

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

Concord Community Schools (2270)

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	\$60,322	\$59,780	\$773,738	n/a	> 500%	> 500%
	11100 Regular Programs; Elementary	\$4,680,581	\$6,187,117	\$6,718,017	\$7,581,724	62%	23%	13%
	11200 Regular Programs; Middle/Junior High	\$1,326,426	\$2,005,318	\$2,052,339	\$2,304,002	74%	15%	12%
	11300 Regular Programs; High School	\$2,623,764	\$3,709,678	\$3,665,639	\$4,254,835	62%	15%	16%
	11460 Vocational Education; Occupational Home Economics	\$95,985	\$34,545	\$47,795	\$94,596	-1%	174%	98%
	11470 Vocational Education; Business Education	\$3,245	\$62,148	\$63,360	\$266,656	> 500%	329%	321%
	11480 Vocational Education; Industrial Education A	\$43,639	\$0	\$0	\$220,253	405%	n/a	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$54,841	\$62,133	n/a	n/a	13%
	11900 2007 Account Code - Other Regular Programs	\$240,114	\$365,395	\$485,446	\$198,791	-17%	-46%	-59%
	11910 Other Regular Programs; Competency Testing	\$0	\$0	\$0	\$4,614	n/a	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$34,525	\$181,921	\$186,995	\$126,877	267%	-30%	-32%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$171,430	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$96,528	\$168,851	\$164,988	\$133,794	39%	-21%	-19%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$49,001	\$2,461	\$2,501	\$3,303	-93%	34%	32%
	12320 Physical Impairment; Multiple Disabilities	\$35,898	\$148,530	\$159,395	\$219,258	> 500%	48%	38%
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$28	\$0	n/a	n/a	-100%
	12350 Physical Impairment; Homebound	\$15,203	\$10,232	\$12,773	\$14,692	-3%	44%	15%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$66,574	\$161,599	\$158,996	\$167,108	151%	3%	5%
	12510 Culturally Different; Communication Disorders	\$107,510	\$75,038	\$76,263	\$85,720	-20%	14%	12%
	12520 Culturally Different; Compensatory	\$11,624	\$0	\$0	\$0	-100%	n/a	n/a
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$487,465	\$713,872	\$738,258	\$360,328	-26%	-50%	-51%
	12610 Learning Disability	\$0	\$0	\$0	\$479,761	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$15,521	\$11,078	\$19,767	\$15,861	2%	43%	-20%
	12810 Special Education Preschool	\$140,661	\$273,189	\$118,531	\$200,169	42%	-27%	69%
	12900 Other Special Programs	\$760	\$332,903	\$427,477	\$586,052	> 500%	76%	37%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$2,352	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$113,196	\$119,622	\$123,892	\$120,537	6%	1%	-3%
	14200 Summer School Programs; Middle/Junior High School	\$4,393	\$13,679	\$20,172	\$71,155	> 500%	420%	253%
	14300 Summer School Programs; High School	\$114,968	\$125,799	\$133,763	\$106,852	-7%	-15%	-20%
	15100 Enrichment Programs; Non-Credit	\$0	\$1,000	\$0	\$0	n/a	-100%	n/a
	16100 Remediation Testing	\$0	\$39,321	\$24,360	\$1,139	n/a	-97%	-95%
	16200 Preventive Remediation	\$104,079	\$212,754	\$146,491	\$306,023	194%	44%	109%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$12,840	\$22,236	\$37,836	\$38,018	196%	71%	0%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$218,293	\$231,918	\$264,237	\$264,328	21%	14%	0%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$652,558	\$1,053,778	\$1,027,554	\$1,209,025	85%	15%	18%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$93,295	\$167,498	\$142,833	\$163,833	76%	-2%	15%
	22210 Library/Media Services; Service Area Direction	\$0	-\$5,185	\$0	\$0	n/a	n/a	n/a
	22220 Library/Media Services; School Library	\$202,188	\$207,165	\$218,158	\$258,128	28%	25%	18%
	22230 Library/Media Services; Audiovisual	\$35,571	\$37,021	\$35,386	\$38,237	7%	3%	8%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$199,606	\$76,320	\$56,426	\$71,233	-64%	-7%	26%
	22290 Library/Media Services; Other Educational Media Services	\$640	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$907,146	\$999,708	\$1,130,851	\$1,369,496	51%	37%	21%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$196,875	\$487,662	\$241,629	\$116,838	-41%	-76%	-52%
	26497 2007 Account Code - Teachers Retirement Fund	\$456,913	\$937,948	\$999,206	\$541,819	19%	-42%	-46%
Student Academic Achievement Total		\$13,389,938	\$19,232,442	\$19,815,981	\$23,002,352	72%	20%	16%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$19,839	\$19,549	\$21,109	\$27,827	40%	42%	32%
	21130 Attendance and Social Work Services; Social Work Services	\$3,019	\$2,725	\$1,191	\$1,626	-46%	-40%	37%
	21220 Guidance Services; Counseling Services	\$556,136	\$678,575	\$696,383	\$803,604	44%	18%	15%
	21290 Guidance Services; Other Guidance Services	\$2,013	\$7,735	\$10,514	\$4,230	110%	-45%	-60%
	21340 Health Services; Nurse Services	\$125,982	\$202,457	\$228,812	\$258,901	106%	28%	13%
	21390 Health Services; Other Health Services	\$1,312	\$0	\$0	\$0	-100%	n/a	n/a
	21420 Psychological Testing	\$0	\$532	\$0	\$0	n/a	-100%	n/a
	21890 Special Education Administration; Other Special Education Administration	\$0	\$3,008	\$0	\$0	n/a	-100%	n/a
	22110 Improvement of Instruction; Service Area Direction	\$106,035	\$119,739	\$125,592	\$147,730	39%	23%	18%

**School Corporation Expenditures by HB 1006 Expenditure Categories
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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$163,422	\$214,104	\$208,482	\$264,006	62%	23%	27%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$59,220	n/a	n/a	n/a
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$116,592	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$11,784	n/a	n/a	n/a
	23120 Board of Education; Service Area Assistants	\$40,038	\$36,576	\$32,471	\$43,385	8%	19%	34%
	23210 Executive Administration; Office of The Superintendent	\$247,309	\$305,752	\$328,712	\$404,926	64%	32%	23%
	23290 Executive Administration; Other Executive Administration Services	\$7,546	\$10,349	\$18,028	\$7,592	1%	-27%	-58%
	24900 Other Support Services, School Administration	\$2,857	\$1,464	\$724	\$722	-75%	-51%	0%
	25750 Personnel Services; Health Services	\$1,531	\$5,860	\$5,858	\$5,921	287%	1%	1%
	26700 2007 Account Code - Technology Coordinator	\$0	\$48,070	\$50,142	\$25,610	n/a	-47%	-49%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$328,841	\$415,397	\$196,345	n/a	-40%	-53%
Student Instructional Support Total		\$1,277,038	\$1,985,336	\$2,143,415	\$2,380,021	86%	20%	11%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$79,237	\$70,722	\$88,496	\$86,387	9%	22%	-2%
	23160 Board of Education; Promotion Expenses	\$1,343	\$3,050	\$2,660	\$2,971	121%	-3%	12%
	25110 Fiscal Services; Office of The Business Manager	\$94,770	\$101,759	\$105,280	\$131,073	38%	29%	24%
	25120 Fiscal Services; Service Area Direction	\$66,026	\$84,467	\$88,151	\$107,461	63%	27%	22%
	25150 Fiscal Services; Payroll Services	\$0	\$1,059	\$1,159	\$1,229	n/a	16%	6%
	25160 Fiscal Services; Financial Accounting	\$449	\$100	\$560	\$100	-78%	0%	-82%
	25191 Other Fiscal Services; Refund of Revenue	\$10,099	\$15,239	\$16,835	\$15,159	50%	-1%	-10%
	25195 Other Fiscal Services; Bank Account Service Charge	\$70	\$9,521	\$10,891	\$8,863	> 500%	-7%	-19%
	25196 Other Fiscal Services; Cash Change	\$0	\$1,525	\$1,280	\$1,280	n/a	-16%	0%
	25199 Other Fiscal Services; Other	\$848	\$1,106	\$22	\$556	-34%	-50%	> 500%
	25300 Printing, Publishing, and Duplicating Services	\$0	\$7,629	\$14,176	\$29,642	n/a	289%	109%
	25400 Planning, Research, Development and Evaluation	\$2,778	\$710	\$788	\$1,250	-55%	76%	59%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$56,132	n/a	n/a	n/a
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$0	\$36,348	n/a	n/a	n/a
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$106,530	n/a	n/a	n/a
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$94,855	n/a	n/a	n/a
	25890 Other Technology Services	\$30	\$0	\$0	\$0	-100%	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,610,424	\$2,301,171	\$2,419,696	\$2,609,488	62%	13%	8%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$112,284	\$104,743	\$103,973	\$136,637	22%	30%	31%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$583,355	\$693,893	\$844,406	\$743,653	27%	7%	-12%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$13,826	\$360	\$162	\$18	-100%	-95%	-89%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$1,713	\$0	n/a	n/a	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$124,024	\$134,252	\$101,711	\$132,603	7%	-1%	30%
	27010 Student Transportation; Service Area Direction	\$140,406	\$171,356	\$178,661	\$203,644	45%	19%	14%
	27100 Student Transportation; Vehicle Operation	\$340,392	\$657,949	\$712,438	\$799,833	135%	22%	12%
	27200 Student Transportation; Monitoring Services	\$3,970	\$33,735	\$39,838	\$50,620	> 500%	50%	27%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$138,332	\$353,464	\$415,871	\$512,544	271%	45%	23%
	27400 Student Transportation; Purchase of School Buses	\$156,996	\$0	\$384,143	\$562,322	258%	n/a	46%
	27500 Student Transportation; Insurance on Buses	\$17,895	\$77,250	\$55,654	\$48,195	169%	-38%	-13%
	27700 Student Transportation; Contracted Transportation Services	\$398,005	\$127,487	\$121,130	\$133,118	-67%	4%	10%
	27900 Student Transportation; Other Student Transportation Services	\$23,088	\$66,627	\$25,753	\$71,986	212%	8%	180%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$0	\$249	n/a	n/a	n/a
	31100 Food Services Operations; Service Area Direction	\$117,065	\$151,690	\$165,947	\$189,707	62%	25%	14%
	31200 Food Services Operations; Food Preparation and Dispensing	\$264,377	\$402,496	\$427,524	\$527,643	100%	31%	23%
	31400 Food Services Operations; Food Purchases	\$535,845	\$961,879	\$1,014,612	\$1,099,551	105%	14%	8%
	33100 Community Service Operations; Direction of Community Services	\$0	\$257	\$0	\$0	n/a	-100%	n/a
	33200 Community Recreation	\$115,479	\$89,095	\$96,770	\$70,073	-39%	-21%	-28%
	33300 Civic Services	\$0	\$0	\$0	\$37,964	n/a	n/a	n/a
	33400 Athletic Coaches	\$216,944	\$252,313	\$265,792	\$302,998	40%	20%	14%
	33910 High School Band Uniforms	\$823	\$0	\$0	\$35,524	> 500%	n/a	n/a
	33940 Child Care Services	\$33,727	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$0	\$17,217	\$20,013	\$10,229	n/a	-41%	-49%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$397,422	\$530,382	\$759,843	\$845,744	113%	59%	11%

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Concord Community Schools (2270)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	52200 Debt Services; Interest on Debt; Temporary Loans	\$205,736	\$196,986	\$260,422	\$226,815	10%	15%	-13%
Overhead and Operational Total		\$5,806,064	\$7,621,487	\$8,746,369	\$10,030,994	73%	32%	15%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$11,300,737	\$133,635	\$0	\$0	-100%	-100%	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$85,000	\$958,127	\$1,166,079	n/a	> 500%	22%
	43000 Facilities Acquisition and Construction; Professional Services	\$296,980	\$48,871	\$1,717,030	\$1,067,325	259%	> 500%	-38%
	45100 Building Acquisition, Construction and Improvements	\$0	\$79,779	\$495,363	\$107,558	n/a	35%	-78%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$5,539	\$45,510	\$120,812	n/a	> 500%	165%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$38,689	\$432	\$14,639	\$69,947	81%	> 500%	378%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$767,438	\$1,665,095	\$1,223,331	\$1,653,765	115%	-1%	35%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$25,074	\$54,085	\$220,888	\$94,274	276%	74%	-57%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$820,000	\$870,000	\$2,140,000	n/a	161%	146%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$325,000	\$170,000	\$0	n/a	-100%	-100%
	52100 Debt Services; Interest on Debt; Bonds	\$281,508	\$18,450	\$293,679	\$377,050	34%	> 500%	28%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$111,535	\$49,478	\$0	n/a	-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$4,568,509	\$5,497,488	\$5,583,731	\$4,330,000	-5%	-21%	-22%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$1,255,894	n/a	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$23,965	\$35,226	\$13,042	n/a	-46%	-63%
Nonoperational Total		\$17,278,935	\$8,868,872	\$11,677,003	\$12,395,746	-28%	40%	6%
prorated								
	26491 2007 Account Code - PERF	\$261,114	\$356,125	\$367,316	\$180,215	-31%	-49%	-51%
	26492 2007 Account Code - Social Security	\$1,097,428	\$1,525,369	\$1,615,901	\$830,253	-24%	-46%	-49%
	26493 2007 Account Code - Workmen's Compensation	\$25,545	\$112,136	\$78,871	\$45,292	77%	-60%	-43%
	26494 2007 Account Code - Group Insurance	\$1,141,239	\$2,257,596	\$2,411,971	\$1,226,189	7%	-46%	-49%
	26496 2007 Account Code - Unemployment Compensation	\$12,264	\$5,908	\$11,589	\$858	-93%	-85%	-93%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$28,051	\$4,406,385	\$490,732	\$600,445	> 500%	-86%	22%
prorated Total		\$2,565,640	\$8,663,519	\$4,976,380	\$2,883,251	12%	-67%	-42%

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	\$15,281,540	\$26,694,524	\$23,548,919	\$25,228,216	65%	-5%	7%	37.9%	57.6%	49.7%	49.8%
Student Instructional Support	\$1,455,324	\$2,377,661	\$2,546,446	\$2,599,633	79%	9%	2%	3.6%	5.1%	5.4%	5.1%
Overhead and Operational	\$6,301,816	\$8,430,598	\$9,586,781	\$10,468,768	66%	24%	9%	15.6%	18.2%	20.2%	20.7%
Nonoperational	\$17,278,935	\$8,868,872	\$11,677,003	\$12,395,746	-28%	40%	6%	42.9%	19.1%	24.7%	24.5%
Grand Total	\$40,317,615	\$46,371,655	\$47,359,149	\$50,692,363	26%	9%	7%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	41.5%	62.7%	55.1%	54.9%