

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

South Spencer County Sch Corp (7445)

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	\$1,699,981	\$1,842,074	\$1,957,754	\$2,232,449	31%	21%	14%
	11200 Regular Programs; Middle/Junior High	\$852,149	\$1,049,233	\$1,020,097	\$1,254,987	47%	20%	23%
	11300 Regular Programs; High School	\$1,291,827	\$1,374,748	\$1,381,026	\$1,555,734	20%	13%	13%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$8,466	\$38,177	\$58,545	n/a	> 500%	53%
	11410 Vocational Education; Agriculture A	\$0	\$54,658	\$57,837	\$72,795	n/a	33%	26%
	11450 Vocational Education; Consumer and Homemaking	\$52,175	\$44,258	\$45,256	\$53,771	3%	21%	19%
	11470 Vocational Education; Business Education	\$31,249	\$46,816	\$48,729	\$55,274	77%	18%	13%
	11630 Regular Programs; Alternative Education Programs; High School	\$16,878	\$3,926	\$2,370	\$1,550	-91%	-61%	-35%
	12100 2007 Account Code - Gifted and Talented	\$21,758	\$11,382	\$10,685	\$2,280	-90%	-80%	-79%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$31,452	n/a	n/a	n/a
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$0	\$19,002	n/a	n/a	n/a
	12320 Physical Impairment; Multiple Disabilities	\$34,674	\$44,425	\$45,314	\$49,724	43%	12%	10%
	12350 Physical Impairment; Homebound	\$1,163	\$5,464	\$642	\$2,044	76%	-63%	218%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$20,043	\$0	\$0	\$0	-100%	n/a	n/a
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$16,599	\$0	\$0	\$0	-100%	n/a	n/a
	12510 Culturally Different; Communication Disorders	\$41,303	\$60,513	\$61,723	\$67,408	63%	11%	9%
	12520 Culturally Different; Compensatory	\$8,001	\$4,855	\$5,051	\$5,872	-27%	21%	16%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$110,191	\$221,943	\$217,375	\$133,257	21%	-40%	-39%
	12610 Learning Disability	\$0	\$14,485	\$2,013	\$118,056	n/a	> 500%	> 500%
	12710 Equal Opportunity At Risk	\$15,379	\$1,184	\$0	\$0	-100%	-100%	n/a
	12810 Special Education Preschool	\$20,801	\$25,207	\$26,034	\$34,282	65%	36%	32%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$258	\$70,981	\$67,757	\$80,985	> 500%	14%	20%
	14100 Summer School Programs; Elementary	\$0	\$5,356	\$6,131	\$6,303	n/a	18%	3%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$2,446	\$2,934	\$3,027	n/a	24%	3%
	14300 Summer School Programs; High School	\$22,710	\$28,673	\$37,525	\$38,223	68%	33%	2%
	15100 Enrichment Programs; Non-Credit	\$110	\$0	\$0	\$0	-100%	n/a	n/a
	16100 Remediation Testing	\$104,856	\$0	\$0	\$0	-100%	n/a	n/a
	16200 Preventive Remediation	\$0	\$69,688	\$73,731	\$83,230	n/a	19%	13%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$245	\$3,178	\$1,642	\$5,454	> 500%	72%	232%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$13,660	\$8,330	\$0	\$25,413	86%	205%	n/a
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$20,963	\$38,500	\$38,500	\$25,745	23%	-33%	-33%
	22220 Library/Media Services; School Library	\$97,630	\$121,038	\$121,295	\$135,059	38%	12%	11%
	22230 Library/Media Services; Audiovisual	\$9,657	\$7,116	\$6,291	\$5,633	-42%	-21%	-10%
	22290 Library/Media Services; Other Educational Media Services	\$0	\$0	\$0	\$733	n/a	n/a	n/a
	24100 Office of The Principal	\$501,367	\$498,780	\$507,651	\$555,448	11%	11%	9%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$111,708	\$135,697	\$140,678	\$86,786	-22%	-36%	-38%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$66,642	\$240	\$108	\$609	-99%	154%	464%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$13,608	\$900	\$1,568	\$1,222	-91%	36%	-22%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$584	\$1,223	\$960	n/a	64%	-21%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$35	\$1,171	\$0	\$485	> 500%	-59%	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$244,461	\$291,676	\$313,260	\$162,274	-34%	-44%	-48%
Student Academic Achievement Total		\$5,442,081	\$6,097,994	\$6,240,378	\$6,966,073	28%	14%	12%
Student Instructional Support								
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$10,849	\$5,100	\$3,137	\$3,203	-70%	-37%	2%
	21220 Guidance Services; Counseling Services	\$112,641	\$199,277	\$207,289	\$229,416	104%	15%	11%
	21320 Health Services; Medical Services	\$1,411	\$4,067	\$2,542	\$0	-100%	-100%	-100%
	21340 Health Services; Nurse Services	\$16,863	\$22,138	\$27,288	\$49,343	193%	123%	81%
	21390 Health Services; Other Health Services	\$1,758	\$2,119	\$6,742	\$2,734	56%	29%	-59%
	21410 Psychological Services; Service Area Direction	\$0	\$2,652	\$2,730	\$0	n/a	-100%	-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$38,611	\$7,161	\$7,363	\$11,232	-71%	57%	53%
	22130 Improvement of Instruction; Instructional Staff Training	\$8,723	\$31,332	\$21,511	\$17,960	106%	-43%	-17%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,434	\$0	\$0	\$0	-100%	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$40,588	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$10,267	\$15,406	\$15,595	\$15,049	47%	-2%	-3%

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

South Spencer County Sch Corp (7445)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	23120 Board of Education; Service Area Assistants	\$21,812	\$0	\$0	\$0	-100%	n/a	n/a
	23190 Board of Education; Other Governing Body Services	\$220	\$15,934	\$16,724	\$17,980	> 500%	13%	8%
	23210 Executive Administration; Office of The Superintendent	\$183,241	\$215,395	\$218,528	\$285,063	56%	32%	30%
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$0	\$2,915	\$1,606	n/a	n/a	-45%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$53,708	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$56,944	\$57,232	\$28,840	n/a	-49%	-50%
Student Instructional Support Total		\$407,829	\$577,524	\$589,595	\$756,721	86%	31%	28%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$10,280	\$4,430	\$6,974	\$8,731	-15%	97%	25%
	23160 Board of Education; Promotion Expenses	\$2,276	\$3,036	\$1,016	\$1,300	-43%	-57%	28%
	25160 Fiscal Services; Financial Accounting	\$920	\$640	\$540	\$675	-27%	5%	25%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$1,033	\$658	n/a	n/a	-36%
	25195 Other Fiscal Services; Bank Account Service Charge	\$163	\$0	\$0	\$0	-100%	n/a	n/a
	25890 Other Technology Services	\$0	\$0	\$0	\$1,127	n/a	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$645,512	\$916,918	\$910,026	\$1,098,087	70%	20%	21%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$0	\$35,123	\$37	n/a	n/a	-100%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$249,900	\$93,845	\$73,707	\$103,461	-59%	10%	40%
	26499 2007 Account Code - Other	\$0	\$3,000	\$3,000	\$1,500	n/a	-50%	-50%
	26700 Operation and Maintenance of Plant Services; Insurance	\$55,148	\$89,070	\$78,936	\$67,856	23%	-24%	-14%
	27010 Student Transportation; Service Area Direction	\$9,681	\$64,852	\$65,366	\$67,922	> 500%	5%	4%
	27100 Student Transportation; Vehicle Operation	\$162,407	\$206,402	\$218,180	\$237,907	46%	15%	9%
	27200 Student Transportation; Monitoring Services	\$0	\$0	\$2,370	\$11,134	n/a	n/a	370%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$292,663	\$226,992	\$246,485	\$273,774	-6%	21%	11%
	27400 Student Transportation; Purchase of School Buses	\$233,002	\$135,875	\$154,323	\$134,101	-42%	-1%	-13%
	27500 Student Transportation; Insurance on Buses	\$15,317	\$30,451	\$25,592	\$26,498	73%	-13%	4%
	27700 Student Transportation; Contracted Transportation Services	\$21,601	\$33,267	\$24,054	\$14,916	-31%	-55%	-38%
	27900 Student Transportation; Other Student Transportation Services	\$19,790	\$17,768	\$16,925	\$18,906	-4%	6%	12%
	27910 Student Transportation; Bus Driver Training	\$0	\$1,496	\$1,187	\$1,932	n/a	29%	63%
	31100 Food Services Operations; Service Area Direction	\$0	\$37,713	\$39,082	\$46,207	n/a	23%	18%
	31200 Food Services Operations; Food Preparation and Dispensing	\$231,435	\$242,393	\$251,759	\$258,942	12%	7%	3%
	31400 Food Services Operations; Food Purchases	\$242,168	\$297,995	\$297,557	\$343,698	42%	15%	16%
	31900 Other Food Services	\$31,927	\$17,944	\$12,927	\$10,680	-67%	-40%	-17%
	33300 Civic Services	\$0	\$998	\$1,166	\$166	n/a	-83%	-86%
	33400 Athletic Coaches	\$55,657	\$88,026	\$80,606	\$84,650	52%	-4%	5%
	33910 High School Band Uniforms	\$14,741	\$0	\$16,716	\$0	-100%	n/a	-100%
	33930 Latch Key Kid Program	\$479	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$90	\$0	\$0	\$0	-100%	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$12,391	\$0	\$0	\$600	-95%	n/a	n/a
	52200 Debt Services; Interest on Debt; Temporary Loans	\$60,680	\$100,111	\$158,703	\$0	-100%	-100%	-100%
Overhead and Operational Total		\$2,368,227	\$2,613,222	\$2,723,353	\$2,815,465	19%	8%	3%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$1,465,982	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$113,279	\$1,511	\$27,252	\$52,264	-54%	> 500%	92%
	43000 Facilities Acquisition and Construction; Professional Services	\$111,866	\$16,084	\$564,968	\$129,874	16%	> 500%	-77%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$15,220	\$87	\$3,040	\$0	-100%	-100%	-100%
	45100 Building Acquisition, Construction and Improvements	\$0	\$268,647	\$380,342	\$5,282,120	n/a	> 500%	> 500%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$196,273	\$196,273	\$196,273	n/a	0%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$41,445	\$12,748	\$69,449	n/a	68%	445%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$692,819	\$283,597	\$281,446	\$335,683	-52%	18%	19%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$192,753	\$76,947	\$0	\$0	-100%	-100%	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$0	\$447,590	n/a	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$903,513	\$896,073	\$449,940	n/a	-50%	-50%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$890,570	\$1,413,500	\$1,416,000	\$1,146,574	29%	-19%	-19%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$231,500	n/a	n/a	n/a

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Biannual Financial Report Data**

South Spencer County Sch Corp (7445)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Nonoperational Total		\$3,482,489	\$3,201,602	\$3,778,142	\$8,341,268	140%	161%	121%
prorated								
	26491 2007 Account Code - PERF	\$76,041	\$76,633	\$82,874	\$42,425	-44%	-45%	-49%
	26492 2007 Account Code - Social Security	\$447,074	\$503,235	\$514,273	\$258,751	-42%	-49%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$0	\$45,348	\$45,284	\$22,211	n/a	-51%	-51%
	26494 2007 Account Code - Group Insurance	\$947,154	\$1,628,917	\$589,300	\$464,372	-51%	-71%	-21%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$4,381	\$1,415	\$2,036	n/a	-54%	44%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$220,058	\$209,369	\$71,094	n/a	-68%	-66%
prorated Total		\$1,470,269	\$2,478,572	\$1,442,515	\$860,889	-41%	-65%	-40%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$6,634,596	\$8,074,756	\$7,430,210	\$7,671,250	16%	-5%	3%
Student Instructional Support	\$491,127	\$737,579	\$675,810	\$807,141	64%	9%	19%
Overhead and Operational	\$2,562,683	\$2,954,978	\$2,889,821	\$2,920,757	14%	-1%	1%
Nonoperational	\$3,482,489	\$3,201,602	\$3,778,142	\$8,341,268	140%	161%	121%
Grand Total	\$13,170,895	\$14,968,915	\$14,773,983	\$19,740,416	50%	32%	34%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
50.4%	53.9%	50.3%	38.9%
3.7%	4.9%	4.6%	4.1%
19.5%	19.7%	19.6%	14.8%
26.4%	21.4%	25.6%	42.3%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	54.1%	58.9%	54.9%	42.9%