

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

**Tri-County School Corp (8535)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$141,523	\$143,671	\$166,168	n/a	17%	16%
	11100 Regular Programs; Elementary	\$1,057,954	\$981,665	\$969,358	\$1,135,904	7%	16%	17%
	11200 Regular Programs; Middle/Junior High	\$389,970	\$496,412	\$523,766	\$600,678	54%	21%	15%
	11300 Regular Programs; High School	\$719,958	\$719,373	\$732,195	\$870,422	21%	21%	19%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$27,823	\$30,152	\$27,364	n/a	-2%	-9%
	11410 Vocational Education; Agriculture A	\$42,942	\$80,152	\$83,521	\$97,718	128%	22%	17%
	11450 Vocational Education; Consumer and Homemaking	\$46,673	\$57,938	\$58,008	\$66,398	42%	15%	14%
	11470 Vocational Education; Business Education	\$65,621	\$96,138	\$88,200	\$100,288	53%	4%	14%
	11590 Other Vocational Education Programs	\$0	\$13,273	\$13,426	\$14,207	n/a	7%	6%
	12100 2007 Account Code - Gifted and Talented	\$0	\$11,062	\$10,493	\$3,900	n/a	-65%	-63%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$23,294	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$64,558	\$101,829	\$103,203	\$132,467	105%	30%	28%
	12310 Physical Impairment; Orthopedic Impairment	\$10,685	\$24,740	\$25,902	\$18,590	74%	-25%	-28%
	12350 Physical Impairment; Homebound	\$0	\$3,954	\$6,588	\$6,468	n/a	64%	-2%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$61,803	\$61,192	\$73,640	n/a	19%	20%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$87,662	\$200,896	\$204,206	\$100,710	15%	-50%	-51%
	12610 Learning Disability	\$0	\$0	\$0	\$148,043	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$13,978	\$0	\$0	\$0	-100%	n/a	n/a
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$453	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$0	\$0	\$2,937	\$0	n/a	n/a	-100%
	14300 Summer School Programs; High School	\$15,891	\$26,666	\$25,868	\$30,556	92%	15%	18%
	16100 Remediation Testing	\$9,706	\$5,772	\$5,007	\$3,273	-66%	-43%	-35%
	16200 Preventive Remediation	\$21,133	\$29,144	\$12,218	\$27,090	28%	-7%	122%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$25,696	\$1,044	\$27,516	\$28,901	12%	> 500%	5%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$27,363	\$47,553	\$42,574	\$18,440	-33%	-61%	-57%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$43,237	\$50,415	\$28,318	\$52,164	21%	3%	84%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$0	\$20,254	n/a	n/a	n/a
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$3,166	\$2,917	\$2,907	\$2,893	-9%	-1%	0%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$2,800	\$0	\$0	\$0	-100%	n/a	n/a
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$42,608	\$37,783	\$39,135	\$46,004	8%	22%	18%
	22220 Library/Media Services; School Library	\$93,876	\$130,182	\$122,835	\$155,144	65%	19%	26%
	22230 Library/Media Services; Audiovisual	\$1,463	\$2,631	\$2,954	\$2,345	60%	-11%	-21%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$5,368	\$4,985	\$1,714	\$486	-91%	-90%	-72%
	22400 Academic Student Assessment	\$0	\$0	\$0	\$5,271	n/a	n/a	n/a
	24100 Office of The Principal	\$281,738	\$397,838	\$397,764	\$444,916	58%	12%	12%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$100,623	\$81,465	\$80,880	\$66,744	-34%	-18%	-17%
	26497 2007 Account Code - Teachers Retirement Fund	\$112,209	\$179,146	\$185,646	\$92,802	-17%	-48%	-50%
<b>Student Academic Achievement Total</b>		<b>\$3,287,331</b>	<b>\$4,016,120</b>	<b>\$4,032,153</b>	<b>\$4,583,542</b>	<b>39%</b>	<b>14%</b>	<b>14%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$80,394	\$126,788	\$131,927	\$146,663	82%	16%	11%
	21320 Health Services; Medical Services	\$0	\$2,000	\$0	\$2,000	n/a	0%	n/a
	21340 Health Services; Nurse Services	\$16,915	\$30,546	\$39,769	\$47,277	179%	55%	19%
	21390 Health Services; Other Health Services	\$0	\$6,558	\$5,391	\$3,780	n/a	-42%	-30%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$100	n/a	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,787	\$0	\$0	\$0	-100%	n/a	n/a
	22130 Improvement of Instruction; Instructional Staff Training	\$4,227	\$55,232	\$42,043	\$52,005	> 500%	-6%	24%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$128,924	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$22,423	\$30,020	\$28,738	\$33,517	49%	12%	17%
	23120 Board of Education; Service Area Assistants	\$30,190	\$42,655	\$41,856	\$21,509	-29%	-50%	-49%
	23210 Executive Administration; Office of The Superintendent	\$108,679	\$161,376	\$171,354	\$216,150	99%	34%	26%
	25750 Personnel Services; Health Services	\$1,297	\$2,252	\$1,613	\$2,325	79%	3%	44%

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	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$173,552	\$174,434	\$88,920	n/a	-49%	-49%
<b>Student Instructional Support Total</b>		<b>\$266,913</b>	<b>\$630,979</b>	<b>\$637,126</b>	<b>\$743,169</b>	<b>178%</b>	<b>18%</b>	<b>17%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$4,473	\$4,009	\$9,736	\$12,198	173%	204%	25%
	23160 Board of Education; Promotion Expenses	\$2,955	\$1,766	\$1,866	\$2,831	-4%	60%	52%
	25160 Fiscal Services; Financial Accounting	\$238	\$750	\$750	\$750	215%	0%	0%
	25191 Other Fiscal Services; Refund of Revenue	\$3,783	\$554,469	\$891	\$70,570	> 500%	-87%	> 500%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$31	\$130	n/a	n/a	319%
	25199 Other Fiscal Services; Other	\$0	\$697	\$17	\$0	n/a	-100%	-100%
	25400 Planning, Research, Development and Evaluation	\$2,255	\$546	\$0	\$0	-100%	-100%	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$0	\$0	-\$86,066	n/a	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$483,164	\$755,098	\$761,470	\$817,969	69%	8%	7%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$18,453	\$13,396	\$24,195	\$20,811	13%	55%	-14%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$88,132	\$99,763	\$91,560	\$95,052	8%	-5%	4%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$344	\$400	\$500	n/a	46%	25%
	26700 Operation and Maintenance of Plant Services; Insurance	\$32,957	\$62,913	\$38,796	\$38,827	18%	-38%	0%
	27010 Student Transportation; Service Area Direction	\$30,675	\$38,048	\$38,399	\$41,319	35%	9%	8%
	27100 Student Transportation; Vehicle Operation	\$31,303	\$66,099	\$64,311	\$76,270	144%	15%	19%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$14,984	\$63,217	\$54,726	\$82,564	451%	31%	51%
	27400 Student Transportation; Purchase of School Buses	\$19,700	\$0	\$0	\$151,510	> 500%	n/a	n/a
	27500 Student Transportation; Insurance on Buses	\$3,645	\$7,991	\$6,421	\$6,407	76%	-20%	0%
	27700 Student Transportation; Contracted Transportation Services	\$266,763	\$277,930	\$279,000	\$300,536	13%	8%	8%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$0	\$20,293	n/a	n/a	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$111,551	\$109,979	\$113,868	\$140,281	26%	28%	23%
	31400 Food Services Operations; Food Purchases	\$111,516	\$105,271	\$112,100	\$126,326	13%	20%	13%
	33200 Community Recreation	\$9,548	\$11,332	\$10,965	\$14,019	47%	24%	28%
	33990 Other Community Services; Other	\$0	\$3,000	\$1,518	\$686	n/a	-77%	-55%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$14,962	\$17,229	\$39,258	\$65,112	335%	278%	66%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$1,500	\$500	\$2,500	\$1,500	0%	200%	-40%
<b>Overhead and Operational Total</b>		<b>\$1,252,555</b>	<b>\$2,194,347</b>	<b>\$1,652,780</b>	<b>\$2,000,395</b>	<b>60%</b>	<b>-9%</b>	<b>21%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$687,359	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$101,227	\$15,568	\$6,935	\$12,340	-88%	-21%	78%
	45100 Building Acquisition, Construction and Improvements	\$320,412	\$380,743	\$115,756	\$118,430	-63%	-69%	2%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$70,532	\$20,758	\$0	\$0	-100%	-100%	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$289,614	\$265,851	\$399,157	\$351,089	21%	32%	-12%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$14,956	\$77,315	\$143,512	\$170,160	> 500%	120%	19%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$285,247	\$280,051	\$283,683	n/a	-1%	1%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$300,000	\$1,161,000	\$1,162,000	\$1,161,500	287%	0%	0%
<b>Nonoperational Total</b>		<b>\$1,784,100</b>	<b>\$2,206,483</b>	<b>\$2,107,411</b>	<b>\$2,097,202</b>	<b>18%</b>	<b>-5%</b>	<b>0%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$44,522	\$64,300	\$67,112	\$32,254	-28%	-50%	-52%
	26492 2007 Account Code - Social Security	\$266,073	\$331,638	\$330,947	\$158,402	-40%	-52%	-52%
	26493 2007 Account Code - Workmen's Compensation	\$5,936	\$33,542	\$18,610	\$22,868	285%	-32%	23%
	26494 2007 Account Code - Group Insurance	\$330,434	\$679,985	\$734,181	\$492,490	49%	-28%	-33%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$1,242	\$409	\$0	n/a	-100%	-100%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$41,448	\$109,912	\$84,513	\$29,374	-29%	-73%	-65%
<b>prorated Total</b>		<b>\$688,413</b>	<b>\$1,220,619</b>	<b>\$1,235,771</b>	<b>\$735,388</b>	<b>7%</b>	<b>-40%</b>	<b>-40%</b>

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Biannual Financial Report Data**

**Tri-County School Corp (8535)**

<b>1006 Category</b>	<b>Account</b>	<b>FY 1998</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>10 Year Increase</b>	<b>2 Year Increase</b>	<b>1 Year Increase</b>
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<b>1006 Category</b>	<b>FY 1998</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>10 Year Increase</b>	<b>2 Year Increase</b>	<b>1 Year Increase</b>	<b>FY98 % of Total Exp</b>	<b>FY06 % of Total Exp</b>	<b>FY07 % of Total Exp</b>	<b>FY08 % of Total Exp</b>
<b>Student Academic Achievement</b>	\$3,850,253	\$5,026,059	\$5,043,370	\$5,177,728	34%	3%	3%	52.9%	48.9%	52.2%	51.0%
<b>Student Instructional Support</b>	\$311,484	\$725,018	\$737,449	\$807,906	159%	11%	10%	4.3%	7.1%	7.6%	8.0%
<b>Overhead and Operational</b>	\$1,333,475	\$2,310,989	\$1,777,010	\$2,076,860	56%	-10%	17%	18.3%	22.5%	18.4%	20.4%
<b>Nonoperational</b>	\$1,784,100	\$2,206,483	\$2,107,411	\$2,097,202	18%	-5%	0%	24.5%	21.5%	21.8%	20.6%
<b>Grand Total</b>	<b>\$7,279,312</b>	<b>\$10,268,548</b>	<b>\$9,665,240</b>	<b>\$10,159,696</b>	<b>40%</b>	<b>-1%</b>	<b>5%</b>				

	<b>FY1998</b>	<b>FY2006</b>	<b>FY2007</b>	<b>FY2008</b>
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	57.2%	56.0%	59.8%	58.9%