

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

Randolph Southern School Corp (6805)

| 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 | \$48,005 | n/a | n/a | n/a |
| | 11100 Regular Programs; Elementary | \$797,158 | \$919,866 | \$921,698 | \$1,055,515 | 32% | 15% | 15% |
| | 11300 Regular Programs; High School | \$824,779 | \$900,257 | \$943,782 | \$1,025,405 | 24% | 14% | 9% |
| | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$0 | \$8,060 | \$9,000 | \$9,650 | n/a | 20% | 7% |
| | 11420 Vocational Education; Agriculture B | \$39,150 | \$16,590 | \$17,065 | \$21,378 | -45% | 29% | 25% |
| | 11450 Vocational Education; Consumer and Homemaking | \$34,474 | \$47,763 | \$48,683 | \$59,362 | 72% | 24% | 22% |
| | 11510 Vocational Education; Cooperative Education | \$334 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 11520 Vocational Education; Area School Participation | \$21,487 | \$8,557 | \$4,615 | \$7,473 | -65% | -13% | 62% |
| | 11590 Other Vocational Education Programs | \$2,381 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 11630 Regular Programs; Alternative Education Programs; High School | \$5,923 | \$20,982 | \$29,734 | \$17,390 | 194% | -17% | -42% |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$92,497 | \$96,943 | \$88,838 | \$142,648 | 54% | 47% | 61% |
| | 12340 Physical Impairment; Hearing Impairment | \$0 | \$0 | \$83 | \$844 | n/a | n/a | > 500% |
| | 12350 Physical Impairment; Homebound | \$2,118 | \$1,345 | \$4,031 | \$3,098 | 46% | 130% | -23% |
| | 12610 2007 Account Code - Special Programs ; Learning Disability ; All Others | \$23,093 | \$61,821 | \$76,599 | \$35,364 | 53% | -43% | -54% |
| | 12610 Learning Disability | \$0 | \$0 | \$0 | \$46,941 | n/a | n/a | n/a |
| | 12710 Equal Opportunity At Risk | \$18,026 | \$15,358 | \$12,882 | \$14,444 | -20% | -6% | 12% |
| | 12900 Other Special Programs | \$20,428 | \$10,214 | \$10,899 | \$17,446 | -15% | 71% | 60% |
| | 14100 Summer School Programs; Elementary | \$78 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 14300 Summer School Programs; High School | \$13,970 | \$14,303 | \$20,183 | \$19,582 | 40% | 37% | -3% |
| | 16100 Remediation Testing | \$3,175 | \$9,257 | \$1,934 | \$2,004 | -37% | -78% | 4% |
| | 16200 Preventive Remediation | \$42,072 | \$8,646 | \$30,866 | \$19,493 | -54% | 125% | -37% |
| | 17100 Payments to Other Governmental Units Within State; Transfer Tuition | \$1,000 | \$0 | \$583 | \$8,230 | > 500% | n/a | > 500% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$43,978 | \$28,126 | \$29,223 | \$28,303 | -36% | 1% | -3% |
| | 17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements | \$10,000 | \$40,608 | \$38,550 | \$47,870 | 379% | 18% | 24% |
| | 21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services | \$24,632 | \$38,417 | \$38,889 | \$39,564 | 61% | 3% | 2% |
| | 22210 Library/Media Services; Service Area Direction | \$0 | \$0 | \$0 | \$2,172 | n/a | n/a | n/a |
| | 22220 Library/Media Services; School Library | \$66,761 | \$54,038 | \$46,949 | \$53,083 | -20% | -2% | 13% |
| | 22230 Library/Media Services; Audiovisual | \$1,239 | \$1,267 | \$1,264 | \$1,792 | 45% | 41% | 42% |
| | 22250 Library/Media Services; Computer Assisted Instruction Services | \$9,423 | \$30,712 | \$8,724 | \$9,160 | -3% | -70% | 5% |
| | 24100 Office of The Principal | \$161,703 | \$178,524 | \$183,074 | \$223,370 | 38% | 25% | 22% |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$33,665 | \$49,700 | \$64,161 | \$25,775 | -23% | -48% | -60% |
| | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$374 | \$1,918 | \$7,504 | \$1,585 | 324% | -17% | -79% |
| | 25560 Textbooks for Rent or Resale; Textbooks and Workbooks | \$9,250 | \$10,397 | \$0 | \$119 | -99% | -99% | n/a |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$75,341 | \$116,464 | \$121,038 | \$66,504 | -12% | -43% | -45% |
| Student Academic Achievement Total | | \$2,378,510 | \$2,690,131 | \$2,760,848 | \$3,053,567 | 28% | 14% | 11% |
| Student Instructional Support | | | | | | | | |
| | 21130 Attendance and Social Work Services; Social Work Services | \$5,025 | \$11,412 | \$12,799 | \$14,652 | 192% | 28% | 14% |
| | 21220 Guidance Services; Counseling Services | \$55,251 | \$68,710 | \$66,830 | \$88,542 | 60% | 29% | 32% |
| | 21230 Guidance Services; Appraisal Services | \$4,540 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 21320 Health Services; Medical Services | \$0 | \$2,400 | \$2,400 | \$2,575 | n/a | 7% | 7% |
| | 21340 Health Services; Nurse Services | \$22,754 | \$27,703 | \$24,634 | \$31,567 | 39% | 14% | 28% |
| | 22110 Improvement of Instruction; Service Area Direction | \$0 | \$2,334 | \$755 | \$738 | n/a | -68% | -2% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$18,652 | \$5,127 | \$6,650 | \$457 | -98% | -91% | -93% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$0 | \$8,977 | \$5,727 | \$6,722 | n/a | -25% | 17% |
| | 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$0 | \$835 | \$1,520 | \$728 | n/a | -13% | -52% |
| | 22360 Instruction, Related Technology; Network Support | \$0 | \$0 | \$0 | \$34,350 | n/a | n/a | n/a |
| | 23120 Board of Education; Service Area Assistants | \$14,244 | \$14,480 | \$13,545 | \$14,200 | 0% | -2% | 5% |
| | 23190 Board of Education; Other Governing Body Services | \$14,280 | \$9,369 | \$13,960 | \$20,925 | 47% | 123% | 50% |
| | 23210 Executive Administration; Office of The Superintendent | \$107,763 | \$147,232 | \$157,394 | \$197,598 | 83% | 34% | 26% |
| | 23220 Executive Administration; Community Relations | \$457 | \$2,811 | \$1,564 | \$3,277 | > 500% | 17% | 110% |
| | 25750 Personnel Services; Health Services | \$1,458 | \$952 | \$1,281 | \$1,037 | -29% | 9% | -19% |
| | 25790 Personnal Services; Other Professional Services | \$0 | \$0 | \$0 | \$2,733 | n/a | n/a | n/a |
| | 26710 2007 Account Code - Technology Support and Maintenance | \$0 | \$66,032 | \$68,640 | \$30,311 | n/a | -54% | -56% |
| Student Instructional Support Total | | \$244,424 | \$368,373 | \$377,701 | \$450,413 | 84% | 22% | 19% |

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Randolph Southern School Corp (6805)

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|---------------------------------------|--|------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| Overhead and Operational | | | | | | | | |
| | 23150 Board of Education; Legal Services | \$4,651 | \$3,833 | \$4,200 | \$3,200 | -31% | -17% | -24% |
| | 23160 Board of Education; Promotion Expenses | \$182 | \$200 | \$272 | \$25 | -86% | -88% | -91% |
| | 25160 Fiscal Services; Financial Accounting | \$0 | \$550 | \$600 | \$550 | n/a | 0% | -8% |
| | 25191 Other Fiscal Services; Refund of Revenue | \$2,575 | \$425 | \$424 | \$0 | -100% | -100% | -100% |
| | 25199 Other Fiscal Services; Other | \$192 | \$364 | \$384 | \$356 | 86% | -2% | -7% |
| | 25400 Planning, Research, Development and Evaluation | \$849 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 25810 Administrative Technology Services; Technology Services Supervision And Administration | \$0 | \$0 | \$0 | \$4,165 | n/a | n/a | n/a |
| | 25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code | \$3,631 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$384,639 | \$471,138 | \$467,029 | \$528,745 | 37% | 12% | 13% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$3,189 | \$1,641 | \$3,516 | \$3,106 | -3% | 89% | -12% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$2,887 | \$10,754 | \$35,141 | \$7,325 | 154% | -32% | -79% |
| | 26499 2007 Account Code - Other | \$1,115 | \$3,714 | \$4,364 | \$1,882 | 69% | -49% | -57% |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$19,773 | \$51,291 | \$58,760 | \$45,570 | 130% | -11% | -22% |
| | 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant | \$0 | \$7,104 | \$7,078 | \$3,058 | n/a | -57% | -57% |
| | 27010 Student Transportation; Service Area Direction | \$24,707 | \$29,423 | \$31,646 | \$35,063 | 42% | 19% | 11% |
| | 27100 Student Transportation; Vehicle Operation | \$96,281 | \$125,740 | \$123,600 | \$120,353 | 25% | -4% | -3% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$47,912 | \$91,712 | \$114,171 | \$124,102 | 159% | 35% | 9% |
| | 27400 Student Transportation; Purchase of School Buses | \$46,970 | \$42,198 | \$46,000 | \$199,496 | 325% | 373% | 334% |
| | 27500 Student Transportation; Insurance on Buses | \$2,406 | \$7,016 | \$4,801 | \$4,762 | 98% | -32% | -1% |
| | 27600 Student Transportation; Insurance on Pupils | \$2,178 | \$6,454 | \$4,684 | \$4,399 | 102% | -32% | -6% |
| | 27700 Student Transportation; Contracted Transportation Services | \$12,738 | \$177 | \$0 | \$0 | -100% | -100% | n/a |
| | 27900 Student Transportation; Other Student Transportation Services | \$4,269 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 31100 Food Services Operations; Service Area Direction | \$15,455 | \$19,102 | \$17,994 | \$28,377 | 84% | 49% | 58% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$64,068 | \$70,320 | \$72,891 | \$71,839 | 12% | 2% | -1% |
| | 31400 Food Services Operations; Food Purchases | \$79,286 | \$104,516 | \$109,944 | \$117,715 | 48% | 13% | 7% |
| | 31900 Other Food Services | \$25,967 | \$0 | \$0 | \$5,366 | -79% | n/a | n/a |
| | 33100 Community Service Operations; Direction of Community Services | \$3,312 | \$418 | \$500 | \$0 | -100% | -100% | -100% |
| | 33200 Community Recreation | \$5,054 | \$2,999 | \$31,620 | \$1,130 | -78% | -62% | -96% |
| | 33400 Athletic Coaches | \$0 | \$47,503 | \$46,672 | \$46,375 | n/a | -2% | -1% |
| | 33990 Other Community Services; Other | \$0 | \$11,554 | \$12,204 | \$15,903 | n/a | 38% | 30% |
| | 45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees | \$2,330 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$26,344 | \$69,496 | \$76,681 | \$49,066 | 86% | -29% | -36% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$0 | \$8,051 | \$1,213 | \$24,664 | n/a | 206% | > 500% |
| | 60700 Debt Services; Nonprogramed Charges; Scholarships | \$4,699 | \$3,075 | \$11,534 | \$6,713 | 43% | 118% | -42% |
| Overhead and Operational Total | | \$887,659 | \$1,190,766 | \$1,287,923 | \$1,453,304 | 64% | 22% | 13% |
| Nonoperational | | | | | | | | |
| | 25350 2007 Account Code - Building Acquisition, Construction and Improvement | \$80,357 | \$108,701 | \$58,651 | \$64,699 | -19% | -40% | 10% |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$0 | \$4,062 | \$0 | \$0 | n/a | -100% | n/a |
| | 45100 Building Acquisition, Construction and Improvements | \$0 | \$0 | \$0 | \$45,792 | n/a | n/a | n/a |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$0 | \$0 | \$0 | \$190,429 | n/a | n/a | n/a |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$86,434 | \$21,275 | \$11,260 | \$16,582 | -81% | -22% | 47% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$3,244 | \$2,874 | \$20,343 | \$31,166 | > 500% | > 500% | 53% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$1,000 | \$70,909 | \$114,274 | \$116,392 | > 500% | 64% | 2% |
| | 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt | \$0 | \$0 | \$0 | \$5,024 | n/a | n/a | n/a |
| | 52100 Debt Services; Interest on Debt; Bonds | \$0 | \$0 | \$0 | \$25,858 | n/a | n/a | n/a |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$114,465 | \$111,951 | \$92,594 | \$0 | -100% | -100% | -100% |
| | 54100 2007 Account Code - Veterans' Memorial Fund | \$0 | \$18,000 | \$19,308 | \$8,866 | n/a | -51% | -54% |
| | 54100 Veterans' Memorial Fund; Principal | \$0 | \$0 | \$0 | \$8,525 | n/a | n/a | n/a |
| | 54150 Veterans' Memorial Fund; Interest | \$0 | \$0 | \$0 | \$255 | n/a | n/a | n/a |
| | 54200 2007 Account Code - Common School Fund | \$0 | \$69,247 | \$71,349 | \$31,720 | n/a | -54% | -56% |
| | 54200 Common School Fund; Principal | \$0 | \$0 | \$0 | \$24,976 | n/a | n/a | n/a |
| | 54250 Common School Fund; Interest | \$0 | \$0 | \$0 | \$5,994 | n/a | n/a | n/a |
| | 59200 Other Debt Services Obligations; Bank Fee | \$720 | \$0 | \$0 | \$0 | -100% | n/a | n/a |

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Randolph Southern School Corp (6805)

| 1006 Category | Account | FY 1998 | FY 2006 | FY 2007 | FY 2008 | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|-----------------------------|--|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| Nonoperational Total | | \$286,219 | \$407,018 | \$387,780 | \$576,277 | 101% | 42% | 49% |
| prorated | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$41,812 | \$65,337 | \$69,744 | \$37,117 | -11% | -43% | -47% |
| | 26492 2007 Account Code - Social Security | \$193,812 | \$222,864 | \$228,025 | \$115,866 | -40% | -48% | -49% |
| | 26494 2007 Account Code - Group Insurance | \$181,585 | \$300,378 | \$333,682 | \$185,269 | 2% | -38% | -44% |
| | 26496 2007 Account Code - Unemployment Compensation | \$982 | \$40 | \$5,597 | \$728 | -26% | > 500% | -87% |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$22,503 | \$22,336 | \$27,757 | \$13,831 | -39% | -38% | -50% |
| prorated Total | | \$440,693 | \$610,955 | \$664,804 | \$352,811 | -20% | -42% | -47% |

| 1006 Category | FY 1998 | FY 2006 | FY 2007 | FY 2008 | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| Student Academic Achievement | \$2,728,920 | \$3,145,362 | \$3,253,595 | \$3,316,047 | 22% | 5% | 2% |
| Student Instructional Support | \$277,851 | \$426,725 | \$440,934 | \$487,953 | 76% | 14% | 11% |
| Overhead and Operational | \$944,515 | \$1,288,139 | \$1,396,747 | \$1,506,094 | 59% | 17% | 8% |
| Nonoperational | \$286,219 | \$407,018 | \$387,780 | \$576,277 | 101% | 42% | 49% |
| Grand Total | \$4,237,505 | \$5,267,244 | \$5,479,056 | \$5,886,371 | 39% | 12% | 7% |

| FY98 % of Total Exp | FY06 % of Total Exp | FY07 % of Total Exp | FY08 % of Total Exp |
|---------------------|---------------------|---------------------|---------------------|
| 64.4% | 59.7% | 59.4% | 56.3% |
| 6.6% | 8.1% | 8.0% | 8.3% |
| 22.3% | 24.5% | 25.5% | 25.6% |
| 6.8% | 7.7% | 7.1% | 9.8% |

| | FY1998 | FY2006 | FY2007 | FY2008 |
|---|--------|--------|--------|--------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 71.0% | 67.8% | 67.4% | 64.6% |