

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

North Spencer County Sch Corp (7385)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$3,124,001	\$3,348,350	\$3,290,660	\$3,761,819	20%	12%	14%
	11200 Regular Programs; Middle/Junior High	\$0	\$921,592	\$921,406	\$1,107,709	n/a	20%	20%
	11300 Regular Programs; High School	\$2,437,347	\$1,804,895	\$1,687,965	\$2,064,245	-15%	14%	22%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$0	\$57,752	n/a	n/a	n/a
	11420 Vocational Education; Agriculture B	\$48,679	\$48,170	\$45,668	\$58,818	21%	22%	29%
	11450 Vocational Education; Consumer and Homemaking	\$30,864	\$50,275	\$50,096	\$56,709	84%	13%	13%
	11470 Vocational Education; Business Education	\$14,901	\$79,937	\$78,821	\$75,551	407%	-5%	-4%
	11480 Vocational Education; Industrial Education A	\$24,490	\$58,550	\$55,747	\$67,500	176%	15%	21%
	11590 Other Vocational Education Programs	\$13,085	\$15,654	\$17,241	\$17,943	37%	15%	4%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$774	\$0	\$0	n/a	-100%	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$149,950	\$291,115	\$297,706	\$325,450	117%	12%	9%
	11920 Other Regular Programs; Project 4R	\$2,386	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$19,136	\$17,198	\$13,355	\$2,388	-88%	-86%	-82%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$27,774	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$143,600	\$511,389	\$441,463	\$473,442	230%	-7%	7%
	12350 Physical Impairment; Homebound	\$796	\$2,223	\$4,088	\$165	-79%	-93%	-96%
	12510 Culturally Different; Communication Disorders	\$343	\$42,805	\$44,181	\$51,892	> 500%	21%	17%
	12520 Culturally Different; Compensatory	\$150	\$0	\$0	\$1,000	> 500%	n/a	n/a
	12610 Learning Disability	\$0	\$15,573	\$19,933	\$0	n/a	-100%	-100%
	12710 Equal Opportunity At Risk	\$41,652	\$60,857	\$59,708	\$69,680	67%	14%	17%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$174,941	\$126,642	\$99,294	n/a	-43%	-22%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$225	\$5,123	\$2,013	n/a	> 500%	-61%
	14100 Summer School Programs; Elementary	\$0	\$75,667	\$58,243	\$53,053	n/a	-30%	-9%
	14300 Summer School Programs; High School	\$0	\$0	\$0	\$22,384	n/a	n/a	n/a
	16100 Remediation Testing	\$39,860	\$71,925	\$82,344	\$87,580	120%	22%	6%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$6,203	\$3,056	\$0	\$5,494	-11%	80%	n/a
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$0	\$0	\$35,183	n/a	n/a	n/a
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$420,244	\$58,105	\$150,336	\$55,142	-87%	-5%	-63%
	22210 Library/Media Services; Service Area Direction	\$0	\$58	\$0	\$0	n/a	-100%	n/a
	22220 Library/Media Services; School Library	\$220,972	\$155,359	\$186,124	\$223,293	1%	44%	20%
	22230 Library/Media Services; Audiovisual	\$16,134	\$3,839	\$1,332	\$2,147	-87%	-44%	61%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$25,759	\$50,231	\$21,563	\$27	-100%	-100%	-100%
	22290 Library/Media Services; Other Educational Media Services	\$0	\$6,450	\$7,059	\$2	n/a	-100%	-100%
	24100 Office of The Principal	\$505,207	\$724,919	\$729,464	\$804,443	59%	11%	10%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$189,972	\$251,982	\$169,064	\$140,275	-26%	-44%	-17%
	26497 2007 Account Code - Teachers Retirement Fund	\$309,299	\$472,188	\$475,181	\$240,316	-22%	-49%	-49%
Student Academic Achievement Total		\$7,785,031	\$9,318,302	\$9,040,511	\$9,990,483	28%	7%	11%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$4,185	\$0	\$0	\$0	-100%	n/a	n/a
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$41,038	\$32,406	\$0	n/a	-100%	-100%
	21220 Guidance Services; Counseling Services	\$122,128	\$214,583	\$214,802	\$257,344	111%	20%	20%
	21290 Guidance Services; Other Guidance Services	\$0	\$0	\$0	\$1,500	n/a	n/a	n/a
	21340 Health Services; Nurse Services	\$101,531	\$103,207	\$100,915	\$116,908	15%	13%	16%
	21390 Health Services; Other Health Services	\$659	\$3,434	\$3,692	\$3,867	487%	13%	5%
	21990 Other Support Services, Students; Other Student Services	\$0	\$15,245	\$26,573	\$13,038	n/a	-14%	-51%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$36,670	\$9,070	\$6,215	n/a	-83%	-31%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$4,020	\$26,307	\$39,948	\$15,953	297%	-39%	-60%
	22130 Improvement of Instruction; Instructional Staff Training	\$5,624	\$3,702	\$4,802	\$4,112	-27%	11%	-14%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$218	\$43,538	\$35,163	\$16,148	> 500%	-63%	-54%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$66,679	n/a	n/a	n/a
	23120 Board of Education; Service Area Assistants	\$30,146	\$49,679	\$49,862	\$75,705	151%	52%	52%
	23190 Board of Education; Other Governing Body Services	\$19,622	\$19,858	\$13,614	\$12,801	-35%	-36%	-6%
	23210 Executive Administration; Office of The Superintendent	\$99,989	\$243,054	\$248,492	\$298,778	199%	23%	20%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$170,870	n/a	n/a	n/a

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

North Spencer County Sch Corp (7385)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Instructional Support Total		\$388,121	\$800,313	\$779,339	\$1,059,918	173%	32%	36%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$3,299	\$7,465	\$9,914	\$7,292	121%	-2%	-26%
	23160 Board of Education; Promotion Expenses	\$573	\$2,717	\$1,743	\$1,171	104%	-57%	-33%
	25160 Fiscal Services; Financial Accounting	\$547	\$778	\$628	\$0	-100%	-100%	-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$20	\$0	\$14	n/a	-31%	n/a
	25199 Other Fiscal Services; Other	\$0	\$0	\$375	\$24	n/a	n/a	-94%
	25400 Planning, Research, Development and Evaluation	\$4,000	\$1,502	\$0	\$1,257	-69%	-16%	n/a
	25890 Other Technology Services	\$1,463	\$0	\$0	\$0	-100%	n/a	n/a
	25990 Other Support Services, Central	\$3,409	\$0	\$0	\$0	-100%	n/a	n/a
	25990.07 Unknown 2007 Account Code							
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$34,424	\$28,070	\$28,269	\$27,660	-20%	-1%	-2%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$690,912	\$1,143,469	\$1,138,216	\$1,249,849	81%	9%	10%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$24,035	\$17,925	\$10,157	\$13,353	-44%	-26%	31%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$81,700	\$142,210	\$187,259	\$221,392	171%	56%	18%
	26499 2007 Account Code - Other	\$26,196	\$191,653	\$204,666	\$103,673	296%	-46%	-49%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,346	\$64,367	\$11,272	\$398	-88%	-99%	-96%
	26700 Operation and Maintenance of Plant Services; Insurance	\$25,846	\$123,410	\$84,034	\$100,555	289%	-19%	20%
	27010 Student Transportation; Service Area Direction	\$93,700	\$28,435	\$43,706	\$77,670	-17%	173%	78%
	27100 Student Transportation; Vehicle Operation	\$54,621	\$64,116	\$76,533	\$42,778	-22%	-33%	-44%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$68,467	\$61,159	\$124,380	\$115,675	69%	89%	-7%
	27400 Student Transportation; Purchase of School Buses	\$29,796	\$0	\$193,493	\$0	-100%	n/a	-100%
	27500 Student Transportation; Insurance on Buses	\$4,795	\$419	\$15,690	\$14,292	198%	> 500%	-9%
	27700 Student Transportation; Contracted Transportation Services	\$533,024	\$812,080	\$809,638	\$928,906	74%	14%	15%
	27900 Student Transportation; Other Student Transportation Services	\$4,826	\$4,647	\$5,989	\$7,564	57%	63%	26%
	31200 Food Services Operations; Food Preparation and Dispensing	\$293,380	\$695,650	\$850,275	\$541,490	85%	-22%	-36%
	31400 Food Services Operations; Food Purchases	\$240,275	\$0	\$0	\$241,269	0%	n/a	n/a
	31900 Other Food Services	\$62,137	\$9,963	\$115,728	\$205,285	230%	> 500%	77%
	33200 Community Recreation	\$8,465	\$14,425	\$12,625	\$12,026	42%	-17%	-5%
	33300 Civic Services	\$2,700	\$5,058	\$3,328	\$7,332	172%	45%	120%
	33400 Athletic Coaches	\$116,882	\$206,248	\$205,400	\$238,238	104%	16%	16%
	33940 Child Care Services	\$0	\$4,078	\$6,555	\$5,033	n/a	23%	-23%
	33990 Other Community Services; Other	\$0	\$7,307	\$4,000	\$19,189	n/a	163%	380%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$6,213	\$0	\$110	\$65	-99%	n/a	-41%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$36,124	\$0	\$0	\$39,284	9%	n/a	n/a
Overhead and Operational Total		\$2,455,155	\$3,637,173	\$4,143,984	\$4,222,735	72%	16%	2%
Nonoperational								
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$32,136	\$0	\$0	\$630	-98%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$332,689	\$33,859	\$30,226	\$35,296	-89%	4%	17%
	45100 Building Acquisition, Construction and Improvements	\$4,400	\$569,205	\$232,844	\$344,678	> 500%	-39%	48%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$43,042	\$0	\$0	\$0	-100%	n/a	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$2,967	\$204	n/a	n/a	-93%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$265,626	\$637,477	\$959,607	\$454,541	71%	-29%	-53%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$7,091	\$0	\$0	\$0	-100%	n/a	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$283,860	\$283,446	\$125,000	n/a	-56%	-56%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$6,537	\$4,038	\$163,848	n/a	> 500%	> 500%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$848,530	\$1,577,275	\$1,631,260	\$1,690,660	99%	7%	4%
	54200 2007 Account Code - Common School Fund	\$140,913	\$111,362	\$63,302	\$105,452	-25%	-5%	67%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$51,326	n/a	n/a	n/a
Nonoperational Total		\$1,674,427	\$3,219,575	\$3,207,689	\$2,971,633	77%	-8%	-7%
prorated								
	26492 2007 Account Code - Social Security	\$534,905	\$678,718	\$647,365	\$337,769	-37%	-50%	-48%
	26493 2007 Account Code - Workmen's Compensation	\$14,230	\$38,212	\$36,815	\$7,550	-47%	-80%	-79%
	26494 2007 Account Code - Group Insurance	\$1,535,831	\$2,541,463	\$2,604,228	\$1,477,305	-4%	-42%	-43%

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

North Spencer County Sch Corp (7385)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	26496 2007 Account Code - Unemployment Compensation	\$90	\$5,775	\$9,115	\$1,877	> 500%	-68%	-79%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$97,286	\$208,826	\$219,815	\$124,363	28%	-40%	-43%
prorated Total		\$2,182,342	\$3,472,995	\$3,517,339	\$1,948,863	-11%	-44%	-45%

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	\$9,608,878	\$12,198,756	\$11,917,066	\$11,568,203	20%	-5%	-3%	66.3%	59.7%	57.6%	57.3%
Student Instructional Support	\$483,445	\$1,005,106	\$991,379	\$1,172,052	142%	17%	18%	3.3%	4.9%	4.8%	5.8%
Overhead and Operational	\$2,718,325	\$4,024,920	\$4,572,728	\$4,481,746	65%	11%	-2%	18.8%	19.7%	22.1%	22.2%
Nonoperational	\$1,674,427	\$3,219,575	\$3,207,689	\$2,971,633	77%	-8%	-7%	11.6%	15.7%	15.5%	14.7%
Grand Total	\$14,485,075	\$20,448,357	\$20,688,862	\$20,193,633	39%	-1%	-2%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	69.7%	64.6%	62.4%	63.1%