		\$767,294	\$1,047,658	\$1,067,370	\$578,574	-25%	-45%	-46%

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
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1006 Category

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Student Academic Achievement	\$4,135,023	\$5,353,374	\$5,366,736	\$5,528,177	34%	3%	3%	67.7%	69.6%	69.6%	66.2%
Student Instructional Support	\$443,147	\$456,306	\$486,130	\$473,590	7%	4%	-3%	7.3%	5.9%	6.3%	5.7%
Overhead and Operational	\$932,231	\$1,570,957	\$1,558,033	\$1,805,551	94%	15%	16%	15.3%	20.4%	20.2%	21.6%
Nonoperational	\$596,778	\$309,257	\$294,703	\$543,502	-9%	76%	84%	9.8%	4.0%	3.8%	6.5%
Grand Total	\$6,107,178	\$7,689,894	\$7,705,602	\$8,350,820	37%	9%	8%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	75.0%	75.5%	76.0%	71.9%