

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

Decatur County Com Schools (1655)

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	\$86,061	\$90,399	\$233,870	n/a	172%	159%
	11100 Regular Programs; Elementary	\$2,686,836	\$3,083,135	\$3,162,350	\$3,689,737	37%	20%	17%
	11300 Regular Programs; High School	\$2,213,994	\$2,419,734	\$2,456,386	\$2,913,605	32%	20%	19%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$34,200	\$45,000	\$47,700	n/a	39%	6%
	11420 Vocational Education; Agriculture B	\$230,023	\$196,133	\$208,966	\$201,074	-13%	3%	-4%
	11450 Vocational Education; Consumer and Homemaking	\$154,222	\$153,202	\$154,183	\$138,152	-10%	-10%	-10%
	11470 Vocational Education; Business Education	\$179,469	\$169,878	\$169,355	\$197,758	10%	16%	17%
	11490 Vocational Education; Industrial Education B	\$110,089	\$126,664	\$125,968	\$142,021	29%	12%	13%
	12100 2007 Account Code - Gifted and Talented	\$3,230	\$5,260	\$14,958	\$8,373	159%	59%	-44%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$38,294	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$261,871	\$334,869	\$382,067	\$371,931	42%	11%	-3%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$116,498	\$194,292	\$120,423	n/a	3%	-38%
	12230 Mental Disabilities; Severe Mental Disabilities	\$59,539	\$302,422	\$321,523	\$449,081	> 500%	48%	40%
	12350 Physical Impairment; Homebound	\$4,344	\$14,185	\$25,862	\$19,316	345%	36%	-25%
	12510 Culturally Different; Communication Disorders	\$73,513	\$107,078	\$113,601	\$129,134	76%	21%	14%
	12520 Culturally Different; Compensatory	\$105	\$0	\$0	\$0	-100%	n/a	n/a
	12710 Equal Opportunity At Risk	\$44,288	\$43,076	\$43,272	\$46,721	5%	8%	8%
	12810 Special Education Preschool	\$52,817	\$75,801	\$33,038	\$86,518	64%	14%	162%
	14100 Summer School Programs; Elementary	\$9,398	-\$4,844	\$2,988	\$3,822	-59%	n/a	28%
	14300 Summer School Programs; High School	\$0	\$6,020	\$19,482	\$22,717	n/a	277%	17%
	16100 Remediation Testing	\$90,864	\$67,814	\$116,720	\$133,928	47%	97%	15%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$44,481	\$591	\$2,762	\$7,295	-84%	> 500%	164%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$131,220	\$175,460	\$130,704	\$149,093	14%	-15%	14%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$27,031	\$36,564	\$37,315	\$41,972	55%	15%	12%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$1,022	\$0	n/a	n/a	-100%
	22210 Library/Media Services; Service Area Direction	\$5,769	\$5,873	\$9,202	\$3,453	-40%	-41%	-62%
	22220 Library/Media Services; School Library	\$219,999	\$239,875	\$217,858	\$247,901	13%	3%	14%
	22230 Library/Media Services; Audiovisual	\$1,932	\$841	\$1,253	\$1,414	-27%	68%	13%
	24100 Office of The Principal	\$495,516	\$601,879	\$613,401	\$747,769	51%	24%	22%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,698	\$1,548	\$37,689	\$39,004	> 500%	> 500%	3%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$8,829	\$263,151	\$124,552	\$183,739	> 500%	-30%	48%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$36,155	\$0	\$0	\$0	-100%	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$226,257	\$466,516	\$527,378	\$264,621	17%	-43%	-50%
Student Academic Achievement Total		\$7,374,486	\$9,129,482	\$9,383,545	\$10,680,436	45%	17%	14%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$190	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$192,004	\$274,496	\$290,128	\$340,918	78%	24%	18%
	21230 Guidance Services; Appraisal Services	\$1,640	\$5,267	\$5,215	\$5,682	246%	8%	9%
	21310 Health Services; Service Area Direction	\$0	\$1,478	\$0	\$0	n/a	-100%	n/a
	21320 Health Services; Medical Services	\$0	\$6,310	\$7,654	\$9,490	n/a	50%	24%
	21340 Health Services; Nurse Services	\$53,616	\$51,981	\$53,793	\$70,780	32%	36%	32%
	21420 Psychological Testing	\$49,283	\$62,676	\$64,745	\$68,310	39%	9%	6%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$8,547	\$1,507	\$7,807	n/a	-9%	418%
	21990 Other Support Services, Students; Other Student Services	\$0	-\$275	\$6,512	\$3,638	n/a	n/a	-44%
	22110 Improvement of Instruction; Service Area Direction	\$1,316	\$43	\$4,298	\$2,471	88%	> 500%	-43%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$1,077	\$0	\$0	n/a	-100%	n/a
	22130 Improvement of Instruction; Instructional Staff Training	\$259	\$20,887	\$41,338	\$33,626	> 500%	61%	-19%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$2,314	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$12,331	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$27,489	\$29,761	\$31,844	\$43,246	57%	45%	36%
	23190 Board of Education; Other Governing Body Services	\$2,195	\$4,491	\$4,847	\$4,995	128%	11%	3%
	23210 Executive Administration; Office of The Superintendent	\$219,419	\$294,840	\$304,622	\$327,431	49%	11%	7%
	23290 Executive Administration; Other Executive Administration Services	\$198	\$203	\$237	\$451	128%	122%	91%
	26700 2007 Account Code - Technology Coordinator	\$0	\$43,238	\$46,670	\$17,952	n/a	-58%	-62%

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	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$56,892	\$48,800	\$24,828	n/a	-56%	-49%
Student Instructional Support Total		\$547,607	\$861,912	\$912,209	\$976,270	78%	13%	7%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$10,907	\$10,605	\$17,110	\$14,542	33%	37%	-15%
	23160 Board of Education; Promotion Expenses	\$4,026	\$1,863	\$238	\$338	-92%	-82%	42%
	23230 Executive Administration; Staff Relations and Negotiations	\$10,727	\$13,214	\$2,179	\$3,314	-69%	-75%	52%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$0	\$58,188	n/a	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$860	\$1,439	\$1,439	\$500	-42%	-65%	-65%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$1,304	\$348	\$550	n/a	-58%	58%
	25193 Other Fiscal Services; Printed Forms	\$13,801	\$12,165	\$8,786	\$8,159	-41%	-33%	-7%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$2,420	n/a	n/a	n/a
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$3,033	n/a	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$960,763	\$1,442,368	\$1,391,055	\$1,498,610	56%	4%	8%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$12,755	\$19,891	\$34,191	\$21,516	69%	8%	-37%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$74,573	\$55,908	\$49,792	\$74,310	0%	33%	49%
	26499 2007 Account Code - Other	\$0	\$0	\$54	\$0	n/a	n/a	-100%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$6,811	\$3,476	\$2,315	\$2,440	-64%	-30%	5%
	26700 Operation and Maintenance of Plant Services; Insurance	\$77,942	\$170,950	\$118,900	\$111,775	43%	-35%	-6%
	27010 Student Transportation; Service Area Direction	\$16,530	\$550	\$929	\$11,461	-31%	> 500%	> 500%
	27100 Student Transportation; Vehicle Operation	\$59,486	\$95,987	\$86,122	\$185,810	212%	94%	116%
	27200 Student Transportation; Monitoring Services	\$2,500	\$2,836	\$2,868	\$2,856	14%	1%	0%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$35,858	\$86,902	\$77,987	\$132,407	269%	52%	70%
	27400 Student Transportation; Purchase of School Buses	\$80,514	\$135,964	\$126,773	\$181,963	126%	34%	44%
	27500 Student Transportation; Insurance on Buses	\$6,452	\$10,015	\$20,015	\$23,473	264%	134%	17%
	27700 Student Transportation; Contracted Transportation Services	\$704,454	\$840,852	\$850,225	\$834,504	18%	-1%	-2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$201,369	\$347,287	\$344,555	\$347,211	72%	0%	1%
	31400 Food Services Operations; Food Purchases	\$235,886	\$345,520	\$392,050	\$427,479	81%	24%	9%
	31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$82,757	\$0	\$0	\$0	-100%	n/a	n/a
	31900 Other Food Services	\$14,304	\$19,685	\$20,828	\$36,196	153%	84%	74%
	33300 Civic Services	\$284	\$1,163	\$2,436	\$2,320	> 500%	99%	-5%
	33400 Athletic Coaches	\$92,989	\$120,722	\$129,588	\$137,028	47%	14%	6%
	33940 Child Care Services	\$3,873	\$0	\$0	\$0	-100%	n/a	n/a
	33950 Step Ahead	\$24,915	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$34,756	\$0	\$0	\$0	-100%	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$10,617	\$34,875	\$40,215	\$40,195	279%	15%	0%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$0	\$84,941	n/a	n/a	n/a
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$3,100	\$1,883	\$2,000	\$2,641	-15%	40%	32%
Overhead and Operational Total		\$2,783,806	\$3,777,425	\$3,722,996	\$4,250,177	53%	13%	14%
Nonoperational								
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$700	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$7,957	\$22,204	\$46,191	\$58,536	> 500%	164%	27%
	45100 Building Acquisition, Construction and Improvements	\$0	\$333,963	\$521,372	\$336,810	n/a	1%	-35%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$6,150	\$0	\$3,626	n/a	-41%	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$24,592	\$0	\$5,771	\$15,477	-37%	n/a	168%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$240,234	\$430,928	\$354,271	\$552,013	130%	28%	56%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$86,965	\$50,022	\$10,097	\$30,414	-65%	-39%	201%
	51100 Debt Services; Principal on Debt; Bonds	\$80,000	\$50,000	\$100,000	\$100,000	25%	100%	0%
	51300 Debt Services; Principal on Debt; Emergency Loans	\$1,530	\$0	\$0	\$0	-100%	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$25,565	\$72,006	\$141,930	\$138,785	443%	93%	-2%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$670,135	\$685,000	\$685,000	\$685,000	2%	0%	0%
	54200 2007 Account Code - Common School Fund	\$123,210	\$123,210	\$133,478	\$61,605	-50%	-50%	-54%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$61,605	n/a	n/a	n/a
Nonoperational Total		\$1,260,887	\$1,773,483	\$1,998,111	\$2,043,871	62%	15%	2%

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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	\$100,971	\$108,294	\$135,133	\$71,302	-29%	-34%	-47%
	26492 2007 Account Code - Social Security	\$568,183	\$671,562	\$711,204	\$354,388	-38%	-47%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$54,052	\$117,591	\$66,732	\$30,678	-43%	-74%	-54%
	26494 2007 Account Code - Group Insurance	\$797,515	\$1,250,233	\$1,318,484	\$634,409	-20%	-49%	-52%
	26496 2007 Account Code - Unemployment Compensation	\$1,953	\$1,384	\$2,144	\$523	-73%	-62%	-76%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$67,500	\$97,386	\$22,612	\$0	-100%	-100%	-100%
prorated Total		\$1,590,175	\$2,246,451	\$2,256,309	\$1,091,300	-31%	-51%	-52%

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	\$8,744,323	\$11,023,114	\$11,279,131	\$11,593,721	33%	5%	3%	64.5%	62.0%	61.7%	60.9%
Student Instructional Support	\$649,880	\$1,040,075	\$1,101,823	\$1,065,496	64%	2%	-3%	4.8%	5.8%	6.0%	5.6%
Overhead and Operational	\$2,901,872	\$3,952,081	\$3,894,106	\$4,338,965	50%	10%	11%	21.4%	22.2%	21.3%	22.8%
Nonoperational	\$1,260,887	\$1,773,483	\$1,998,111	\$2,043,871	62%	15%	2%	9.3%	10.0%	10.9%	10.7%
Grand Total	\$13,556,961	\$17,788,753	\$18,273,171	\$19,042,054	40%	7%	4%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	69.3%	67.8%	67.8%	66.5%