

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

Indianapolis Public Schools (5385)

| 1006 Category | Account | FY 1997 | FY 2006 | FY 2007 | 10 Year Increase | 1 Year Increase |
|-------------------------------------|---|--------------|--------------|--------------|------------------|-----------------|
| Student Academic Achievement | | | | | | |
| | 11050 Full Day Kindergarten | \$0 | \$4,125,503 | \$7,145,678 | n/a | 73% |
| | 11100 Elementary | \$63,281,375 | \$70,960,602 | \$82,051,788 | 30% | 16% |
| | 11200 Middle/Junior High | \$23,956,623 | \$27,089,982 | \$19,983,110 | -17% | -26% |
| | 11300 High School | \$22,708,559 | \$25,650,501 | \$26,833,725 | 18% | 5% |
| | 11410 Agriculture A | \$1,686 | \$278,393 | \$323,582 | > 500% | 16% |
| | 11420 Agriculture B | \$2,217 | \$0 | \$0 | -100% | n/a |
| | 11430 Distributive Education | \$34,033 | \$1,138 | \$212 | -99% | -81% |
| | 11440 Health Occupations | \$175,704 | \$276,688 | \$103,940 | -41% | -62% |
| | 11450 Consumer and Homemaking | \$26,453 | \$0 | \$0 | -100% | n/a |
| | 11460 Occupational Home Economics | \$243,499 | \$87,066 | \$118,873 | -51% | 37% |
| | 11470 Business Education | \$88,737 | \$65,293 | \$1,900 | -98% | -97% |
| | 11480 Industrial Education A | \$327,376 | \$135,703 | \$151,940 | -54% | 12% |
| | 11490 Industrial Education B | \$619,800 | \$796,699 | \$954,746 | 54% | 20% |
| | 11510 Cooperative Education | \$128,944 | \$0 | \$0 | -100% | n/a |
| | 11590 Other Vocational Education Programs | \$579,907 | \$1,263,344 | \$1,196,193 | 106% | -5% |
| | 11910 Competency Testing | \$510,722 | \$0 | \$0 | -100% | n/a |
| | 12100 Gifted and Talented | \$548,621 | \$2,132,343 | \$1,754,256 | 220% | -18% |
| | 12210 Mild Mental Handicap | \$6,378,690 | \$8,756,212 | \$10,096,971 | 58% | 15% |
| | 12220 Moderate Mental Handicap | \$2,258,293 | \$3,362 | \$3,037 | -100% | -10% |
| | 12230 Mental Handicap | \$221,392 | \$3,773,198 | \$4,080,140 | > 500% | 8% |
| | 12310 Orthopedic Impairment | \$1,274,251 | \$1,223,611 | \$1,224,205 | -4% | 0% |
| | 12320 Multiple Handicap | \$202,954 | \$0 | \$0 | -100% | n/a |
| | 12330 Visual Impairment | \$102,848 | \$125,500 | \$142,943 | 39% | 14% |
| | 12340 Hearing Impairment | \$304,232 | \$288,873 | \$319,659 | 5% | 11% |
| | 12410 Emotional Handicap - Full Time | \$2,040,148 | \$3,794,692 | \$3,846,942 | 89% | 1% |
| | 12510 Communication Disorder | \$1,754,790 | \$2,548,195 | \$2,557,172 | 46% | 0% |
| | 12610 Learning Disability - Full Time | \$5,943,888 | \$8,070,022 | \$8,517,563 | 43% | 6% |
| | 12810 Special Education Preschool | \$1,001,003 | \$1,723,319 | \$2,162,693 | 116% | 25% |
| | 12900 Other Special Programs | \$3,955,716 | \$7,631,893 | \$9,758,836 | 147% | 28% |
| | 13100 Adult Basic Education | \$3,330,912 | \$3,153,601 | \$3,162,409 | -5% | 0% |
| | 13200 Advanced Adult Education | \$38,921 | \$11,506 | \$7,318 | -81% | -36% |
| | 13300 Occupational Programs | \$121,289 | \$62,771 | \$61,363 | -49% | -2% |
| | 13600 Special Interest Programs | \$89,294 | \$0 | \$0 | -100% | n/a |
| | 13900 Other Adult/Continuing Ed Programs | \$87,714 | \$5,545 | \$59,178 | -33% | > 500% |
| | 14100 Elementary | \$485,456 | \$58,255 | \$38,669 | -92% | -34% |
| | 14200 Middle/Junior High | \$164,585 | \$0 | \$3,176 | -98% | n/a |
| | 14300 High School | \$312,757 | \$0 | \$100,538 | -68% | n/a |
| | 16100 Remediation Testing | \$2,787,994 | \$3,731,489 | \$3,009,246 | 8% | -19% |
| | 16200 Preventive Remediation | \$233,974 | \$0 | \$0 | -100% | n/a |
| | 21510 Service Area Direction | \$13,568 | \$0 | \$0 | -100% | n/a |

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|---|---|----------------------|----------------------|----------------------|------------------|-----------------|
| | 22210 Service Area Direction | \$3,907,171 | \$5,047,400 | \$5,395,951 | 38% | 7% |
| | 22220 School Library | \$9,800 | \$57,913 | \$6,275 | -36% | -89% |
| | 22230 Audiovisual | \$80,286 | \$0 | \$0 | -100% | n/a |
| | 22240 Education Television | \$151,342 | \$81,422 | \$58,270 | -61% | -28% |
| | 22250 Computer Assisted Instruction Services | \$8,572 | \$434,315 | \$2,394,579 | > 500% | 451% |
| | 22290 Other Education Media Services | \$1,024 | \$0 | \$0 | -100% | n/a |
| | 24100 Office of the Principal Services | \$11,316,240 | \$16,169,211 | \$18,311,533 | 62% | 13% |
| | 25820 Textbooks and Repairs | \$2,642,152 | \$6,321,525 | \$6,862,373 | 160% | 9% |
| | 25840 Other Textbook Rental Services | \$22,709 | \$0 | \$116,262 | 412% | n/a |
| | 25860 Textbooks and Workbooks | \$0 | \$1,416 | \$63,358 | n/a | > 500% |
| | 26497 Teachers Retirement Fund | \$5,197,966 | \$12,671,068 | \$13,545,862 | 161% | 7% |
| | 41100 Transfer Tuition | \$31,219,722 | \$25,761,630 | \$26,617,093 | -15% | 3% |
| | 41600 Joint Services and Supply - Other | \$0 | \$0 | \$0 | n/a | n/a |
| | 41900 Other | \$510,984 | \$0 | \$0 | -100% | n/a |
| Student Academic Achievement Total | | \$201,406,893 | \$244,371,197 | \$263,143,556 | 31% | 8% |
| Student Instructional Support | | | | | | |
| | 21110 Service Area Direction | \$904,734 | \$4,095,356 | \$4,643,340 | 413% | 13% |
| | 21120 Attendance Services | \$110,027 | \$0 | \$0 | -100% | n/a |
| | 21130 Social Work Services | \$2,618,167 | \$0 | \$0 | -100% | n/a |
| | 21190 Other Attendance/Social Work Services | \$207,179 | \$295,153 | \$211,122 | 2% | -28% |
| | 21210 Service Area Direction | \$5,132,500 | \$5,433,615 | \$5,364,738 | 5% | -1% |
| | 21220 Counseling Services | \$1,102 | \$0 | \$0 | -100% | n/a |
| | 21230 Appraisal Services | \$5,000 | \$0 | \$0 | -100% | n/a |
| | 21340 Nurse Services | \$702,873 | \$1,104,628 | \$1,174,733 | 67% | 6% |
| | 21390 Other Health Services | \$190 | \$0 | \$0 | -100% | n/a |
| | 21410 Service Area Direction | \$1,167,160 | \$1,448,081 | \$1,553,706 | 33% | 7% |
| | 21420 Psychological Testing | \$7,273 | \$0 | \$0 | -100% | n/a |
| | 21610 Service Area Direction | \$725,384 | \$1,772,093 | \$1,949,852 | 169% | 10% |
| | 21690 Other Special Education Administration | \$0 | \$62,294 | \$37,035 | n/a | -41% |
| | 22110 Service Area Direction | \$2,612,662 | \$16,516,429 | \$15,913,646 | > 500% | -4% |
| | 22120 Instruction & Curriculum Development | \$795,784 | \$398,158 | \$437,533 | -45% | 10% |
| | 22130 Instructional Staff Training Services | \$823,358 | \$4,257,019 | \$1,951,574 | 137% | -54% |
| | 22190 Instructional Staff Training Services - Other | \$2,931,233 | \$1,880,314 | \$1,133,086 | -61% | -40% |
| | 23110 Service Area Direction | \$3,884 | \$568,406 | \$625,793 | > 500% | 10% |
| | 23120 Service Area Assistants | \$174,754 | \$209,932 | \$189,516 | 8% | -10% |
| | 23190 Other Governing Body Services | \$108,353 | \$237,542 | \$209,253 | 93% | -12% |
| | 23210 Office of the Superintendent | \$288,353 | \$376,780 | \$335,084 | 16% | -11% |
| | 23220 Community Relations | \$4,500 | \$50,874 | \$84,636 | > 500% | 66% |
| | 23290 Other Executive Administrative Services | \$2,000,062 | \$3,427,703 | \$4,380,789 | 119% | 28% |
| | 24900 Other Support Services - School Admin. | \$483,569 | \$404,395 | \$448,381 | -7% | 11% |

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|--|--|---------------------|---------------------|---------------------|------------------|-----------------|
| | 26410 Service Area Direction | \$874,423 | \$1,460,646 | \$1,536,471 | 76% | 5% |
| | 26420 Employment and Placement | \$0 | \$2,955 | \$11,199 | n/a | 279% |
| | 26440 Inservice Training (Non-Instructional) | \$28,937 | \$21,783 | \$1,587 | -95% | -93% |
| | 26450 Health Services | \$20,912 | \$30,032 | \$18,272 | -13% | -39% |
| | 26710 Technology Support and Maintenance | \$0 | \$6,751,844 | \$7,003,005 | n/a | 4% |
| Student Instructional Support Total | | \$22,732,373 | \$50,806,031 | \$49,214,348 | 116% | -3% |
| Overhead and Operational | | | | | | |
| | 23150 Legal Services | \$674,647 | \$680,363 | \$400,899 | -41% | -41% |
| | 23160 Promotion Expenses | \$85,156 | \$0 | \$0 | -100% | n/a |
| | 23230 Staff Relations and Negotiations | \$61,027 | \$185,947 | \$132,603 | 117% | -29% |
| | 25210 Service Area Direction | \$161,044 | \$293,106 | \$280,563 | 74% | -4% |
| | 25220 Budgeting | \$122,982 | \$149,600 | \$154,904 | 26% | 4% |
| | 25230 Receiving and Disbursing Funds | \$53,775 | \$76,393 | \$54,206 | 1% | -29% |
| | 25240 Payroll Services | \$111,420 | \$200,846 | \$214,331 | 92% | 7% |
| | 25250 Financial Accounting | \$474,678 | \$696,167 | \$644,578 | 36% | -7% |
| | 25260 Internal Auditing | \$50,485 | \$46,212 | \$77,330 | 53% | 67% |
| | 25291 Refund of Revenue | \$375,759 | \$497,099 | \$518,760 | 38% | 4% |
| | 25299 Other | \$71,775 | \$0 | \$0 | -100% | n/a |
| | 25360 Rent of Buildings & Equipment | \$798,654 | \$2,028,828 | \$1,614,833 | 102% | -20% |
| | 25410 Service Area Direction | \$1,293,268 | \$1,680,745 | \$1,522,871 | 18% | -9% |
| | 25420 Maintenance of Buildings | \$26,414,773 | \$33,085,012 | \$34,660,076 | 31% | 5% |
| | 25430 Maintenance of Grounds | \$18,091 | \$106,735 | \$30,586 | 69% | -71% |
| | 25440 Maintenance of Equipment | \$1,214,065 | \$617,249 | \$427,418 | -65% | -31% |
| | 25450 Vehicle Maintenance (other than buses) | \$466,067 | \$398,992 | \$436,258 | -6% | 9% |
| | 25460 Security Services | \$2,722,058 | \$4,129,495 | \$4,057,996 | 49% | -2% |
| | 25470 Insurance (other than buses) | \$962,384 | \$2,032,559 | \$1,940,018 | 102% | -5% |
| | 25490 Other Operating/Maintenance of Plant | \$5,272 | \$0 | \$0 | -100% | n/a |
| | 25510 Service Area Direction | \$1,900,261 | \$1,609,790 | \$1,691,273 | -11% | 5% |
| | 25520 Vehicle Operation | \$8,016,374 | \$9,405,616 | \$9,953,416 | 24% | 6% |
| | 25530 Monitoring Services | \$322,777 | \$665,277 | \$639,147 | 98% | -4% |
| | 25540 Vehicle Servicing and Maintenance | \$1,642,950 | \$1,745,702 | \$1,837,461 | 12% | 5% |
| | 25550 Purchase of School Buses | \$25 | \$761,024 | \$777,530 | > 500% | 2% |
| | 25560 Insurance on Buses | \$426,553 | \$0 | \$0 | -100% | n/a |
| | 25580 Contracted Transportation Services | \$10,126,601 | \$14,247,933 | \$15,327,545 | 51% | 8% |
| | 25590 Other Pupil Transportation Services | \$40,239 | \$41,521 | \$116,857 | 190% | 181% |
| | 25591 Bus Driver Training | \$0 | \$0 | \$0 | n/a | n/a |
| | 25610 Service Area Direction | \$75,862 | \$95,682 | \$119,508 | 58% | 25% |
| | 25620 Food Preparation and Dispensing | \$3,313,139 | \$4,632,479 | \$4,833,410 | 46% | 4% |
| | 25630 Food Delivery | \$333,001 | \$268,933 | \$333,563 | 0% | 24% |
| | 25640 Food Purchases | \$5,920,881 | \$6,317,157 | \$6,448,936 | 9% | 2% |

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|---------------------------------------|--|---------------------|---------------------|---------------------|------------------|-----------------|
| | 25690 Other Food Services | \$580,699 | \$995,673 | \$899,264 | 55% | -10% |
| | 25720 Purchasing | \$304,083 | \$406,622 | \$399,314 | 31% | -2% |
| | 25730 Warehousing and Distributing | \$376,142 | \$414,277 | \$409,070 | 9% | -1% |
| | 25740 Printing, Publishing and Duplicating | \$493,406 | \$339,209 | \$477,352 | -3% | 41% |
| | 25910 Judgements | \$23,277 | \$0 | \$34,015 | 46% | n/a |
| | 26100 Direction of Central Support Services | \$0 | \$182,610 | \$198,597 | n/a | 9% |
| | 26200 Planning, Research, Develop., & Evaluation | \$808,805 | \$812,238 | \$575,110 | -29% | -29% |
| | 26300 Information Services | \$172,395 | \$316,194 | \$302,320 | 75% | -4% |
| | 26495 Official Bonds | \$1,928 | \$3,060 | \$44,258 | > 500% | > 500% |
| | 26499 Other | \$1 | \$636,766 | \$640,281 | > 500% | 1% |
| | 26500 Statistical Services | \$0 | \$61,938 | \$66,149 | n/a | 7% |
| | 26600 Data Processing | \$1,122,434 | \$1,007,350 | \$991,418 | -12% | -2% |
| | 26900 Other Staff Services | \$169,229 | \$229,509 | \$230,778 | 36% | 1% |
| | 29000 Support Services - Other | \$67,494 | \$65,118 | \$288,622 | 328% | 343% |
| | 31000 Direction of Community Services | \$1,900 | \$716,731 | \$970,446 | > 500% | 35% |
| | 32000 Community Recreation | -\$57 | \$0 | \$0 | n/a | n/a |
| | 34000 Athletic Coaches | \$578,131 | \$974,098 | \$1,064,892 | 84% | 9% |
| | 36000 Welfare Activities Services | \$35,140 | \$64,292 | \$38,387 | 9% | -40% |
| | 37000 Nonpublic School Pupils Services | \$448,852 | \$542,059 | \$577,828 | 29% | 7% |
| | 39500 Child Care Services | \$14 | \$0 | \$0 | -100% | n/a |
| | 39900 Other Community Services | \$586,604 | \$120,522 | \$68,146 | -88% | -43% |
| | 52200 Temporary Loans, INTEREST ON DEBT | \$891,458 | \$584,037 | \$89,464 | -90% | -85% |
| Overhead and Operational Total | | \$74,917,979 | \$95,168,766 | \$97,612,586 | 30% | 3% |
| Nonoperational | | | | | | |
| | 25320 Land Acquisition and Development | -\$531 | \$14,985 | \$0 | n/a | -100% |
| | 25330 Professional Services | \$889,286 | \$4,165,035 | \$6,184,479 | > 500% | 48% |
| | 25350 Building Acquisition/Construction/Improvement | \$6,317,560 | \$29,683,988 | \$24,474,873 | 287% | -18% |
| | 25351 Building Acquisition/Construction/Improvement | \$11,646,762 | \$8,104,721 | \$1,083,464 | -91% | -87% |
| | 25370 Purchase of Moveable Equipment | \$333,361 | \$2,084,385 | \$91,685 | -72% | -96% |
| | 25380 Purchase of Mobile or Fixed Equipment | \$3,513,307 | \$1,073,382 | \$1,177,017 | -66% | 10% |
| | 25390 Other Facilities Acquisition & Construction | \$170,458 | \$126,875 | \$1,161,576 | > 500% | > 500% |
| | 51500 Bond Anticipation Loans, PRINCIPAL OF DEBT | \$1,995 | \$0 | \$0 | -100% | n/a |
| | 52100 Bonds, INTEREST ON DEBT | \$0 | \$4,750,692 | \$3,166,755 | n/a | -33% |
| | 53100 Buildings, LEASE RENTAL | \$3,653,000 | \$22,127,563 | \$24,029,500 | > 500% | 9% |
| | 53200 Equipment, LEASE RENTAL | \$0 | \$0 | \$0 | n/a | n/a |
| | 54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA | \$0 | \$35,069 | \$49,097 | n/a | 40% |
| | 54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS | \$2,144,261 | \$2,601,904 | \$2,842,200 | 33% | 9% |
| | 59100 Bond Registrars Fee | \$0 | \$0 | \$0 | n/a | n/a |
| Nonoperational Total | | \$28,669,459 | \$74,768,598 | \$64,260,646 | 124% | -14% |

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|-----------------------|--------------------------------------|---------------------|---------------------|---------------------|------------------|-----------------|
| prorated | | | | | | |
| | 26491 PERF | \$5,321,271 | \$5,834,986 | \$6,119,069 | 15% | 5% |
| | 26492 Social Security | \$15,530,947 | \$19,572,058 | \$20,608,894 | 33% | 5% |
| | 26493 Workmen's Compensation | \$475,145 | \$1,399,185 | \$2,597,025 | 447% | 86% |
| | 26494 Group Insurance | \$22,194,633 | \$29,121,075 | \$27,000,579 | 22% | -7% |
| | 26496 Unemployment Compensation | \$101,919 | \$417,585 | \$533,389 | 423% | 28% |
| | 26498 Severance/Early Retirement Pay | \$1,896,036 | \$1,475,475 | \$1,310,174 | -31% | -11% |
| prorated Total | | \$45,519,951 | \$57,820,364 | \$58,169,130 | 28% | 1% |

| 1006 Category | FY1997 | FY2006 | FY2007 | 10 Year Increase | 1 Year Increase | FY97 % of Total Exp | FY06 % of Total Exp | FY07 % of Total Exp |
|--|----------------------|----------------------|----------------------|------------------|-----------------|---------------------|---------------------|---------------------|
| Student Academic Achievement | \$233,218,290 | \$283,894,641 | \$302,761,498 | 30% | 7% | 62.5% | 54.3% | 56.9% |
| Student Instructional Support | \$26,474,051 | \$57,433,115 | \$55,823,988 | 111% | -3% | 7.1% | 11.0% | 10.5% |
| Overhead and Operational Nonoperational | \$84,884,854 | \$106,838,603 | \$109,554,135 | 29% | 3% | 22.7% | 20.4% | 20.6% |
| Grand Total | \$373,246,655 | \$522,934,956 | \$532,400,267 | 43% | 2% | 7.7% | 14.3% | 12.1% |

| | FY1997 | FY2006 | FY2007 |
|---|--------------|--------------|--------------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 69.6% | 65.3% | 67.4% |