

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

Southern Wells Com Schools (8425)

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	\$994,539	\$1,073,313	\$1,132,741	\$1,261,833	27%	18%	11%
	11300 Regular Programs; High School	\$923,430	\$1,166,789	\$1,134,130	\$1,312,310	42%	12%	16%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$8,976	n/a	n/a	n/a
	11420 Vocational Education; Agriculture B	\$61,034	\$71,960	\$72,646	\$74,206	22%	3%	2%
	11450 Vocational Education; Consumer and Homemaking	\$66,953	\$52,201	\$65,022	\$25,387	-62%	-51%	-61%
	11480 Vocational Education; Industrial Education A	\$41,214	\$52,392	\$55,006	\$56,841	38%	8%	3%
	11510 Vocational Education; Cooperative Education	\$52,153	\$62,153	\$63,648	\$78,574	51%	26%	23%
	11520 Vocational Education; Area School Participation	\$46,244	\$56,839	\$60,180	\$73,587	59%	29%	22%
	11590 Other Vocational Education Programs	\$0	\$0	\$0	\$19,871	n/a	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$14,614	\$11,634	\$6,248	\$5,386	-63%	-54%	-14%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$28,603	n/a	n/a	n/a
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$34,651	n/a	n/a	n/a
	12510 Culturally Different; Communication Disorders	\$0	\$60	\$422	\$0	n/a	-100%	-100%
	12710 Equal Opportunity At Risk	\$200	\$0	\$0	\$0	-100%	n/a	n/a
	12900 Other Special Programs	\$3,756	\$5,850	\$1,852	\$3,516	-6%	-40%	90%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$1,805	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$5,491	\$3,380	\$1,670	\$1,544	-72%	-54%	-8%
	14300 Summer School Programs; High School	\$11,754	\$11,661	\$19,900	\$14,821	26%	27%	-26%
	16100 Remediation Testing	\$20,709	\$37,730	\$23,787	\$21,183	2%	-44%	-11%
	16200 Preventive Remediation	\$43,445	\$36,258	\$0	\$0	-100%	-100%	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$2,200	\$11,381	\$0	\$0	-100%	-100%	n/a
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$9,919	\$0	\$45,866	\$14,691	48%	n/a	-68%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$198,830	\$233,927	\$301,998	\$303,053	52%	30%	0%
	22220 Library/Media Services; School Library	\$77,992	\$65,561	\$62,349	\$56,750	-27%	-13%	-9%
	22230 Library/Media Services; Audiovisual	\$4,247	\$748	\$1,209	\$457	-89%	-39%	-62%
	22290 Library/Media Services; Other Educational Media Services	\$2,381	\$1,758	\$1,844	\$1,891	-21%	8%	3%
	24100 Office of The Principal	\$192,803	\$207,881	\$212,448	\$240,823	25%	16%	13%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$49,295	\$92,782	\$64,085	\$19,532	-60%	-79%	-70%
	26497 2007 Account Code - Teachers Retirement Fund	\$98,938	\$152,610	\$155,550	\$79,119	-20%	-48%	-49%
Student Academic Achievement Total		\$2,923,947	\$3,408,866	\$3,482,599	\$3,737,607	28%	10%	7%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$213	\$457	n/a	n/a	114%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$0	\$4,151	n/a	n/a	n/a
	21210 Guidance Services; Service Area Direction	\$49,496	\$93,825	\$96,561	\$103,902	110%	11%	8%
	21230 Guidance Services; Appraisal Services	\$6,205	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$23,514	\$28,402	\$26,883	\$27,545	17%	-3%	2%
	21390 Health Services; Other Health Services	\$1,139	\$582	\$1,289	\$389	-66%	-33%	-70%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$3,240	\$1,350	\$3,180	n/a	-2%	136%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$30,478	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$4,054	\$4,000	\$4,405	\$4,000	-1%	0%	-9%
	23120 Board of Education; Service Area Assistants	\$25,411	\$34,083	\$35,144	\$18,510	-27%	-46%	-47%
	23210 Executive Administration; Office of The Superintendent	\$99,522	\$119,059	\$117,727	\$137,794	38%	16%	17%
	23220 Executive Administration; Community Relations	\$523	\$0	\$0	\$0	-100%	n/a	n/a
	23290 Executive Administration; Other Executive Administration Services	\$955	\$1,830	\$2,100	\$2,422	154%	32%	15%
	24900 Other Support Services, School Administration	\$44,488	\$62,086	\$63,308	\$65,108	46%	5%	3%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$135,153	\$134,494	\$93,147	n/a	-31%	-31%
Student Instructional Support Total		\$255,307	\$482,261	\$483,475	\$491,081	92%	2%	2%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$3,591	\$3,044	\$2,647	\$2,714	-24%	-11%	3%
	23160 Board of Education; Promotion Expenses	\$364	\$100	\$0	\$0	-100%	-100%	n/a
	25120 Fiscal Services; Service Area Direction	\$0	\$0	\$0	\$20,464	n/a	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$423	\$200	\$333	\$348	-18%	74%	5%
	25191 Other Fiscal Services; Refund of Revenue	\$992	\$1,072	\$351	\$0	-100%	-100%	-100%

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	25192 Other Fiscal Services; Petty Cash	\$0	\$167	\$83	\$0	n/a	-100%	-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$698	\$45	\$124	\$177	-75%	295%	42%
	25196 Other Fiscal Services; Cash Change	\$220	\$0	\$0	\$0	-100%	n/a	n/a
	25400 Planning, Research, Development and Evaluation	\$1,890	\$0	\$0	\$0	-100%	n/a	n/a
	25710 2007 Account Code - Direction of Central Support Services	\$0	\$1,109	\$0	\$0	n/a	-100%	n/a
	25920 Ditch Assessments	\$91	\$105	\$105	\$0	-100%	-100%	-100%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$5,251	\$4,727	\$3,025	\$1,437	-73%	-70%	-52%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$462,822	\$557,048	\$553,130	\$570,744	23%	2%	3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,388	\$1,440	\$1,544	\$5,729	313%	298%	271%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$61,066	\$39,663	\$54,054	\$39,381	-36%	-1%	-27%
	26499 2007 Account Code - Other	\$4,017	\$4,207	\$3,368	\$2,089	-48%	-50%	-38%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$18,000	\$0	\$0	\$0	-100%	n/a	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$24,685	\$53,671	\$45,529	\$37,908	54%	-29%	-17%
	27010 Student Transportation; Service Area Direction	\$17,625	\$18,773	\$19,262	\$20,589	17%	10%	7%
	27100 Student Transportation; Vehicle Operation	\$194,998	\$211,571	\$220,549	\$252,704	30%	19%	15%
	27200 Student Transportation; Monitoring Services	\$2,388	\$0	\$0	\$0	-100%	n/a	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$143,582	\$177,180	\$160,307	\$202,657	41%	14%	26%
	27400 Student Transportation; Purchase of School Buses	\$7,763	\$170,676	\$0	\$276,152	> 500%	62%	n/a
	27500 Student Transportation; Insurance on Buses	\$11,569	\$28,853	\$21,729	\$11,889	3%	-59%	-45%
	27700 Student Transportation; Contracted Transportation Services	\$159	\$0	\$0	\$0	-100%	n/a	n/a
	27900 Student Transportation; Other Student Transportation Services	\$2,869	\$2,529	\$2,359	\$2,903	1%	15%	23%
	31100 Food Services Operations; Service Area Direction	\$0	\$0	\$0	\$7,000	n/a	n/a	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$93,120	\$103,263	\$109,690	\$108,835	17%	5%	-1%
	31400 Food Services Operations; Food Purchases	\$121,524	\$145,032	\$144,993	\$141,508	16%	-2%	-2%
	31900 Other Food Services	\$8,703	\$3,531	\$6,445	\$14,325	65%	306%	122%
	33300 Civic Services	\$4,000	\$0	\$0	\$0	-100%	n/a	n/a
	33400 Athletic Coaches	\$87,898	\$93,065	\$95,562	\$96,389	10%	4%	1%
	33950 Step Ahead	\$293	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$23,327	\$0	\$0	\$0	-100%	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$3,285	\$16,290	\$15,392	\$15,695	378%	-4%	2%
Overhead and Operational Total		\$1,308,601	\$1,637,360	\$1,460,581	\$1,831,637	40%	12%	25%
Nonoperational								
	43000 Facilities Acquisition and Construction; Professional Services	\$9,582	\$11,211	\$10,219	\$7,228	-25%	-36%	-29%
	45100 Building Acquisition, Construction and Improvements	\$34,970	\$151,247	\$450,466	\$307,373	> 500%	103%	-32%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$14,516	\$0	\$0	\$0	-100%	n/a	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$17,176	\$5,420	\$12,457	n/a	-27%	130%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$5,890	\$0	\$4,490	\$0	-100%	n/a	-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$108,636	\$62,560	\$38,048	\$43,987	-60%	-30%	16%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$28,285	\$36,122	\$14,397	\$48,911	73%	35%	240%
Nonoperational Total		\$201,879	\$278,316	\$523,039	\$419,956	108%	51%	-20%
prorated								
	26491 2007 Account Code - PERF	\$99,407	\$46,721	\$39,255	\$16,127	-84%	-65%	-59%
	26492 2007 Account Code - Social Security	\$241,563	\$284,337	\$288,011	\$139,581	-42%	-51%	-52%
	26493 2007 Account Code - Workmen's Compensation	\$12,027	\$31,824	\$29,523	\$15,858	32%	-50%	-46%
	26494 2007 Account Code - Group Insurance	\$266,017	\$438,969	\$470,116	\$250,845	-6%	-43%	-47%
	26496 2007 Account Code - Unemployment Compensation	\$107	\$921	\$278	\$0	-100%	-100%	-100%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$53,434	\$57,885	\$8,663	n/a	-84%	-85%
prorated Total		\$619,121	\$856,206	\$885,068	\$431,073	-30%	-50%	-51%

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
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Southern Wells Com Schools (8425)

1006 Category

Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase				
Student Academic Achievement	\$3,346,926	\$4,023,450	\$4,107,488	\$4,044,751	21%	1%	-2%	63.0%	60.4%	60.1%	58.5%
Student Instructional Support	\$296,400	\$559,675	\$563,199	\$531,937	79%	-5%	-6%	5.6%	8.4%	8.2%	7.7%
Overhead and Operational	\$1,463,649	\$1,801,568	\$1,641,036	\$1,914,710	31%	6%	17%	27.6%	27.0%	24.0%	27.7%
Nonoperational	\$201,879	\$278,316	\$523,039	\$419,956	108%	51%	-20%	3.8%	4.2%	7.7%	6.1%
Grand Total	\$5,308,855	\$6,663,009	\$6,834,762	\$6,911,353	30%	4%	1%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	68.6%	68.8%	68.3%	66.2%