

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

South Madison Com Sch Corp (5255)

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	\$55,740	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$3,538,459	\$4,730,133	\$5,158,948	\$5,600,107	58%	18%	9%
	11200 Regular Programs; Middle/Junior High	\$1,139,891	\$1,275,240	\$1,416,979	\$1,447,701	27%	14%	2%
	11300 Regular Programs; High School	\$2,419,719	\$2,553,561	\$2,567,182	\$2,988,678	24%	17%	16%
	11420 Vocational Education; Agriculture B	\$33,507	\$55,660	\$57,171	\$59,087	76%	6%	3%
	11450 Vocational Education; Consumer and Homemaking	\$35,136	\$87,688	\$90,258	\$97,932	179%	12%	9%
	11470 Vocational Education; Business Education	\$52,192	\$10,952	\$66,463	\$5,529	-89%	-50%	-92%
	11480 Vocational Education; Industrial Education A	\$84,348	\$48,031	\$42,449	\$44,904	-47%	-7%	6%
	11490 Vocational Education; Industrial Education B	\$0	\$5,233	\$6,294	\$3,234	n/a	-38%	-49%
	11590 Other Vocational Education Programs	\$27,792	\$8,111	\$176	\$0	-100%	-100%	-100%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$58,866	\$56,319	\$66,849	n/a	14%	19%
	12100 2007 Account Code - Gifted and Talented	\$127,061	\$140,985	\$276,426	\$135,607	7%	-4%	-51%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$127,947	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$366	\$192	\$0	\$168	-54%	-13%	n/a
	12610 Learning Disability	\$1,223	\$1,182	\$761	\$418	-66%	-65%	-45%
	12710 Equal Opportunity At Risk	\$28,622	\$93,862	\$102,426	\$44,834	57%	-52%	-56%
	12810 Special Education Preschool	\$133,375	\$200,750	\$224,283	\$321,801	141%	60%	43%
	12900 Other Special Programs	\$34,275	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$0	\$24,915	\$28,840	\$23,996	n/a	-4%	-17%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$5,375	\$0	\$3,576	n/a	-33%	n/a
	14300 Summer School Programs; High School	\$101,827	\$90,105	\$76,481	\$63,568	-38%	-29%	-17%
	15100 Enrichment Programs; Non-Credit	\$17,778	\$0	\$0	\$0	-100%	n/a	n/a
	16100 Remediation Testing	\$53,928	\$21,582	\$26,779	\$13,180	-76%	-39%	-51%
	16200 Preventive Remediation	\$31,729	\$18,916	\$99,324	\$79,068	149%	318%	-20%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$13,759	\$0	\$0	\$3,144	-77%	n/a	n/a
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$53,446	\$0	\$11,642	\$0	-100%	n/a	-100%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$1,088,502	\$1,840,993	\$1,431,435	\$1,387,866	28%	-25%	-3%
	17900 Payments to Other Governmental Units Within State; Other	\$522	\$0	\$0	\$0	-100%	n/a	n/a
	22220 Library/Media Services; School Library	\$252,241	\$294,636	\$294,421	\$315,454	25%	7%	7%
	22230 Library/Media Services; Audiovisual	\$56,793	\$8,369	\$10,567	\$10,601	-81%	27%	0%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$89,078	\$3,850	\$98,629	n/a	11%	> 500%
	22290 Library/Media Services; Other Educational Media Services	\$8,471	\$12,128	\$12,845	\$13,524	60%	12%	5%
	24100 Office of The Principal	\$593,948	\$859,330	\$871,542	\$919,696	55%	7%	6%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$1,242	\$3,193	\$2,792	\$2,961	138%	-7%	6%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$20,705	\$1,044	\$784	\$1,239	-94%	19%	58%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$250,247	\$445,042	\$375,695	\$226,149	-10%	-49%	-40%
	26497 2007 Account Code - Teachers Retirement Fund	\$295,822	\$642,309	\$691,039	\$386,930	31%	-40%	-44%
Student Academic Achievement Total		\$10,496,925	\$13,627,459	\$14,004,173	\$14,550,116	39%	7%	4%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$209,953	\$250,800	\$260,042	\$320,271	53%	28%	23%
	21340 Health Services; Nurse Services	\$90,391	\$152,564	\$151,579	\$162,124	79%	6%	7%
	21390 Health Services; Other Health Services	\$1,694	\$35,612	\$39,073	\$35,011	> 500%	-2%	-10%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$563	n/a	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$113,362	\$89,643	\$107,126	\$119,710	6%	34%	12%
	22130 Improvement of Instruction; Instructional Staff Training	\$219	\$9,312	\$5,388	\$12,985	> 500%	39%	141%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$88,501	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$70,136	\$94,287	\$96,369	\$85,609	22%	-9%	-11%
	23210 Executive Administration; Office of The Superintendent	\$311,627	\$562,576	\$519,207	\$637,123	104%	13%	23%
	25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$1,084,989	n/a	n/a	n/a
	25750 Personnel Services; Health Services	\$5,907	\$9,932	\$15,278	\$4,215,497	> 500%	> 500%	> 500%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$236,061	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$69,192	\$42,809	\$0	n/a	-100%	-100%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$365,772	\$234,089	\$141,907	n/a	-61%	-39%
Student Instructional Support Total		\$803,290	\$1,639,690	\$1,470,961	\$7,140,352	> 500%	335%	385%

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South Madison Com Sch Corp (5255)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Overhead and Operational								
	23150 Board of Education; Legal Services	\$13,468	\$29,250	\$17,084	\$13,756	2%	-53%	-19%
	23160 Board of Education; Promotion Expenses	\$1,060	\$11,469	\$10,449	\$19,399	> 500%	69%	86%
	25160 Fiscal Services; Financial Accounting	\$1,376	\$0	\$2,031	\$969	-30%	n/a	-52%
	25180 Fiscal Services; Property Accounting	\$4,325	\$0	\$4,850	\$520	-88%	n/a	-89%
	25191 Other Fiscal Services; Refund of Revenue	\$4,306	\$5,437	\$8,435	\$7,718	79%	42%	-9%
	25196 Other Fiscal Services; Cash Change	\$1,160	\$3,680	\$4,306	\$4,360	276%	18%	1%
	25199 Other Fiscal Services; Other	\$0	\$415	\$10,797	\$0	n/a	-100%	-100%
	25890 Other Technology Services	\$34,978	\$11,258	\$12,521	\$66,826	91%	494%	434%
	25920 Ditch Assessments	\$60	\$60	\$30	\$325	442%	442%	> 500%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,523,500	\$2,314,347	\$2,408,574	\$2,444,781	60%	6%	2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$17,244	\$21,353	\$33,229	\$56,828	230%	166%	71%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$98,306	\$101,143	\$117,760	\$94,944	-3%	-6%	-19%
	26499 2007 Account Code - Other	\$0	\$407,442	\$397,152	\$200,677	n/a	-51%	-49%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$14,371	\$16,289	\$20,445	\$35,141	145%	116%	72%
	26700 Operation and Maintenance of Plant Services; Insurance	\$106,218	\$214,777	\$121,416	\$114,282	8%	-47%	-6%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$23,937	\$29,900	n/a	n/a	25%
	27010 Student Transportation; Service Area Direction	\$75,531	\$7,590	\$61,472	\$94,481	25%	> 500%	54%
	27100 Student Transportation; Vehicle Operation	\$110,618	\$314,752	\$345,219	\$486,759	340%	55%	41%
	27200 Student Transportation; Monitoring Services	\$23,235	\$73,653	\$66,579	\$84,669	264%	15%	27%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$62,253	\$143,081	\$194,649	\$333,703	436%	133%	71%
	27400 Student Transportation; Purchase of School Buses	\$82,550	\$122,511	\$196,588	\$339,051	311%	177%	72%
	27500 Student Transportation; Insurance on Buses	\$6,677	\$13,283	\$11,060	\$13,284	99%	0%	20%
	27700 Student Transportation; Contracted Transportation Services	\$680,937	\$808,895	\$882,134	\$523,181	-23%	-35%	-41%
	27900 Student Transportation; Other Student Transportation Services	\$2,305	\$3,916	\$6,036	\$8,154	254%	108%	35%
	27910 Student Transportation; Bus Driver Training	\$0	\$6,500	\$3,000	\$3,850	n/a	-41%	28%
	31100 Food Services Operations; Service Area Direction	\$22,586	\$28,284	\$49,487	\$51,937	130%	84%	5%
	31200 Food Services Operations; Food Preparation and Dispensing	\$342,775	\$519,826	\$514,631	\$505,260	47%	-3%	-2%
	31400 Food Services Operations; Food Purchases	\$319,967	\$552,596	\$568,486	\$660,919	107%	20%	16%
	31900 Other Food Services	\$54,243	\$107,827	\$96,902	\$193,928	258%	80%	100%
	33100 Community Service Operations; Direction of Community Services	\$299	\$5,515	\$9,745	\$4,071	> 500%	-26%	-58%
	33200 Community Recreation	\$0	\$4,974	\$2,267	\$0	n/a	-100%	-100%
	33400 Athletic Coaches	\$108,823	\$166,787	\$133,935	\$165,516	52%	-1%	24%
	33910 High School Band Uniforms	\$4,196	\$0	\$0	\$0	-100%	n/a	n/a
	33930 Latch Key Kid Program	\$2,139	\$0	\$0	\$84	-96%	n/a	n/a
	33940 Child Care Services	\$0	\$227,348	\$255,227	\$354,405	n/a	56%	39%
	33990 Other Community Services; Other	\$0	\$3,200	\$1,731	\$2,125	n/a	-34%	23%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$222,296	\$367,842	\$407,087	\$499,551	125%	36%	23%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$35,385	\$0	\$148,894	n/a	321%	n/a
Overhead and Operational Total		\$3,941,803	\$6,650,684	\$6,999,251	\$7,564,245	92%	14%	8%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$3,961,376	\$1,193,088	\$140,533	\$69,437	-98%	-94%	-51%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$34,063	\$2,415,838	\$0	n/a	-100%	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$202,318	\$112,782	\$26,024	\$1,001	-100%	-99%	-96%
	45100 Building Acquisition, Construction and Improvements	\$0	\$7,010,914	\$2,975,917	\$474,909	n/a	-93%	-84%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$10,154	\$0	\$0	n/a	-100%	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$109,664	\$0	\$0	n/a	-100%	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$579,403	\$456,938	\$235,484	\$301,864	-48%	-34%	28%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$84,558	\$0	\$45,254	\$0	-100%	n/a	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$200,000	\$0	\$0	\$0	-100%	n/a	n/a
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$152,292	\$154,016	n/a	n/a	1%
	52100 Debt Services; Interest on Debt; Bonds	\$25,260	\$0	\$0	\$0	-100%	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$252,500	\$2,254,500	\$3,287,000	\$3,475,888	> 500%	54%	6%
	54100 2007 Account Code - Veterans' Memorial Fund	\$17,868	\$3,624	\$3,887	\$1,785	-90%	-51%	-54%
	54100 Veterans' Memorial Fund; Principal	\$0	\$0	\$0	\$1,768	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$1,036,549	\$1,161,525	\$1,271,555	\$590,242	-43%	-49%	-54%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$572,695	n/a	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$1,500	\$10,700	\$13,400	n/a	> 500%	25%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$415,968	\$492,746	\$562,221	n/a	35%	14%
Nonoperational Total		\$6,359,832	\$12,764,719	\$11,057,229	\$6,219,227	-2%	-51%	-44%
prorated								
	26491 2007 Account Code - PERF	\$112,447	\$136,848	\$142,918	\$70,690	-37%	-48%	-51%
	26492 2007 Account Code - Social Security	\$770,043	\$1,001,802	\$1,063,716	\$550,015	-29%	-45%	-48%
	26493 2007 Account Code - Workmen's Compensation	\$31,182	\$39,868	\$69,937	\$55,892	79%	40%	-20%
	26494 2007 Account Code - Group Insurance	\$1,746,239	\$7,270,049	\$7,331,626	\$2,862,758	64%	-61%	-61%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$5,047	\$3,767	\$12,132	n/a	140%	222%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$1,651,003	\$5,094	\$0	n/a	-100%	-100%
prorated Total		\$2,659,911	\$10,104,616	\$8,617,056	\$3,551,488	34%	-65%	-59%
Not Categorized								
	59000 2007 Account Code - Debt Services; Other Debt Services Obligations	\$853	\$0	\$0	\$0	-100%	n/a	n/a
Not Categorized Total		\$853	\$0	\$0	\$0	-100%	n/a	n/a

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$12,736,241	\$21,765,395	\$20,759,963	\$17,275,021	36%	-21%	-17%
Student Instructional Support	\$964,138	\$2,444,617	\$2,197,019	\$7,455,827	> 500%	205%	239%
Overhead and Operational	\$4,201,550	\$7,812,437	\$8,134,459	\$8,075,352	92%	3%	-1%
Nonoperational	\$6,359,832	\$12,764,719	\$11,057,229	\$6,219,227	-2%	-51%	-44%
Not Categorized	\$853	\$0	\$0	\$0	-100%	n/a	n/a
Grand Total	\$24,262,614	\$44,787,168	\$42,148,670	\$39,025,427	61%	-13%	-7%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
52.5%	48.6%	49.3%	44.3%
4.0%	5.5%	5.2%	19.1%
17.3%	17.4%	19.3%	20.7%
26.2%	28.5%	26.2%	15.9%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	56.5%	54.1%	54.5%	63.4%