

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

**Attica Consolidated Sch Corp (2435)**

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	\$33,394	\$34,683	\$158,115	n/a	373%	356%
	11100 Regular Programs; Elementary	\$1,114,715	\$1,365,606	\$1,357,827	\$1,491,003	34%	9%	10%
	11300 Regular Programs; High School	\$1,167,689	\$1,081,800	\$1,138,315	\$1,303,444	12%	20%	15%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$4,000	\$0	\$0	n/a	-100%	n/a
	11410 Vocational Education; Agriculture A	\$33,324	\$45,902	\$47,216	\$55,965	68%	22%	19%
	11450 Vocational Education; Consumer and Homemaking	\$43,141	\$55,179	\$55,201	\$65,436	52%	19%	19%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$17,000	\$30,079	\$24,437	n/a	44%	-19%
	12100 2007 Account Code - Gifted and Talented	\$14,932	\$38,592	\$29,200	\$13,677	-8%	-65%	-53%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$21,529	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$85,118	\$59,050	\$65,549	\$67,956	-20%	15%	4%
	12340 Physical Impairment; Hearing Impairment	\$0	\$969	\$0	\$90	n/a	-91%	n/a
	12520 Culturally Different; Compensatory	\$42,974	\$83,192	\$92,434	\$136,905	219%	65%	48%
	12610 Learning Disability	\$106,266	\$191,429	\$196,063	\$255,489	140%	33%	30%
	12810 Special Education Preschool	\$0	\$0	\$14	\$56	n/a	n/a	300%
	12900 Other Special Programs	\$10,150	\$870	\$0	\$0	-100%	-100%	n/a
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$5,387	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$3,400	\$3,723	\$6,482	\$6,971	105%	87%	8%
	14300 Summer School Programs; High School	\$2,875	\$8,009	\$8,653	\$10,019	248%	25%	16%
	16100 Remediation Testing	\$0	\$33,287	\$32,400	\$25,212	n/a	-24%	-22%
	16200 Preventive Remediation	\$0	\$0	\$0	\$10,219	n/a	n/a	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$456	\$0	\$0	\$56	-88%	n/a	n/a
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$68,306	\$168,305	\$125,699	\$160,816	135%	-4%	28%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$105,354	\$234,596	\$193,694	\$254,783	142%	9%	32%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$40,040	\$36,885	\$43,841	\$106,950	167%	190%	144%
	22220 Library/Media Services; School Library	\$80,028	\$84,133	\$70,976	\$78,575	-2%	-7%	11%
	22230 Library/Media Services; Audiovisual	\$574	\$706	\$1,005	\$1,262	120%	79%	25%
	24100 Office of The Principal	\$206,031	\$246,078	\$249,452	\$306,307	49%	24%	23%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$59,770	\$127,332	\$93,442	\$112,623	88%	-12%	21%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$8,990	\$15,000	\$15,000	\$15,000	67%	0%	0%
	26497 2007 Account Code - Teachers Retirement Fund	\$107,323	\$164,437	\$179,663	\$85,105	-21%	-48%	-53%
<b>Student Academic Achievement Total</b>		<b>\$3,306,842</b>	<b>\$4,099,474</b>	<b>\$4,066,888</b>	<b>\$4,767,998</b>	<b>44%</b>	<b>16%</b>	<b>17%</b>
<b>Student Instructional Support</b>								
	21210 Guidance Services; Service Area Direction	\$72,976	\$67,533	\$93,320	\$107,859	48%	60%	16%
	21220 Guidance Services; Counseling Services	\$39,171	\$865	\$11,132	\$15,248	-61%	> 500%	37%
	21240 Guidance Services; Information Services	\$0	\$4,547	\$0	\$0	n/a	-100%	n/a
	21320 Health Services; Medical Services	\$0	\$2,246	\$0	\$0	n/a	-100%	n/a
	21340 Health Services; Nurse Services	\$21,502	\$32,708	\$37,402	\$41,866	95%	28%	12%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$33,677	\$44,899	\$7,246	n/a	-78%	-84%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$3,872	\$1,757	\$7,333	n/a	89%	317%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$961	\$11,336	\$986	n/a	3%	-91%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$4,350	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$40,706	n/a	n/a	n/a
	23120 Board of Education; Service Area Assistants	\$44,545	\$50,350	\$52,245	\$55,924	26%	11%	7%
	23190 Board of Education; Other Governing Body Services	\$13,339	\$8,351	\$8,823	\$9,655	-28%	16%	9%
	23210 Executive Administration; Office of The Superintendent	\$90,507	\$111,801	\$114,504	\$146,005	61%	31%	28%
	23290 Executive Administration; Other Executive Administration Services	\$2,774	\$0	\$0	\$0	-100%	n/a	n/a
	25730 Personnel Services; Personnel Services	\$0	\$119	\$0	\$0	n/a	-100%	n/a
	25740 Personnel Services; Noninstructional Personnel Training	\$2,729	\$855	\$0	\$0	-100%	-100%	n/a
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$10,371	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$50,215	\$49,714	\$31,902	n/a	-36%	-36%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$5,446	\$8,852	\$0	n/a	-100%	-100%
<b>Student Instructional Support Total</b>		<b>\$287,542</b>	<b>\$373,547</b>	<b>\$433,984</b>	<b>\$479,453</b>	<b>67%</b>	<b>28%</b>	<b>10%</b>
<b>Overhead and Operational</b>								

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	23150 Board of Education; Legal Services	\$490	\$2,414	\$2,000	\$2,000	308%	-17%	0%
	25110 Fiscal Services; Office of The Business Manager	\$39,123	\$4,850	\$5,581	\$5,348	-86%	10%	-4%
	25160 Fiscal Services; Financial Accounting	\$900	\$600	\$205	\$755	-16%	26%	268%
	25191 Other Fiscal Services; Refund of Revenue	\$922	\$216	\$186	\$1,447	57%	> 500%	> 500%
	25192 Other Fiscal Services; Petty Cash	\$1,715	\$2,535	\$7,014	\$1,573	-8%	-38%	-78%
	25193 Other Fiscal Services; Printed Forms	\$17	\$0	\$0	\$0	-100%	n/a	n/a
	25199 Other Fiscal Services; Other	\$2,357	\$0	\$0	\$0	-100%	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$44,227	\$0	\$0	\$0	-100%	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$41,038	\$47,578	\$49,046	\$52,665	28%	11%	7%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$453,892	\$551,423	\$547,151	\$654,277	44%	19%	20%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$2,225	\$0	\$200	\$100	-96%	n/a	-50%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$66,801	\$34,598	\$29,629	\$47,723	-29%	38%	61%
	26499 2007 Account Code - Other	\$158,483	\$585	\$55	\$0	-100%	-100%	-100%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$128	\$0	\$0	\$0	-100%	n/a	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$0	\$72,826	\$59,209	\$58,422	n/a	-20%	-1%
	27010 Student Transportation; Service Area Direction	\$5,889	\$12,028	\$12,343	\$12,591	114%	5%	2%
	27100 Student Transportation; Vehicle Operation	\$106,676	\$93,967	\$123,491	\$156,565	47%	67%	27%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$48,085	\$66,891	\$76,433	\$128,309	167%	92%	68%
	27400 Student Transportation; Purchase of School Buses	\$0	\$36,955	\$7,783	\$66,110	n/a	79%	> 500%
	27500 Student Transportation; Insurance on Buses	\$7,433	\$13,284	\$8,270	\$8,744	18%	-34%	6%
	27900 Student Transportation; Other Student Transportation Services	\$13,701	\$576	\$790	\$776	-94%	35%	-2%
	27910 Student Transportation; Bus Driver Training	\$0	\$139	\$281	\$0	n/a	-100%	-100%
	31200 Food Services Operations; Food Preparation and Dispensing	\$93,162	\$99,959	\$102,425	\$120,293	29%	20%	17%
	31400 Food Services Operations; Food Purchases	\$111,097	\$165,125	\$169,650	\$180,122	62%	9%	6%
	31900 Other Food Services	\$5,399	\$11,804	\$9,502	\$10,600	96%	-10%	12%
	33100 Community Service Operations; Direction of Community Services	\$598	\$73,829	\$68,741	\$76,538	> 500%	4%	11%
	33200 Community Recreation	\$22,260	\$31,552	\$16,086	\$19,952	-10%	-37%	24%
	33300 Civic Services	\$0	\$0	\$534	\$0	n/a	n/a	-100%
	33400 Athletic Coaches	\$33,192	\$37,646	\$41,394	\$47,354	43%	26%	14%
	33910 High School Band Uniforms	\$555	\$0	\$0	\$0	-100%	n/a	n/a
	33930 Latch Key Kid Program	\$2,827	\$5,342	\$2,603	\$530	-81%	-90%	-80%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$3,250	\$99,609	\$125,036	\$102,238	> 500%	3%	-18%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$0	\$1,933	n/a	n/a	n/a
<b>Overhead and Operational Total</b>		<b>\$1,266,444</b>	<b>\$1,466,330</b>	<b>\$1,465,636</b>	<b>\$1,756,966</b>	<b>39%</b>	<b>20%</b>	<b>20%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$112,903	\$85,939	\$32,964	\$905	-99%	-99%	-97%
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$0	\$876	\$1,213	n/a	n/a	38%
	45100 Building Acquisition, Construction and Improvements	\$0	\$30,696	\$114,048	\$83,408	n/a	172%	-27%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$130,141	\$130,141	\$130,141	n/a	0%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$3,784	\$3,784	\$0	n/a	-100%	-100%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$650	\$16,841	\$34,247	\$5,784	> 500%	-66%	-83%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$177,779	\$55,187	\$60,259	\$106,338	-40%	93%	76%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$1,286,037	\$1,228,079	\$1,147,068	n/a	-11%	-7%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$22,128	\$17,888	\$28,868	n/a	30%	61%
<b>Nonoperational Total</b>		<b>\$291,332</b>	<b>\$1,630,753</b>	<b>\$1,622,286</b>	<b>\$1,503,724</b>	<b>416%</b>	<b>-8%</b>	<b>-7%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$31,163	\$29,076	\$37,341	\$21,499	-31%	-26%	-42%
	26492 2007 Account Code - Social Security	\$269,344	\$309,761	\$317,805	\$153,742	-43%	-50%	-52%
	26493 2007 Account Code - Workmen's Compensation	\$231	\$0	\$32	\$0	-100%	n/a	-100%
	26494 2007 Account Code - Group Insurance	\$299,434	\$914,938	\$810,708	\$470,685	57%	-49%	-42%
	26496 2007 Account Code - Unemployment Compensation	\$117	\$0	\$96	\$0	-100%	n/a	-100%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$21,081	\$37,307	\$49,378	\$37,620	78%	1%	-24%
<b>prorated Total</b>		<b>\$621,371</b>	<b>\$1,291,080</b>	<b>\$1,215,359</b>	<b>\$683,546</b>	<b>10%</b>	<b>-47%</b>	<b>-44%</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>Student Academic Achievement</b>	\$3,788,719	\$5,093,514	\$4,982,012	\$5,286,360	40%	4%	6%
	<b>Student Instructional Support</b>	\$332,129	\$471,501	\$538,309	\$538,904	62%	14%	0%
	<b>Overhead and Operational</b>	\$1,361,352	\$1,665,416	\$1,661,310	\$1,862,378	37%	12%	12%
	<b>Nonoperational</b>	\$291,332	\$1,630,753	\$1,622,522	\$1,504,044	416%	-8%	-7%
	<b>Grand Total</b>	<b>\$5,773,531</b>	<b>\$8,861,185</b>	<b>\$8,804,154</b>	<b>\$9,191,686</b>	<b>59%</b>	<b>4%</b>	<b>4%</b>

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
65.6%	57.5%	56.6%	57.5%
5.8%	5.3%	6.1%	5.9%
23.6%	18.8%	18.9%	20.3%
5.0%	18.4%	18.4%	16.4%

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	71.4%	62.8%	62.7%	63.4%