

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

South Montgomery Com Sch Corp (5845)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$2,825,033	\$3,413,518	\$3,439,645	22%	1%
	11200 Middle/Junior High	\$0	\$929,861	\$869,336	n/a	-7%
	11300 High School	\$1,963,934	\$1,748,861	\$1,878,725	-4%	7%
	11350 Honors Diploma Award	\$0	\$34,104	\$4,968	n/a	-85%
	11410 Agriculture A	\$85,509	\$114,974	\$119,379	40%	4%
	11450 Consumer and Homemaking	\$111,928	\$141,011	\$149,391	33%	6%
	11470 Business Education	\$43,691	\$103,138	\$117,991	170%	14%
	11480 Industrial Education A	\$0	\$140,020	\$145,916	n/a	4%
	11520 Area School Participation	\$0	\$52,213	\$149,516	n/a	186%
	11590 Other Vocational Education Programs	\$0	\$2,880	\$37	n/a	-99%
	11630 High School	\$0	\$0	\$12,396	n/a	n/a
	11910 Competency Testing	\$0	\$3,196	\$5,514	n/a	73%
	11920 Project 4R	\$4,309	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$0	\$4,869	\$36,624	n/a	> 500%
	12210 Mild Mental Handicap	\$249,496	\$16,141	\$24,993	-90%	55%
	12220 Moderate Mental Handicap	\$0	\$0	\$0	n/a	n/a
	12350 Homebound	\$0	\$3,841	\$9,838	n/a	156%
	12420 Emotional Handicap - All Others	\$0	\$27,311	\$3,721	n/a	-86%
	12510 Communication Disorder	\$0	\$155,412	\$165,876	n/a	7%
	12520 Compensatory	\$3,585	\$0	\$0	-100%	n/a
	12610 Learning Disability - Full Time	\$102,762	\$170,710	\$86,554	-16%	-49%
	12810 Special Education Preschool	\$54,266	\$20,282	\$52,502	-3%	159%
	12900 Other Special Programs	\$0	\$403	\$8,677	n/a	> 500%
	14100 Elementary	\$0	\$0	\$748	n/a	n/a
	14200 Middle/Junior High	\$0	\$27	\$0	n/a	-100%
	14300 High School	\$9,900	\$16,275	\$14,887	50%	-9%
	16100 Remediation Testing	\$0	\$25,756	\$20,481	n/a	-20%
	16200 Preventive Remediation	\$0	\$44,404	\$14,876	n/a	-66%
	22210 Service Area Direction	\$73,805	\$0	\$0	-100%	n/a
	22220 School Library	\$93,015	\$132,868	\$127,488	37%	-4%
	22230 Audiovisual	\$763	\$1,332	\$3,913	413%	194%
	22240 Education Television	\$579	\$3,460	\$7,210	> 500%	108%
	22250 Computer Assisted Instruction Services	\$0	\$17,835	\$34,813	n/a	95%
	22290 Other Education Media Services	\$0	\$14,478	\$0	n/a	-100%
	24100 Office of the Principal Services	\$645,216	\$782,260	\$847,393	31%	8%
	25810 Direction of Rental Services	\$1,726	\$2,978	\$4,106	138%	38%
	25820 Textbooks and Repairs	\$117,829	\$172,864	\$187,583	59%	9%
	25840 Other Textbook Rental Services	\$28,177	\$22,958	\$21,650	-23%	-6%
	25870 Materials and Supplies	\$203	\$868	\$225	11%	-74%
	26497 Teachers Retirement Fund	\$215,801	\$427,687	\$452,908	110%	6%

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	41400 Joint Services and Supply	\$275,602	\$366,711	\$349,291	27%	-5%
	41600 Joint Services and Supply - Other	\$0	\$0	\$0	n/a	n/a
Student Academic Achievement Total		\$6,907,128	\$9,115,506	\$9,369,168	36%	3%
Student Instructional Support						
	21220 Counseling Services	\$127,339	\$223,104	\$231,462	82%	4%
	21320 Medical Services	\$3,000	\$3,000	\$3,000	0%	0%
	21340 Nurse Services	\$58,276	\$104,217	\$76,844	32%	-26%
	22110 Service Area Direction	\$0	\$13,387	\$16,026	n/a	20%
	22120 Instruction & Curriculum Development	\$0	\$22,226	\$20,671	n/a	-7%
	22130 Instructional Staff Training Services	\$0	\$3,333	\$4,356	n/a	31%
	22190 Instructional Staff Training Services - Other	\$2,822	\$600	\$5,452	93%	> 500%
	23110 Service Area Direction	\$21,655	\$31,720	\$25,799	19%	-19%
	23210 Office of the Superintendent	\$106,682	\$132,429	\$139,858	31%	6%
	23290 Other Executive Administrative Services	\$868	\$0	\$0	-100%	n/a
	24900 Other Support Services - School Admin.	\$0	\$20,149	\$19,153	n/a	-5%
	26710 Technology Support and Maintenance	\$0	\$223,934	\$218,882	n/a	-2%
Student Instructional Support Total		\$320,642	\$778,099	\$761,502	137%	-2%
Overhead and Operational						
	23150 Legal Services	\$2,000	\$2,038	\$2,017	1%	-1%
	23160 Promotion Expenses	\$3,493	\$0	\$0	-100%	n/a
	25110 Office of the Business Manager	\$33,991	\$36,438	\$32,262	-5%	-11%
	25210 Service Area Direction	\$0	\$1,205	\$516	n/a	-57%
	25240 Payroll Services	\$33,676	\$38,091	\$37,668	12%	-1%
	25291 Refund of Revenue	\$0	\$0	\$0	n/a	n/a
	25295 Bank Service Charge	\$124	\$0	\$40	-68%	n/a
	25299 Other	\$0	\$12,230	\$1,931	n/a	-84%
	25353 Skilled Craft Employees	\$0	\$57,445	\$52,685	n/a	-8%
	25360 Rent of Buildings & Equipment	\$507	\$80,267	\$71,527	> 500%	-11%
	25420 Maintenance of Buildings	\$885,403	\$1,285,346	\$1,468,385	66%	14%
	25430 Maintenance of Grounds	\$39,464	\$58,182	\$44,492	13%	-24%
	25440 Maintenance of Equipment	\$225,675	\$216,114	\$439,015	95%	103%
	25450 Vehicle Maintenance (other than buses)	\$529	\$0	\$0	-100%	n/a
	25470 Insurance (other than buses)	\$80,301	\$109,723	\$125,368	56%	14%
	25510 Service Area Direction	\$0	\$38,285	\$31,166	n/a	-19%
	25520 Vehicle Operation	\$309,992	\$317,977	\$327,222	6%	3%
	25540 Vehicle Servicing and Maintenance	\$72,654	\$135,581	\$122,906	69%	-9%
	25550 Purchase of School Buses	\$31,800	\$61,383	\$123,082	287%	101%
	25560 Insurance on Buses	\$9,768	\$0	\$23,004	135%	n/a

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	25580 Contracted Transportation Services	\$386,680	\$645,014	\$651,689	69%	1%
	25590 Other Pupil Transportation Services	\$0	\$62,502	\$29,094	n/a	-53%
	25591 Bus Driver Training	\$0	\$175	\$0	n/a	-100%
	25620 Food Preparation and Dispensing	\$245,198	\$288,240	\$303,199	24%	5%
	25640 Food Purchases	\$217,443	\$344,255	\$367,046	69%	7%
	25690 Other Food Services	\$2,247	\$12,337	\$18,142	> 500%	47%
	26495 Official Bonds	\$100	\$478	\$846	> 500%	77%
	26499 Other	\$11,041	\$2,029,101	\$276,917	> 500%	-86%
	32000 Community Recreation	\$4,475	\$0	\$0	-100%	n/a
	34000 Athletic Coaches	\$99,406	\$132,761	\$157,643	59%	19%
	39900 Other Community Services	\$2,688	\$1,903	\$4,486	67%	136%
	52200 Temporary Loans, INTEREST ON DEBT	\$87,789	\$33,107	\$52,907	-40%	60%
Overhead and Operational Total		\$2,786,444	\$6,000,177	\$4,765,256	71%	-21%
Nonoperational						
	25310 Service Area Direction	\$403,444	\$0	\$0	-100%	n/a
	25320 Land Acquisition and Development	\$0	\$7,733	\$85	n/a	-99%
	25330 Professional Services	\$0	\$68,115	\$98,446	n/a	45%
	25340 Educational Specifications Development	\$0	\$0	\$0	n/a	n/a
	25350 Building Acquisition/Construction/Improvement	\$0	\$0	\$2,289,382	n/a	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$6,192,636	\$213,216	n/a	-97%
	25355 Sports Facilities	\$0	\$24,849	\$55,887	n/a	125%
	25370 Purchase of Moveable Equipment	\$10,240	\$0	\$4,483	-56%	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$374,708	\$426,140	\$155,774	-58%	-63%
	25390 Other Facilities Acquisition & Construction	\$22,225	\$89,731	\$96,220	333%	7%
	51100 Bonds, PRINCIPAL OF DEBT	\$130,000	\$0	\$0	-100%	n/a
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$154,581	\$310,493	n/a	101%
	52100 Bonds, INTEREST ON DEBT	\$24,085	\$0	\$0	-100%	n/a
	53100 Buildings, LEASE RENTAL	\$1,701,328	\$3,465,814	\$3,574,722	110%	3%
	54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA	\$1,710	\$1,313	\$3,398	99%	159%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$85,321	\$20,934	\$52,729	-38%	152%
	59100 Bond Registrars Fee	\$0	\$1,050	\$0	n/a	-100%
Nonoperational Total		\$2,753,060	\$10,452,896	\$6,854,835	149%	-34%
prorated						
	26491 PERF	\$26,078	\$0	\$0	-100%	n/a
	26492 Social Security	\$560,963	\$713,438	\$724,637	29%	2%
	26493 Workmen's Compensation	\$0	\$3,180	\$5,114	n/a	61%
	26494 Group Insurance	\$638,920	\$676,187	\$636,617	0%	-6%
	26496 Unemployment Compensation	\$3,315	\$1,201	\$5,497	66%	358%

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	26498 Severance/Early Retirement Pay		\$0	\$116,732	\$13,726	n/a	-88%
prorated Total		\$1,229,275	\$1,510,738	\$1,385,591	13%	-8%	

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$7,889,175	\$10,283,168	\$10,457,053	33%	2%	56.4%	36.9%	45.2%
Student Instructional Support	\$369,793	\$874,131	\$850,813	130%	-3%	2.6%	3.1%	3.7%
Overhead and Operational Nonoperational	\$2,984,522	\$6,242,805	\$4,965,957	66%	-20%	21.3%	22.4%	21.5%
Grand Total	\$13,996,550	\$27,857,416	\$23,136,351	65%	-17%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	59.0%	40.1%	48.9%