

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

South Gibson School Corp (2765)

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	\$192,873	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$3,151,422	\$3,850,427	\$3,559,338	\$3,117,954	-1%	-19%	-12%
	11200 Regular Programs; Middle/Junior High	\$0	\$0	\$0	\$1,156,740	n/a	n/a	n/a
	11300 Regular Programs; High School	\$1,726,386	\$1,847,662	\$1,678,758	\$1,804,033	4%	-2%	7%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$2,081	\$77,211	n/a	n/a	> 500%
	11420 Vocational Education; Agriculture B	\$54,891	\$81,724	\$77,392	\$90,336	65%	11%	17%
	11450 Vocational Education; Consumer and Homemaking	\$52,681	\$50,059	\$48,502	\$44,633	-15%	-11%	-8%
	12100 2007 Account Code - Gifted and Talented	\$27,585	\$8,921	\$9,574	\$11,860	-57%	33%	24%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$28,036	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$39,166	\$34,977	\$33,689	\$41,534	6%	19%	23%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$39,996	\$51,525	\$49,700	\$64,149	60%	24%	29%
	12510 Culturally Different; Communication Disorders	\$99,182	\$96,978	\$92,534	\$116,373	17%	20%	26%
	12520 Culturally Different; Compensatory	\$0	\$413	\$213	\$98	n/a	-76%	-54%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$51,850	\$32,428	\$32,117	\$17,498	-66%	-46%	-46%
	12610 Learning Disability	\$0	\$0	\$0	\$61,279	n/a	n/a	n/a
	14100 Summer School Programs; Elementary	\$7,246	\$0	\$2,192	\$0	-100%	n/a	-100%
	14300 Summer School Programs; High School	\$6,727	\$17,429	\$4,384	\$28,129	318%	61%	> 500%
	16100 Remediation Testing	\$35,608	\$92,083	\$93,150	\$95,440	168%	4%	2%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$28,718	\$37,105	\$39,021	\$41,100	43%	11%	5%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$335,796	\$354,375	\$297,592	\$486,691	45%	37%	64%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$112,813	\$0	\$0	\$0	-100%	n/a	n/a
	22210 Library/Media Services; Service Area Direction	\$0	\$0	\$0	\$36,524	n/a	n/a	n/a
	22220 Library/Media Services; School Library	\$13,552	\$20,248	\$21,179	\$27,995	107%	38%	32%
	22230 Library/Media Services; Audiovisual	\$6,704	\$3,084	\$7,915	\$1,596	-76%	-48%	-80%
	24100 Office of The Principal	\$485,184	\$564,435	\$552,317	\$681,010	40%	21%	23%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$73,726	\$161,315	\$128,002	\$154,549	110%	-4%	21%
	26497 2007 Account Code - Teachers Retirement Fund	\$198,726	\$317,387	\$300,949	\$166,560	-16%	-48%	-45%
Student Academic Achievement Total		\$6,547,958	\$7,622,577	\$7,030,599	\$8,544,200	30%	12%	22%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$0	\$0	\$0	\$71,929	n/a	n/a	n/a
	21340 Health Services; Nurse Services	\$44,129	\$84,930	\$86,680	\$88,081	100%	4%	2%
	22110 Improvement of Instruction; Service Area Direction	\$18,104	\$0	\$0	\$577	-97%	n/a	n/a
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$18,579	\$36,951	\$33,209	n/a	79%	-10%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$62,335	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$357,619	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$14,000	\$11,900	\$12,090	\$12,785	-9%	7%	6%
	23210 Executive Administration; Office of The Superintendent	\$145,336	\$150,769	\$133,366	\$154,917	7%	3%	16%
	23290 Executive Administration; Other Executive Administration Services	\$6,351	\$13,288	\$6,412	\$6,031	-5%	-55%	-6%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$1,064	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$93,595	\$93,659	\$47,492	n/a	-49%	-49%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$661,799	\$687,464	\$297,115	n/a	-55%	-57%
Student Instructional Support Total		\$227,919	\$1,034,860	\$1,056,622	\$1,133,154	397%	9%	7%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$7,544	\$17,627	\$15,634	\$22,382	197%	27%	43%
	25110 Fiscal Services; Office of The Business Manager	\$83,639	\$77,319	\$106,321	\$131,444	57%	70%	24%
	25160 Fiscal Services; Financial Accounting	\$50	\$1,064	\$1,144	\$0	-100%	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$0	\$330	n/a	n/a	n/a
	25192 Other Fiscal Services; Petty Cash	\$0	\$3,993	\$5,185	\$2,945	n/a	-26%	-43%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$476	\$1,330	\$931	n/a	96%	-30%
	25920 Ditch Assessments	\$0	\$221	\$221	\$0	n/a	-100%	-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$0	\$0	\$30,908	n/a	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$838,159	\$1,084,685	\$1,081,332	\$1,299,252	55%	20%	20%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$6,557	\$5,887	\$11,811	\$13,945	113%	137%	18%

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	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$33,916	\$60,693	\$115,220	\$75,228	122%	24%	-35%
	26499 2007 Account Code - Other	\$0	\$1,183	\$831	\$0	n/a	-100%	-100%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$8,863	\$16,495	n/a	n/a	86%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$5,975	n/a	n/a	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$71,357	\$101,902	\$99,490	\$80,859	13%	-21%	-19%
	27010 Student Transportation; Service Area Direction	\$0	\$30,500	\$0	\$189	n/a	-99%	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$7,305	\$4,815	\$4,752	\$10,883	49%	126%	129%
	27400 Student Transportation; Purchase of School Buses	\$0	\$83,500	\$0	\$69,990	n/a	-16%	n/a
	27500 Student Transportation; Insurance on Buses	\$6,352	\$0	\$366	\$406	-94%	n/a	11%
	27700 Student Transportation; Contracted Transportation Services	\$860,600	\$1,196,563	\$1,075,998	\$1,542,387	79%	29%	43%
	31200 Food Services Operations; Food Preparation and Dispensing	\$199,880	\$251,261	\$247,816	\$256,593	28%	2%	4%
	31400 Food Services Operations; Food Purchases	\$292,144	\$352,712	\$382,071	\$417,460	43%	18%	9%
	31900 Other Food Services	\$21,250	\$15,947	\$24,621	\$21,069	-1%	32%	-14%
	33100 Community Service Operations; Direction of Community Services	\$2,039	\$0	\$21	\$655	-68%	n/a	> 500%
	33300 Civic Services	\$0	\$218,618	\$207,930	\$87,912	n/a	-60%	-58%
	33400 Athletic Coaches	\$0	\$0	\$0	\$137,215	n/a	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$8,500	\$45,161	\$22,055	\$15,831	86%	-65%	-28%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$0	\$12,195	n/a	n/a	n/a
Overhead and Operational Total		\$2,439,292	\$3,554,128	\$3,413,010	\$4,253,480	74%	20%	25%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$79,486	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$0	\$305,191	\$764,999	n/a	n/a	151%
	45100 Building Acquisition, Construction and Improvements	\$0	\$76,185	\$105,518	\$23,813	n/a	-69%	-77%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$10,485	\$22,028	\$27,585	n/a	163%	25%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$6,913	\$0	\$0	\$356	-95%	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$0	\$70,724	\$112,200	\$19,763	n/a	-72%	-82%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$102,977	\$355,922	\$187,245	\$509,941	395%	43%	172%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$0	\$140,000	n/a	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$417,884	\$414,668	\$275,288	n/a	-34%	-34%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,597,240	\$1,917,000	\$1,917,000	\$1,753,500	-32%	-9%	-9%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$1,038,000	n/a	n/a	n/a
Nonoperational Total		\$2,786,616	\$2,848,200	\$3,063,849	\$4,553,245	63%	60%	49%
prorated								
	26491 2007 Account Code - PERF	\$65,088	\$55,986	\$54,488	\$24,246	-63%	-57%	-56%
	26492 2007 Account Code - Social Security	\$482,515	\$579,929	\$540,795	\$282,575	-41%	-51%	-48%
	26493 2007 Account Code - Workmen's Compensation	\$23,738	\$59,361	\$54,929	\$50,220	112%	-15%	-9%
	26494 2007 Account Code - Group Insurance	\$657,059	\$1,129,468	\$1,054,317	\$594,343	-10%	-47%	-44%
	26496 2007 Account Code - Unemployment Compensation	\$555	\$3,005	\$681	\$96	-83%	-97%	-86%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$109,374	\$224,974	\$65,895	n/a	-40%	-71%
prorated Total		\$1,228,955	\$1,937,123	\$1,930,184	\$1,017,375	-17%	-47%	-47%

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	\$7,629,942	\$9,280,422	\$8,678,485	\$9,416,345	23%	1%	9%	57.7%	54.6%	52.6%	48.3%
Student Instructional Support	\$269,446	\$1,115,922	\$1,138,633	\$1,171,596	335%	5%	3%	2.0%	6.6%	6.9%	6.0%
Overhead and Operational	\$2,544,737	\$3,752,344	\$3,613,297	\$4,360,270	71%	16%	21%	19.2%	22.1%	21.9%	22.4%
Nonoperational	\$2,786,616	\$2,848,200	\$3,063,849	\$4,553,245	63%	60%	49%	21.1%	16.8%	18.6%	23.3%
Grand Total	\$13,230,741	\$16,996,887	\$16,494,264	\$19,501,455	47%	15%	18%				

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		FY1998	FY2006	FY2007	FY2008			
	Student Instructional Expenditures (Academic Achievement plus Support)	59.7%	61.2%	59.5%	54.3%			