

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

Greater Clark County Schools (1010)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$369,874	\$464,480	n/a	26%
	11100 Elementary	\$9,952,408	\$14,406,023	\$15,346,793	54%	7%
	11200 Middle/Junior High	\$5,374,118	\$7,471,454	\$7,751,514	44%	4%
	11300 High School	\$6,147,337	\$7,521,102	\$7,777,733	27%	3%
	11410 Agriculture A	\$40,428	\$48,000	\$48,931	21%	2%
	11430 Distributive Education	\$70,860	\$78,170	\$48,566	-31%	-38%
	11450 Consumer and Homemaking	\$172,913	\$396,441	\$433,676	151%	9%
	11470 Business Education	\$58,834	\$34,864	\$34,183	-42%	-2%
	11480 Industrial Education A	\$204,146	\$213,765	\$229,949	13%	8%
	11510 Cooperative Education	\$0	\$37,579	\$37,268	n/a	-1%
	11520 Area School Participation	\$0	\$726,240	\$800,000	n/a	10%
	11590 Other Vocational Education Programs	\$38,185	\$153,889	\$173,093	353%	12%
	11610 Elementary	\$0	\$0	\$0	n/a	n/a
	11630 High School	\$0	\$342,845	\$277,799	n/a	-19%
	11920 Project 4R	\$34,792	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$117,732	\$216,280	\$254,642	116%	18%
	12210 Mild Mental Handicap	\$298,625	\$1,059,356	\$1,123,292	276%	6%
	12220 Moderate Mental Handicap	\$65,144	\$410,481	\$490,048	> 500%	19%
	12230 Mental Handicap	\$14,781	\$907,291	\$1,261,460	> 500%	39%
	12310 Orthopedic Impairment	\$0	\$223,130	\$241,473	n/a	8%
	12320 Multiple Handicap	\$73,502	\$0	\$0	-100%	n/a
	12330 Visual Impairment	\$0	\$71,401	\$71,263	n/a	0%
	12340 Hearing Impairment	\$0	\$221,658	\$287,062	n/a	30%
	12350 Homebound	\$113,212	\$122,298	\$164,044	45%	34%
	12410 Emotional Handicap - Full Time	\$0	\$0	-\$374	n/a	n/a
	12420 Emotional Handicap - All Others	\$322,246	\$2,112,719	\$2,176,943	> 500%	3%
	12510 Communication Disorder	\$319,040	\$629,217	\$685,799	115%	9%
	12520 Compensatory	\$1,096	\$47,048	\$78,998	> 500%	68%
	12610 Learning Disability - Full Time	\$1,425,987	\$3,260,247	\$2,435,889	71%	-25%
	12710 Equal Opportunity At Risk	\$403,932	\$384,673	\$362,094	-10%	-6%
	12810 Special Education Preschool	\$195,912	\$322,642	\$653,910	234%	103%
	12900 Other Special Programs	\$47,073	\$504,894	\$594,687	> 500%	18%
	13600 Special Interest Programs	\$0	\$27,844	\$0	n/a	-100%
	13900 Other Adult/Continuing Ed Programs	\$52,701	\$82,866	\$79,187	50%	-4%
	14100 Elementary	\$14,744	\$67,404	\$129,838	> 500%	93%
	14200 Middle/Junior High	\$1,828	\$73,078	\$132,549	> 500%	81%
	14300 High School	\$125,718	\$88,334	\$15,710	-88%	-82%
	15100 Non-Credit Enrichment Programs	\$0	\$4,373	\$4,200	n/a	-4%
	16100 Remediation Testing	\$325,321	\$45,907	\$129,358	-60%	182%
	16200 Preventive Remediation	\$249,744	\$434,023	\$416,578	67%	-4%

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	22220 School Library	\$762,276	\$1,100,683	\$1,113,286	46%	1%
	22250 Computer Assisted Instruction Services	\$359,577	\$195,393	\$26,636	-93%	-86%
	22290 Other Education Media Services	\$4,675	\$1,327	\$1,590	-66%	20%
	24100 Office of the Principal Services	\$2,161,158	\$3,196,590	\$3,306,903	53%	3%
	25810 Direction of Rental Services	\$25,108	\$31,775	\$32,359	29%	2%
	25820 Textbooks and Repairs	\$739,627	\$1,129,537	\$882,459	19%	-22%
	26497 Teachers Retirement Fund	\$1,026,831	\$2,919,259	\$3,064,747	198%	5%
	41100 Transfer Tuition	\$8,226	\$14,910	\$10,254	25%	-31%
	41300 Area Vocational Schools	\$383,633	\$0	\$0	-100%	n/a
	41400 Joint Services and Supply	\$4,524,890	\$1,011,566	\$1,165,006	-74%	15%
	42000 Pymts. to Governmental Units - Out of State	\$0	\$9,972	\$5,711	n/a	-43%
Student Academic Achievement Total		\$36,258,360	\$52,728,422	\$54,821,582	51%	4%
Student Instructional Support						
	21120 Attendance Services	\$58,722	\$60,794	\$60,769	3%	0%
	21140 Pupil Accounting	\$148,324	\$103,330	\$108,471	-27%	5%
	21210 Service Area Direction	\$45,217	\$78,316	\$80,351	78%	3%
	21220 Counseling Services	\$931,467	\$1,145,004	\$1,169,947	26%	2%
	21250 Records Maintenance	\$0	\$5,451	\$8,759	n/a	61%
	21340 Nurse Services	\$223,924	\$354,049	\$361,282	61%	2%
	21490 Other Psychological Services	\$2,164	\$684,160	\$661,145	> 500%	-3%
	21610 Service Area Direction	\$83,964	\$444,075	\$402,587	379%	-9%
	21790 Other Student Services	\$0	\$336	\$189	n/a	-44%
	22110 Service Area Direction	\$403,647	\$947,261	\$816,601	102%	-14%
	22120 Instruction & Curriculum Development	\$10,720	\$70,989	\$14,726	37%	-79%
	22130 Instructional Staff Training Services	\$51,631	\$987,289	\$624,494	> 500%	-37%
	22190 Instructional Staff Training Services - Other	\$77,127	\$623,054	\$428,639	456%	-31%
	23110 Service Area Direction	\$49,649	\$48,137	\$56,699	14%	18%
	23210 Office of the Superintendent	\$135,907	\$205,219	\$235,660	73%	15%
	23290 Other Executive Administrative Services	\$0	\$5,562	\$131,030	n/a	> 500%
	26410 Service Area Direction	\$0	\$92,366	\$96,210	n/a	4%
	26420 Employment and Placement	\$28,567	\$210,290	\$236,869	> 500%	13%
	26440 Inservice Training (Non-Instructional)	\$3,296	\$234	\$0	-100%	-100%
	26450 Health Services	\$11,185	\$0	\$0	-100%	n/a
	26700 Technology Coordinator	\$0	\$0	\$0	n/a	n/a
Student Instructional Support Total		\$2,265,511	\$6,065,914	\$5,494,429	143%	-9%
Overhead and Operational						
	23150 Legal Services	\$24,191	\$156,414	\$160,122	> 500%	2%
	23160 Promotion Expenses	\$9,336	\$8,109	\$11,451	23%	41%

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	23230 Staff Relations and Negotiations	\$14,532	\$10,000	\$4,380	-70%	-56%
	25110 Office of the Business Manager	\$77,476	\$161,296	\$182,326	135%	13%
	25210 Service Area Direction	\$0	\$49,030	\$50,787	n/a	4%
	25220 Budgeting	\$32,352	\$0	\$0	-100%	n/a
	25230 Receiving and Disbursing Funds	\$27,674	\$117,905	\$76,701	177%	-35%
	25240 Payroll Services	\$29,636	\$111,108	\$118,556	300%	7%
	25260 Internal Auditing	\$0	\$31,931	\$32,404	n/a	1%
	25291 Refund of Revenue	\$16,000	\$6,767	\$72,257	352%	> 500%
	25293 Printed Forms	\$15,131	\$25,950	\$16,802	11%	-35%
	25295 Bank Service Charge	\$0	\$7,531	\$4,204	n/a	-44%
	25296 Cash Change	\$0	\$10,620	\$4,384	n/a	-59%
	25360 Rent of Buildings & Equipment	\$75,205	\$660	\$660	-99%	0%
	25410 Service Area Direction	\$175,345	\$308,587	\$318,204	81%	3%
	25420 Maintenance of Buildings	\$5,442,060	\$7,088,892	\$6,604,918	21%	-7%
	25430 Maintenance of Grounds	\$42,436	\$49,361	\$59,097	39%	20%
	25440 Maintenance of Equipment	\$120,051	\$413,888	\$451,087	276%	9%
	25450 Vehicle Maintenance (other than buses)	\$835	\$23,820	\$26,423	> 500%	11%
	25460 Security Services	\$43,951	\$142,831	\$137,622	213%	-4%
	25470 Insurance (other than buses)	\$139,157	\$26,985	\$408,687	194%	> 500%
	25490 Other Operating/Maintenance of Plant	\$116,830	\$82,544	\$82,604	-29%	0%
	25510 Service Area Direction	\$337,570	\$219,561	\$232,668	-31%	6%
	25520 Vehicle Operation	\$811,481	\$1,442,375	\$1,511,306	86%	5%
	25540 Vehicle Servicing and Maintenance	\$369,064	\$573,923	\$594,018	61%	4%
	25550 Purchase of School Buses	\$246,590	\$180,533	\$354,865	44%	97%
	25560 Insurance on Buses	\$19,682	\$33,736	\$0	-100%	-100%
	25580 Contracted Transportation Services	\$1,091,742	\$1,296,493	\$1,308,594	20%	1%
	25590 Other Pupil Transportation Services	\$34,992	\$88,467	\$0	-100%	-100%
	25610 Service Area Direction	\$318,353	\$537,662	\$531,294	67%	-1%
	25620 Food Preparation and Dispensing	\$469,439	\$651,504	\$671,399	43%	3%
	25630 Food Delivery	\$6,754	\$7,880	\$8,044	19%	2%
	25640 Food Purchases	\$1,028,746	\$1,430,485	\$1,558,748	52%	9%
	25690 Other Food Services	\$256,213	\$226,709	\$240,352	-6%	6%
	25720 Purchasing	\$29,781	\$76,648	\$77,608	161%	1%
	25730 Warehousing and Distributing	\$25,820	\$41,053	\$42,543	65%	4%
	25740 Printing, Publishing and Duplicating	\$2,403	\$0	\$0	-100%	n/a
	25910 Judgements	\$0	\$5,000	\$0	n/a	-100%
	26200 Planning, Research, Develop., & Evaluation	\$3,846	\$5,000	\$4,080	6%	-18%
	26300 Information Services	\$34,982	\$57,458	\$57,623	65%	0%
	26495 Official Bonds	\$0	\$4,348	\$4,717	n/a	8%
	26499 Other	\$0	\$480,979	\$544,367	n/a	13%
	26600 Data Processing	\$52,553	\$0	\$0	-100%	n/a

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	29000 Support Services - Other	\$97,629	\$281,384	\$736,688	> 500%	162%
	34000 Athletic Coaches	\$423,973	\$757,626	\$801,565	89%	6%
	37000 Nonpublic School Pupils Services	\$0	\$7,964	\$54,307	n/a	> 500%
	39100 High School Band Uniforms	\$1,435	\$0	\$0	-100%	n/a
	39900 Other Community Services	\$68,438	\$24,464	\$45,008	-34%	84%
	49200 Scholarships	\$674	\$0	\$0	-100%	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$122,055	\$80,422	n/a	-34%
Overhead and Operational Total		\$12,134,358	\$17,387,536	\$18,283,892	51%	5%
Nonoperational						
	25320 Land Acquisition and Development	\$331,397	\$234,843	\$160,467	-52%	-32%
	25330 Professional Services	\$49,848	\$97,934	\$91,281	83%	-7%
	25350 Building Acquisition/Construction/Improvement	\$1,376,911	\$1,313	\$0	-100%	-100%
	25351 Building Acquisition/Construction/Improvement	\$0	\$1,384,060	\$1,620,120	n/a	17%
	25352 Energy Savings Contracts	\$0	\$565,852	\$510,641	n/a	-10%
	25370 Purchase of Moveable Equipment	\$86,944	\$0	\$413,928	376%	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$667,542	\$2,148,130	\$1,753,830	163%	-18%
	25390 Other Facilities Acquisition & Construction	\$291,195	-\$7	\$0	-100%	n/a
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$500,000	\$535,000	n/a	7%
	52100 Bonds, INTEREST ON DEBT	\$0	\$5,000	\$1,718,108	n/a	> 500%
	53100 Buildings, LEASE RENTAL	\$3,753,759	\$3,656,108	\$2,339,657	-38%	-36%
	53150 Buildings - Interest	\$0	\$0	\$1,315,783	n/a	n/a
	53200 Equipment, LEASE RENTAL	\$338,707	\$0	\$0	-100%	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$153,237	\$334,368	\$442,095	189%	32%
Nonoperational Total		\$7,049,539	\$8,927,601	\$10,900,910	55%	22%
prorated						
	26491 PERF	\$719,940	\$1,213,704	\$1,296,149	80%	7%
	26492 Social Security	\$2,996,789	\$4,391,606	\$4,529,800	51%	3%
	26493 Workmen's Compensation	\$172,846	\$658,985	\$418,566	142%	-36%
	26494 Group Insurance	\$2,183,816	\$6,193,638	\$6,720,119	208%	9%
	26496 Unemployment Compensation	\$7,339	\$18,504	\$21,677	195%	17%
	26498 Severance/Early Retirement Pay	\$190,734	\$4,301,100	\$2,487,410	> 500%	-42%
prorated Total		\$6,271,465	\$16,777,538	\$15,473,719	147%	-8%
Not Categorized						
	11990	\$1,623,651	\$880,167	\$1,051,150	-35%	19%
Not Categorized Total		\$1,623,651	\$880,167	\$1,051,150	-35%	19%

