

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

Shoals Community School Corp (5520)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$19,943	\$23,561	n/a	18%
	11100 Elementary	\$910,700	\$1,105,163	\$1,054,946	16%	-5%
	11200 Middle/Junior High	\$157,258	\$248,374	\$240,910	53%	-3%
	11300 High School	\$579,961	\$608,749	\$624,299	8%	3%
	11350 Honors Diploma Award	\$0	\$0	\$22,470	n/a	n/a
	11450 Consumer and Homemaking	\$0	\$945	\$728	n/a	-23%
	11520 Area School Participation	\$46,119	\$27,901	\$53,337	16%	91%
	12100 Gifted and Talented	\$16,153	\$10,925	\$3,995	-75%	-63%
	12210 Mild Mental Handicap	\$46,184	\$47,037	\$59,762	29%	27%
	12220 Moderate Mental Handicap	\$92,553	\$116,592	\$132,954	44%	14%
	12350 Homebound	\$0	\$0	\$596	n/a	n/a
	12420 Emotional Handicap - All Others	\$0	\$2,668	\$9,771	n/a	266%
	12510 Communication Disorder	\$29,543	\$53,038	\$54,653	85%	3%
	12520 Compensatory	\$164	\$0	\$0	-100%	n/a
	12620 Learning Disability - All Others	\$3,461	\$10,702	\$10,964	217%	2%
	12710 Equal Opportunity At Risk	\$75,456	\$4,268	\$0	-100%	-100%
	12810 Special Education Preschool	\$20,122	\$29,932	\$26,118	30%	-13%
	14100 Elementary	\$0	\$5,461	\$0	n/a	-100%
	14300 High School	\$17,145	\$6,957	\$0	-100%	-100%
	16100 Remediation Testing	\$14,453	\$0	\$0	-100%	n/a
	16200 Preventive Remediation	\$0	\$17,185	\$12,812	n/a	-25%
	22220 School Library	\$54,925	\$62,595	\$64,882	18%	4%
	22230 Audiovisual	\$1,242	\$273	\$400	-68%	47%
	24100 Office of the Principal Services	\$179,014	\$291,810	\$303,587	70%	4%
	25820 Textbooks and Repairs	\$50,233	\$43,546	\$40,065	-20%	-8%
	25840 Other Textbook Rental Services	\$184	\$341	\$242	31%	-29%
	25860 Textbooks and Workbooks	\$0	\$21,312	\$748	n/a	-96%
	25870 Materials and Supplies	\$12,575	\$0	\$0	-100%	n/a
	26497 Teachers Retirement Fund	\$56,240	\$185,621	\$158,688	182%	-15%
	41100 Transfer Tuition	\$24,926	\$0	\$10,304	-59%	n/a
	41400 Joint Services and Supply	\$49,993	\$63,608	\$65,435	31%	3%
Student Academic Achievement Total		\$2,438,605	\$2,984,946	\$2,976,226	22%	0%
Student Instructional Support						
	21130 Social Work Services	\$0	\$9,007	\$7,274	n/a	-19%
	21210 Service Area Direction	\$1,534	\$0	\$0	-100%	n/a
	21220 Counseling Services	\$26,253	\$69,976	\$78,572	199%	12%
	21290 Other Guidance Services	\$4,098	\$13,559	\$30,605	> 500%	126%
	21340 Nurse Services	\$16,959	\$26,060	\$28,173	66%	8%

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	22110 Service Area Direction	\$2,148	\$22,194	\$34,542	> 500%	56%
	22120 Instruction & Curriculum Development	\$1,015	\$500	\$0	-100%	-100%
	22130 Instructional Staff Training Services	\$0	\$2,975	\$16,716	n/a	462%
	23110 Service Area Direction	\$14,370	\$12,126	\$15,784	10%	30%
	23190 Other Governing Body Services	\$3,954	\$3,400	\$4,400	11%	29%
	23210 Office of the Superintendent	\$116,692	\$160,802	\$168,300	44%	5%
	26450 Health Services	\$110	\$0	\$0	-100%	n/a
	26700 Technology Coordinator	\$0	\$32,094	\$33,156	n/a	3%
	26710 Technology Support and Maintenance	\$0	\$27,316	\$60,900	n/a	123%
Student Instructional Support Total		\$187,133	\$380,008	\$478,421	156%	26%
Overhead and Operational						
	23150 Legal Services	\$0	\$3,673	\$3,879	n/a	6%
	23160 Promotion Expenses	\$776	\$451	\$914	18%	103%
	23230 Staff Relations and Negotiations	\$0	\$1,521	\$0	n/a	-100%
	25291 Refund of Revenue	\$0	\$1,781	\$2,279	n/a	28%
	25292 Petty Cash	\$200	\$0	\$0	-100%	n/a
	25360 Rent of Buildings & Equipment	\$15,097	\$20,955	\$17,886	18%	-15%
	25420 Maintenance of Buildings	\$267,491	\$459,252	\$458,338	71%	0%
	25430 Maintenance of Grounds	\$6,033	\$36,862	\$34,921	479%	-5%
	25440 Maintenance of Equipment	\$37,012	\$31,677	\$22,235	-40%	-30%
	25450 Vehicle Maintenance (other than buses)	\$1,840	\$3,905	\$2,974	62%	-24%
	25460 Security Services	\$149	\$0	\$0	-100%	n/a
	25470 Insurance (other than buses)	\$16,016	\$27,259	\$44,392	177%	63%
	25510 Service Area Direction	\$22,419	\$36,960	\$37,142	66%	0%
	25520 Vehicle Operation	\$5,489	\$22,739	\$24,468	346%	8%
	25530 Monitoring Services	\$10,889	\$9,614	\$4,862	-55%	-49%
	25540 Vehicle Servicing and Maintenance	\$12,871	\$18,250	\$23,333	81%	28%
	25560 Insurance on Buses	\$1,325	\$0	\$0	-100%	n/a
	25580 Contracted Transportation Services	\$341,662	\$411,309	\$429,325	26%	4%
	25590 Other Pupil Transportation Services	\$0	\$950	\$1,241	n/a	31%
	25591 Bus Driver Training	\$0	\$472	\$0	n/a	-100%
	25620 Food Preparation and Dispensing	\$81,361	\$137,719	\$124,734	53%	-9%
	25640 Food Purchases	\$59,298	\$83,456	\$87,382	47%	5%
	25690 Other Food Services	\$10,517	\$8,205	\$7,650	-27%	-7%
	26495 Official Bonds	\$870	\$885	\$885	2%	0%
	26499 Other	\$0	\$29,562	\$44,975	n/a	52%
	31000 Direction of Community Services	\$2,122	\$1,632	\$9,348	341%	473%
	32000 Community Recreation	\$3,150	\$5,499	\$5,000	59%	-9%
	34000 Athletic Coaches	\$44,521	\$66,572	\$72,448	63%	9%

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	39100 High School Band Uniforms	\$0	\$14,592	\$0	n/a	-100%
	39900 Other Community Services	\$1,574	\$1,567	\$2,312	47%	48%
	52200 Temporary Loans, INTEREST ON DEBT	\$12,019	\$0	\$0	-100%	n/a
Overhead and Operational Total		\$954,698	\$1,437,316	\$1,462,923	53%	2%
Nonoperational						
	25320 Land Acquisition and Development	\$22,575	\$0	\$0	-100%	n/a
	25330 Professional Services	\$137,199	\$538,510	\$10,615	-92%	-98%
	25350 Building Acquisition/Construction/Improvement	\$2,849	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$52,993	\$20,853	\$14,382	-73%	-31%
	25355 Sports Facilities	\$0	\$16,374	\$8,162	n/a	-50%
	25380 Purchase of Mobile or Fixed Equipment	\$51,236	\$56,784	\$149,508	192%	163%
	25390 Other Facilities Acquisition & Construction	\$16,270	\$4,366	\$0	-100%	-100%
	51100 Bonds, PRINCIPAL OF DEBT	\$45,000	\$144,918	\$211,939	371%	46%
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$0	\$6,732	n/a	n/a
	52100 Bonds, INTEREST ON DEBT	\$12,317	\$0	\$0	-100%	n/a
	53100 Buildings, LEASE RENTAL	\$0	\$315,000	\$210,000	n/a	-33%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$139,125	\$277,371	\$295,485	112%	7%
Nonoperational Total		\$479,564	\$1,374,176	\$906,824	89%	-34%
prorated						
	26491 PERF	\$0	\$93,658	\$90,620	n/a	-3%
	26492 Social Security	\$193,795	\$247,735	\$258,050	33%	4%
	26493 Workmen's Compensation	\$3,054	\$11,450	\$25,288	> 500%	121%
	26494 Group Insurance	\$365,815	\$642,312	\$578,976	58%	-10%
	26496 Unemployment Compensation	\$6,623	\$3,690	\$0	-100%	-100%
	26498 Severance/Early Retirement Pay	\$22,056	\$53,125	\$62,875	185%	18%
prorated Total		\$591,344	\$1,051,970	\$1,015,809	72%	-3%

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	\$2,942,439	\$3,837,374	\$3,787,726	29%	-1%	63.3%	53.1%	55.4%
Student Instructional Support	\$222,908	\$477,674	\$582,355	161%	22%	4.8%	6.6%	8.5%
Overhead and Operational	\$1,006,432	\$1,539,191	\$1,563,298	55%	2%	21.6%	21.3%	22.9%
Nonoperational	\$479,564	\$1,374,176	\$906,824	89%	-34%	10.3%	19.0%	13.3%
Grand Total	\$4,651,344	\$7,228,415	\$6,840,203	47%	-5%			

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		FY1997	FY2006	FY2007		
	Student Instructional Expenditures (Academic Achievement plus Support)	68.1%	59.7%	63.9%		