

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

**Crothersville Community Schools (3710)**

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>								
	11100 Regular Programs; Elementary	\$851,800	\$798,887	\$823,153	\$2,276,402	167%	185%	177%
	11300 Regular Programs; High School	\$667,168	\$713,426	\$777,249	\$876,150	31%	23%	13%
	11410 Vocational Education; Agriculture A	\$34,241	\$53,997	\$56,280	\$53,892	57%	0%	-4%
	11420 Vocational Education; Agriculture B	\$33,954	\$0	\$0	\$0	-100%	n/a	n/a
	11450 Vocational Education; Consumer and Homemaking	\$34,808	\$50,501	\$52,605	\$54,675	57%	8%	4%
	11470 Vocational Education; Business Education	\$46,462	\$48,197	\$56,363	\$0	-100%	-100%	-100%
	11480 Vocational Education; Industrial Education A	\$0	\$58,123	\$25,493	\$31,286	n/a	-46%	23%
	12100 2007 Account Code - Gifted and Talented	\$12,512	\$10,686	\$11,682	\$3,415	-73%	-68%	-71%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$4,926	n/a	n/a	n/a
	12220 Mental Disabilities; Moderate Mental Disabilities	\$79,325	\$82,607	\$84,845	\$106,320	34%	29%	25%
	12610 Learning Disability	\$37,111	\$51,618	\$53,266	\$56,216	51%	9%	6%
	12710 Equal Opportunity At Risk	\$42,531	\$50,289	\$52,146	\$54,162	27%	8%	4%
	12810 Special Education Preschool	\$7,921	\$9,688	\$5,410	\$7,620	-4%	-21%	41%
	14100 Summer School Programs; Elementary	\$1,818	\$0	\$0	\$0	-100%	n/a	n/a
	14300 Summer School Programs; High School	\$14,427	\$0	\$0	\$0	-100%	n/a	n/a
	16100 Remediation Testing	\$0	\$4,773	\$0	\$6,857	n/a	44%	n/a
	16200 Preventive Remediation	\$10,886	\$5,444	\$9,458	\$983	-91%	-82%	-90%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$35,148	\$32,988	\$0	\$0	-100%	-100%	n/a
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$0	\$4,668	\$15,694	n/a	n/a	236%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$8,595	\$10,969	\$11,194	\$12,592	46%	15%	12%
	22210 Library/Media Services; Service Area Direction	\$36,269	\$53,279	\$54,873	\$27,861	-23%	-48%	-49%
	22220 Library/Media Services; School Library	\$3,426	\$2,710	\$4,928	\$4,225	23%	56%	-14%
	22230 Library/Media Services; Audiovisual	\$2,517	\$3,790	\$4,849	\$5,151	105%	36%	6%
	22290 Library/Media Services; Other Educational Media Services	\$2,495	\$1,877	\$1,004	\$961	-61%	-49%	-4%
	24100 Office of The Principal	\$161,476	\$187,216	\$193,441	\$200,280	24%	7%	4%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$32,893	\$49,167	\$32,110	\$28,660	-13%	-42%	-11%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$581	\$300	\$735	\$862	48%	187%	17%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$561	\$294	\$618	\$477	-15%	62%	-23%
	26497 2007 Account Code - Teachers Retirement Fund	\$68,643	\$108,067	\$108,355	\$58,654	-15%	-46%	-46%
<b>Student Academic Achievement Total</b>		<b>\$2,227,570</b>	<b>\$2,388,892</b>	<b>\$2,424,723</b>	<b>\$3,888,320</b>	<b>75%</b>	<b>63%</b>	<b>60%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$39,979	\$28,932	\$35,411	\$29,112	-27%	1%	-18%
	21320 Health Services; Medical Services	\$399	\$411	\$1,075	\$1,553	290%	278%	44%
	21340 Health Services; Nurse Services	\$0	\$4,500	\$5,600	\$11,840	n/a	163%	111%
	21420 Psychological Testing	\$0	\$9,525	\$9,698	\$8,914	n/a	-6%	-8%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$3,487	\$0	\$11	\$0	-100%	n/a	-100%
	23190 Board of Education; Other Governing Body Services	\$3,893	\$11,196	\$11,260	\$11,367	192%	2%	1%
	23210 Executive Administration; Office of The Superintendent	\$90,357	\$168,855	\$162,127	\$173,258	92%	3%	7%
	23290 Executive Administration; Other Executive Administration Services	\$7,725	\$18,166	\$23,831	\$23,952	210%	32%	1%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$50	\$50	\$50	n/a	0%	0%
<b>Student Instructional Support Total</b>		<b>\$145,839</b>	<b>\$241,635</b>	<b>\$249,064</b>	<b>\$260,047</b>	<b>78%</b>	<b>8%</b>	<b>4%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$6,568	\$503	\$400	\$875	-87%	74%	119%
	25160 Fiscal Services; Financial Accounting	\$481	\$0	\$841	\$841	75%	n/a	0%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$4,815	\$0	n/a	n/a	-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$293	\$118	\$0	n/a	-100%	-100%
	25199 Other Fiscal Services; Other	\$0	\$66	\$0	\$0	n/a	-100%	n/a
	25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$4,995	\$0	n/a	n/a	-100%
	25990 Other Support Services, Central		25990.07 Unknown 2007 Account Code	\$853	\$651	\$0	n/a	-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$24,002	\$33,123	\$33,857	\$34,670	44%	5%	2%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$181,235	\$373,856	\$364,836	\$432,704	139%	16%	19%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$4,746	\$1,478	\$2,676	\$2,795	-41%	89%	4%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$10,603	\$71,060	\$56,815	\$48,629	359%	-32%	-14%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$207	\$1,522	\$78	\$0	-100%	-100%	-100%

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**Crothersville Community Schools (3710)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	26700 Operation and Maintenance of Plant Services; Insurance	\$39,170	\$77,539	\$73,308	\$41,322	5%	-47%	-44%
	27100 Student Transportation; Vehicle Operation	\$12,347	\$0	\$0	\$0	-100%	n/a	n/a
	27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$0	\$203,109	n/a	n/a	n/a
	27700 Student Transportation; Contracted Transportation Services	\$149,611	\$187,975	\$188,422	\$195,062	30%	4%	4%
	27900 Student Transportation; Other Student Transportation Services	\$19,233	\$7,650	\$7,450	\$16,366	-15%	114%	120%
	31200 Food Services Operations; Food Preparation and Dispensing	\$63,947	\$164,041	\$189,094	\$203,604	218%	24%	8%
	31400 Food Services Operations; Food Purchases	\$69,113	\$0	\$0	\$0	-100%	n/a	n/a
	31900 Other Food Services	\$8,547	\$2,659	\$2,567	\$3,888	-55%	46%	52%
	33200 Community Recreation	\$415	\$300	\$685	\$871	110%	190%	27%
	33990 Other Community Services; Other	\$1,227	\$1,494	\$1,254	\$1,314	7%	-12%	5%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$42,233	\$0	\$0	\$0	-100%	n/a	n/a
	52200 Debt Services; Interest on Debt; Temporary Loans	\$964	\$12,625	\$11,951	\$5,281	448%	-58%	-56%
<b>Overhead and Operational Total</b>		<b>\$634,648</b>	<b>\$937,035</b>	<b>\$944,814</b>	<b>\$1,191,329</b>	<b>88%</b>	<b>27%</b>	<b>26%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$61,245	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$84,179	\$0	\$0	n/a	-100%	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$7,192	\$0	\$0	\$0	-100%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$2,933	\$89,518	\$38,154	\$215,615	> 500%	141%	465%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$9,341	\$56,436	\$111,385	\$185,475	> 500%	229%	67%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$111,722	\$10,000	\$0	\$0	-100%	-100%	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$10,000	\$0	\$0	\$0	-100%	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$620	\$0	\$156,065	\$182,852	> 500%	n/a	17%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$662,000	\$662,000	\$662,000	n/a	0%	0%
	54200 2007 Account Code - Common School Fund	\$43,512	\$0	\$0	\$0	-100%	n/a	n/a
<b>Nonoperational Total</b>		<b>\$246,565</b>	<b>\$902,133</b>	<b>\$967,605</b>	<b>\$1,245,941</b>	<b>405%</b>	<b>38%</b>	<b>29%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$38,724	\$4,644	\$5,964	\$1,208	-97%	-74%	-80%
	26492 2007 Account Code - Social Security	\$167,917	\$175,110	\$178,725	\$85,385	-49%	-51%	-52%
	26494 2007 Account Code - Group Insurance	\$202,884	\$367,217	\$431,472	\$227,721	12%	-38%	-47%
	26496 2007 Account Code - Unemployment Compensation	\$178	\$0	\$0	\$0	-100%	n/a	n/a
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$0	\$13,201	\$10,083	n/a	n/a	-24%
<b>prorated Total</b>		<b>\$409,704</b>	<b>\$546,971</b>	<b>\$629,361</b>	<b>\$324,397</b>	<b>-21%</b>	<b>-41%</b>	<b>-48%</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	\$2,593,972	\$2,861,529	\$2,973,025	\$4,164,574	61%	46%	40%	70.8%	57.0%	57.0%	60.3%
Student Instructional Support	\$168,444	\$285,886	\$298,765	\$287,805	71%	1%	-4%	4.6%	5.7%	5.7%	4.2%
Overhead and Operational	\$655,344	\$967,119	\$976,171	\$1,211,713	85%	25%	24%	17.9%	19.3%	18.7%	17.5%
Nonoperational	\$246,565	\$902,133	\$967,605	\$1,245,941	405%	38%	29%	6.7%	18.0%	18.6%	18.0%
<b>Grand Total</b>	<b>\$3,664,326</b>	<b>\$5,016,667</b>	<b>\$5,215,567</b>	<b>\$6,910,034</b>	<b>89%</b>	<b>38%</b>	<b>32%</b>				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	75.4%	62.7%	62.7%	64.4%