

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

West Central School Corp (6630)

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	\$9,198	\$106,675	\$256,956	n/a	> 500%	141%
	11100 Regular Programs; Elementary	\$1,195,646	\$1,271,676	\$1,275,546	\$1,301,099	9%	2%	2%
	11200 Regular Programs; Middle/Junior High	\$0	\$520,516	\$474,285	\$556,191	n/a	7%	17%
	11300 Regular Programs; High School	\$1,068,213	\$900,607	\$941,448	\$1,064,633	0%	18%	13%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$15,557	\$17,895	\$18,324	n/a	18%	2%
	11420 Vocational Education; Agriculture B	\$27,068	\$40,619	\$42,843	\$35,715	32%	-12%	-17%
	11450 Vocational Education; Consumer and Homemaking	\$45,332	\$44,061	\$28,691	\$36,711	-19%	-17%	28%
	11470 Vocational Education; Business Education	\$10,632	\$51,202	\$54,919	\$57,493	441%	12%	5%
	11520 Vocational Education; Area School Participation	\$32,041	\$0	\$0	\$0	-100%	n/a	n/a
	11590 Other Vocational Education Programs	\$0	\$9,867	\$12,532	\$14,980	n/a	52%	20%
	11630 Regular Programs; Alternative Education Programs; High School	\$2,560	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$13,342	\$12,149	\$11,394	\$9,120	-32%	-25%	-20%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$15,914	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$195,706	\$393,614	\$490,707	\$539,809	176%	37%	10%
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$82,268	\$87,748	\$59,968	n/a	-27%	-32%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$8,529	\$9,176	\$10,665	n/a	25%	16%
	12330 Physical Impairment; Visual Impairment	\$44,733	\$36,738	\$36,825	\$46,069	3%	25%	25%
	12340 Physical Impairment; Hearing Impairment	\$6,491	\$51,985	\$53,363	\$65,880	> 500%	27%	23%
	12350 Physical Impairment; Homebound	\$572	\$1,571	\$10,762	\$5,036	> 500%	220%	-53%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$100,583	\$462,667	\$374,098	\$201,554	100%	-56%	-46%
	12510 Culturally Different; Communication Disorders	\$42,615	\$50,176	\$51,533	\$48,635	14%	-3%	-6%
	12520 Culturally Different; Compensatory	\$15,625	\$1,500	\$1,500	\$25,260	62%	> 500%	> 500%
	12710 Equal Opportunity At Risk	\$43,670	\$0	\$0	\$0	-100%	n/a	n/a
	12810 Special Education Preschool	\$32,033	\$67,950	\$96,308	\$78,635	145%	16%	-18%
	12900 Other Special Programs	\$34,844	\$10,307	\$21,207	\$14,608	-58%	42%	-31%
	14100 Summer School Programs; Elementary	\$15,703	\$117,642	\$107,265	\$102,210	> 500%	-13%	-5%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$3,126	\$0	n/a	n/a	-100%
	14300 Summer School Programs; High School	\$8,189	\$8,674	\$10,886	\$5,706	-30%	-34%	-48%
	15100 Enrichment Programs; Non-Credit	\$0	\$7,293	\$1,903	\$370	n/a	-95%	-81%
	16100 Remediation Testing	\$6,229	\$1,466	\$3,336	\$1,245	-80%	-15%	-63%
	16200 Preventive Remediation	\$14,951	\$2,037	\$1,140	\$3,059	-80%	50%	168%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$2,960	\$1,737	\$8,530	\$425	-86%	-76%	-95%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$13,593	\$26,337	\$36,678	\$31,714	133%	20%	-14%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$171,215	\$40,913	\$64,844	\$79,974	-53%	95%	23%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$12,500	\$0	\$0	n/a	-100%	n/a
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$20,000	\$20,000	\$15,000	n/a	-25%	-25%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$40,056	\$124,507	\$129,981	\$151,393	278%	22%	16%
	22220 Library/Media Services; School Library	\$97,183	\$89,561	\$95,338	\$110,349	14%	23%	16%
	22230 Library/Media Services; Audiovisual	\$403	\$2,912	\$3,554	\$1,134	182%	-61%	-68%
	22240 Library/Media Services; Educational Television	\$6,459	\$4,813	\$5,846	\$5,879	-9%	22%	1%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$176,321	\$19,782	\$39,523	\$7,187	-96%	-64%	-82%
	22290 Library/Media Services; Other Educational Media Services	\$40	\$30,355	\$6,400	\$9,926	> 500%	-67%	55%
	24100 Office of The Principal	\$236,735	\$345,532	\$358,493	\$425,150	80%	23%	19%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$79,169	\$96,709	\$38,818	\$132,606	67%	37%	242%
	26497 2007 Account Code - Teachers Retirement Fund	\$55,739	\$286,174	\$287,949	\$161,491	190%	-44%	-44%
Student Academic Achievement Total		\$3,836,647	\$5,281,701	\$5,423,064	\$5,708,072	49%	8%	5%
Student Instructional Support								
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$1,084	\$1,375	\$4,095	n/a	278%	198%
	21220 Guidance Services; Counseling Services	\$108,884	\$125,481	\$128,866	\$146,723	35%	17%	14%
	21230 Guidance Services; Appraisal Services	\$4,268	\$2,192	\$3,735	\$2,341	-45%	7%	-37%
	21310 Health Services; Service Area Direction	\$0	\$5,610	\$5,237	\$10,113	n/a	80%	93%
	21320 Health Services; Medical Services	\$8,008	\$8,496	\$2,317	\$6,617	-17%	-22%	186%
	21340 Health Services; Nurse Services	\$19,785	\$25,237	\$26,597	\$30,311	53%	20%	14%

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	21390 Health Services; Other Health Services	\$169,884	\$364,513	\$383,819	\$501,699	195%	38%	31%
	21430 Psychological Counseling	\$181,028	\$309,892	\$401,345	\$411,837	127%	33%	3%
	21810 Special Education Administration; Service Area Direction	\$68,402	\$192,534	\$121,025	\$92,892	36%	-52%	-23%
	21890 Special Education Administration; Other Special Education Administration	\$147,286	\$527,091	\$499,438	\$588,923	300%	12%	18%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$5,734	\$6,411	\$7,853	\$0	-100%	-100%	-100%
	22130 Improvement of Instruction; Instructional Staff Training	\$13,747	\$40,649	\$34,415	\$40,300	193%	-1%	17%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$20,113	\$20,977	\$14,664	n/a	-27%	-30%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$85	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$1,822	\$2,075	\$0	\$8,464	365%	308%	n/a
	23120 Board of Education; Service Area Assistants	\$14,000	\$14,000	\$14,000	\$7,000	-50%	-50%	-50%
	23210 Executive Administration; Office of The Superintendent	\$118,612	\$145,199	\$151,974	\$172,807	46%	19%	14%
	23220 Executive Administration; Community Relations	\$9,085	\$2,050	\$1,200	\$1,251	-86%	-39%	4%
	23290 Executive Administration; Other Executive Administration Services	\$15,385	\$19,163	\$14,322	\$16,000	4%	-17%	12%
	24900 Other Support Services, School Administration	\$7,432	\$190	\$1,304	\$623	-92%	228%	-52%
	25750 Personnel Services; Health Services	\$1,079	\$3,825	\$3,563	\$6,603	> 500%	73%	85%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$15,540	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$5,459	\$9,700	\$0	n/a	-100%	-100%
Student Instructional Support Total		\$894,442	\$1,821,264	\$1,833,062	\$2,078,891	132%	14%	13%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$3,325	\$2,900	\$2,400	\$2,455	-26%	-15%	2%
	23160 Board of Education; Promotion Expenses	\$1,882	\$3,004	\$2,954	\$2,429	29%	-19%	-18%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$129	\$1,115	\$458	n/a	256%	-59%
	25150 Fiscal Services; Payroll Services	\$26,042	\$11,367	\$9,916	\$14,533	-44%	28%	47%
	25160 Fiscal Services; Financial Accounting	\$0	\$32,686	\$34,834	\$41,192	n/a	26%	18%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$5	\$0	\$3,912	n/a	> 500%	n/a
	25199 Other Fiscal Services; Other	\$4,590	\$1,576	\$1,942	-\$437	-110%	-128%	-122%
	25300 Printing, Publishing, and Duplicating Services	\$793	\$0	\$0	\$0	-100%	n/a	n/a
	25400 Planning, Research, Development and Evaluation	\$0	\$866	\$0	\$1,485	n/a	71%	n/a
	25920 Ditch Assessments	\$0	\$139	\$0	\$454	n/a	227%	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$556,542	\$729,815	\$804,199	\$766,224	38%	5%	-5%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$4,971	\$13,794	\$10,896	\$6,628	33%	-52%	-39%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$57,750	\$27,427	\$29,627	\$45,119	-22%	65%	52%
	26499 2007 Account Code - Other	\$0	\$10,000	\$40,000	\$5,000	n/a	-50%	-88%
	26700 Operation and Maintenance of Plant Services; Insurance	\$34,638	\$62,168	\$53,056	\$49,453	43%	-20%	-7%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$1,215	\$1,352	\$1,500	\$1,436	18%	6%	-4%
	27010 Student Transportation; Service Area Direction	\$10,761	\$6,000	\$8,846	\$4,869	-55%	-19%	-45%
	27100 Student Transportation; Vehicle Operation	\$205,275	\$227,234	\$213,688	\$239,436	17%	5%	12%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$79,542	\$115,105	\$122,287	\$147,971	86%	29%	21%
	27400 Student Transportation; Purchase of School Buses	\$19,808	\$60,392	\$125,574	\$144,222	> 500%	139%	15%
	27500 Student Transportation; Insurance on Buses	\$9,741	\$18,726	\$16,392	\$15,774	62%	-16%	-4%
	27700 Student Transportation; Contracted Transportation Services	\$2,391	\$1,744	\$0	\$1,440	-40%	-17%	n/a
	27900 Student Transportation; Other Student Transportation Services	\$3,296	\$0	\$7,035	\$11,957	263%	n/a	70%
	27910 Student Transportation; Bus Driver Training	\$2,369	\$0	\$0	\$1,581	-33%	n/a	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$113,749	\$125,023	\$133,392	\$125,810	11%	1%	-6%
	31400 Food Services Operations; Food Purchases	\$157,814	\$213,485	\$255,085	\$256,440	62%	20%	1%
	31900 Other Food Services	\$17,855	\$11,964	\$15,860	\$13,907	-22%	16%	-12%
	33200 Community Recreation	\$882	\$390	\$0	\$313	-65%	-20%	n/a
	33400 Athletic Coaches	\$66,379	\$91,229	\$91,953	\$99,693	50%	9%	8%
	33990 Other Community Services; Other	\$7,606	\$2,481	\$4,231	\$10,832	42%	337%	156%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$250	\$0	\$2,229	\$0	-100%	n/a	-100%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$0	\$25,887	n/a	n/a	n/a
Overhead and Operational Total		\$1,389,465	\$1,771,002	\$1,989,009	\$2,040,472	47%	15%	3%
Nonoperational								

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West Central School Corp (6630)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$15,936	\$0	\$0	\$0	-100%	n/a	n/a
	40100 Facilities Acquisition and Construction; Service Area Direction	\$35	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$9,170	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$2,655	\$16,761	\$170,914	-\$61,470	< -500%	-467%	-136%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$7,500	\$0	\$0	\$0	-100%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$181,901	\$426,582	\$1,404,307	n/a	> 500%	229%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$8,152	\$1,483	\$901	n/a	-89%	-39%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$12,558	\$0	\$0	\$0	-100%	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$29,089	\$131,523	\$78,171	\$73,468	153%	-44%	-6%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$39,450	\$0	\$0	\$0	-100%	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$599,000	\$607,000	\$483,500	n/a	-19%	-20%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$113,500	n/a	n/a	n/a
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$3,862	\$0	\$0	\$0	-100%	n/a	n/a
	54100 2007 Account Code - Veterans' Memorial Fund	\$51,205	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$126,732	\$0	\$0	\$0	-100%	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$400	\$400	n/a	n/a	0%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$0	\$3,000	n/a	n/a	n/a
Nonoperational Total		\$298,191	\$937,337	\$1,284,551	\$2,017,605	> 500%	115%	57%
prorated								
	26491 2007 Account Code - PERF	\$46,304	\$60,550	\$62,247	\$34,201	-26%	-44%	-45%
	26492 2007 Account Code - Social Security	\$311,541	\$431,671	\$457,638	\$240,904	-23%	-44%	-47%
	26493 2007 Account Code - Workmen's Compensation	\$13,241	\$16,156	\$13,090	\$7,818	-41%	-52%	-40%
	26494 2007 Account Code - Group Insurance	\$254,740	\$575,135	\$644,797	\$359,089	41%	-38%	-44%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$10,000	\$6,450	\$6,463	\$900	-91%	-86%	-86%
prorated Total		\$635,827	\$1,089,962	\$1,184,234	\$642,911	1%	-41%	-46%

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	\$4,299,554	\$6,011,347	\$6,248,193	\$6,156,772	43%	2%	-1%	60.9%	55.1%	53.3%	49.3%
Student Instructional Support	\$1,003,573	\$2,093,198	\$2,097,188	\$2,223,752	122%	6%	6%	14.2%	19.2%	17.9%	17.8%
Overhead and Operational	\$1,452,996	\$1,859,384	\$2,083,989	\$2,089,823	44%	12%	0%	20.6%	17.1%	17.8%	16.7%
Nonoperational	\$298,449	\$937,337	\$1,284,551	\$2,017,605	> 500%	115%	57%	4.2%	8.6%	11.0%	16.2%
Grand Total	\$7,054,571	\$10,901,266	\$11,713,920	\$12,487,952	77%	15%	7%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	75.2%	74.3%	71.2%	67.1%