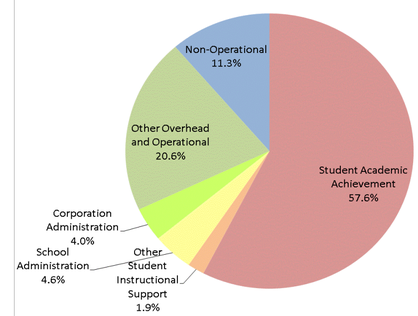
School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Rossville Con School District (1180)

Rossville Con School District (1180)

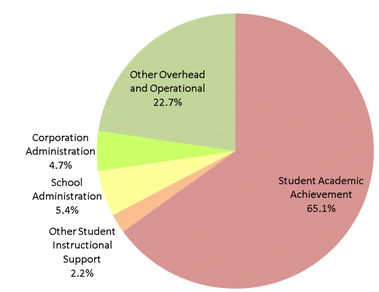
Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2010	FY10 % of Total Exp
Student Academic Achievement	$3,448,688	55.4%	$4,189,377	54.0%	$4,795,169	54.2%	$5,067,924	57.6%
Student Instructional Support	$463,032	7.4%	$581,651	7.5%	$537,497	6.1%	$568,919	6.5%
Overhead and Operational	$1,407,833	22.6%	$1,760,044	22.7%	$2,343,350	26.5%	$2,163,291	24.6%
Nonoperational	$909,049	14.6%	$1,227,265	15.8%	$1,169,617	13.2%	$998,214	11.3%
Grand Total	**$6,228,602**		**$7,758,336**		**$8,845,633**		**$8,798,348**	

	FY2000	FY2006	FY2009	FY2010
Student Instructional Expenditures (Academic Achievement plus Support)	62.8%	61.5%	60.3%	64.1%

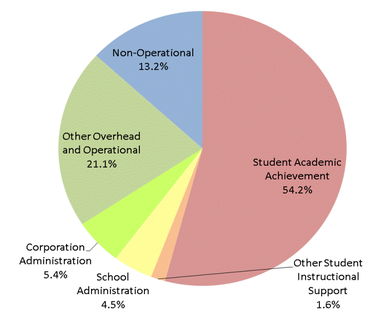
All Expenditures FY 10



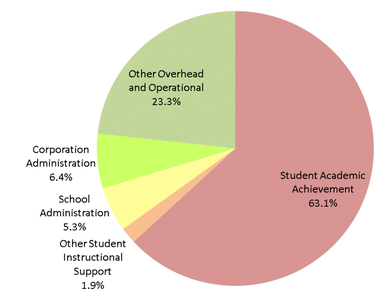
Operational Expenditures Only FY10



All Expenditures FY 09



FY 09 Operational Expenditures Only



Office of Management and Budget
3/15/2011

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Rossville Con School District (1180)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	$1,150,581	$1,082,521	$1,611,542	$1,660,902	44%	53%	3%
	11200 Regular Programs; Middle/Junior High	$0	$12,016	$807,865	$830,880		> 500%	3%
	11300 Regular Programs; High School	$1,030,828	$1,317,637	$1,249,315	$1,322,092	28%	0%	6%
	11420 Vocational Education; Agriculture B	$117,713	$141,632	$151,363	$151,733	29%	7%	0%
	11450 Vocational Education; Consumer and Homemaking	$46,730	$53,602	$56,778	$58,283	25%	9%	3%
	12110 Gifted And Talented; Gifted and Talented	$7,729	$7,850	$22,287	$33,953	339%	333%	52%
	12510 Culturally Different; Communication Disorders	$48,976	$56,268	$59,847	$60,060	23%	7%	0%
	12610 Learning Disability	$82,288	$164,742	$186,803	$303,639	269%	84%	63%
	12810 Special Education Preschool	$6,761	$28,577	$34,844	$48,487	> 500%	70%	39%
	12900 Other Special Programs	$0	$174	$707	$881		407%	25%
	14100 Summer School Programs; Elementary	$6,674	$0	$0	$0	-100%		
	14300 Summer School Programs; High School	$23,869	$12,233	$9,653	$3,759	-84%	-69%	-61%
	16100 Remediation Testing	$62,801	$38,284	$25,947	$24,817	-60%	-35%	-4%
	16200 Preventive Remediation	$0	$2,040	$0	$0		-100%	
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	$9,584	$42,324	$37,256	$29,606	209%	-30%	-21%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	$129,962	$63,899	$65,083	$67,626	-48%	6%	4%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	$3,590	$22,233	$37,939	$43,738	> 500%	97%	15%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	$4,945	$3,535	$3,723	$3,895	-21%	10%	5%
	22120 Improvement of Instruction; Instruction and Curriculum Development	$7,082	$12,369	$7,597	$13,455	90%	9%	77%
	22130 Improvement of Instruction; Instructional Staff Training	$2,630	$1,331	$0	$0	-100%	-100%	
	22220 Library/Media Services; School Library	$65,990	$62,694	$80,374	$70,876	7%	13%	-12%
	22230 Library/Media Services; Audiovisual	$1,733	$107	$46	$0	-100%	-100%	-100%
	22360 Instruction, Related Technology; Network Support	$0	$187,878	$175,321	$237,317		26%	35%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	$104,031	$94,195	$170,879	$101,926	-2%	8%	-40%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	$953	$0	$0	$0	-100%		
	26497 2007 Account Code - Teachers Retirement Fund	$122,153	$194,450	$0	$0			
Student Academic Achievement Total		**$3,037,601**	**$3,602,589**	**$4,795,169**	**$5,067,924**	**67%**	**41%**	**6%**
Student Instructional Support								
	21220 Guidance Services; Counseling Services	$92,060	$77,588	$108,008	$132,814	44%	71%	23%
	21340 Health Services; Nurse Services	$26,176	$31,298	$34,082	$33,489	28%	7%	-2%
	21390 Health Services; Other Health Services	$702	$500	$805	$175	-75%	-65%	-78%
	24100 Office of The Principal	$280,763	$373,126	$394,602	$402,441	43%	8%	2%
Student Instructional Support Total		**$399,701**	**$482,512**	**$537,497**	**$568,919**	**42%**	**18%**	**6%**
Overhead and Operational								
	23120 Board of Education; Service Area Assistants	$16,475	$14,835	$15,296	$9,992	-39%	-33%	-35%
	23150 Board of Education; Legal Services	$1,402	$3,610	$13,380	$31,684	> 500%	> 500%	137%
	23160 Board of Education; Promotion Expenses	$3,080	$1,500	$1,538	$3,055	-1%	104%	99%
	23190 Board of Education; Other Governing Body Services	$0	$738	$28,529	$13,848		> 500%	-51%
	23210 Executive Administration; Office of The Superintendent	$143,631	$169,562	$386,720	$241,985	68%	43%	-37%
	23220 Executive Administration; Community Relations	$3,192	$4,595	$5,435	$5,435	70%	18%	0%
	23290 Executive Administration; Other Executive Administration Services	$8,321	$13,388	$13,393	$16,464	98%	23%	23%
	25191 Other Fiscal Services; Refund of Revenue	$1,206	$1,939	$2,513	$8,834	> 500%	356%	252%
	25990 Other Support Services, Central	$1,950	$6,720	$14,475	$17,472	> 500%	160%	21%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	$427,323	$552,198	$728,731	$619,817	45%	12%	-15%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	$2,070	$5,208	$8,296	$3,033	47%	-42%	-63%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	$133,883	$84,499	$115,397	$106,677	-20%	26%	-8%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	$494	$797	$0	$0			
	26600 Operation and Maintenance of Plant Services; Security Services	$625	$833	$1,503	$1,345	115%	62%	-10%
	26700 Operation and Maintenance of Plant Services; Insurance	$25,721	$40,962	$181,614	$187,111	> 500%	357%	3%
	27010 Student Transportation; Service Area Direction	$23,441	$1,122	$153	$116	-100%	-90%	-24%
	27100 Student Transportation; Vehicle Operation	$128,770	$134,938	$235,322	$254,981	98%	89%	8%
	27300 Student Transportation; Vehicle Servicing and Maintenance	$53,845	$77,085	$79,077	$114,802	113%	49%	45%
	27400 Student Transportation; Purchase of School Buses	$73,887	$142,973	$112,789	$121,058	64%	-15%	7%
	27500 Student Transportation; Insurance on Buses	$8,285	$15,993	$18,270	$19,020	130%	19%	4%
	31200 Food Services Operations; Food Preparation and Dispensing	$86,333	$101,374	$139,741	$146,151	69%	44%	5%
	31400 Food Services Operations; Food Purchases	$127,432	$177,221	$217,574	$215,746	69%	22%	-1%
	31900 Other Food Services	$9,716	$19,018	$23,604	$24,664	154%	30%	4%
Overhead and Operational Total		**$1,281,083**	**$1,571,107**	**$2,343,350**	**$2,163,291**	**69%**	**38%**	**-8%**

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Rossville Con School District (1180)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Nonoperational								
	33200 Community Recreation	$3,581	$0	$0	$0	-100%		
	33400 Athletic Coaches	$25,624	$40,464	$62,581	$65,620	156%	62%	5%
	33990 Other Community Services; Other	$275	$1,192	$1,240	$1,298	372%	9%	5%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	$5,958	$43,994	$1,400	$3,431	-42%	-92%	145%
	43000 Facilities Acquisition and Construction; Professional Services	$2,300	$800	$200	$200	-91%	-75%	0%
	45100 Building Acquisition, Construction and Improvements	$44,328	$202,731	$88,897	$73,907	67%	-64%	-17%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	$0	$17,425	$2,257	$0		-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	$2,592	$3,382	$1,864	$3,923	51%	16%	111%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	$82,326	$0	$0	$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	$86,692	$90,477	$151,903	$16,571	-81%	-82%	-89%
	51100 Debt Services; Principal on Debt; Bonds	$45,000	$50,000	$55,000	$55,000	22%	10%	0%
	52100 Debt Services; Interest on Debt; Bonds	$11,865	$23,893	$19,393	$17,250	45%	-28%	-11%
	52200 Debt Services; Interest on Debt; Temporary Loans	$0	$5,292	$35,250	$11,383		115%	-68%
	53100 Debt Services; Lease Rental; Buildings ; Principal	$335,500	$511,000	$547,000	$553,500	65%	8%	1%
	54100 Veterans' Memorial Fund; Principal	$12,485	$11,834	$11,495	$11,385	-9%	-4%	-1%
	54200 Common School Fund; Principal	$244,125	$214,629	$188,388	$181,996	-25%	-15%	-3%
	59100 Other Debt Services Obligations; Registrars Fee	$532	$0	$1,250	$1,250	135%		0%
	60700 Nonprogramed Charges; Scholarships	$1,400	$1,400	$1,500	$1,500	7%	7%	0%
Nonoperational Total		**$904,583**	**$1,218,513**	**$1,169,617**	**$998,214**	**10%**	**-18%**	**-15%**
Prorated By Fund								
	26491 2007 Account Code - PERF	$26,283	$0	$0	$0			
	26492 2007 Account Code - Social Security	$272,139	$322,850	$0	$0			
	26493 2007 Account Code - Workmen's Compensation	$11,358	$30,492	$0	$0			
	26494 2007 Account Code - Group Insurance	$295,610	$475,245	$0	$0			
	26496 2007 Account Code - Unemployment Compensation	$244	$0	$0	$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	$0	$55,028	$0	$0			
Prorated By Fund Total		**$605,635**	**$883,615**	**$0**	**$0**			