

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

Westview School Corporation (4525)

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	\$0	\$0	\$417,587	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$3,594,720	\$4,314,330	\$4,470,426	\$4,815,351	34%	12%	8%
	11200 Regular Programs; Middle/Junior High	\$585,733	\$974,090	\$1,006,724	\$1,070,213	83%	10%	6%
	11300 Regular Programs; High School	\$921,024	\$896,743	\$944,931	\$1,154,799	25%	29%	22%
	11410 Vocational Education; Agriculture A	\$31,469	\$44,789	\$43,618	\$56,561	80%	26%	30%
	11450 Vocational Education; Consumer and Homemaking	\$36,268	\$35,212	\$39,729	\$45,903	27%	30%	16%
	11480 Vocational Education; Industrial Education A	\$52,628	\$0	\$0	\$0	-100%	n/a	n/a
	11590 Other Vocational Education Programs	\$17,799	\$0	\$0	\$0	-100%	n/a	n/a
	11910 Other Regular Programs; Competency Testing	\$0	\$25,526	\$22,431	\$3,100	n/a	-88%	-86%
	12100 2007 Account Code - Gifted and Talented	\$17,831	\$9,750	\$12,450	\$9,501	-47%	-3%	-24%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$16,745	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$303,703	\$627,525	\$715,257	\$808,577	166%	29%	13%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$11	\$0	\$0	\$0	-100%	n/a	n/a
	12510 Culturally Different; Communication Disorders	\$0	\$0	\$317	\$5,235	n/a	n/a	> 500%
	12520 Culturally Different; Compensatory	\$18,119	\$15,678	-\$2,877	\$0	-100%	-100%	n/a
	12710 Equal Opportunity At Risk	\$233,987	\$276,153	\$437,934	\$454,977	94%	65%	4%
	12900 Other Special Programs	\$1,800	\$0	\$0	\$0	-100%	n/a	n/a
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$1,100	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$5,806	\$0	\$0	\$0	-100%	n/a	n/a
	14300 Summer School Programs; High School	\$2,543	\$4,774	\$7,502	\$3,299	30%	-31%	-56%
	16100 Remediation Testing	\$41,957	\$50,665	\$49,253	\$23,989	-43%	-53%	-51%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$7,330	\$0	\$28,036	\$24,831	239%	n/a	-11%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$65,887	\$117,287	\$59,490	\$89,608	36%	-24%	51%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$157,797	\$77,911	\$16,021	\$51,466	-67%	-34%	221%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$12,926	\$6,763	n/a	n/a	-48%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$69,390	\$85,251	\$92,012	\$105,859	53%	24%	15%
	22220 Library/Media Services; School Library	\$203,726	\$201,181	\$223,458	\$243,479	20%	21%	9%
	22230 Library/Media Services; Audiovisual	\$11,632	\$13,740	\$3,586	\$9,470	-19%	-31%	164%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$17,471	\$18,256	\$18,702	n/a	7%	2%
	22290 Library/Media Services; Other Educational Media Services	\$0	\$675	\$0	\$0	n/a	-100%	n/a
	24100 Office of The Principal	\$476,457	\$775,822	\$796,010	\$883,334	85%	14%	11%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$58,744	\$142,848	\$128,763	\$50,491	-14%	-65%	-61%
	26497 2007 Account Code - Teachers Retirement Fund	\$269,678	\$456,319	\$448,192	\$359,237	33%	-21%	-20%
Student Academic Achievement Total		\$7,187,139	\$9,163,743	\$9,574,445	\$10,729,074	49%	17%	12%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$33,826	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$115,812	\$205,643	\$174,335	\$197,005	70%	-4%	13%
	21290 Guidance Services; Other Guidance Services	\$0	\$0	\$856	\$0	n/a	n/a	-100%
	21320 Health Services; Medical Services	\$8,479	\$2,818	\$5,342	\$6,784	-20%	141%	27%
	21340 Health Services; Nurse Services	\$0	\$45,949	\$46,854	\$34,398	n/a	-25%	-27%
	21390 Health Services; Other Health Services	\$381	\$450	\$651	\$787	106%	75%	21%
	21420 Psychological Testing	\$9,393	\$54,593	\$60,280	\$73,808	> 500%	35%	22%
	21810 Special Education Administration; Service Area Direction	\$2,634	\$0	\$0	\$0	-100%	n/a	n/a
	22110 Improvement of Instruction; Service Area Direction	\$4,207	\$0	\$0	\$0	-100%	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$65,974	\$89,735	\$74,467	\$85,730	30%	-4%	15%
	22130 Improvement of Instruction; Instructional Staff Training	\$18,508	\$1,073	\$0	\$0	-100%	-100%	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$5,400	\$0	\$4,900	\$3,930	-27%	n/a	-20%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$37	n/a	n/a	n/a
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$198,986	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$22,169	\$20,954	\$14,987	\$18,183	-18%	-13%	21%
	23190 Board of Education; Other Governing Body Services	\$6,711	-\$6,275	\$0	\$4,082	-39%	n/a	n/a
	23210 Executive Administration; Office of The Superintendent	\$84,196	\$178,892	\$250,490	\$295,672	251%	65%	18%
	23220 Executive Administration; Community Relations	\$0	\$8,985	\$9,210	\$1,870	n/a	-79%	-80%
	23290 Executive Administration; Other Executive Administration Services	\$6,666	\$0	\$0	\$31,931	379%	n/a	n/a

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	24900 Other Support Services, School Administration	\$14,421	\$5,624	\$2,732	\$10,601	-26%	88%	288%
	25750 Personnel Services; Health Services	\$0	\$0	\$962	\$611	n/a	n/a	-36%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$70,631	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$281,440	\$283,187	\$142,490	n/a	-49%	-50%
Student Instructional Support Total		\$398,776	\$889,882	\$929,255	\$1,177,536	195%	32%	27%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$0	\$0	\$8,185	\$0	n/a	n/a	-100%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$5,541	\$3,622	\$4,804	n/a	-13%	33%
	25110 Fiscal Services; Office of The Business Manager	\$75,071	\$9,919	\$11,995	\$18,690	-75%	88%	56%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$29,108	\$31,802	\$34,637	\$39,959	37%	26%	15%
	25150 Fiscal Services; Payroll Services	\$35,826	\$28,824	\$30,533	\$38,449	7%	33%	26%
	25160 Fiscal Services; Financial Accounting	\$550	\$74,693	\$77,646	\$91,212	> 500%	22%	17%
	25191 Other Fiscal Services; Refund of Revenue	\$4,522	\$8,290	\$436	\$1,834	-59%	-78%	321%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$550	\$550	\$550	n/a	0%	0%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$55,720	\$57,278	\$66,242	n/a	19%	16%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$882,807	\$1,325,046	\$1,404,449	\$1,531,239	73%	16%	9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$31,753	\$35,448	\$43,164	\$52,354	65%	48%	21%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$196,032	\$313,007	\$336,873	\$291,058	48%	-7%	-14%
	26499 2007 Account Code - Other	\$0	\$16,966	\$19,208	\$9,433	n/a	-44%	-51%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,051	\$1,401	\$2,002	\$3,639	77%	160%	82%
	26700 Operation and Maintenance of Plant Services; Insurance	\$33,661	\$142,105	\$73,679	\$71,616	113%	-50%	-3%
	27100 Student Transportation; Vehicle Operation	\$415,628	\$527,056	\$562,226	\$653,788	57%	24%	16%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$218,480	\$375,299	\$356,075	\$496,219	127%	32%	39%
	27400 Student Transportation; Purchase of School Buses	\$276,782	\$144,168	\$403,775	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$14,493	\$6,080	\$17,124	\$14,829	2%	144%	-13%
	27700 Student Transportation; Contracted Transportation Services	\$84,835	\$60,406	\$85,499	\$0	-100%	-100%	-100%
	27900 Student Transportation; Other Student Transportation Services	\$1,202	\$3,476	\$1,783	\$4,338	261%	25%	143%
	27910 Student Transportation; Bus Driver Training	\$0	\$2,303	\$943	\$3,473	n/a	51%	268%
	31100 Food Services Operations; Service Area Direction	\$29,629	\$53,678	\$55,076	\$61,801	109%	15%	12%
	31200 Food Services Operations; Food Preparation and Dispensing	\$384,632	\$538,645	\$574,133	\$622,651	62%	16%	8%
	31900 Other Food Services	\$50	\$33,901	\$36,236	\$41,156	> 500%	21%	14%
	33100 Community Service Operations; Direction of Community Services	\$20,887	\$94,324	\$8,949	\$6,121	-71%	-94%	-32%
	33200 Community Recreation	\$5,295	\$0	\$0	\$0	-100%	n/a	n/a
	33400 Athletic Coaches	\$145,672	\$197,218	\$218,749	\$207,139	42%	5%	-5%
	33930 Latch Key Kid Program	\$5,733	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$0	\$34	\$21	\$484	n/a	> 500%	> 500%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$68,050	\$91,517	\$68,835	\$93,310	37%	2%	36%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$51,958	\$65,490	\$175,000	-\$144,581	-378%	-321%	-183%
Overhead and Operational Total		\$3,014,708	\$4,242,908	\$4,668,678	\$4,281,807	42%	1%	-8%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$187,141	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$30,383	\$544,428	\$81,486	\$157,312	418%	-71%	93%
	43000 Facilities Acquisition and Construction; Professional Services	\$51,554	\$31,607	\$14,360	\$14,885	-71%	-53%	4%
	45100 Building Acquisition, Construction and Improvements	\$0	\$410,064	\$670,696	\$662,013	n/a	61%	-1%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$12,082	\$86,034	\$23,270	n/a	93%	-73%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$1,417	\$124	n/a	n/a	-91%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$259,932	\$715,076	\$479,766	\$658,908	153%	-8%	37%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$13,701	\$1,295	\$701	\$7,814	-43%	> 500%	> 500%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$410,000	\$90,000	n/a	n/a	-78%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$209,037	\$194,166	n/a	n/a	-7%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,626,051	\$2,300,609	\$1,548,000	\$745,000	-54%	-68%	-52%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$188,000	\$485,525	n/a	n/a	158%
Nonoperational Total		\$2,168,762	\$4,015,162	\$3,689,498	\$3,039,017	40%	-24%	-18%

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

Westview School Corporation (4525)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
prorated								
	26491 2007 Account Code - PERF	\$188,678	\$254,913	\$261,267	\$186,645	-1%	-27%	-29%
	26492 2007 Account Code - Social Security	\$581,618	\$758,354	\$790,958	\$346,245	-40%	-54%	-56%
	26493 2007 Account Code - Workmen's Compensation	\$31,211	\$42,531	\$33,478	\$17,254	-45%	-59%	-48%
	26494 2007 Account Code - Group Insurance	\$1,226,974	\$4,749,224	\$3,354,612	\$2,124,681	73%	-55%	-37%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$0	\$0	\$203	n/a	n/a	n/a
	26498 2007 Account Code - Severance / Early Retirement Pay	\$81,191	\$220,396	\$399,142	\$188,020	132%	-15%	-53%
prorated Total		\$2,109,672	\$6,025,418	\$4,839,457	\$2,863,047	36%	-52%	-41%

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	\$8,805,924	\$13,648,303	\$13,259,877	\$12,887,569	46%	-6%	-3%	59.2%	56.1%	55.9%	58.3%
Student Instructional Support	\$459,732	\$1,304,997	\$1,258,841	\$1,397,611	204%	7%	11%	3.1%	5.4%	5.3%	6.3%
Overhead and Operational	\$3,444,639	\$5,368,650	\$5,493,115	\$4,766,284	38%	-11%	-13%	23.2%	22.1%	23.2%	21.6%
Nonoperational	\$2,168,762	\$4,015,162	\$3,689,498	\$3,039,017	40%	-24%	-18%	14.6%	16.5%	15.6%	13.8%
Grand Total	\$14,879,057	\$24,337,112	\$23,701,331	\$22,090,481	48%	-9%	-7%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	62.3%	61.4%	61.3%	64.7%