

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

**M S D Decatur Township (5300)**

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	\$76,745	\$87,978	\$1,098,447	n/a	> 500%	> 500%
	11100 Regular Programs; Elementary	\$6,181,672	\$7,984,296	\$9,219,587	\$10,555,696	71%	32%	14%
	11200 Regular Programs; Middle/Junior High	\$2,904,628	\$3,839,096	\$3,077,968	\$3,735,885	29%	-3%	21%
	11300 Regular Programs; High School	\$3,439,522	\$4,458,507	\$4,586,354	\$5,826,830	69%	31%	27%
	11430 Vocational Education; Distributive Education	\$58,241	\$73,409	\$72,321	\$87,245	50%	19%	21%
	11440 Vocational Education; Health Occupations	\$50,310	\$34,600	\$40,651	\$60,879	21%	76%	50%
	11450 Vocational Education; Consumer and Homemaking	\$152,263	\$68,743	\$68,667	\$82,468	-46%	20%	20%
	11460 Vocational Education; Occupational Home Economics	\$0	\$65,956	\$86,144	\$139,755	n/a	112%	62%
	11470 Vocational Education; Business Education	\$36,982	\$0	\$0	\$0	-100%	n/a	n/a
	11480 Vocational Education; Industrial Education A	\$34,622	\$0	\$0	\$0	-100%	n/a	n/a
	11490 Vocational Education; Industrial Education B	\$0	\$52,769	\$53,627	\$8,996	n/a	-83%	-83%
	11590 Other Vocational Education Programs	\$110,323	\$0	\$0	\$0	-100%	n/a	n/a
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$14,746	\$54,806	\$7,838	n/a	-47%	-86%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$30,182	\$0	\$0	n/a	-100%	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$142,168	\$108,619	\$166,665	n/a	17%	53%
	12100 2007 Account Code - Gifted and Talented	\$157,738	\$20,100	\$67,232	\$71,199	-55%	254%	6%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$54,674	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$763,968	\$836,871	\$846,181	n/a	11%	1%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$1,755	\$0	\$34,405	n/a	> 500%	n/a
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$3,377	\$0	\$0	n/a	-100%	n/a
	12350 Physical Impairment; Homebound	\$0	\$25,035	\$39,309	\$44,773	n/a	79%	14%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$291	\$69	n/a	n/a	-76%
	12510 Culturally Different; Communication Disorders	\$0	\$0	\$165	\$0	n/a	n/a	-100%
	12520 Culturally Different; Compensatory	\$54,247	\$29,496	\$69,401	\$162,275	199%	450%	134%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$0	\$549,810	\$539,442	\$314,946	n/a	-43%	-42%
	12610 Learning Disability	\$0	\$347,167	\$262,969	\$729,903	n/a	110%	178%
	12710 Equal Opportunity At Risk	\$103,400	\$0	\$32,367	-\$31,617	-131%	n/a	-198%
	12810 Special Education Preschool	\$0	\$207,384	\$16,593	\$9,136	n/a	-96%	-45%
	12900 Other Special Programs	\$7,208	\$136,180	\$338,743	\$295,178	> 500%	117%	-13%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$5,401	\$0	\$0	\$0	-100%	n/a	n/a
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$709	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$138,043	\$63,287	\$70,211	\$32,958	-76%	-48%	-53%
	14200 Summer School Programs; Middle/Junior High School	\$33,900	\$21,636	\$19,969	\$1,857	-95%	-91%	-91%
	14300 Summer School Programs; High School	\$109,090	\$91,473	\$28,153	\$39,371	-64%	-57%	40%
	16100 Remediation Testing	\$0	\$518,319	\$574,051	\$267,444	n/a	-48%	-53%
	16200 Preventive Remediation	\$273,068	\$48,046	\$27,435	\$62,662	-77%	30%	128%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$211	\$3,544	\$36,928	\$13,381	> 500%	278%	-64%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$72,381	\$148,946	\$106,961	\$100,421	39%	-33%	-6%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$1,685,949	\$2,158,599	\$2,643,472	\$2,343,860	39%	9%	-11%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$1,662	\$0	\$0	\$0	-100%	n/a	n/a
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$26,113	\$26,517	\$27,189	n/a	4%	3%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$13,342	n/a	n/a	n/a
	22220 Library/Media Services; School Library	\$319,216	\$141,157	\$54,580	\$467,225	46%	231%	> 500%
	22230 Library/Media Services; Audiovisual	\$70,812	\$0	\$0	\$0	-100%	n/a	n/a
	22240 Library/Media Services; Educational Television	\$458	\$0	\$0	\$0	-100%	n/a	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$116,570	\$74,740	\$0	\$0	-100%	-100%	n/a
	22290 Library/Media Services; Other Educational Media Services	\$534	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$1,266,597	\$3,110,350	\$3,264,546	\$3,454,963	173%	11%	6%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$304,020	\$600,554	\$349,778	\$359,261	18%	-40%	3%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$0	\$12,498	n/a	n/a	n/a
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$0	\$39,270	n/a	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$617,794	\$1,504,004	\$1,625,191	\$476,514	-23%	-68%	-71%
<b>Student Academic Achievement Total</b>		<b>\$18,307,569</b>	<b>\$27,436,254</b>	<b>\$28,487,896</b>	<b>\$32,014,042</b>	<b>75%</b>	<b>17%</b>	<b>12%</b>
<b>Student Instructional Support</b>								

**School Corporation Expenditures by HB 1006 Expenditure Categories  
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**M S D Decatur Township (5300)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	26410 2007 Account Code - Personnel Services ; Supervision of Personnel Services	\$95,216	\$0	\$0	\$0	-100%	n/a	n/a
	21110 Attendance and Social Work Services; Service Area Direction	\$107,970	\$0	\$0	\$0	-100%	n/a	n/a
	21120 Attendance and Social Work Services; Attendance Services	\$102,755	\$0	\$0	\$0	-100%	n/a	n/a
	21130 Attendance and Social Work Services; Social Work Services	\$106,545	\$262,846	\$305,227	\$382,592	259%	46%	25%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$5,500	\$10,475	\$2,300	n/a	-58%	-78%
	21210 Guidance Services; Service Area Direction	\$45,886	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$469,639	\$0	\$0	\$0	-100%	n/a	n/a
	21230 Guidance Services; Appraisal Services	\$26,602	\$0	\$0	\$0	-100%	n/a	n/a
	21240 Guidance Services; Information Services	\$25,959	\$0	\$0	\$0	-100%	n/a	n/a
	21290 Guidance Services; Other Guidance Services	\$0	\$0	\$300	\$437	n/a	n/a	46%
	21320 Health Services; Medical Services	\$8,752	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$106,679	\$169,388	\$172,704	\$184,622	73%	9%	7%
	21390 Health Services; Other Health Services	\$110	\$0	\$0	\$0	-100%	n/a	n/a
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$9,517	\$21,895	n/a	n/a	130%
	22110 Improvement of Instruction; Service Area Direction	\$105,245	\$76,686	\$69,274	\$47,768	-55%	-38%	-31%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$130,774	\$446,304	\$727,829	\$904,751	> 500%	103%	24%
	22130 Improvement of Instruction; Instructional Staff Training	\$342,140	\$814	\$0	\$6,459	-98%	> 500%	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$250,811	\$106,309	\$51,522	\$4,730	-98%	-96%	-91%
	23110 Board of Education; Service Area Direction	\$9,500	\$24,393	\$35,016	\$29,380	209%	20%	-16%
	23190 Board of Education; Other Governing Body Services	\$20,732	\$0	\$13,355	\$39,071	88%	n/a	193%
	23210 Executive Administration; Office of The Superintendent	\$162,132	\$2,062,712	\$2,006,330	\$3,357,272	> 500%	63%	67%
	23220 Executive Administration; Community Relations	\$80,969	\$0	\$0	\$0	-100%	n/a	n/a
	23290 Executive Administration; Other Executive Administration Services	\$0	\$43,439	\$32,665	\$41,178	n/a	-5%	26%
	25750 Personnel Services; Health Services	\$5,632	\$3,017	\$3,443	\$2,886	-49%	-4%	-16%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$384,509	\$407,709	\$176,834	n/a	-54%	-57%
<b>Student Instructional Support Total</b>		<b>\$2,204,048</b>	<b>\$3,585,916</b>	<b>\$3,845,366</b>	<b>\$5,202,175</b>	<b>136%</b>	<b>45%</b>	<b>35%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$101,238	\$30,471	\$27,955	\$17,449	-83%	-43%	-38%
	23160 Board of Education; Promotion Expenses	\$8,554	\$8,270	\$2,371	\$8,938	4%	8%	277%
	23230 Executive Administration; Staff Relations and Negotiations	\$16,599	\$0	\$0	\$0	-100%	n/a	n/a
	25110 Fiscal Services; Office of The Business Manager	\$140,625	\$0	\$0	\$569	-100%	n/a	n/a
	25140 Fiscal Services; Receiving and Disbursing Funds	\$30,339	\$0	\$0	\$0	-100%	n/a	n/a
	25150 Fiscal Services; Payroll Services	\$40,358	\$0	\$0	\$0	-100%	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$26,688	\$0	\$0	\$2,155	-92%	n/a	n/a
	25191 Other Fiscal Services; Refund of Revenue	\$6,418	\$95,005	\$27,036	\$3,151,663	> 500%	> 500%	> 500%
	25195 Other Fiscal Services; Bank Account Service Charge	\$613	\$5,863	\$10,444	\$11,997	> 500%	105%	15%
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$0	\$446	n/a	n/a	n/a
	25199 Other Fiscal Services; Other	\$5,006	\$5,208	\$14,602	\$12,167	143%	134%	-17%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$24,341	\$0	\$0	\$0	-100%	n/a	n/a
	25300 Printing, Publishing, and Duplicating Services	\$51,539	\$49,321	\$59,696	\$99,697	93%	102%	67%
	25600 Public Information Services	\$0	\$0	\$2,856	\$0	n/a	n/a	-100%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$2,703	n/a	n/a	n/a
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$203,396	n/a	n/a	n/a
	25890 Other Technology Services	\$0	\$0	\$0	\$51,795	n/a	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$6,244	\$0	\$0	n/a	-100%	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$68,132	\$63,814	\$64,138	\$78,876	16%	24%	23%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,151,394	\$2,332,372	\$3,153,832	\$3,876,220	80%	66%	23%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$81,136	\$32,741	\$61,506	\$36,994	-54%	13%	-40%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$374,221	\$808,964	\$1,016,349	\$1,076,363	188%	33%	6%
	26499 2007 Account Code - Other	\$69,757	\$895,354	\$1,097,173	\$696,109	> 500%	-22%	-37%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$8,767	\$0	\$0	\$2,475	-72%	n/a	n/a
	26600 Operation and Maintenance of Plant Services; Security Services	\$185,245	\$314,351	\$304,884	\$338,457	83%	8%	11%
	26700 Operation and Maintenance of Plant Services; Insurance	\$134,216	\$243,639	\$351,349	\$431,751	222%	77%	23%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$99,938	\$883,450	\$260,217	\$275,224	175%	-69%	6%
	27010 Student Transportation; Service Area Direction	\$172,322	\$261,070	\$193,632	\$249,016	45%	-5%	29%
	27100 Student Transportation; Vehicle Operation	\$771,135	\$1,746,932	\$1,954,899	\$1,703,916	121%	-2%	-13%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	27200 Student Transportation; Monitoring Services	\$55,678	\$62,971	\$62,148	\$44,148	-21%	-30%	-29%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$291,489	\$674,809	\$676,258	\$864,212	196%	28%	28%
	27400 Student Transportation; Purchase of School Buses	\$167,496	\$929,907	\$1,180,421	\$54,258	-68%	-94%	-95%
	27500 Student Transportation; Insurance on Buses	\$35,880	\$67,659	\$97,173	\$55,476	55%	-18%	-43%
	27900 Student Transportation; Other Student Transportation Services	\$256,365	\$406,334	\$489,230	\$542,091	111%	33%	11%
	27910 Student Transportation; Bus Driver Training	\$463	\$0	\$500	\$0	-100%	n/a	-100%
	31100 Food Services Operations; Service Area Direction	\$85,052	\$182,793	\$253,411	\$281,934	231%	54%	11%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,304,462	\$1,895,065	\$1,992,711	\$1,582,869	21%	-16%	-21%
	31300 Food Services Operations; Food Delivery	\$0	\$5,266	\$14,028	\$4,315	n/a	-18%	-69%
	31400 Food Services Operations; Food Purchases	\$0	\$0	\$0	\$555,526	n/a	n/a	n/a
	31900 Other Food Services	\$0	\$109,940	\$119,542	\$162,241	n/a	48%	36%
	33200 Community Recreation	\$90,273	\$155,863	\$159,470	\$177,569	97%	14%	11%
	33300 Civic Services	\$3,399	\$7,490	\$7,490	\$7,777	129%	4%	4%
	33400 Athletic Coaches	\$205,999	\$291,185	\$304,709	\$330,809	61%	14%	9%
	33910 High School Band Uniforms	\$0	\$0	\$0	\$8,283	n/a	n/a	n/a
	33990 Other Community Services; Other	\$1,083	\$297,997	\$263,789	\$187,351	> 500%	-37%	-29%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	-\$15,610	\$0	\$0	n/a	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$494,901	\$1,871,151	\$1,104,617	\$3,462,882	> 500%	85%	213%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$136,272	\$224,412	\$629,382	n/a	362%	180%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$6,175	\$6,750	\$11,235	\$15,475	151%	129%	38%
<b>Overhead and Operational Total</b>		<b>\$7,567,296</b>	<b>\$14,868,909</b>	<b>\$15,564,084</b>	<b>\$21,294,972</b>	<b>181%</b>	<b>43%</b>	<b>37%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$3,725,724	\$92,952	\$87,662	\$0	-100%	-100%	-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$90,390	\$898,172	\$1,381,141	\$132,395	46%	-85%	-90%
	43000 Facilities Acquisition and Construction; Professional Services	\$119,866	\$52,464	\$1,180,556	\$153,775	28%	193%	-87%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$17,432	\$135,890	n/a	n/a	> 500%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$634,800	\$634,800	\$0	n/a	-100%	-100%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$3,398	\$142,711	\$261,773	n/a	> 500%	83%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$499,854	\$448,597	\$553,850	\$431,909	-14%	-4%	-22%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$59,856	\$13,860	\$49,118	\$78,123	31%	464%	59%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$53,379	n/a	n/a	n/a
	52300 Debt Services; Interest on Debt; Emergency Loans	\$177,325	\$0	\$0	\$0	-100%	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$763,841	\$5,191,651	\$8,201,002	\$7,853,629	> 500%	51%	-4%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$3,526,062	n/a	n/a	n/a
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$0	\$3,437	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$396,290	\$613,603	\$539,804	\$219,193	-45%	-64%	-59%
<b>Nonoperational Total</b>		<b>\$5,833,146</b>	<b>\$7,949,496</b>	<b>\$12,788,075</b>	<b>\$12,849,565</b>	<b>120%</b>	<b>62%</b>	<b>0%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$337,307	\$466,478	\$493,500	\$127,803	-62%	-73%	-74%
	26492 2007 Account Code - Social Security	\$1,498,115	\$2,269,196	\$2,356,509	\$1,174,539	-22%	-48%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$86,124	\$167,499	\$320,221	\$19,441	-77%	-88%	-94%
	26494 2007 Account Code - Group Insurance	\$1,944,192	\$3,616,171	\$3,987,861	\$1,749,102	-10%	-52%	-56%
	26496 2007 Account Code - Unemployment Compensation	\$6,882	\$5,907	\$16,089	\$25,716	274%	335%	60%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$36,774	\$54,292	\$59,445	\$25,313	-31%	-53%	-57%
<b>prorated Total</b>		<b>\$3,909,394</b>	<b>\$6,579,544</b>	<b>\$7,233,624</b>	<b>\$3,121,914</b>	<b>-20%</b>	<b>-53%</b>	<b>-57%</b>

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	\$21,214,722	\$32,192,905	\$33,715,764	\$34,283,737	62%	6%	2%	56.1%	53.3%	49.6%	46.0%
Student Instructional Support	\$2,494,504	\$4,182,968	\$4,468,003	\$5,496,624	120%	31%	23%	6.6%	6.9%	6.6%	7.4%
Overhead and Operational	\$8,279,080	\$16,094,624	\$16,947,204	\$21,852,743	164%	36%	29%	21.9%	26.6%	25.0%	29.3%

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	Nonoperational	\$5,833,146	\$7,949,623	\$12,788,075	\$12,849,565	120%	62%	0%	15.4%	13.2%	18.8%	17.3%
	<b>Grand Total</b>	<b>\$37,821,452</b>	<b>\$60,420,119</b>	<b>\$67,919,046</b>	<b>\$74,482,668</b>	<b>97%</b>	<b>23%</b>	<b>10%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	62.7%	60.2%	56.2%	53.4%