

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

Hamilton Southeastern Schools (3005)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$6,574,608	\$14,034,032	\$15,129,317	\$19,215,262	192%	37%	27%
	11200 Regular Programs; Middle/Junior High	\$3,941,923	\$10,098,062	\$12,204,845	\$16,348,163	315%	62%	34%
	11300 Regular Programs; High School	\$3,721,994	\$7,723,180	\$9,241,003	\$12,067,190	224%	56%	31%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$234,434	\$486,855	\$753,616	n/a	221%	55%
	11410 Vocational Education; Agriculture A	\$66,928	\$86,624	\$87,269	\$100,552	50%	16%	15%
	11910 Other Regular Programs; Competency Testing	\$17,900	\$49,644	\$60,831	\$86,822	385%	75%	43%
	12100 2007 Account Code - Gifted and Talented	\$322,374	\$694,827	\$760,582	\$419,753	30%	-40%	-45%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$690,704	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$998,555	\$4,071,009	\$4,964,200	\$6,403,230	> 500%	57%	29%
	12350 Physical Impairment; Homebound	\$13,633	\$39,243	\$51,941	\$68,488	402%	75%	32%
	12510 Culturally Different; Communication Disorders	\$0	\$0	\$0	\$44,571	n/a	n/a	n/a
	12810 Special Education Preschool	\$0	\$0	\$0	\$564,879	n/a	n/a	n/a
	12900 Other Special Programs	\$72,965	\$87,897	\$69,236	\$92,934	27%	6%	34%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$3,922	\$0	\$0	\$0	-100%	n/a	n/a
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$969	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$109,486	\$38,064	\$28,072	\$0	-100%	-100%	-100%
	14200 Summer School Programs; Middle/Junior High School	\$66,780	\$28,767	\$1,007	\$0	-100%	-100%	-100%
	14300 Summer School Programs; High School	\$84,404	\$184,695	\$94,417	\$166,501	97%	-10%	76%
	15100 Enrichment Programs; Non-Credit	\$4,005	\$0	\$0	\$0	-100%	n/a	n/a
	16100 Remediation Testing	\$90,175	\$124,416	\$109,962	\$170,659	89%	37%	55%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$7,838	\$17,834	\$21,008	\$19,706	151%	10%	-6%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$79,872	\$129,408	\$48,930	\$123,200	54%	-5%	152%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$878,456	\$1,493,504	\$1,683,739	\$1,760,970	100%	18%	5%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$241,722	\$751,208	\$814,598	\$1,093,208	352%	46%	34%
	22210 Library/Media Services; Service Area Direction	\$413,827	\$1,045,105	\$1,179,758	\$1,451,465	251%	39%	23%
	22220 Library/Media Services; School Library	\$81,010	\$96,570	\$111,077	\$130,214	61%	35%	17%
	22230 Library/Media Services; Audiovisual	\$12,271	\$9,738	\$9,592	\$10,397	-15%	7%	8%
	24100 Office of The Principal	\$1,613,907	\$3,939,643	\$4,727,451	\$6,006,549	272%	52%	27%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$308,455	\$989,581	\$1,057,974	\$1,233,637	300%	25%	17%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$355,210	\$225,300	\$21,083	\$33,748	-90%	-85%	60%
	26497 2007 Account Code - Teachers Retirement Fund	\$816,741	\$3,137,028	\$3,677,422	\$2,049,898	151%	-35%	-44%
Student Academic Achievement Total		\$20,899,932	\$49,329,813	\$56,642,170	\$71,106,316	240%	44%	26%
Student Instructional Support								
	21210 Guidance Services; Service Area Direction	\$699,933	\$965	\$1,015	\$1,132	-100%	17%	12%
	21220 Guidance Services; Counseling Services	\$0	\$1,690,533	\$1,894,866	\$2,399,954	n/a	42%	27%
	21340 Health Services; Nurse Services	\$252,916	\$714,158	\$801,707	\$1,019,054	303%	43%	27%
	21990 Other Support Services, Students; Other Student Services	\$0	\$6,942	\$242	\$0	n/a	-100%	-100%
	22110 Improvement of Instruction; Service Area Direction	\$67,344	\$136,639	\$189,848	\$232,950	246%	70%	23%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$13,462	\$187,901	\$238,147	\$268,156	> 500%	43%	13%
	22130 Improvement of Instruction; Instructional Staff Training	\$24,831	\$65,683	\$49,870	\$94,231	279%	43%	89%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$1,567,515	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$53,267	\$44,761	\$45,939	\$69,280	30%	55%	51%
	23190 Board of Education; Other Governing Body Services	\$10,320	\$0	\$0	\$395	-96%	n/a	n/a
	23210 Executive Administration; Office of The Superintendent	\$617,936	\$1,292,966	\$1,409,259	\$1,747,327	183%	35%	24%
	23220 Executive Administration; Community Relations	\$9,491	\$19,596	\$15,775	\$24,335	156%	24%	54%
	24900 Other Support Services, School Administration	\$35,011	\$0	\$0	\$0	-100%	n/a	n/a
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$240,078	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$2,451,492	\$2,531,061	\$1,200,548	n/a	-51%	-53%
Student Instructional Support Total		\$1,784,511	\$6,611,635	\$7,177,728	\$8,864,955	397%	34%	24%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$17,754	\$52,174	\$66,905	\$133,521	> 500%	156%	100%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$6,564	\$46,833	n/a	n/a	> 500%
	25110 Fiscal Services; Office of The Business Manager	\$65,911	\$221,415	\$235,972	\$295,546	348%	33%	25%
	25160 Fiscal Services; Financial Accounting	\$1,046	\$4,424	\$5,558	\$4,211	303%	-5%	-24%

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

Hamilton Southeastern Schools (3005)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	25191 Other Fiscal Services; Refund of Revenue	\$27,463	\$80,874	\$280,856	\$130,906	377%	62%	-53%
	25890 Other Technology Services	\$59,534	\$89,733	\$80,909	\$69,413	17%	-23%	-14%
	25920 Ditch Assessments	\$450	\$0	\$3,278	\$18	-96%	n/a	-99%
	25950 Other Assessments	\$1,692	\$2,869	\$0	\$0	-100%	-100%	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$79,349	\$153,769	\$164,169	\$339,811	328%	121%	107%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,286,065	\$7,669,647	\$9,401,903	\$10,726,460	226%	40%	14%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$203,324	\$254,547	\$267,358	\$368,516	81%	45%	38%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$779,092	\$1,541,173	\$1,834,606	\$2,259,440	190%	47%	23%
	26499 2007 Account Code - Other	\$62,220	\$1,616,819	\$2,090,621	\$1,182,607	> 500%	-27%	-43%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,957	\$7,619	\$9,255	\$6,696	69%	-12%	-28%
	26600 Operation and Maintenance of Plant Services; Security Services	\$140	\$33,300	\$31,175	\$169,455	> 500%	409%	444%
	26700 Operation and Maintenance of Plant Services; Insurance	\$125,721	\$406,357	\$367,939	\$356,782	184%	-12%	-3%
	27010 Student Transportation; Service Area Direction	\$87,935	\$252,099	\$270,076	\$340,862	288%	35%	26%
	27100 Student Transportation; Vehicle Operation	\$885,386	\$2,782,192	\$3,098,424	\$4,363,185	393%	57%	41%
	27200 Student Transportation; Monitoring Services	\$59,163	\$450,656	\$497,461	\$660,111	> 500%	46%	33%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$412,248	\$1,236,894	\$1,327,548	\$1,809,664	339%	46%	36%
	27400 Student Transportation; Purchase of School Buses	\$1,372,748	\$2,375,460	\$2,195,738	\$2,163,432	58%	-9%	-1%
	27500 Student Transportation; Insurance on Buses	\$31,733	\$161,033	\$128,709	\$162,032	411%	1%	26%
	27900 Student Transportation; Other Student Transportation Services	\$166,017	\$174,851	\$199,051	\$242,625	46%	39%	22%
	31100 Food Services Operations; Service Area Direction	\$40,641	\$61,354	\$64,806	\$136,278	235%	122%	110%
	31200 Food Services Operations; Food Preparation and Dispensing	\$535,352	\$1,437,047	\$1,662,842	\$2,210,075	313%	54%	33%
	31400 Food Services Operations; Food Purchases	\$812,497	\$2,693,953	\$3,304,641	\$3,504,312	331%	30%	6%
	31900 Other Food Services	\$79,361	\$445,850	\$339,141	\$300,815	279%	-33%	-11%
	33910 High School Band Uniforms	\$3,463	\$0	\$16,614	\$11,886	243%	n/a	-28%
	33990 Other Community Services; Other	\$20,322	\$164,813	\$357,100	\$516,653	> 500%	213%	45%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$108,430	\$81,023	\$83,066	\$92,973	-14%	15%	12%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$167,089	\$509,992	\$624,261	\$437,260	162%	-14%	-30%
Overhead and Operational Total		\$9,496,103	\$24,961,939	\$29,016,545	\$33,042,378	248%	32%	14%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$1,404,204	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$399,859	\$0	\$730,000	\$0	-100%	n/a	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$68,154	\$1,867,190	\$721,189	\$561,765	> 500%	-70%	-22%
	45100 Building Acquisition, Construction and Improvements	\$808,529	\$2,758,161	\$1,050,327	\$1,435,951	78%	-48%	37%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$85,126	\$31,572	\$102,147	n/a	20%	224%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$3,484	\$37,797	\$68,310	\$0	-100%	-100%	-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,099,125	\$3,466,292	\$3,107,879	\$2,940,932	168%	-15%	-5%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$32,174	\$87,248	\$209,145	n/a	> 500%	140%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$385,825	\$392,062	\$387,310	n/a	0%	-1%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$11,820,502	\$26,630,000	\$31,704,500	\$31,863,000	170%	20%	0%
	54200 2007 Account Code - Common School Fund	\$254,719	\$90,938	\$87,188	\$42,188	-83%	-54%	-52%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$41,250	n/a	n/a	n/a
Nonoperational Total		\$15,858,575	\$35,353,502	\$37,980,274	\$37,583,686	137%	6%	-1%
prorated								
	26491 2007 Account Code - PERF	\$515,489	\$1,073,768	\$1,347,936	\$755,678	47%	-30%	-44%
	26492 2007 Account Code - Social Security	\$1,742,341	\$4,094,241	\$4,731,950	\$2,523,789	45%	-38%	-47%
	26493 2007 Account Code - Workmen's Compensation	\$58,326	\$603,851	\$389,867	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$1,741,192	\$9,618,446	\$11,027,338	\$5,593,317	221%	-42%	-49%
	26496 2007 Account Code - Unemployment Compensation	\$4,756	\$38,983	\$19,875	\$16,274	242%	-58%	-18%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$133,669	\$181,159	\$116,623	n/a	-13%	-36%
prorated Total		\$4,062,103	\$15,562,958	\$17,698,125	\$9,005,680	122%	-42%	-49%

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Biannual Financial Report Data**

Hamilton Southeastern Schools (3005)

1006 Category

Account	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
1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase				
Student Academic Achievement	\$23,942,591	\$60,996,353	\$69,955,592	\$77,668,316	224%	27%	11%	46.0%	46.3%	47.1%	48.7%
Student Instructional Support	\$2,059,266	\$7,922,574	\$8,606,520	\$9,591,929	366%	21%	11%	4.0%	6.0%	5.8%	6.0%
Overhead and Operational	\$10,240,791	\$27,547,418	\$31,972,456	\$34,759,085	239%	26%	9%	19.7%	20.9%	21.5%	21.8%
Nonoperational	\$15,858,575	\$35,353,502	\$37,980,274	\$37,583,686	137%	6%	-1%	30.4%	26.8%	25.6%	23.5%
Grand Total	\$52,101,223	\$131,819,846	\$148,514,841	\$159,603,017	206%	21%	7%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	49.9%	52.3%	52.9%	54.7%