

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

M S D Steuben County (7615)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$835	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$2,733,680	\$3,853,034	\$3,919,174	\$4,801,313	76%	25%	23%
	11200 Regular Programs; Middle/Junior High	\$1,434,866	\$1,789,436	\$1,916,501	\$2,383,680	66%	33%	24%
	11300 Regular Programs; High School	\$1,566,623	\$2,046,388	\$2,132,298	\$2,716,205	73%	33%	27%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$54,000	\$65,700	\$64,381	n/a	19%	-2%
	11410 Vocational Education; Agriculture A	\$55,266	\$52,259	\$48,494	\$47,380	-14%	-9%	-2%
	11430 Vocational Education; Distributive Education	\$27,882	\$13,539	\$46,706	\$61,610	121%	355%	32%
	11440 Vocational Education; Health Occupations	\$25,650	\$25,029	\$26,046	\$29,549	15%	18%	13%
	11460 Vocational Education; Occupational Home Economics	\$11,591	\$56,705	\$48,484	\$55,927	383%	-1%	15%
	11470 Vocational Education; Business Education	\$5,620	\$108	\$600	\$488	-91%	353%	-19%
	11480 Vocational Education; Industrial Education A	\$26,247	\$13,453	\$5,418	\$0	-100%	-100%	-100%
	11590 Other Vocational Education Programs	\$0	\$15,263	\$2,955	\$6,691	n/a	-56%	126%
	11630 Regular Programs; Alternative Education Programs; High School	\$7,179	\$0	\$0	\$139,586	> 500%	n/a	n/a
	11910 Other Regular Programs; Competency Testing	\$20,779	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$184,440	\$218,180	\$133,437	\$28,559	-85%	-87%	-79%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$35,848	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$328,075	\$399,277	\$337,066	\$390,347	19%	-2%	16%
	12230 Mental Disabilities; Severe Mental Disabilities	\$138	\$0	\$0	\$0	-100%	n/a	n/a
	12350 Physical Impairment; Homebound	\$3,100	\$2,596	\$9,304	\$6,733	117%	159%	-28%
	12610 Learning Disability	\$207,701	\$380,230	\$391,652	\$454,754	119%	20%	16%
	12710 Equal Opportunity At Risk	\$0	\$0	\$0	\$535	n/a	n/a	n/a
	12810 Special Education Preschool	\$0	\$32,370	\$33,650	\$17,743	n/a	-45%	-47%
	12900 Other Special Programs	\$0	\$75,169	\$81,304	\$64,488	n/a	-14%	-21%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$5,643	\$1,705	\$1,607	\$12,540	122%	> 500%	> 500%
	14100 Summer School Programs; Elementary	\$2,049	\$251	\$10,309	\$13,064	> 500%	> 500%	27%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$10,382	\$4,870	\$11,802	n/a	14%	142%
	14300 Summer School Programs; High School	\$42,367	\$51,555	\$42,239	\$56,452	33%	9%	34%
	16100 Remediation Testing	\$63,042	\$56,840	\$44,334	\$53,308	-15%	-6%	20%
	16200 Preventive Remediation	-\$1,069	\$0	\$0	\$0	n/a	n/a	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$41,795	\$43,205	\$19,023	\$4,995	-88%	-88%	-74%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$19,437	\$91,290	\$112,374	\$73,747	279%	-19%	-34%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$94,634	\$1,111	\$0	\$0	-100%	-100%	n/a
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$125,482	\$162,174	\$169,018	n/a	35%	4%
	18000 Payments to Governmental Units Outside State	\$14,000	\$0	\$0	\$0	-100%	n/a	n/a
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$16,896	\$21,182	\$27,117	\$14,977	-11%	-29%	-45%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$21,340	\$18,724	\$25,568	\$11,123	-48%	-41%	-56%
	22220 Library/Media Services; School Library	\$258,547	\$248,977	\$242,015	\$288,387	12%	16%	19%
	22230 Library/Media Services; Audiovisual	\$29,787	\$8,604	\$12,111	\$15,481	-48%	80%	28%
	24100 Office of The Principal	\$744,207	\$927,086	\$985,293	\$1,219,885	64%	32%	24%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$154,396	\$219,523	\$167,002	\$59,514	-61%	-73%	-64%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$17,845	\$16,672	\$18,753	\$19,772	11%	19%	5%
	26497 2007 Account Code - Teachers Retirement Fund	\$283,622	\$549,720	\$637,092	\$332,078	17%	-40%	-48%
Student Academic Achievement Total		\$8,447,374	\$11,419,345	\$11,710,670	\$13,662,794	62%	20%	17%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$0	\$5,226	n/a	n/a	n/a
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$46,692	\$98,324	n/a	n/a	111%
	21220 Guidance Services; Counseling Services	\$303,705	\$413,886	\$419,189	\$451,070	49%	9%	8%
	21320 Health Services; Medical Services	\$0	\$0	\$0	\$3,778	n/a	n/a	n/a
	21340 Health Services; Nurse Services	\$50,129	\$52,118	\$54,614	\$63,303	26%	21%	16%
	21390 Health Services; Other Health Services	\$120,938	\$94,853	\$46,776	\$1,580	-99%	-98%	-97%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$53,717	\$75,865	n/a	n/a	41%

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M S D Steuben County (7615)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	21990 Other Support Services; Students; Other Student Services	\$0	\$7,352	\$10,636	\$3,828	n/a	-48%	-64%
	22110 Improvement of Instruction; Service Area Direction	\$98,939	\$128,961	\$71,432	\$4,074	-96%	-97%	-94%
	22120 Improvement of Instruction; Instruction and Curriculum Development	-\$9,872	\$1,225	\$63,988	\$157,769	n/a	> 500%	147%
	22130 Improvement of Instruction; Instructional Staff Training	\$132,171	\$144,122	\$111,068	\$161,911	23%	12%	46%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$758	\$3,643	\$2,500	\$520	-31%	-86%	-79%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$137,676	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$226,169	n/a	n/a	n/a
	23120 Board of Education; Service Area Assistants	\$59,140	\$18,244	\$8,868	\$0	-100%	-100%	-100%
	23190 Board of Education; Other Governing Body Services	\$10,793	\$617	\$8,878	\$33,789	213%	> 500%	281%
	23210 Executive Administration; Office of The Superintendent	\$344,356	\$356,576	\$524,571	\$517,833	50%	45%	-1%
	23220 Executive Administration; Community Relations	\$0	\$63	\$0	\$0	n/a	-100%	n/a
	23290 Executive Administration; Other Executive Administration Services	\$0	\$1,310	\$17,087	\$6,072	n/a	363%	-64%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$621,983	\$740,735	\$383,331	n/a	-38%	-48%
Student Instructional Support Total		\$1,111,056	\$1,844,955	\$2,180,750	\$2,332,119	110%	26%	7%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$10,919	\$15,218	\$11,090	\$6,065	-44%	-60%	-45%
	23160 Board of Education; Promotion Expenses	\$2,165	\$2,982	\$2,589	\$2,786	29%	-7%	8%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$49,638	\$40,950	\$0	n/a	-100%	-100%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$86,214	\$65,967	\$180,569	n/a	109%	174%
	25150 Fiscal Services; Payroll Services	\$31,451	\$66,729	\$68,600	\$74,432	137%	12%	9%
	25160 Fiscal Services; Financial Accounting	\$860	\$1,723	\$646	\$1,682	96%	-2%	160%
	25191 Other Fiscal Services; Refund of Revenue	\$1,710	\$20,192	\$2,920	\$1,727	1%	-91%	-41%
	25199 Other Fiscal Services; Other	\$0	\$4,906	\$3,457	\$0	n/a	-100%	-100%
	25910 Judgments	\$0	\$3,484	\$0	\$0	n/a	-100%	n/a
	25920 Ditch Assessments	\$270	\$656	\$0	\$283	5%	-57%	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$91,144	\$58,402	\$53,712	\$79,294	-13%	36%	48%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,377,081	\$1,943,622	\$1,850,895	\$2,045,231	49%	5%	10%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$61,933	\$27,925	\$41,729	\$69,625	12%	149%	67%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$213,706	\$249,448	\$269,965	\$374,611	75%	50%	39%
	26499 2007 Account Code - Other	\$53,983	\$35,413	\$8,843	\$29,895	-45%	-16%	238%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,368	\$0	\$0	\$0	-100%	n/a	n/a
	26600 Operation and Maintenance of Plant Services; Security Services	\$8,520	\$2,775	\$2,538	\$11,068	30%	299%	336%
	26700 Operation and Maintenance of Plant Services; Insurance	\$53,847	\$127,212	\$136,555	\$111,315	107%	-12%	-18%
	27010 Student Transportation; Service Area Direction	\$124,628	\$188,162	\$183,254	\$199,589	60%	6%	9%
	27100 Student Transportation; Vehicle Operation	\$358,012	\$491,766	\$535,767	\$728,003	103%	48%	36%
	27200 Student Transportation; Monitoring Services	\$9,179	\$6,710	\$1,297	\$1,683	-82%	-75%	30%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$107,627	\$187,363	\$225,477	\$245,897	128%	31%	9%
	27400 Student Transportation; Purchase of School Buses	\$18,003	\$467,330	\$90,506	\$456,662	> 500%	-2%	405%
	27500 Student Transportation; Insurance on Buses	\$27,128	\$54,482	\$46,438	\$46,302	71%	-15%	0%
	27700 Student Transportation; Contracted Transportation Services	\$92,099	\$89,764	\$55,170	\$36,184	-61%	-60%	-34%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$924	\$979	n/a	n/a	6%
	31100 Food Services Operations; Service Area Direction	\$33,698	\$68,516	\$77,513	\$104,170	209%	52%	34%
	31200 Food Services Operations; Food Preparation and Dispensing	\$247,787	\$334,478	\$365,869	\$423,971	71%	27%	16%
	31400 Food Services Operations; Food Purchases	\$314,539	\$441,434	\$458,669	\$525,206	67%	19%	15%
	31900 Other Food Services	\$4,177	\$480,266	\$423,542	\$14,288	242%	-97%	-97%
	33100 Community Service Operations; Direction of Community Services	\$5,772	\$39,049	\$18,387	\$801	-86%	-98%	-96%
	33400 Athletic Coaches	\$183,747	\$258,208	\$263,100	\$305,539	66%	18%	16%
	33910 High School Band Uniforms	\$0	\$0	\$0	\$14,750	n/a	n/a	n/a
	33940 Child Care Services	\$37,646	\$37,667	\$35,145	\$47,853	27%	27%	36%
	33950 Step Ahead	\$16,028	\$833	\$0	\$0	-100%	-100%	n/a
	33990 Other Community Services; Other	\$158	\$4,305	\$3,480	\$405	157%	-91%	-88%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$78,352	\$151,697	\$127,913	\$109,859	40%	-28%	-14%

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M S D Steuben County (7615)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$80,201	\$56,650	\$101,066	n/a	26%	78%
Overhead and Operational Total		\$3,568,540	\$6,078,768	\$5,529,555	\$6,351,791	78%	4%	15%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$369,833	\$126,644	\$86,783	\$0	-100%	-100%	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$30,378	\$147,791	\$96,952	\$142,978	371%	-3%	47%
	45100 Building Acquisition, Construction and Improvements	\$0	\$27,296	\$159,898	\$327,437	n/a	> 500%	105%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$579,622	\$581,183	\$585,826	n/a	1%	1%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$20,702	\$29,487	\$61,313	n/a	196%	108%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$8,770	\$24,724	\$16,365	\$9,670	10%	-61%	-41%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$380,243	\$390,723	\$264,812	\$310,055	-18%	-21%	17%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$143,667	\$232,346	\$515,523	n/a	259%	122%
	51100 Debt Services; Principal on Debt; Bonds	\$100,000	\$135,000	\$420,000	\$290,000	190%	115%	-31%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$24,816	\$0	n/a	n/a	-100%
	52100 Debt Services; Interest on Debt; Bonds	\$32,185	\$544,625	\$250,750	\$376,625	> 500%	-31%	50%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,896,982	\$4,474,426	\$4,500,270	\$3,897,901	105%	-13%	-13%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$574,541	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$131,438	\$87,250	\$88,688	\$38,813	-70%	-56%	-56%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$350	\$665	\$350	n/a	0%	-47%
Nonoperational Total		\$2,949,829	\$6,702,820	\$6,753,014	\$7,131,031	142%	6%	6%
prorated								
	26491 2007 Account Code - PERF	\$170,684	\$206,667	\$244,374	\$120,735	-29%	-42%	-51%
	26492 2007 Account Code - Social Security	\$754,169	\$985,379	\$1,012,400	\$505,233	-33%	-49%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$39,339	\$66,515	\$57,198	\$57,198	45%	-14%	0%
	26494 2007 Account Code - Group Insurance	\$1,134,058	\$1,771,562	\$1,928,633	\$1,023,018	-10%	-42%	-47%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$7,450	\$3,784	\$0	n/a	-100%	-100%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$88,080	\$385,984	\$575,096	\$162,205	84%	-58%	-72%
prorated Total		\$2,186,329	\$3,423,558	\$3,821,486	\$1,868,389	-15%	-45%	-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
Student Academic Achievement	\$10,011,377	\$13,927,265	\$14,417,147	\$14,941,294	49%	7%	4%	54.8%	47.3%	48.1%	47.7%
Student Instructional Support	\$1,313,619	\$2,114,224	\$2,551,905	\$2,504,083	91%	18%	-2%	7.2%	7.2%	8.5%	8.0%
Overhead and Operational	\$3,988,304	\$6,725,135	\$6,273,408	\$6,769,716	70%	1%	8%	21.8%	22.8%	20.9%	21.6%
Nonoperational	\$2,949,829	\$6,702,820	\$6,753,014	\$7,131,031	142%	6%	6%	16.2%	22.7%	22.5%	22.7%
Grand Total	\$18,263,129	\$29,469,444	\$29,995,474	\$31,346,124	72%	6%	5%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	62.0%	54.4%	56.6%	55.7%