

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

Adams Central Community Schools (0015)

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	\$12,443	\$8,757	\$24,581	n/a	98%	181%
	11100 Regular Programs; Elementary	\$1,247,108	\$1,673,053	\$1,719,748	\$1,942,163	56%	16%	13%
	11200 Regular Programs; Middle/Junior High	\$621,837	\$794,741	\$877,957	\$847,470	36%	7%	-3%
	11300 Regular Programs; High School	\$713,925	\$735,375	\$625,472	\$1,010,714	42%	37%	62%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$63,673	\$36,244	n/a	n/a	-43%
	11410 Vocational Education; Agriculture A	\$28,419	\$44,629	\$47,864	\$56,204	98%	26%	17%
	11450 Vocational Education; Consumer and Homemaking	\$65,017	\$55,952	\$57,908	\$62,887	-3%	12%	9%
	11470 Vocational Education; Business Education	\$46,276	\$37,962	\$39,783	\$49,271	6%	30%	24%
	11480 Vocational Education; Industrial Education A	\$33,870	\$189,478	\$192,582	\$199,581	489%	5%	4%
	11590 Other Vocational Education Programs	\$3,806	\$15,188	\$11,308	\$7,906	108%	-48%	-30%
	12100 2007 Account Code - Gifted and Talented	\$13,490	\$10,602	\$12,207	\$1,764	-87%	-83%	-86%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$9,033	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$0	\$3,869	\$424	\$345	n/a	-91%	-19%
	12520 Culturally Different; Compensatory	\$0	\$1,269	\$24,501	\$36,676	n/a	> 500%	50%
	12710 Equal Opportunity At Risk	\$975	\$0	\$0	\$0	-100%	n/a	n/a
	12810 Special Education Preschool	\$36,328	\$21,479	\$22,000	\$19,250	-47%	-10%	-12%
	12900 Other Special Programs	\$1,200	\$300	\$0	\$3,000	150%	> 500%	n/a
	14100 Summer School Programs; Elementary	\$2,453	\$4,041	\$3,033	\$4,866	98%	20%	60%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$1,546	\$2,717	\$2,727	n/a	76%	0%
	14300 Summer School Programs; High School	\$25,202	\$26,205	\$24,197	\$26,679	6%	2%	10%
	16100 Remediation Testing	\$12,669	\$2,470	\$4,881	\$4,096	-68%	66%	-16%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$696	\$6,555	\$5,564	\$1,985	185%	-70%	-64%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$12,657	\$40,099	\$47,519	\$57,855	357%	44%	22%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$324,877	\$400,134	\$480,077	\$532,486	64%	33%	11%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$1,584	\$571	n/a	n/a	-64%
	22220 Library/Media Services; School Library	\$126,024	\$151,005	\$160,602	\$188,788	50%	25%	18%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$24,156	\$0	\$32,400	\$0	-100%	n/a	-100%
	24100 Office of The Principal	\$292,389	\$346,973	\$361,706	\$448,802	53%	29%	24%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$0	\$2,593	\$0	n/a	n/a	-100%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$8,320	\$0	\$0	\$0	-100%	n/a	n/a
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$117,033	\$92,546	\$58,029	n/a	-50%	-37%
	26497 2007 Account Code - Teachers Retirement Fund	\$123,652	\$219,224	\$236,708	\$122,577	-1%	-44%	-48%
Student Academic Achievement Total		\$3,765,344	\$4,911,626	\$5,160,311	\$5,756,551	53%	17%	12%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$137,733	\$196,723	\$201,419	\$229,530	67%	17%	14%
	21250 Guidance Services; Records Maintenance	\$4,100	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$18,508	\$32,707	\$35,268	\$39,669	114%	21%	12%
	22110 Improvement of Instruction; Service Area Direction	\$5,923	\$6,795	\$14,405	\$21,443	262%	216%	49%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$453	\$0	\$0	\$0	-100%	n/a	n/a
	22130 Improvement of Instruction; Instructional Staff Training	\$919	\$30,484	\$44,141	\$22,062	> 500%	-28%	-50%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$878	\$0	\$0	\$486	-45%	n/a	n/a
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$41,842	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$20,344	\$29,968	\$26,640	\$29,824	47%	0%	12%
	23190 Board of Education; Other Governing Body Services	\$1,154	\$0	\$0	\$0	-100%	n/a	n/a
	23210 Executive Administration; Office of The Superintendent	\$130,023	\$189,435	\$191,226	\$221,304	70%	17%	16%
	23220 Executive Administration; Community Relations	\$199	\$0	\$150	\$0	-100%	n/a	-100%
	23290 Executive Administration; Other Executive Administration Services	\$18,115	\$14,510	\$16,215	\$21,437	18%	48%	32%
	24900 Other Support Services, School Administration	\$16,676	\$18,180	\$15,842	\$39,167	135%	115%	147%
	25750 Personnel Services; Health Services	\$1,556	\$1,062	\$1,032	\$1,747	12%	64%	69%
	26700 2007 Account Code - Technology Coordinator	\$0	\$68,035	\$70,140	\$36,872	n/a	-46%	-47%
Student Instructional Support Total		\$356,581	\$587,899	\$616,479	\$705,384	98%	20%	14%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$0	\$1,429	\$11,204	\$4,637	n/a	225%	-59%
	23160 Board of Education; Promotion Expenses	\$1,929	\$2,754	\$2,927	\$2,013	4%	-27%	-31%

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	25160 Fiscal Services; Financial Accounting	\$0	\$0	\$0	\$314	n/a	n/a	n/a
	25191 Other Fiscal Services; Refund of Revenue	\$751	\$6,718	\$39,606	\$6,347	> 500%	-6%	-84%
	25192 Other Fiscal Services; Petty Cash	\$238	\$200	\$200	\$200	-16%	0%	0%
	25196 Other Fiscal Services; Cash Change	\$0	\$1,305	\$925	\$628	n/a	-52%	-32%
	25890 Other Technology Services	\$4,013	\$0	\$0	\$0	-100%	n/a	n/a
	25990 Other Support Services, Central	\$0	\$65	\$1,803	\$1,864	n/a	> 500%	3%
	25990.07 Unknown 2007 Account Code							
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$559,714	\$683,808	\$642,104	\$808,103	44%	18%	26%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$55	\$46,449	\$5,392	\$2,437	> 500%	-95%	-55%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$56,020	\$84,202	\$91,175	\$137,825	146%	64%	51%
	26499 2007 Account Code - Other	\$25,721	\$34,595	\$45,106	\$39,298	53%	14%	-13%
	26700 Operation and Maintenance of Plant Services; Insurance	\$47,643	\$112,860	\$77,900	\$69,400	46%	-39%	-11%
	27010 Student Transportation; Service Area Direction	\$19,117	\$8,848	\$9,050	\$10,518	-45%	19%	16%
	27100 Student Transportation; Vehicle Operation	\$216,191	\$229,662	\$240,137	\$278,618	29%	21%	16%
	27200 Student Transportation; Monitoring Services	\$0	\$31,085	\$31,981	\$36,764	n/a	18%	15%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$118,999	\$156,833	\$167,277	\$195,657	64%	25%	17%
	27400 Student Transportation; Purchase of School Buses	\$46,200	\$224,781	\$0	\$36,905	-20%	-84%	n/a
	27500 Student Transportation; Insurance on Buses	\$0	\$617	\$12,995	\$12,930	n/a	> 500%	-1%
	27900 Student Transportation; Other Student Transportation Services	\$7,009	\$6,504	\$7,764	\$8,274	18%	27%	7%
	27910 Student Transportation; Bus Driver Training	\$775	\$0	\$96	\$0	-100%	n/a	-100%
	31100 Food Services Operations; Service Area Direction	\$0	\$60	\$0	\$88	n/a	48%	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$120,085	\$149,092	\$162,307	\$194,077	62%	30%	20%
	31400 Food Services Operations; Food Purchases	\$138,923	\$128,830	\$142,790	\$158,053	14%	23%	11%
	31900 Other Food Services	\$2,808	\$8,040	\$5,217	\$9,210	228%	15%	77%
	33200 Community Recreation	\$412	\$1,015	\$530	\$1,355	229%	33%	155%
	33400 Athletic Coaches	\$110,041	\$151,839	\$149,329	\$164,706	50%	8%	10%
	33930 Latch Key Kid Program	\$14,418	\$0	\$0	\$0	-100%	n/a	n/a
	33940 Child Care Services	\$5,907	\$32,576	\$32,676	\$36,938	> 500%	13%	13%
	33990 Other Community Services; Other	\$2,845	\$15,560	\$20,458	\$19,393	> 500%	25%	-5%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$56,197	\$59,745	\$22,018	n/a	-61%	-63%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$37,866	\$56,797	\$92,956	\$46,347	22%	-18%	-50%
Overhead and Operational Total		\$1,537,681	\$2,232,720	\$2,053,649	\$2,304,915	50%	3%	12%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$135,519	\$0	\$727,274	\$325,099	140%	n/a	-55%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$54,600	\$54,558	\$37,123	\$49,646	-9%	-9%	34%
	43000 Facilities Acquisition and Construction; Professional Services	\$7,646	\$11,916	\$39,774	\$13,507	77%	13%	-66%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$3,000	\$0	\$0	n/a	-100%	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$328,216	\$552,317	\$697,374	n/a	112%	26%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$105,213	\$105,213	\$58,162	n/a	-45%	-45%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$98	\$5,331	\$2,183	\$47,001	> 500%	> 500%	> 500%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$144,035	\$158,364	\$135,903	\$158,154	10%	0%	16%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$15,000	\$457	\$0	\$0	-100%	-100%	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$5,000	\$0	\$0	\$40,000	> 500%	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$750	\$0	\$0	\$18,010	> 500%	n/a	n/a
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$332	\$226	\$0	n/a	-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$179,000	\$238,500	\$715,088	\$439,807	146%	84%	-38%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$117,000	n/a	n/a	n/a
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$150,390	\$0	\$0	\$52,606	-65%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$159,745	\$87,677	\$89,988	\$39,717	-75%	-55%	-56%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$38,593	n/a	n/a	n/a
Nonoperational Total		\$851,783	\$993,563	\$2,405,087	\$2,094,677	146%	111%	-13%
prorated								
	26491 2007 Account Code - PERF	\$98,896	\$102,533	\$102,779	\$52,006	-47%	-49%	-49%
	26492 2007 Account Code - Social Security	\$312,407	\$384,150	\$406,731	\$204,860	-34%	-47%	-50%
	26494 2007 Account Code - Group Insurance	\$186,735	\$421,359	\$404,486	\$200,636	7%	-52%	-50%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$1,058	\$0	\$0	n/a	-100%	n/a

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$0	\$151,075	\$0	n/a	n/a	-100%
prorated Total		\$598,037	\$909,100	\$1,065,072	\$457,502	-23%	-50%	-57%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$4,190,794	\$5,540,505	\$5,914,020	\$6,072,104	45%	10%	3%
Student Instructional Support	\$394,949	\$658,164	\$703,461	\$740,133	87%	12%	5%
Overhead and Operational	\$1,671,899	\$2,442,675	\$2,278,030	\$2,412,115	44%	-1%	6%
Nonoperational	\$851,783	\$993,563	\$2,405,087	\$2,094,677	146%	111%	-13%
Grand Total	\$7,109,426	\$9,634,907	\$11,300,598	\$11,319,028	59%	17%	0%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
58.9%	57.5%	52.3%	53.6%
5.6%	6.8%	6.2%	6.5%
23.5%	25.4%	20.2%	21.3%
12.0%	10.3%	21.3%	18.5%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	64.5%	64.3%	58.6%	60.2%