

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

New Castle Community Sch Corp (3445)

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	\$101,689	\$74,412	\$75,493	n/a	-26%	1%
	11100 Regular Programs; Elementary	\$4,816,003	\$5,047,897	\$5,247,744	\$6,571,266	36%	30%	25%
	11200 Regular Programs; Middle/Junior High	\$2,540,000	\$1,699,331	\$1,726,076	\$2,160,436	-15%	27%	25%
	11300 Regular Programs; High School	\$2,378,209	\$2,708,343	\$2,811,012	\$3,486,905	47%	29%	24%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$31,269	\$74,419	\$74,166	n/a	137%	0%
	11450 Vocational Education; Consumer and Homemaking	\$111,022	\$105,643	\$124,182	\$172,088	55%	63%	39%
	11590 Other Vocational Education Programs	\$307,383	\$287,726	\$268,701	\$295,700	-4%	3%	10%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$33,049	\$36,498	\$35,898	n/a	9%	-2%
	11900 2007 Account Code - Other Regular Programs	\$0	\$6,408	\$0	\$0	n/a	-100%	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$322,959	\$598,063	\$218,540	\$214,444	-34%	-64%	-2%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$5,796	\$19,408	\$42,433	n/a	> 500%	119%
	12230 Mental Disabilities; Severe Mental Disabilities	\$411,777	\$316,597	\$81,622	\$40,409	-90%	-87%	-50%
	12310 Physical Impairment; Orthopedic Impairment	\$15,101	\$0	\$0	\$0	-100%	n/a	n/a
	12320 Physical Impairment; Multiple Disabilities	\$7,368	\$0	\$0	\$0	-100%	n/a	n/a
	12330 Physical Impairment; Visual Impairment	\$31,610	\$0	\$0	\$0	-100%	n/a	n/a
	12340 Physical Impairment; Hearing Impairment	\$0	\$19,878	\$73,042	\$130,302	n/a	> 500%	78%
	12350 Physical Impairment; Homebound	\$5,859	\$3,491	\$1,170	\$1,123	-81%	-68%	-4%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$21,084	\$74,616	\$121,225	\$223,988	> 500%	200%	85%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$75,172	\$131,646	n/a	n/a	75%
	12510 Culturally Different; Communication Disorders	\$114,482	\$202,144	\$162,973	\$178,838	56%	-12%	10%
	12520 Culturally Different; Compensatory	\$110,969	\$6,551	\$7,637	\$3,742	-97%	-43%	-51%
	12610 Learning Disability	\$510,646	\$86,371	\$511,758	\$750,642	47%	> 500%	47%
	12810 Special Education Preschool	\$55,806	\$0	\$35,930	\$47,057	-16%	n/a	31%
	12900 Other Special Programs	\$102,190	\$366,767	\$207,361	\$160,393	57%	-56%	-23%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$545,923	\$546,128	\$439,760	\$497,980	-9%	-9%	13%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$0	\$2,924	\$0	\$0	n/a	-100%	n/a
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$1,000	\$0	\$1,000	n/a	0%	n/a
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$60,074	\$45,535	\$61,975	\$7,184	-88%	-84%	-88%
	14100 Summer School Programs; Elementary	\$11,321	\$0	\$5,476	\$0	-100%	n/a	-100%
	14300 Summer School Programs; High School	\$28,803	\$25,009	\$59,734	\$16,716	-42%	-33%	-72%
	16100 Remediation Testing	\$102,475	\$120,459	\$156,540	\$73,660	-28%	-39%	-53%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$374,751	\$175,184	\$172,594	\$177,648	-53%	1%	3%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$276,362	\$370,077	\$397,620	\$416,273	51%	12%	5%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$1,168,850	\$2,576,246	\$2,550,278	\$2,603,787	123%	1%	2%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$1,641	\$1,001	\$3,480	n/a	112%	248%
	22220 Library/Media Services; School Library	\$345,098	\$355,033	\$329,646	\$446,620	29%	26%	35%
	22230 Library/Media Services; Audiovisual	\$7,440	\$1,723	\$350	\$9,176	23%	433%	> 500%
	22240 Library/Media Services; Educational Television	\$9,063	\$0	\$0	\$0	-100%	n/a	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$65,691	\$12,769	\$9,498	\$0	-100%	-100%	-100%
	22290 Library/Media Services; Other Educational Media Services	\$117	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$1,211,951	\$1,328,535	\$1,437,743	\$1,616,217	33%	22%	12%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$214,951	\$374,574	\$248,312	\$270,489	26%	-28%	9%
	26497 2007 Account Code - Teachers Retirement Fund	\$544,140	\$918,566	\$757,115	\$422,078	-22%	-54%	-44%
Student Academic Achievement Total		\$16,829,475	\$18,557,029	\$18,506,524	\$21,359,275	27%	15%	15%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$29,861	\$32,975	\$33,636	\$26,864	-10%	-19%	-20%
	21130 Attendance and Social Work Services; Social Work Services	\$22,135	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$325,902	\$431,156	\$427,472	\$515,130	58%	19%	21%
	21230 Guidance Services; Appraisal Services	\$2,567	\$0	\$0	\$0	-100%	n/a	n/a
	21290 Guidance Services; Other Guidance Services	\$50,891	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$69,580	\$96,358	\$80,161	\$127,837	84%	33%	59%
	21420 Psychological Testing	\$0	\$85,920	\$92,546	\$127,707	n/a	49%	38%
	21430 Psychological Counseling	\$59,124	\$30,000	\$30,000	\$49,602	-16%	65%	65%
	21990 Other Support Services, Students; Other Student Services	\$0	\$800	\$4,659	\$5,461	n/a	> 500%	17%
	22110 Improvement of Instruction; Service Area Direction	\$1,980	\$430	\$4,386	\$1,520	-23%	253%	-65%

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	22120 Improvement of Instruction; Instruction and Curriculum Development	\$196,830	\$155,265	\$178,012	\$205,264	4%	32%	15%
	22130 Improvement of Instruction; Instructional Staff Training	\$79,900	\$29,412	\$24,948	\$37,866	-53%	29%	52%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$11,835	\$63,426	\$52,466	\$61,770	422%	-3%	18%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$1,945	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$132,071	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$9,333	\$8,852	\$8,850	\$9,098	-3%	3%	3%
	23120 Board of Education; Service Area Assistants	\$68,957	\$81,878	\$85,546	\$59,546	-14%	-27%	-30%
	23210 Executive Administration; Office of The Superintendent	\$245,677	\$279,191	\$264,546	\$443,321	80%	59%	68%
	23220 Executive Administration; Community Relations	\$21,635	\$0	\$0	\$0	-100%	n/a	n/a
	23290 Executive Administration; Other Executive Administration Services	\$9,371	\$6,874	\$7,591	\$9,337	0%	36%	23%
	24900 Other Support Services, School Administration	\$117,533	\$47,359	\$38,892	\$198,547	69%	319%	411%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$1,872	n/a	n/a	n/a
	25750 Personnel Services; Health Services	\$0	\$0	\$0	\$79,935	n/a	n/a	n/a
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$11,579	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$19,022	\$76,614	\$19,940	n/a	5%	-74%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$161,128	\$591,396	\$163,960	n/a	2%	-72%
Student Instructional Support Total		\$1,323,109	\$1,530,046	\$2,001,722	\$2,290,170	73%	50%	14%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$4,713	\$16,591	\$9,320	\$11,180	137%	-33%	20%
	23160 Board of Education; Promotion Expenses	\$1,462	\$2,256	\$520	\$195	-87%	-91%	-63%
	25110 Fiscal Services; Office of The Business Manager	\$226,942	\$213,803	\$238,558	\$197,905	-13%	-7%	-17%
	25160 Fiscal Services; Financial Accounting	\$525	\$1,124	\$430	\$310	-41%	-72%	-28%
	25191 Other Fiscal Services; Refund of Revenue	\$15,454	\$375	\$0	\$0	-100%	-100%	n/a
	25195 Other Fiscal Services; Bank Account Service Charge	\$535	\$0	\$0	\$0	-100%	n/a	n/a
	25199 Other Fiscal Services; Other	\$127,964	\$3,821	\$5,858	\$4,882	-96%	28%	-17%
	25400 Planning, Research, Development and Evaluation	\$13,025	\$16,209	\$12,398	\$27,639	112%	71%	123%
	25890 Other Technology Services	\$38,896	\$367	\$702	\$10,699	-72%	> 500%	> 500%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$1,266	\$35	\$245	\$24	-98%	-33%	-90%
	26100 2007 Account Code - Support Services, Direction of Central Support Services	\$29,351	\$9,949	\$4,217	\$5,344	-82%	-46%	27%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$57	\$0	\$0	\$67,543	> 500%	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,867,255	\$3,094,237	\$3,154,428	\$3,669,501	97%	19%	16%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$192,461	\$289,809	\$339,844	\$379,328	97%	31%	12%
	26499 2007 Account Code - Other	\$20,828	\$611,921	\$525,263	\$219,163	> 500%	-64%	-58%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$6,934	\$15	\$0	\$248	-96%	> 500%	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$78,405	\$155,597	\$212,519	\$211,765	170%	36%	0%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$233,475	\$313,893	\$301,619	\$352,863	51%	12%	17%
	27010 Student Transportation; Service Area Direction	\$164,423	\$194,830	\$183,780	\$162,273	-1%	-17%	-12%
	27100 Student Transportation; Vehicle Operation	\$336,534	\$419,463	\$389,442	\$579,380	72%	38%	49%
	27200 Student Transportation; Monitoring Services	\$34,846	\$50,187	\$97,647	\$74,651	114%	49%	-24%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$159,791	\$357,983	\$368,844	\$440,740	176%	23%	19%
	27400 Student Transportation; Purchase of School Buses	\$125,380	\$162,778	\$187,323	\$164,784	31%	1%	-12%
	27500 Student Transportation; Insurance on Buses	\$15,515	\$58,978	\$57,869	\$58,031	274%	-2%	0%
	27900 Student Transportation; Other Student Transportation Services	\$63,159	\$91,003	\$111,408	\$165,620	162%	82%	49%
	31100 Food Services Operations; Service Area Direction	\$194,736	\$202,102	\$216,837	\$229,358	18%	13%	6%
	31200 Food Services Operations; Food Preparation and Dispensing	\$284,690	\$298,752	\$307,648	\$365,791	28%	22%	19%
	31300 Food Services Operations; Food Delivery	\$27,772	\$22,137	\$24,264	\$27,082	-2%	22%	12%
	31400 Food Services Operations; Food Purchases	\$436,657	\$599,679	\$622,490	\$642,055	47%	7%	3%
	31900 Other Food Services	\$35,842	\$64,580	\$81,178	\$79,388	121%	23%	-2%
	33100 Community Service Operations; Direction of Community Services	\$5,843	\$2,315	\$2,622	\$1,396	-76%	-40%	-47%
	33200 Community Recreation	\$18,701	\$2,918	\$2,132	\$1,053	-94%	-64%	-51%
	33300 Civic Services	\$0	\$46,571	\$24,599	\$39,786	n/a	-15%	62%
	33400 Athletic Coaches	\$226,771	\$305,188	\$316,454	\$350,070	54%	15%	11%
	33500 Welfare Activities Services	\$0	\$5,335	-\$85	\$0	n/a	-100%	n/a
	33910 High School Band Uniforms	\$26,374	\$0	\$0	\$19,126	-27%	n/a	n/a
	33940 Child Care Services	\$0	\$69,804	\$65,905	\$72,358	n/a	4%	10%
	33990 Other Community Services; Other	\$8,622	\$17,848	\$11,487	\$13,537	57%	-24%	18%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$22,122	\$35,984	\$15,540	\$22,844	3%	-37%	47%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$0	\$0	n/a	n/a	n/a
Overhead and Operational Total		\$5,047,327	\$7,738,438	\$7,893,306	\$8,667,911	72%	12%	10%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$8,788,664	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$8,329	\$12,037	\$168,930	n/a	> 500%	> 500%
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$70,250	\$80,456	\$62,768	n/a	-11%	-22%
	45100 Building Acquisition, Construction and Improvements	\$193,273	\$255,756	\$1,099,905	\$374,988	94%	47%	-66%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$80,499	\$30,978	\$114,726	n/a	43%	270%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$348,755	\$686,400	\$838,984	\$697,737	100%	2%	-17%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$32,124	\$32,314	\$23,589	\$29,207	-9%	-10%	24%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$435,000	\$445,000	\$460,000	n/a	6%	3%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$196,219	\$183,417	\$168,331	n/a	-14%	-8%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$900,000	\$515,000	\$530,000	n/a	-41%	3%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$115,000	\$216,500	\$202,500	n/a	76%	-6%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$1,005,000	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$27,743	\$1,230,866	\$1,302,772	\$585,033	> 500%	-52%	-55%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$376,973	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$246,662	n/a	n/a	n/a
Nonoperational Total		\$10,395,559	\$4,010,634	\$4,748,637	\$4,017,856	-61%	0%	-15%
prorated								
	26491 2007 Account Code - PERF	\$342,260	\$338,209	\$277,037	\$140,457	-59%	-58%	-49%
	26492 2007 Account Code - Social Security	\$1,265,308	\$1,306,465	\$1,335,557	\$677,944	-46%	-48%	-49%
	26493 2007 Account Code - Workmen's Compensation	\$5,297,150	\$170,897	\$206,228	\$9,854	-100%	-94%	-95%
	26494 2007 Account Code - Group Insurance	\$2,077,407	\$4,107,554	\$4,011,770	\$5,570,657	168%	36%	39%
	26496 2007 Account Code - Unemployment Compensation	\$6,255	\$21,625	\$16,137	\$6,815	9%	-68%	-58%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$170,519	\$72,180	\$92,846	n/a	-46%	29%
prorated Total		\$8,988,380	\$6,115,270	\$5,918,910	\$6,498,571	-28%	6%	10%

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	\$23,727,287	\$22,925,476	\$22,802,731	\$26,094,164	10%	14%	14%	55.7%	60.4%	58.4%	60.9%
Student Instructional Support	\$1,857,478	\$1,906,719	\$2,355,859	\$2,753,880	48%	44%	17%	4.4%	5.0%	6.0%	6.4%
Overhead and Operational	\$6,603,526	\$9,108,589	\$9,161,871	\$9,967,883	51%	9%	9%	15.5%	24.0%	23.5%	23.3%
Nonoperational	\$10,395,559	\$4,010,634	\$4,748,637	\$4,017,856	-61%	0%	-15%	24.4%	10.6%	12.2%	9.4%
Grand Total	\$42,583,850	\$37,951,417	\$39,069,099	\$42,833,782	1%	13%	10%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	60.1%	65.4%	64.4%	67.3%