

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

Salem Community Schools (8205)

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	\$35,083	\$45,705	\$5,040	n/a	-86%	-89%
	11100 Regular Programs; Elementary	\$2,339,766	\$3,020,398	\$3,351,561	\$3,548,114	52%	17%	6%	
	11200 Regular Programs; Middle/Junior High	\$1,176,763	\$1,782,002	\$1,786,391	\$1,803,854	53%	1%	1%	
	11300 Regular Programs; High School	\$1,295,609	\$1,604,093	\$1,859,529	\$1,966,526	52%	23%	6%	
	11590 Other Vocational Education Programs	\$0	\$27,239	\$24,169	\$26,979	n/a	-1%	12%	
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$114,182	\$131,070	\$132,435	n/a	16%	1%	
	11910 Other Regular Programs; Competency Testing	\$0	\$4,906	\$0	\$0	n/a	-100%	n/a	
	12100 2007 Account Code - Gifted and Talented	\$17,859	\$10,716	\$15,982	\$3,783	-79%	-65%	-76%	
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$24,829	n/a	n/a	n/a	
	12210 Mental Disabilities; Mild Mental Disabilities	\$4,651	\$31,130	\$43,474	\$534	-89%	-98%	-99%	
	12350 Physical Impairment; Homebound	\$0	\$4,765	\$6,807	\$142	n/a	-97%	-98%	
	12520 Culturally Different; Compensatory	\$13,054	\$14,935	\$16,302	\$16,532	27%	11%	1%	
	12710 Equal Opportunity At Risk	\$124,648	\$133,657	\$159,776	\$139,462	12%	4%	-13%	
	12900 Other Special Programs	\$2	\$3,770	\$4,598	\$5,468	> 500%	45%	19%	
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$135	\$0	\$0	\$0	-100%	n/a	n/a	
	14100 Summer School Programs; Elementary	\$0	\$1,677	\$6,821	\$2,368	n/a	41%	-65%	
	14200 Summer School Programs; Middle/Junior High School	\$1,547	\$13,539	\$5,175	\$730	-53%	-95%	-86%	
	14300 Summer School Programs; High School	\$0	\$7,418	\$218	\$5,633	n/a	-24%	> 500%	
	16100 Remediation Testing	\$92,944	\$38,880	\$29,112	\$33,609	-64%	-14%	15%	
	16200 Preventive Remediation	\$3,165	\$0	\$0	\$0	-100%	n/a	n/a	
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$3,861	\$14,145	\$121	\$0	-100%	-100%	-100%	
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$154,003	\$207,256	\$196,347	\$182,072	18%	-12%	-7%	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$520,664	\$691,832	\$727,845	\$873,333	68%	26%	20%	
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$12,717	\$0	\$0	\$0	-100%	n/a	n/a	
	22220 Library/Media Services; School Library	\$217,075	\$258,863	\$275,518	\$268,741	24%	4%	-2%	
	22230 Library/Media Services; Audiovisual	\$32,111	\$18,441	\$12,636	\$14,383	-55%	-22%	14%	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$800	\$0	\$50,667	\$37,908	> 500%	n/a	-25%	
	22290 Library/Media Services; Other Educational Media Services	\$2,296	\$0	\$0	\$0	-100%	n/a	n/a	
	24100 Office of The Principal	\$535,094	\$743,929	\$825,954	\$884,338	65%	19%	7%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$137,143	\$187,243	\$113,805	\$160,716	17%	-14%	41%	
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,559	\$1,861	\$3,671	\$1,256	-51%	-33%	-66%	
	26497 2007 Account Code - Teachers Retirement Fund	\$203,564	\$412,681	\$478,612	\$249,455	23%	-40%	-48%	
Student Academic Achievement Total		\$6,892,029	\$9,384,641	\$10,171,866	\$10,388,237	51%	11%	2%	
Student Instructional Support									
	26410 2007 Account Code - Personnel Services ; Supervision of Personnel Services	\$0	\$40	\$129	\$0	n/a	-100%	-100%	
	21120 Attendance and Social Work Services; Attendance Services	\$5,808	\$20,569	\$24,002	\$23,304	301%	13%	-3%	
	21130 Attendance and Social Work Services; Social Work Services	\$16,691	\$1,000	\$0	\$295	-98%	-71%	n/a	
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$17,262	\$0	\$0	\$0	-100%	n/a	n/a	
	21220 Guidance Services; Counseling Services	\$102,389	\$218,284	\$260,406	\$265,711	160%	22%	2%	
	21240 Guidance Services; Information Services	\$4,568	\$6,919	\$11,233	\$6,088	33%	-12%	-46%	
	21290 Guidance Services; Other Guidance Services	\$15,087	\$33,817	\$47,157	\$31,887	111%	-6%	-32%	
	21310 Health Services; Service Area Direction	\$0	\$0	\$0	\$6,863	n/a	n/a	n/a	
	21340 Health Services; Nurse Services	\$33,552	\$51,153	\$61,904	\$65,308	95%	28%	5%	
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$0	\$48	n/a	n/a	n/a	
	21890 Special Education Administration; Other Special Education Administration	\$0	\$402	\$0	\$0	n/a	-100%	n/a	
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$0	\$22,984	n/a	n/a	n/a	
	22110 Improvement of Instruction; Service Area Direction	\$95,648	\$0	\$0	\$0	-100%	n/a	n/a	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$54,135	\$101,098	\$57,940	\$78,487	45%	-22%	35%	
	22130 Improvement of Instruction; Instructional Staff Training	\$20,292	\$0	\$0	\$0	-100%	n/a	n/a	
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$10,994	\$664	\$4,800	\$0	-100%	-100%	-100%	
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$81,897	n/a	n/a	n/a	
	23110 Board of Education; Service Area Direction	\$4,825	\$288	\$4,754	\$2,661	-45%	> 500%	-44%	
	23190 Board of Education; Other Governing Body Services	\$654	\$1,864	\$17,399	\$23,038	> 500%	> 500%	32%	
	23210 Executive Administration; Office of The Superintendent	\$221,341	\$380,520	\$352,359	\$392,583	77%	3%	11%	

**School Corporation Expenditures by HB 1006 Expenditure Categories
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Salem Community Schools (8205)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$125,258	\$146,496	\$74,009	n/a	-41%	-49%
Student Instructional Support Total		\$603,246	\$941,875	\$988,579	\$1,075,163	78%	14%	9%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$12,315	\$8,287	\$12,568	\$11,874	-4%	43%	-6%
	23160 Board of Education; Promotion Expenses	\$2,308	\$2,094	\$1,349	\$2,723	18%	30%	102%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$256	\$60	\$1,000	n/a	291%	> 500%
	25191 Other Fiscal Services; Refund of Revenue	\$3,401	\$1,992	\$6,803	\$7,915	133%	297%	16%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$3,451	n/a	n/a	n/a
	25300 Printing, Publishing, and Duplicating Services	\$8,549	\$410	\$133	\$0	-100%	-100%	-100%
	25940 Settlements	\$0	\$0	\$69,842	\$173,042	n/a	n/a	148%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$847,306	\$1,463,034	\$1,566,887	\$1,711,903	102%	17%	9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$5,990	\$122	\$0	\$0	-100%	-100%	n/a
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$84,024	\$264,972	\$282,672	\$331,496	295%	25%	17%
	26700 Operation and Maintenance of Plant Services; Insurance	\$26,331	\$78,364	\$128,641	\$119,684	355%	53%	-7%
	27010 Student Transportation; Service Area Direction	\$72,270	\$3,877	\$2,800	\$59,073	-18%	> 500%	> 500%
	27100 Student Transportation; Vehicle Operation	\$208,351	\$433,737	\$474,636	\$521,526	150%	20%	10%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$95,378	\$124,734	\$136,056	\$150,702	58%	21%	11%
	27400 Student Transportation; Purchase of School Buses	\$77,990	\$222,230	\$324,154	\$201,820	159%	-9%	-38%
	27500 Student Transportation; Insurance on Buses	\$4,899	\$14,840	\$20,707	\$21,140	332%	42%	2%
	27700 Student Transportation; Contracted Transportation Services	\$165,473	\$0	\$0	\$0	-100%	n/a	n/a
	27900 Student Transportation; Other Student Transportation Services	\$21,150	\$19,484	\$38,241	\$66,874	216%	243%	75%
	27910 Student Transportation; Bus Driver Training	\$0	\$2,267	\$1,318	\$1,484	n/a	-35%	13%
	31100 Food Services Operations; Service Area Direction	\$647	\$1,120	\$2,905	\$2,198	240%	96%	-24%
	31200 Food Services Operations; Food Preparation and Dispensing	\$197,260	\$291,989	\$309,755	\$291,166	48%	0%	-6%
	31400 Food Services Operations; Food Purchases	\$207,130	\$325,721	\$357,401	\$303,260	46%	-7%	-15%
	31900 Other Food Services	\$13,439	\$55,152	\$11,162	\$18,869	40%	-66%	69%
	33400 Athletic Coaches	\$8,782	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$1,801	\$388	\$400	\$119	-93%	-69%	-70%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$109	\$0	\$75,947	n/a	> 500%	n/a
Overhead and Operational Total		\$2,064,792	\$3,315,177	\$3,748,490	\$4,077,263	97%	23%	9%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$109,550	\$703,040	\$346,528	\$123,019	12%	-83%	-64%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$53,194	\$46,261	\$45,771	n/a	-14%	-1%
	43000 Facilities Acquisition and Construction; Professional Services	\$285,462	\$52,179	\$146,865	\$5,217	-98%	-90%	-96%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$0	\$66,213	n/a	n/a	n/a
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$35,799	\$7,219	\$0	n/a	-100%	-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$63,799	\$151,691	\$108,544	\$205,021	221%	35%	89%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$4,552	\$0	n/a	n/a	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$105,000	\$110,000	\$110,000	n/a	5%	0%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$98,200	\$94,803	\$90,865	n/a	-7%	-4%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$202,000	\$1,798,850	\$2,231,875	\$1,957,625	> 500%	9%	-12%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$14,169	\$15,457	n/a	n/a	9%
	54200 2007 Account Code - Common School Fund	\$42,879	\$0	\$0	\$0	-100%	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$0	\$2,300	n/a	n/a	n/a
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$2,300	\$0	n/a	n/a	-100%
Nonoperational Total		\$703,689	\$2,997,953	\$3,113,116	\$2,621,489	273%	-13%	-16%
prorated								
	26491 2007 Account Code - PERF	\$80,705	\$153,104	\$188,480	\$98,116	22%	-36%	-48%
	26492 2007 Account Code - Social Security	\$526,822	\$704,993	\$807,347	\$401,342	-24%	-43%	-50%
	26494 2007 Account Code - Group Insurance	\$351,750	\$449,138	\$444,666	\$228,913	-35%	-49%	-49%
	26496 2007 Account Code - Unemployment Compensation	\$9,262	\$368	\$119	\$40	-100%	-89%	-66%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$94,336	\$196,041	\$245,508	\$111,876	19%	-43%	-54%
prorated Total		\$1,062,875	\$1,503,644	\$1,686,120	\$840,286	-21%	-44%	-50%

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Biannual Financial Report Data**

Salem Community Schools (8205)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Not Categorized								
	59000 2007 Account Code - Debt Services; Other Debt Services Obligations	\$0	\$9,000	\$500	\$0	n/a	-100%	-100%
Not Categorized Total		\$0	\$9,000	\$500	\$0	n/a	-100%	-100%

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	\$7,758,202	\$10,561,245	\$11,495,796	\$11,011,447	42%	4%	-4%	68.5%	58.2%	58.3%	57.9%
Student Instructional Support	\$664,126	\$1,069,864	\$1,120,700	\$1,142,076	72%	7%	2%	5.9%	5.9%	5.7%	6.0%
Overhead and Operational	\$2,200,613	\$3,514,228	\$3,978,559	\$4,227,427	92%	20%	6%	19.4%	19.4%	20.2%	22.2%
Nonoperational	\$703,690	\$2,997,953	\$3,113,116	\$2,621,489	273%	-13%	-16%	6.2%	16.5%	15.8%	13.8%
Not Categorized	\$0	\$9,000	\$500	\$0	n/a	-100%	-100%				
Grand Total	\$11,326,631	\$18,152,289	\$19,708,672	\$19,002,439	68%	5%	-4%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	74.4%	64.1%	64.0%	64.0%