

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

Middlebury Community Schools (2275)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$13,940	\$58,981	n/a	323%
	11100 Elementary	\$3,462,408	\$4,874,377	\$5,248,623	52%	8%
	11200 Middle/Junior High	\$1,515,184	\$2,383,760	\$2,389,634	58%	0%
	11300 High School	\$1,916,825	\$2,827,697	\$2,794,535	46%	-1%
	11350 Honors Diploma Award	\$0	\$0	\$0	n/a	n/a
	11590 Other Vocational Education Programs	\$21,869	\$62	\$0	-100%	-100%
	11620 Middle/Junior High	\$11,860	\$28,243	\$90,869	> 500%	222%
	11630 High School	\$31,365	\$0	\$0	-100%	n/a
	11920 Project 4R	\$20,001	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$50,929	\$29,932	\$34,690	-32%	16%
	12150 High Ability Students	\$0	\$56,185	\$124,790	n/a	122%
	12210 Mild Mental Handicap	\$493,133	\$937,868	\$942,294	91%	0%
	12520 Compensatory	\$30,794	\$25,802	\$36,422	18%	41%
	12710 Equal Opportunity At Risk	\$88,139	\$14,312	\$28,634	-68%	100%
	12810 Special Education Preschool	\$96,192	\$151,796	\$166,201	73%	9%
	12900 Other Special Programs	\$0	\$17,870	\$23,708	n/a	33%
	14100 Elementary	\$10,704	\$0	\$0	-100%	n/a
	14200 Middle/Junior High	\$28,220	\$0	\$0	-100%	n/a
	14300 High School	\$45,401	\$0	\$0	-100%	n/a
	15100 Non-Credit Enrichment Programs	\$5,267	\$46,593	\$17,457	231%	-63%
	16100 Remediation Testing	\$34,134	\$9,585	\$46,873	37%	389%
	16200 Preventive Remediation	\$24,897	\$23,144	\$32,337	30%	40%
	21530 Audiology Services	\$0	\$0	\$1,144	n/a	n/a
	22220 School Library	\$268,230	\$311,331	\$313,437	17%	1%
	22230 Audiovisual	\$22,615	\$27,487	\$17,315	-23%	-37%
	22250 Computer Assisted Instruction Services	\$36,259	\$3,234	\$3,775	-90%	17%
	24100 Office of the Principal Services	\$827,438	\$1,222,644	\$1,295,782	57%	6%
	25820 Textbooks and Repairs	\$192,172	\$294,761	\$192,167	0%	-35%
	25860 Textbooks and Workbooks	\$3,057	\$0	\$0	-100%	n/a
	26497 Teachers Retirement Fund	\$311,558	\$729,057	\$795,057	155%	9%
	41100 Transfer Tuition	\$5,964	\$2,672	\$15,487	160%	480%
	41300 Area Vocational Schools	\$107,493	\$284,089	\$279,822	160%	-2%
	41400 Joint Services and Supply	\$322,955	\$939,632	\$748,147	132%	-20%
	41700 Interlocal Agreements - Other	\$0	\$21,644	\$51,340	n/a	137%
Student Academic Achievement Total		\$9,985,063	\$15,277,717	\$15,749,518	58%	3%
Student Instructional Support						
	21210 Service Area Direction	\$0	\$0	\$0	n/a	n/a
	21220 Counseling Services	\$246,683	\$464,110	\$508,859	106%	10%
	21240 Information Services	\$0	\$0	\$0	n/a	n/a

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

Middlebury Community Schools (2275)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	21340 Nurse Services	\$73,043	\$159,086	\$157,744	116%	-1%
	21390 Other Health Services	\$6,145	\$7,080	\$3,614	-41%	-49%
	22120 Instruction & Curriculum Development	\$69,565	\$141,502	\$124,612	79%	-12%
	22130 Instructional Staff Training Services	\$197	\$0	\$4,373	> 500%	n/a
	23110 Service Area Direction	\$14,570	\$19,374	\$15,303	5%	-21%
	23190 Other Governing Body Services	\$519	\$0	\$0	-100%	n/a
	23210 Office of the Superintendent	\$355,762	\$456,779	\$481,979	35%	6%
	26450 Health Services	\$2,561	\$3,847	\$3,199	25%	-17%
	26710 Technology Support and Maintenance	\$0	\$0	\$0	n/a	n/a
Student Instructional Support Total		\$769,043	\$1,251,778	\$1,299,683	69%	4%
Overhead and Operational						
	23150 Legal Services	\$8,854	\$72,914	\$78,207	> 500%	7%
	23160 Promotion Expenses	\$3,352	\$4,241	\$2,847	-15%	-33%
	25110 Office of the Business Manager	\$0	\$9,321	\$51,437	n/a	452%
	25230 Receiving and Disbursing Funds	\$0	\$10,066	\$155	n/a	-98%
	25291 Refund of Revenue	\$5,943	\$1,631	\$2,387	-60%	46%
	25295 Bank Service Charge	\$0	\$0	\$30	n/a	n/a
	25360 Rent of Buildings & Equipment	\$178,387	\$438,726	\$400,885	125%	-9%
	25410 Service Area Direction	\$44,152	\$30,084	\$31,442	-29%	5%
	25420 Maintenance of Buildings	\$1,670,971	\$2,115,561	\$2,294,359	37%	8%
	25430 Maintenance of Grounds	\$3,434	\$8,924	\$12,099	252%	36%
	25440 Maintenance of Equipment	\$68,563	\$419,677	\$489,835	> 500%	17%
	25450 Vehicle Maintenance (other than buses)	\$4,735	\$20,501	\$14,024	196%	-32%
	25470 Insurance (other than buses)	\$58,080	\$125,998	\$119,543	106%	-5%
	25490 Other Operating/Maintenance of Plant	\$1,536	\$2,345	\$5,340	248%	128%
	25510 Service Area Direction	\$824	\$101,412	\$100,066	> 500%	-1%
	25520 Vehicle Operation	\$488,099	\$749,244	\$795,275	63%	6%
	25530 Monitoring Services	\$31,306	\$46,213	\$55,390	77%	20%
	25540 Vehicle Servicing and Maintenance	\$204,053	\$407,599	\$434,120	113%	7%
	25550 Purchase of School Buses	\$49,152	\$295,496	\$390,652	> 500%	32%
	25560 Insurance on Buses	\$289	\$49,601	\$39,440	> 500%	-20%
	25590 Other Pupil Transportation Services	\$22,191	\$60,596	\$60,926	175%	1%
	25591 Bus Driver Training	\$0	\$3,556	\$1,287	n/a	-64%
	25610 Service Area Direction	\$106,297	\$161,639	\$148,582	40%	-8%
	25620 Food Preparation and Dispensing	\$194,158	\$307,577	\$347,059	79%	13%
	25640 Food Purchases	\$356,719	\$547,159	\$604,769	70%	11%
	25690 Other Food Services	\$21,096	\$32,005	\$33,952	61%	6%
	25910 Judgements	\$0	\$0	\$0	n/a	n/a
	26200 Planning, Research, Develop., & Evaluation	\$0	\$0	\$0	n/a	n/a
	26495 Official Bonds	\$0	\$0	\$695	n/a	n/a

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

Middlebury Community Schools (2275)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	26900 Other Staff Services	\$887,392	\$2,564,935	\$2,451,279	176%	-4%
	29000 Support Services - Other	\$0	\$106,590	\$107,609	n/a	1%
	32000 Community Recreation	\$7,523	\$8,942	\$7,113	-5%	-20%
	34000 Athletic Coaches	\$153,038	\$219,974	\$285,585	87%	30%
	39100 High School Band Uniforms	\$19,305	\$0	\$0	-100%	n/a
	39900 Other Community Services	\$1,147	\$2,201	\$1,030	-10%	-53%
	52200 Temporary Loans, INTEREST ON DEBT	\$38,884	\$58,655	\$36,735	-6%	-37%
Overhead and Operational Total		\$4,629,480	\$8,983,383	\$9,404,154	103%	5%
Nonoperational						
	25320 Land Acquisition and Development	\$45,182	\$0	\$0	-100%	n/a
	25330 Professional Services	\$620,018	\$1,059,921	\$0	-100%	-100%
	25340 Educational Specifications Development	\$10,631	\$8,900	\$0	-100%	-100%
	25350 Building Acquisition/Construction/Improvement	\$92,518	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$99,352	\$297,432	\$710,964	> 500%	139%
	25355 Sports Facilities	\$0	\$3,255	\$71,678	n/a	> 500%
	25370 Purchase of Moveable Equipment	\$2,045	\$9,028	\$25,058	> 500%	178%
	25380 Purchase of Mobile or Fixed Equipment	\$182,980	\$675,915	\$388,871	113%	-42%
	25390 Other Facilities Acquisition & Construction	\$13,567	\$38,983	\$35,817	164%	-8%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$1,155,615	\$1,162,564	n/a	1%
	53100 Buildings, LEASE RENTAL	\$2,388,325	\$2,746,308	\$3,160,660	32%	15%
	53150 Buildings - Interest	\$0	\$417,978	\$0	n/a	-100%
	53200 Equipment, LEASE RENTAL	\$0	\$0	\$191,245	n/a	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$329,213	\$226,859	\$226,829	-31%	0%
	59100 Bond Registrars Fee	\$0	\$6,500	\$4,500	n/a	-31%
Nonoperational Total		\$3,783,831	\$6,646,693	\$5,978,186	58%	-10%
prorated						
	26491 PERF	\$240,615	\$378,657	\$405,242	68%	7%
	26492 Social Security	\$798,252	\$1,197,370	\$1,252,570	57%	5%
	26493 Workmen's Compensation	\$22,562	\$93,140	\$96,496	328%	4%
	26494 Group Insurance	\$682,481	\$1,906,410	\$2,047,006	200%	7%
	26496 Unemployment Compensation	\$10,900	\$9,226	\$16,414	51%	78%
	26498 Severance/Early Retirement Pay	\$84,180	\$279,090	\$331,437	294%	19%
prorated Total		\$1,838,989	\$3,863,892	\$4,149,165	126%	7%

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

Middlebury Community Schools (2275)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
	1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase			
	Student Academic Achievement	\$11,421,965	\$18,240,477	\$18,878,867	65%	3%	54.4%	50.6%	51.6%
	Student Instructional Support	\$872,114	\$1,489,146	\$1,558,197	79%	5%	4.2%	4.1%	4.3%
	Overhead and Operational Nonoperational	\$4,928,496	\$9,647,149	\$10,165,456	106%	5%	23.5%	26.8%	27.8%
		\$3,783,831	\$6,646,693	\$5,978,186	58%	-10%	18.0%	18.5%	16.3%
	Grand Total	\$21,006,405	\$36,023,465	\$36,580,706	74%	2%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	58.5%	54.8%	55.9%