

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

Sheridan Community Schools (3055)

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	\$1,131,472	\$1,135,873	\$1,157,983	\$1,412,587	25%	24%	22%
	11200 Regular Programs; Middle/Junior High	\$853	\$1,725	\$17,939	\$352,095	> 500%	> 500%	> 500%
	11300 Regular Programs; High School	\$1,518,529	\$1,497,906	\$1,687,530	\$1,632,740	8%	9%	-3%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$12,000	\$0	\$0	n/a	-100%	n/a
	11460 Vocational Education; Occupational Home Economics	\$0	\$500	\$0	\$130	n/a	-74%	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$12,502	n/a	n/a	n/a
	11910 Other Regular Programs; Competency Testing	\$127,330	\$0	\$0	\$0	-100%	n/a	n/a
	11920 Other Regular Programs; Project 4R	\$0	\$15,525	\$0	\$0	n/a	-100%	n/a
	12100 2007 Account Code - Gifted and Talented	\$12,606	\$10,270	\$62	\$0	-100%	-100%	-100%
	12210 Mental Disabilities; Mild Mental Disabilities	\$151,674	\$302,651	\$221,514	\$294,955	94%	-3%	33%
	12350 Physical Impairment; Homebound	\$11,632	\$6,818	\$1,389	\$6,791	-42%	0%	389%
	12510 Culturally Different; Communication Disorders	\$0	\$174	\$114	\$1,372	n/a	> 500%	> 500%
	12520 Culturally Different; Compensatory	\$2,000	\$0	\$1,000	\$0	-100%	n/a	-100%
	12810 Special Education Preschool	\$24,623	\$70,081	\$55,755	\$39,237	59%	-44%	-30%
	12900 Other Special Programs	\$839	\$11,822	\$66,922	\$95,268	> 500%	> 500%	42%
	14100 Summer School Programs; Elementary	\$0	\$4,943	\$0	\$1,146	n/a	-77%	n/a
	14200 Summer School Programs; Middle/Junior High School	\$0	\$13,596	\$5,556	\$4,231	n/a	-69%	-24%
	14300 Summer School Programs; High School	\$11,975	\$0	\$0	\$7,319	-39%	n/a	n/a
	16100 Remediation Testing	\$48,994	\$7,551	\$7,183	\$18,448	-62%	144%	157%
	16200 Preventive Remediation	\$501	\$0	\$9,830	\$16,024	> 500%	n/a	63%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$418	\$0	n/a	n/a	-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$24,960	\$64,704	\$29,358	\$56,000	124%	-13%	91%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$370,730	\$353,417	\$452,359	\$406,674	10%	15%	-10%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$839	\$0	n/a	n/a	-100%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$13,965	\$64,637	\$80,528	\$118,742	> 500%	84%	47%
	22220 Library/Media Services; School Library	\$91,997	\$66,299	\$67,321	\$91,887	0%	39%	36%
	22230 Library/Media Services; Audiovisual	\$6,983	\$7,116	\$3,682	\$16,145	131%	127%	338%
	22290 Library/Media Services; Other Educational Media Services	\$0	\$0	\$5,003	\$6,890	n/a	n/a	38%
	24100 Office of The Principal	\$171,235	\$348,793	\$379,562	\$516,600	202%	48%	36%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$189	\$330	\$0	\$0	-100%	-100%	n/a
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$91,796	\$105,137	\$108,658	\$72,909	-21%	-31%	-33%
	26497 2007 Account Code - Teachers Retirement Fund	\$138,883	\$213,827	\$221,172	\$124,215	-11%	-42%	-44%
Student Academic Achievement Total		\$3,953,765	\$4,315,694	\$4,581,678	\$5,304,907	34%	23%	16%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$1,308	\$0	n/a	n/a	-100%
	21210 Guidance Services; Service Area Direction	\$25,353	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$25,287	\$171,917	\$179,844	\$219,966	> 500%	28%	22%
	21240 Guidance Services; Information Services	\$0	\$0	\$2,000	\$0	n/a	n/a	-100%
	21340 Health Services; Nurse Services	\$25,978	\$44,825	\$55,145	\$66,877	157%	49%	21%
	21390 Health Services; Other Health Services	\$0	\$6,529	\$12,715	\$13,042	n/a	100%	3%
	21810 Special Education Administration; Service Area Direction	\$0	\$20,128	\$62,247	\$63,299	n/a	214%	2%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$1,074	\$233	\$350	n/a	-67%	50%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$525	\$2,993	\$884	\$414	-21%	-86%	-53%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$1,791	\$14,501	\$16,347	n/a	> 500%	13%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$42,587	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$65,781	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$3,900	\$10,000	\$5,000	\$15,383	294%	54%	208%
	23120 Board of Education; Service Area Assistants	\$4,000	\$0	\$10,051	\$32,508	> 500%	n/a	223%
	23210 Executive Administration; Office of The Superintendent	\$78,192	\$122,337	\$114,685	\$192,689	146%	58%	68%
	23290 Executive Administration; Other Executive Administration Services	\$11,669	\$28,414	\$39,455	\$51,857	344%	83%	31%
	24900 Other Support Services, School Administration	\$97,245	\$70,152	\$0	\$0	-100%	-100%	n/a
	25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$5,443	\$3,229	n/a	n/a	-41%
	25750 Personnel Services; Health Services	\$0	\$0	\$0	\$1,520	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$21,461	\$57,659	\$29,930	n/a	39%	-48%

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	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$158,957	\$168,958	\$229,353	n/a	44%	36%
Student Instructional Support Total		\$272,150	\$660,578	\$730,128	\$1,045,133	284%	58%	43%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$11,093	\$19,286	\$16,923	\$17,316	56%	-10%	2%
	23160 Board of Education; Promotion Expenses	\$1,637	\$3,192	\$3,280	\$1,511	-8%	-53%	-54%
	25110 Fiscal Services; Office of The Business Manager	\$10,760	\$3,940	\$0	\$0	-100%	-100%	n/a
	25140 Fiscal Services; Receiving and Disbursing Funds	\$31,351	\$16,235	\$0	\$0	-100%	-100%	n/a
	25150 Fiscal Services; Payroll Services	\$28,839	\$30,921	\$32,823	\$38,958	35%	26%	19%
	25160 Fiscal Services; Financial Accounting	\$1,390	\$17,580	\$37,476	\$55,437	> 500%	215%	48%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$758	\$513	n/a	n/a	-32%
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$200	\$50	n/a	n/a	-75%
	25910 Judgments	\$0	\$10,448	\$0	\$0	n/a	-100%	n/a
	25920 Ditch Assessments	\$312	\$20	\$963	\$990	217%	> 500%	3%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$1,025	\$2,005	\$1,345	n/a	31%	-33%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$519,640	\$620,224	\$644,656	\$922,801	78%	49%	43%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$13,533	\$51,798	\$52,620	n/a	289%	2%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$66,806	\$26,227	\$151,762	\$166,121	149%	> 500%	9%
	26499 2007 Account Code - Other	\$0	\$40,399	\$79,588	\$22,308	n/a	-45%	-72%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$84	\$216	n/a	n/a	158%
	26700 Operation and Maintenance of Plant Services; Insurance	\$40,904	\$65,306	\$58,754	\$69,971	71%	7%	19%
	27010 Student Transportation; Service Area Direction	\$104,180	\$52,148	\$47,038	\$47,166	-55%	-10%	0%
	27100 Student Transportation; Vehicle Operation	\$216,272	\$311,182	\$331,970	\$337,974	56%	9%	2%
	27200 Student Transportation; Monitoring Services	\$0	\$5,187	\$25,189	\$22,118	n/a	326%	-12%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$62,302	\$115,984	\$125,039	\$181,124	191%	56%	45%
	27400 Student Transportation; Purchase of School Buses	\$128,662	\$0	\$263,112	\$271,339	111%	n/a	3%
	27500 Student Transportation; Insurance on Buses	\$11,622	\$20,067	\$17,003	\$15,911	37%	-21%	-6%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$8,371	\$12,766	\$17,133	n/a	105%	34%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$0	\$1,305	n/a	n/a	n/a
	31100 Food Services Operations; Service Area Direction	\$17,338	\$25,117	\$25,408	\$27,831	61%	11%	10%
	31200 Food Services Operations; Food Preparation and Dispensing	\$106,956	\$116,224	\$112,519	\$133,093	24%	15%	18%
	31400 Food Services Operations; Food Purchases	\$146,839	\$211,654	\$244,135	\$265,793	81%	26%	9%
	31900 Other Food Services	\$329	\$11,020	\$3,200	\$6,796	> 500%	-38%	112%
	33100 Community Service Operations; Direction of Community Services	\$1,525	\$696	\$903	\$416	-73%	-40%	-54%
	33200 Community Recreation	\$765	\$0	\$0	\$0	-100%	n/a	n/a
	33400 Athletic Coaches	\$35,687	\$188,344	\$220,282	\$261,314	> 500%	39%	19%
	33990 Other Community Services; Other	\$4,640	\$6,800	\$8,885	\$8,378	81%	23%	-6%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$56,216	\$0	\$0	n/a	-100%	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$64,821	\$33,696	\$60,348	\$54,997	-15%	63%	-9%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$21,469	\$16,522	\$23,014	\$43,066	101%	161%	87%
Overhead and Operational Total		\$1,636,140	\$2,047,563	\$2,601,878	\$3,045,912	86%	49%	17%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$364,325	\$4,798	\$541	\$0	-100%	-100%	-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$84,003	\$0	\$0	\$382,282	355%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	-\$2,938	\$93,852	\$38,798	\$51,742	n/a	-45%	33%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$6,522	\$0	\$0	n/a	-100%	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$39,080	\$20,856	\$27,141	n/a	-31%	30%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$661	\$30,629	\$0	n/a	-100%	-100%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$3,087	\$7,913	n/a	n/a	156%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$126,953	\$72,002	\$55,584	\$67,695	-47%	-6%	22%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$27,839	\$134,557	\$96,137	n/a	245%	-29%
	52100 Debt Services; Interest on Debt; Bonds	\$332	\$30,630	\$60,156	\$58,421	> 500%	91%	-3%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$48,487	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$0	\$502,631	\$453,391	\$212,132	n/a	-58%	-53%
Nonoperational Total		\$621,162	\$778,016	\$797,600	\$903,463	45%	16%	13%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
prorated								
	26491 2007 Account Code - PERF	\$74,083	\$71,993	\$73,301	\$30,520	-59%	-58%	-58%
	26492 2007 Account Code - Social Security	\$327,371	\$389,570	\$390,647	\$198,355	-39%	-49%	-49%
	26493 2007 Account Code - Workmen's Compensation	\$14,929	\$34,047	\$31,410	\$25,744	72%	-24%	-18%
	26494 2007 Account Code - Group Insurance	\$236,016	\$419,349	\$463,338	\$248,667	5%	-41%	-46%
	26496 2007 Account Code - Unemployment Compensation	\$1,363	\$1,076	\$0	\$0	-100%	-100%	n/a
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$59,869	\$461,129	\$2,451	n/a	-96%	-99%
prorated Total		\$653,762	\$975,903	\$1,419,824	\$505,737	-23%	-48%	-64%

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	\$4,445,015	\$5,002,295	\$5,700,233	\$5,661,173	27%	13%	-1%	62.3%	57.0%	56.3%	52.4%
Student Instructional Support	\$312,188	\$760,402	\$856,028	\$1,117,444	258%	47%	31%	4.4%	8.7%	8.4%	10.3%
Overhead and Operational	\$1,758,615	\$2,237,041	\$2,777,246	\$3,123,072	78%	40%	12%	24.6%	25.5%	27.4%	28.9%
Nonoperational	\$621,162	\$778,016	\$797,600	\$903,463	45%	16%	13%	8.7%	8.9%	7.9%	8.4%
Grand Total	\$7,136,980	\$8,777,754	\$10,131,108	\$10,805,153	51%	23%	7%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	66.7%	65.7%	64.7%	62.7%