

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

Sunman-Dearborn Com Sch Corp (1560)

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	\$4,047,153	\$5,944,603	\$6,001,443	\$7,775,654	92%	31%	30%
	11200 Regular Programs; Middle/Junior High	\$1,896,048	\$1,624,005	\$1,599,671	\$1,871,143	-1%	15%	17%
	11300 Regular Programs; High School	\$2,599,247	\$3,452,885	\$4,292,704	\$4,096,125	58%	19%	-5%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$154,950	\$13,786	\$51,545	n/a	-67%	274%
	11410 Vocational Education; Agriculture A	\$74,636	\$126,909	\$129,424	\$155,539	108%	23%	20%
	11420 Vocational Education; Agriculture B	\$0	\$1,345	\$3,972	\$475	n/a	-65%	-88%
	11450 Vocational Education; Consumer and Homemaking	\$98,909	\$156,325	\$168,880	\$233,075	136%	49%	38%
	11460 Vocational Education; Occupational Home Economics	\$1,000	\$0	\$4,338	\$947	-5%	n/a	-78%
	11520 Vocational Education; Area School Participation	\$252,309	\$86,512	\$120,261	\$160,578	-36%	86%	34%
	11590 Other Vocational Education Programs	\$0	\$164,715	\$15,617	\$0	n/a	-100%	-100%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$14,012	\$28,981	\$18,109	n/a	29%	-38%
	12100 2007 Account Code - Gifted and Talented	\$72,535	\$84,292	\$25,641	\$10,792	-85%	-87%	-58%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$32,197	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$160,629	\$286,336	\$338,809	\$413,513	157%	44%	22%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$107,749	\$437,661	\$433,781	\$415,165	285%	-5%	-4%
	12310 Physical Impairment; Orthopedic Impairment	\$168,918	\$81,601	\$110,797	\$126,326	-25%	55%	14%
	12330 Physical Impairment; Visual Impairment	\$14,066	\$69,069	\$68,882	\$68,661	388%	-1%	0%
	12340 Physical Impairment; Hearing Impairment	\$77,557	\$127,332	\$151,118	\$111,678	44%	-12%	-26%
	12350 Physical Impairment; Homebound	\$8,379	\$29,555	\$13,605	\$37,389	346%	27%	175%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$67,454	\$496,279	\$549,184	\$582,299	> 500%	17%	6%
	12510 Culturally Different; Communication Disorders	\$185,814	\$260,755	\$270,124	\$311,261	68%	19%	15%
	12520 Culturally Different; Compensatory	\$2,845	\$7,891	\$10,483	\$12,377	335%	57%	18%
	12610 Learning Disability	\$283,726	\$493,414	\$494,945	\$589,905	108%	20%	19%
	12710 Equal Opportunity At Risk	\$4,225	\$6,735	\$5,131	\$5,459	29%	-19%	6%
	12810 Special Education Preschool	\$40,772	\$91,273	\$55,602	\$58,641	44%	-36%	5%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$8,027	\$5,858	\$2,038	\$1,420	-82%	-76%	-30%
	14100 Summer School Programs; Elementary	\$40,063	\$53,876	\$32,460	\$53,799	34%	0%	66%
	14200 Summer School Programs; Middle/Junior High School	\$17,881	\$6,863	\$3,174	\$5,292	-70%	-23%	67%
	14300 Summer School Programs; High School	\$98,164	\$66,626	\$58,410	\$43,180	-56%	-35%	-26%
	16100 Remediation Testing	\$81,970	\$33,245	\$33,389	\$36,802	-55%	11%	10%
	16200 Preventive Remediation	\$4,143	\$19,818	\$20,215	\$21,980	430%	11%	9%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$4,312	\$7,234	\$2,023	\$0	-100%	-100%	-100%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$771,449	\$594,276	\$1,105,122	\$1,320,228	71%	122%	19%
	18000 Payments to Governmental Units Outside State	\$0	\$3,127	\$0	\$2,217	n/a	-29%	n/a
	22220 Library/Media Services; School Library	\$324,284	\$390,930	\$384,056	\$433,715	34%	11%	13%
	22230 Library/Media Services; Audiovisual	\$99,424	\$84,615	\$85,173	\$100,652	1%	19%	18%
	22240 Library/Media Services; Educational Television	\$1,352	\$969	\$1,506	\$0	-100%	-100%	-100%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$173,669	\$855,953	\$305,459	\$104,069	-40%	-88%	-66%
	22290 Library/Media Services; Other Educational Media Services	\$2,240	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$1,057,145	\$1,375,184	\$1,387,106	\$1,537,721	45%	12%	11%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$5,840	\$9,280	\$8,649	\$5,496	-6%	-41%	-36%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$276,716	\$481,740	\$262,285	\$479,729	73%	0%	83%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$17,760	\$331,492	\$36,540	\$265,328	> 500%	-20%	> 500%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$88	n/a	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$419,495	\$839,756	\$850,418	\$447,720	7%	-47%	-47%
Student Academic Achievement Total		\$13,567,904	\$19,359,298	\$19,485,201	\$21,998,286	62%	14%	13%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$0	\$722	n/a	n/a	n/a
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$14,391	\$82,441	\$94,194	n/a	> 500%	14%
	21220 Guidance Services; Counseling Services	\$489,585	\$696,125	\$690,887	\$782,812	60%	12%	13%
	21320 Health Services; Medical Services	\$0	\$132	\$13,651	\$5,511	n/a	> 500%	-60%
	21340 Health Services; Nurse Services	\$117,092	\$191,462	\$189,513	\$216,127	85%	13%	14%
	21390 Health Services; Other Health Services	\$14,602	\$8,207	\$7,591	\$9,757	-33%	19%	29%
	21420 Psychological Testing	\$148,133	\$167,918	\$169,204	\$208,043	40%	24%	23%
	21810 Special Education Administration; Service Area Direction	\$155,530	\$245,630	\$198,515	\$278,943	79%	14%	41%

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Sunman-Dearborn Com Sch Corp (1560)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$24,230	\$6,960	\$2,072	\$599	-98%	-91%	-71%
	22130 Improvement of Instruction; Instructional Staff Training	\$35,465	\$55,419	\$45,355	\$157,557	344%	184%	247%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$0	\$2,932	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$29,002	\$17,155	\$16,573	\$20,015	-31%	17%	21%
	23120 Board of Education; Service Area Assistants	\$45,041	\$64,599	\$64,349	\$83,259	85%	29%	29%
	23210 Executive Administration; Office of The Superintendent	\$215,096	\$311,274	\$290,788	\$405,568	89%	30%	39%
	23220 Executive Administration; Community Relations	\$728	\$0	\$0	\$48	-93%	n/a	n/a
	23290 Executive Administration; Other Executive Administration Services	\$1,500	\$0	\$700	\$1,345	-10%	n/a	92%
	25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$720	\$0	n/a	n/a	-100%
	25750 Personnel Services; Health Services	\$0	\$5,934	\$5,660	\$4,604	n/a	-22%	-19%
Student Instructional Support Total		\$1,276,004	\$1,785,208	\$1,778,019	\$2,272,035	78%	27%	28%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$15,157	\$26,976	\$32,198	\$43,424	186%	61%	35%
	23160 Board of Education; Promotion Expenses	\$863	\$8,409	\$5,693	\$7,100	> 500%	-16%	25%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$0	\$1,691	n/a	n/a	n/a
	25110 Fiscal Services; Office of The Business Manager	\$2,224	\$68,485	\$85,592	\$140,221	> 500%	105%	64%
	25150 Fiscal Services; Payroll Services	\$8,471	\$10,107	\$11,313	\$5,071	-40%	-50%	-55%
	25160 Fiscal Services; Financial Accounting	\$60	\$6,668	\$996	\$4,193	> 500%	-37%	321%
	25191 Other Fiscal Services; Refund of Revenue	\$20,539	\$11,121	\$7,035	\$3,514	-83%	-68%	-50%
	25196 Other Fiscal Services; Cash Change	\$900	\$2,235	\$2,035	\$2,535	182%	13%	25%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$39	n/a	n/a	n/a
	25810 Administrative Technology Services; Technology Services Supervison And Administration	\$0	\$0	\$0	\$39,238	n/a	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$1,560	\$2,299	\$0	\$1,440	-8%	-37%	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,821,255	\$2,709,482	\$2,841,716	\$3,388,848	86%	25%	19%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$56,598	\$50,561	\$34,203	\$27,957	-51%	-45%	-18%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$155,271	\$141,086	\$143,344	\$200,402	29%	42%	40%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$10,932	\$17,694	\$34,048	\$48,168	341%	172%	41%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$20,829	\$9,344	\$10,609	n/a	-49%	14%
	26700 Operation and Maintenance of Plant Services; Insurance	\$139,794	\$220,311	\$187,210	\$235,895	69%	7%	26%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$331	\$3,670	\$822	\$4,954	> 500%	35%	> 500%
	27010 Student Transportation; Service Area Direction	\$83,427	\$52,818	\$36,683	\$19,797	-76%	-63%	-46%
	27100 Student Transportation; Vehicle Operation	\$135,727	\$272,122	\$276,569	\$280,966	107%	3%	2%
	27200 Student Transportation; Monitoring Services	\$903	\$959	\$877	\$0	-100%	-100%	-100%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$35,363	\$26,486	\$62,685	\$30,128	-15%	14%	-52%
	27400 Student Transportation; Purchase of School Buses	\$0	\$133,109	\$115,770	\$183,861	n/a	38%	59%
	27500 Student Transportation; Insurance on Buses	\$0	\$20,100	\$14,767	\$0	n/a	-100%	-100%
	27700 Student Transportation; Contracted Transportation Services	\$1,096,912	\$2,111,413	\$2,158,533	\$2,523,272	130%	20%	17%
	27900 Student Transportation; Other Student Transportation Services	\$220	\$10,192	\$4,217	\$10,215	> 500%	0%	142%
	31200 Food Services Operations; Food Preparation and Dispensing	\$396,613	\$622,845	\$627,215	\$713,672	80%	15%	14%
	31400 Food Services Operations; Food Purchases	\$422,439	\$671,463	\$686,313	\$696,731	65%	4%	2%
	31900 Other Food Services	\$35,851	\$45,075	\$54,050	\$79,274	121%	76%	47%
	33100 Community Service Operations; Direction of Community Services	\$1,656	\$965	\$1,149	\$2,168	31%	125%	89%
	33200 Community Recreation	\$31,899	\$73,769	\$84,983	\$80,434	152%	9%	-5%
	33400 Athletic Coaches	\$72,831	\$121,638	\$113,226	\$95,062	31%	-22%	-16%
	33600 Nonpublic School Pupil Services	\$0	\$200	\$3,695	\$3,356	n/a	> 500%	-9%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$119,761	\$71,282	\$133,286	n/a	11%	87%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$259,962	\$0	\$0	n/a	-100%	n/a
Overhead and Operational Total		\$4,547,796	\$7,842,811	\$7,707,562	\$9,017,521	98%	15%	17%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$48,891	\$890,071	\$882,394	\$628,388	> 500%	-29%	-29%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$680	\$923	\$0	\$0	-100%	-100%	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$14,745	\$88,457	\$393,214	n/a	> 500%	345%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$1,320	\$0	n/a	n/a	-100%
	45100 Building Acquisition, Construction and Improvements	\$0	\$7,000	\$0	\$200,727	n/a	> 500%	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$100,000	\$4,000	\$47,317	n/a	-53%	> 500%

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Sunman-Dearborn Com Sch Corp (1560)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$1,147	\$288	\$12,000	n/a	> 500%	> 500%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$217,098	\$103,208	\$122,560	\$58,816	-73%	-43%	-52%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$9,348	\$4,838	\$118,065	\$143,732	> 500%	> 500%	22%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$2,871,064	\$1,151,408	n/a	n/a	-60%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,185,182	\$5,821,000	\$6,191,000	\$5,634,090	158%	-3%	-9%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$102,552	\$0	\$0	n/a	-100%	n/a
	54200 2007 Account Code - Common School Fund	\$613,675	\$594,859	\$622,711	\$277,028	-55%	-53%	-56%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$241,530	n/a	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$3,894	\$0	\$0	\$0	-100%	n/a	n/a
Nonoperational Total		\$3,078,767	\$7,640,343	\$10,901,858	\$8,788,248	185%	15%	-19%
prorated								
	26491 2007 Account Code - PERF	\$184,771	\$277,692	\$298,978	\$152,400	-18%	-45%	-49%
	26492 2007 Account Code - Social Security	\$1,029,554	\$1,465,932	\$1,495,684	\$710,311	-31%	-52%	-53%
	26493 2007 Account Code - Workmen's Compensation	\$0	\$113,074	\$138,726	\$98,605	n/a	-13%	-29%
	26494 2007 Account Code - Group Insurance	\$1,166,459	\$2,746,905	\$2,845,587	\$1,569,179	35%	-43%	-45%
	26496 2007 Account Code - Unemployment Compensation	\$7,917	\$13,569	\$13,194	\$11,172	41%	-18%	-15%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$722,832	\$695,292	\$353,437	n/a	-51%	-49%
prorated Total		\$2,388,700	\$5,340,004	\$5,487,460	\$2,895,103	21%	-46%	-47%

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	\$15,490,766	\$23,817,399	\$24,022,559	\$24,384,537	57%	2%	2%	62.3%	56.8%	53.0%	54.2%
Student Instructional Support	\$1,490,865	\$2,171,062	\$2,172,131	\$2,500,659	68%	15%	15%	6.0%	5.2%	4.8%	5.6%
Overhead and Operational	\$4,798,774	\$8,338,859	\$8,263,552	\$9,297,749	94%	11%	13%	19.3%	19.9%	18.2%	20.7%
Nonoperational	\$3,078,767	\$7,640,343	\$10,901,858	\$8,788,249	185%	15%	-19%	12.4%	18.2%	24.0%	19.5%
Grand Total	\$24,859,171	\$41,967,663	\$45,360,100	\$44,971,194	81%	7%	-1%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	68.3%	61.9%	57.7%	59.8%