

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Western School Corp (3490)**

Western School Corp (3490)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$9,236,380	50.6%	\$10,754,824	45.3%	\$9,971,411	46.2%	\$12,954,043	50.1%
Student Instructional Support	\$1,073,791	5.9%	\$1,421,164	6.0%	\$1,431,897	6.6%	\$2,374,742	9.2%
Overhead and Operational	\$4,572,964	25.1%	\$6,252,602	26.3%	\$6,041,729	28.0%	\$6,402,753	24.8%
Nonoperational	\$3,353,626	18.4%	\$5,324,599	22.4%	\$4,135,749	19.2%	\$4,122,984	15.9%
Grand Total	\$18,236,761		\$23,753,189		\$21,580,785		\$25,854,521	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	56.5%	51.3%	52.8%	59.3%



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Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$2,587,582	\$3,960,839	\$3,750,997	\$3,880,850	50%	-2%	3%
	11200 Regular Programs; Middle/Junior High	\$1,187,229	\$1,840,083	\$1,741,594	\$1,830,549	54%	-1%	5%
	11300 Regular Programs; High School	\$1,860,020	\$2,497,325	\$2,487,827	\$2,472,966	33%	-1%	-1%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$103,792	\$60,828	\$61,748		-41%	2%
	11420 Vocational Education; Agriculture B	\$24,646	\$44,316	\$43,933	\$45,822	86%	3%	4%
	11450 Vocational Education; Consumer and Homemaking	\$58,881	\$76,535	\$35,656	\$46,027	-22%	-40%	29%
	12110 Gifted And Talented; Gifted and Talented	\$20,900	\$37,374	\$12,848	\$32,746	57%	-12%	155%
	12210 Mental Disabilities; Mild Mental Disabilities	\$242,421	\$374,474	\$428,870	\$530,693	119%	42%	24%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$0	\$594,740			
	12330 Physical Impairment; Visual Impairment	\$0	\$0	\$0	\$62,981			
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$0	\$48,706			
	12350 Physical Impairment; Homebound	\$16,360	\$21,977	\$2,236	\$24,308	49%	11%	> 500%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$199,427	\$290,224	\$348,434	\$347,145	74%	20%	0%
	12610 Learning Disability	\$181,143	\$289,387	\$301,414	\$338,752	87%	17%	12%
	12810 Special Education Preschool	\$46,949	\$83,669	\$51,274	\$166,950	256%	100%	226%
	12900 Other Special Programs	\$77,253	\$60,575	\$1,770	\$120,192	56%	98%	> 500%
	14200 Summer School Programs; Middle/Junior High School	\$1,588	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$15,071	\$34,269	\$36,411	\$98,008	> 500%	186%	169%
	16100 Remediation Testing	\$57,677	\$105,466	\$79,470	\$96,121	67%	-9%	21%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	\$66,626	\$202,618	\$183,841	\$205,217	208%	1%	12%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$53,344	\$101,497	\$73,127	\$1,113,525	> 500%	> 500%	> 500%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$0	\$0	\$0	\$57,679			
	17800 Payments to Other Governmental Units Within State; Payments to Charter Schools	\$0	\$0	\$889	\$449			-50%
	22110 Improvement of Instruction; Service Area Direction	\$4,491	\$0	\$0	\$0	-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$20	\$0	\$92	\$39,136	> 500%		> 500%
	22130 Improvement of Instruction; Instructional Staff Training	\$449	\$68,174	\$2,438	\$237	-47%	-100%	-90%
	22210 Library/Media Services; Service Area Direction	\$126,237	\$164,644	\$155,898	\$159,435	26%	-3%	2%
	22220 Library/Media Services; School Library	\$15,315	\$23,638	\$22,275	\$32,663	113%	38%	47%
	22230 Library/Media Services; Audiovisual	\$12,112	\$12,456	\$11,648	\$14,062	16%	13%	21%
	22360 Instruction, Related Technology; Network Support	\$392,813	\$2,924	\$5,591	\$1,956	-100%	-33%	-65%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$10,835	\$54,844	\$2,361		-78%	-96%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tr	\$0	\$750	\$4,230	\$4,392		486%	4%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$229,319	\$345,235	\$72,714	\$522,338	128%	51%	> 500%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$553	\$0	\$109		-80%	
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$1,197	\$259	\$1,139		-5%	339%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$539	\$0	\$0	\$40	-93%		
	26497 2007 Account Code - Teachers Retirement Fund	\$426,176	\$0	\$0	\$0			
Student Academic Achievement Total		\$7,904,588	\$10,754,824	\$9,971,411	\$12,954,043	64%	20%	30%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$456	\$226	\$59	\$0	-100%	-100%	-100%
	21210 Guidance Services; Service Area Direction	\$19,839	\$24,527	\$24,122	\$24,806	25%	1%	3%
	21220 Guidance Services; Counseling Services	\$158,642	\$257,685	\$273,192	\$270,904	71%	5%	-1%
	21320 Health Services; Medical Services	\$410	\$5,227	\$0	\$0	-100%	-100%	
	21340 Health Services; Nurse Services	\$54,679	\$135,498	\$152,481	\$154,812	183%	14%	2%
	21390 Health Services; Other Health Services	\$0	\$0	\$290	\$0			-100%
	21420 Psychological Testing	\$0	\$0	\$0	\$198,837			
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$62,195	\$97,778	\$156,581		152%	60%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$172,732			
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$0	\$83,327			
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$0	\$408,044			
	24100 Office of The Principal	\$660,158	\$934,272	\$882,270	\$902,904	37%	-3%	2%
	24900 Other Support Services, School Administration	\$710	\$1,535	\$1,707	\$1,793	152%	17%	5%
Student Instructional Support Total		\$894,894	\$1,421,164	\$1,431,897	\$2,374,742	165%	67%	66%

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Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$24,386	\$20,366	\$18,173	\$18,297	-25%	-10%	1%
	23150 Board of Education; Legal Services	\$53,062	\$29,617	\$43,115	\$41,830	-21%	41%	-3%
	23160 Board of Education; Promotion Expenses	\$5,008	\$4,221	\$2,951	\$5,884	17%	39%	99%
	23190 Board of Education; Other Governing Body Services	\$6,426	\$12,171	\$5,532	\$7,212	12%	-41%	30%
	23210 Executive Administration; Office of The Superintendent	\$256,614	\$408,516	\$376,641	\$277,883	8%	-32%	-26%
	23220 Executive Administration; Community Relations	\$0	\$0	\$57	\$0			-100%
	23230 Executive Administration; Staff Relations and Negotiations	\$153	\$272	\$0	\$0	-100%	-100%	
	23290 Executive Administration; Other Executive Administration Services	\$12,096	\$11,224	\$8,264	\$7,886	-35%	-30%	-5%
	25120 Fiscal Services; Service Area Direction	\$46,406	\$69,794	\$66,081	\$65,861	42%	-6%	0%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$2,454	\$2,661	\$2,812	\$2,152	-12%	-19%	-23%
	25150 Fiscal Services; Payroll Services	\$32,293	\$41,665	\$40,588	\$41,744	29%	0%	3%
	25160 Fiscal Services; Financial Accounting	\$17,926	\$23,262	\$22,496	\$19,239	7%	-17%	-14%
	25191 Other Fiscal Services; Refund of Revenue	\$7,149	\$7,273	\$5,229	\$1,935	-73%	-73%	-63%
	25192 Other Fiscal Services; Petty Cash	\$628	\$186	\$144	\$44	-93%	-76%	-69%
	25195 Other Fiscal Services; Bank Account Service Charge	\$441	\$3,184	\$6,106	\$7,816	> 500%	146%	28%
	25196 Other Fiscal Services; Cash Change	\$1,400	\$1,100	\$1,000	\$1,000	-29%	-9%	0%
	25199 Other Fiscal Services; Other	\$1,624	\$2,503	\$2,103	\$11,925	> 500%	376%	467%
	25400 Planning, Research, Development and Evaluation	\$0	\$313,647	\$0	\$0		-100%	
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$12,442	\$0	\$0		-100%	
	25730 Personnel Services; Personnel Services	\$0	\$286,308	\$300,262	\$307,313		7%	2%
	25750 Personnel Services; Health Services	\$379	\$149	\$855	\$150	-60%	1%	-82%
	25790 Personnel Services; Other Professional Services	\$0	\$183,273	\$262,713	\$653,821		257%	149%
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$1,621	\$46,599			> 500%
	25850 Administrative Technology Services; Network Support	\$0	\$521,415	\$505,852	\$458,353		-12%	-9%
	25890 Other Technology Services	\$450	\$450	\$0	\$67,623	> 500%	> 500%	
	25920 Ditch Assessments	\$0	\$192	\$629	\$628		226%	0%
	25950 Other Assessments	\$177	\$95	\$0	\$0	-100%	-100%	
	25990 Other Support Services, Central	\$2,867	\$23,772	\$24,970	\$26,329	> 500%	11%	5%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$39,100	\$66,068	\$15,427	\$16,475	-58%	-75%	7%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,380,369	\$2,125,501	\$1,981,190	\$1,910,088	38%	-10%	-4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$29,765	\$16,017	\$8,408	\$5,510	-81%	-66%	-34%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$306,615	\$285,460	\$312,382	\$325,217	6%	14%	4%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,348	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$415	\$1,914	\$343	\$3,942	> 500%	106%	> 500%
	26600 Operation and Maintenance of Plant Services; Security Services	\$10,110	\$26,981	\$35,803	\$34,639	243%	28%	-3%
	26700 Operation and Maintenance of Plant Services; Insurance	\$89,909	\$149,406	\$376,852	\$193,314	115%	29%	-49%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pl	\$17,899	\$31,719	\$24,690	\$22,489	26%	-29%	-9%
	27010 Student Transportation; Service Area Direction	\$29,597	\$23,281	\$106,229	\$97,743	230%	320%	-8%
	27100 Student Transportation; Vehicle Operation	\$330,993	\$501,462	\$496,155	\$531,723	61%	6%	7%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$200,214	\$286,058	\$249,783	\$294,994	47%	3%	18%
	27400 Student Transportation; Purchase of School Buses	\$553,316	\$113,519	\$0	\$93,642	-83%	-18%	
	27500 Student Transportation; Insurance on Buses	\$32,593	\$19,785	\$8,734	\$15,913	-51%	-20%	82%
	27700 Student Transportation; Contracted Transportation Services	\$121,427	\$21,698	\$23,641	\$5,222	-96%	-76%	-78%
	27900 Student Transportation; Other Student Transportation Services	\$1,706	\$3,235	\$2,545	\$1,954	15%	-40%	-23%
	27910 Student Transportation; Bus Driver Training	\$81	\$0	\$625	\$0	-100%		-100%
	31100 Food Services Operations; Service Area Direction	\$4,292	\$38,624	\$47,782	\$54,434	> 500%	41%	14%
	31200 Food Services Operations; Food Preparation and Dispensing	\$299,236	\$0	\$0	\$0	-100%		
	31400 Food Services Operations; Food Purchases	\$274,815	\$557,865	\$635,591	\$680,286	148%	22%	7%
	31900 Other Food Services	\$1,277	\$4,249	\$17,356	\$43,644	> 500%	> 500%	151%
Overhead and Operational Total		\$4,197,015	\$6,252,602	\$6,041,729	\$6,402,753	53%	2%	6%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$94	\$73	\$288	\$3,757	> 500%	> 500%	> 500%
	33200 Community Recreation	\$9,630	\$8,983	\$9,425	\$7,974	-17%	-11%	-15%
	33400 Athletic Coaches	\$300,024	\$363,011	\$373,811	\$373,602	25%	3%	0%
	33910 High School Band Uniforms	\$0	\$2,625	\$0	\$0		-100%	
	33940 Child Care Services	\$0	\$0	\$0	\$3,193			
	33990 Other Community Services; Other	\$2,664	\$2,960	\$2,960	\$3,415	28%	15%	15%

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	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$50,352	\$13,371	\$5,244	\$11,380	-77%	-15%	117%
	43000 Facilities Acquisition and Construction; Professional Services	\$168,259	\$6,252	\$6,418	\$10,144	-94%	62%	58%
	45100 Building Acquisition, Construction and Improvements	\$618,214	\$1,106,252	\$464,721	\$529,517	-14%	-52%	14%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$94,064	\$24,474	\$13,792	\$33,385	-65%	36%	142%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$51,246	\$93,667	\$56,947	\$66,847	30%	-29%	17%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$6,124	\$42,685	\$9,932	\$2,814	-54%	-93%	-72%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$225,890	\$139,990	\$249,405	\$90,262	-60%	-36%	-64%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$15,165	\$0	\$0	\$20,000	32%		
	51100 Debt Services; Principal on Debt; Bonds	\$138,271	\$278,225	\$279,393	\$281,164	103%	1%	1%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$448,615	\$0	\$0		-100%	
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$17,915	\$0	\$0		-100%	
	52200 Debt Services; Interest on Debt; Temporary Loans	\$64,779	\$0	\$0	\$0	-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,545,000	\$2,775,500	\$2,662,520	\$2,685,531	74%	-3%	1%
	53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$72	\$0			-100%
	60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$821	\$0			-100%
Nonoperational Total		\$3,289,777	\$5,324,599	\$4,135,749	\$4,122,984	25%	-23%	0%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$94,567	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$689,730	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$48,349	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$996,390	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$3,338	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$118,112	\$0	\$0	\$0			
Prorated By Fund Total		\$1,950,486	\$0	\$0	\$0			