

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

Western School Corp (3490)

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	\$2,019,734	\$2,587,582	\$2,740,451	\$3,351,921	66%	30%	22%
	11200 Regular Programs; Middle/Junior High	\$861,948	\$1,187,229	\$1,236,533	\$1,608,432	87%	35%	30%
	11300 Regular Programs; High School	\$1,743,433	\$1,860,020	\$1,870,694	\$2,148,409	23%	16%	15%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$49,613	\$100,931	n/a	n/a	103%
	11420 Vocational Education; Agriculture B	\$30,799	\$24,646	\$30,758	\$38,695	26%	57%	26%
	11450 Vocational Education; Consumer and Homemaking	\$29,871	\$58,881	\$60,172	\$68,992	131%	17%	15%
	12100 2007 Account Code - Gifted and Talented	\$20,513	\$20,900	\$10,445	\$3,318	-84%	-84%	-68%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$7,901	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$189,406	\$242,421	\$290,720	\$342,910	81%	41%	18%
	12310 Physical Impairment; Orthopedic Impairment	\$731	\$0	\$145	\$0	-100%	n/a	-100%
	12350 Physical Impairment; Homebound	\$3,159	\$16,360	\$14,244	\$10,567	235%	-35%	-26%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$90,075	\$199,427	\$195,626	\$242,664	169%	22%	24%
	12520 Culturally Different; Compensatory	\$936	\$0	\$0	\$0	-100%	n/a	n/a
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$225,066	\$181,143	\$201,047	\$114,728	-49%	-37%	-43%
	12610 Learning Disability	\$0	\$0	\$0	\$137,450	n/a	n/a	n/a
	12810 Special Education Preschool	\$54,044	\$46,949	\$38,028	\$58,920	9%	25%	55%
	12900 Other Special Programs	\$46,572	\$77,253	\$83,396	\$110,033	136%	42%	32%
	14100 Summer School Programs; Elementary	\$241	\$0	\$0	\$0	-100%	n/a	n/a
	14200 Summer School Programs; Middle/Junior High School	\$0	\$1,588	\$0	\$0	n/a	-100%	n/a
	14300 Summer School Programs; High School	\$92,295	\$15,071	\$26,385	\$36,215	-61%	140%	37%
	16100 Remediation Testing	\$69,445	\$57,677	\$62,333	\$65,090	-6%	13%	4%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$55,329	\$1,037	\$10,675	\$7,910	-86%	> 500%	-26%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$42,940	\$66,626	\$113,269	\$0	-100%	-100%	-100%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$131,385	\$53,344	\$37,065	\$177,388	35%	233%	379%
	22210 Library/Media Services; Service Area Direction	\$164,813	\$126,237	\$130,062	\$150,278	-9%	19%	16%
	22220 Library/Media Services; School Library	\$24,293	\$15,315	\$14,349	\$17,460	-28%	14%	22%
	22230 Library/Media Services; Audiovisual	\$20,016	\$12,112	\$11,710	\$13,962	-30%	15%	19%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$538	\$0	\$0	\$0	-100%	n/a	n/a
	22290 Library/Media Services; Other Educational Media Services	\$430	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$662,384	\$660,158	\$673,298	\$803,838	21%	22%	19%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$103,343	\$229,319	\$162,097	\$96,020	-7%	-58%	-41%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$1,234	\$1,342	n/a	n/a	9%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$539	\$0	\$0	n/a	-100%	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$250,773	\$426,176	\$448,425	\$239,378	-5%	-44%	-47%
Student Academic Achievement Total		\$6,934,513	\$8,168,010	\$8,512,774	\$9,954,752	44%	22%	17%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$456	\$119	\$91	n/a	-80%	-23%
	21210 Guidance Services; Service Area Direction	\$19,271	\$19,839	\$19,690	\$21,841	13%	10%	11%
	21220 Guidance Services; Counseling Services	\$173,481	\$158,642	\$177,024	\$188,868	9%	19%	7%
	21320 Health Services; Medical Services	\$1,610	\$410	\$185	\$155	-90%	-62%	-16%
	21340 Health Services; Nurse Services	\$43,684	\$54,679	\$76,151	\$90,689	108%	66%	19%
	22110 Improvement of Instruction; Service Area Direction	\$76,832	\$4,491	\$2,327	\$644	-99%	-86%	-72%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$607	\$20	\$468	\$84	-86%	309%	-82%
	22130 Improvement of Instruction; Instructional Staff Training	\$4,732	\$449	\$3,857	\$14,758	212%	> 500%	283%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$769	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$12,632	\$24,386	\$17,997	\$20,104	59%	-18%	12%
	23190 Board of Education; Other Governing Body Services	\$6,450	\$6,426	\$6,526	\$8,734	35%	36%	34%
	23210 Executive Administration; Office of The Superintendent	\$165,315	\$256,614	\$272,490	\$356,198	115%	39%	31%
	23220 Executive Administration; Community Relations	\$18	\$0	\$0	\$0	-100%	n/a	n/a
	23290 Executive Administration; Other Executive Administration Services	\$4,142	\$12,096	\$11,983	\$8,700	110%	-28%	-27%
	24900 Other Support Services, School Administration	\$520	\$710	\$1,370	\$1,535	195%	116%	12%

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	25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$172,869	n/a	n/a	n/a
	25750 Personnel Services; Health Services	\$1,267	\$379	\$209	\$287	-77%	-24%	37%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$48,185	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$54,276	\$0	\$0	\$0	-100%	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$392,813	\$405,320	\$169,947	n/a	-57%	-58%
Student Instructional Support Total		\$564,837	\$932,410	\$995,715	\$1,104,457	96%	18%	11%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$4,206	\$53,062	\$20,495	\$33,209	> 500%	-37%	62%
	23160 Board of Education; Promotion Expenses	\$5,113	\$5,008	\$5,400	\$5,430	6%	8%	1%
	23230 Executive Administration; Staff Relations and Negotiations	\$10,522	\$153	\$0	\$125	-99%	-18%	n/a
	25120 Fiscal Services; Service Area Direction	\$32,455	\$46,406	\$46,928	\$55,143	70%	19%	18%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$3,028	\$2,454	\$1,821	\$2,769	-9%	13%	52%
	25150 Fiscal Services; Payroll Services	\$25,588	\$32,293	\$32,745	\$35,651	39%	10%	9%
	25160 Fiscal Services; Financial Accounting	\$14,893	\$19,274	\$19,813	\$20,924	40%	9%	6%
	25191 Other Fiscal Services; Refund of Revenue	\$7,396	\$7,149	\$11,211	\$10,514	42%	47%	-6%
	25192 Other Fiscal Services; Petty Cash	\$0	\$628	\$366	\$355	n/a	-43%	-3%
	25195 Other Fiscal Services; Bank Account Service Charge	\$60	\$441	\$1,186	\$1,446	> 500%	228%	22%
	25196 Other Fiscal Services; Cash Change	\$1,200	\$1,400	\$850	\$1,550	29%	11%	82%
	25199 Other Fiscal Services; Other	\$0	\$1,624	\$1,137	\$707	n/a	-56%	-38%
	25400 Planning, Research, Development and Evaluation	\$0	\$0	\$187,882	\$697,182	n/a	n/a	271%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$158,354	n/a	n/a	n/a
	25890 Other Technology Services	\$0	\$450	\$450	\$450	n/a	0%	0%
	25950 Other Assessments	\$0	\$177	\$0	\$0	n/a	-100%	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$2,867	\$0	\$88,594	n/a	> 500%	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$42,963	\$39,100	\$34,028	\$54,908	28%	40%	61%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,095,936	\$1,380,369	\$1,498,118	\$1,702,533	55%	23%	14%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$29,281	\$29,765	\$14,429	\$13,934	-52%	-53%	-3%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$52,995	\$306,615	\$321,856	\$326,234	> 500%	6%	1%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$214	\$415	\$751	\$2,270	> 500%	448%	202%
	26600 Operation and Maintenance of Plant Services; Security Services	\$8,370	\$10,110	\$10,463	\$24,111	188%	138%	130%
	26700 Operation and Maintenance of Plant Services; Insurance	\$58,054	\$89,909	\$92,142	\$142,941	146%	59%	55%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$17,899	\$14,599	\$17,343	n/a	-3%	19%
	27010 Student Transportation; Service Area Direction	\$35,535	\$29,597	\$33,004	\$29,654	-17%	0%	-10%
	27100 Student Transportation; Vehicle Operation	\$202,076	\$330,993	\$340,551	\$446,417	121%	35%	31%
	27200 Student Transportation; Monitoring Services	\$487	\$0	\$0	\$0	-100%	n/a	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$63,438	\$200,214	\$189,391	\$249,594	293%	25%	32%
	27400 Student Transportation; Purchase of School Buses	\$88,786	\$553,316	\$349,329	\$205,288	131%	-63%	-41%
	27500 Student Transportation; Insurance on Buses	\$11,667	\$32,593	\$19,049	\$19,347	66%	-41%	2%
	27700 Student Transportation; Contracted Transportation Services	\$219,132	\$121,427	\$115,085	\$38,330	-83%	-68%	-67%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$1,706	\$1,485	\$2,420	n/a	42%	63%
	27910 Student Transportation; Bus Driver Training	\$0	\$81	\$217	\$1,147	n/a	> 500%	430%
	31100 Food Services Operations; Service Area Direction	\$1,705	\$4,292	\$35,391	\$45,112	> 500%	> 500%	27%
	31200 Food Services Operations; Food Preparation and Dispensing	\$230,989	\$299,236	\$393,841	\$119,347	-48%	-60%	-70%
	31400 Food Services Operations; Food Purchases	\$209,404	\$274,815	\$217,156	\$400,269	91%	46%	84%
	31900 Other Food Services	\$304	\$1,277	\$2,462	\$2,696	> 500%	111%	9%
	33100 Community Service Operations; Direction of Community Services	\$157	\$94	\$241	\$73	-53%	-22%	-70%
	33200 Community Recreation	\$9,333	\$9,630	\$7,795	\$8,569	-8%	-11%	10%
	33400 Athletic Coaches	\$189,876	\$300,024	\$314,080	\$339,525	79%	13%	8%
	33910 High School Band Uniforms	\$0	\$0	\$0	\$16,518	n/a	n/a	n/a
	33990 Other Community Services; Other	\$3,106	\$2,664	\$3,394	\$3,240	4%	22%	-5%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$41,880	\$51,246	\$66,149	\$62,179	48%	21%	-6%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$49,682	\$64,779	\$72,581	\$0	-100%	-100%	-100%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Overhead and Operational Total		\$2,749,832	\$4,325,553	\$4,477,874	\$5,386,402	96%	25%	20%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$767,967	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$19,329	\$50,352	\$107,551	\$29,268	51%	-42%	-73%
	43000 Facilities Acquisition and Construction; Professional Services	\$50,906	\$168,259	\$7,056	\$5,223	-90%	-97%	-26%
	45100 Building Acquisition, Construction and Improvements	\$0	\$618,214	\$370,708	\$526,040	n/a	-15%	42%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$94,064	\$51,304	\$46,926	n/a	-50%	-9%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$6,124	\$3,194	\$5,766	n/a	-6%	81%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$522,768	\$225,890	\$213,556	\$266,790	-49%	18%	25%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$15,165	\$124,457	\$667,328	n/a	> 500%	436%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$138,271	\$278,673	\$278,893	n/a	102%	0%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$210,000	n/a	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$21,472	\$248,230	n/a	n/a	> 500%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,419,014	\$1,545,000	\$1,541,000	\$1,544,500	9%	0%	0%
	54200 2007 Account Code - Common School Fund	\$8,449	\$0	\$0	\$0	-100%	n/a	n/a
Nonoperational Total		\$2,788,433	\$2,861,339	\$2,718,971	\$3,828,964	37%	34%	41%
prorated								
	26491 2007 Account Code - PERF	\$130,542	\$94,567	\$103,227	\$53,328	-59%	-44%	-48%
	26492 2007 Account Code - Social Security	\$602,762	\$689,730	\$721,634	\$400,004	-34%	-42%	-45%
	26493 2007 Account Code - Workmen's Compensation	\$19,387	\$48,349	\$91,495	\$33,037	70%	-32%	-64%
	26494 2007 Account Code - Group Insurance	\$682,177	\$996,390	\$1,120,254	\$537,130	-21%	-46%	-52%
	26496 2007 Account Code - Unemployment Compensation	\$1,890	\$3,338	\$0	\$602	-68%	-82%	n/a
	26498 2007 Account Code - Severance / Early Retirement Pay	\$70,241	\$118,112	\$82,561	\$51,668	-26%	-56%	-37%
prorated Total		\$1,506,999	\$1,950,486	\$2,119,172	\$1,075,769	-29%	-45%	-49%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$8,068,611	\$9,619,424	\$10,124,500	\$10,769,270	33%	12%	6%
Student Instructional Support	\$661,169	\$1,035,594	\$1,122,165	\$1,168,540	77%	13%	4%
Overhead and Operational	\$3,026,401	\$4,721,441	\$4,858,869	\$5,583,571	84%	18%	15%
Nonoperational	\$2,788,433	\$2,861,339	\$2,718,971	\$3,828,964	37%	34%	41%
Grand Total	\$14,544,614	\$18,237,798	\$18,824,504	\$21,350,344	47%	17%	13%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
55.5%	52.7%	53.8%	50.4%
4.5%	5.7%	6.0%	5.5%
20.8%	25.9%	25.8%	26.2%
19.2%	15.7%	14.4%	17.9%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	60.0%	58.4%	59.7%	55.9%