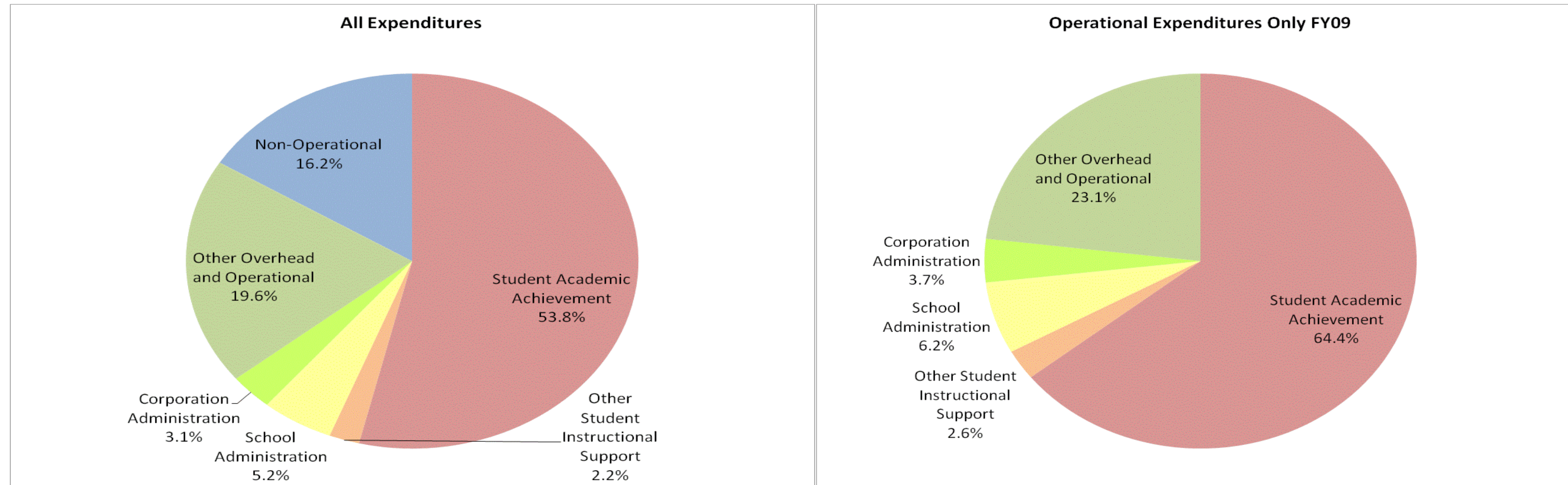


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Salem Community Schools (8205)**

Salem Community Schools (8205)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$7,701,758	63.1%	\$9,932,117	54.8%	\$10,308,189	54.2%	\$10,136,380	53.8%
Student Instructional Support	\$897,065	7.4%	\$1,244,378	6.9%	\$1,399,812	7.4%	\$1,379,195	7.3%
Overhead and Operational Nonoperational	\$2,657,309	21.8%	\$3,954,194	21.8%	\$4,596,869	24.2%	\$4,279,923	22.7%
Nonoperational	\$946,407	7.8%	\$3,007,456	16.6%	\$2,697,569	14.2%	\$3,051,519	16.2%
Grand Total	\$12,202,540		\$18,138,145		\$19,002,439	4%	\$18,847,016	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	70.5%	61.6%	61.6%	61.1%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Salem Community Schools (8205)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$35,083	\$5,040	\$0		-100%	-100%
	11100 Regular Programs; Elementary	\$2,423,738	\$3,020,398	\$3,548,114	\$4,065,021	68%	35%	15%
	11200 Regular Programs; Middle/Junior High	\$1,249,221	\$1,782,002	\$1,803,854	\$1,971,800	58%	11%	9%
	11300 Regular Programs; High School	\$1,331,314	\$1,604,093	\$1,966,526	\$2,253,607	69%	40%	15%
	11590 Other Vocational Education Programs	\$0	\$27,239	\$26,979	\$0		-100%	-100%
	11630 Regular Programs; Alternative Education Programs; High School	\$56,363	\$114,182	\$132,435	\$185,141	228%	62%	40%
	11910 Other Regular Programs; Competency Testing	\$0	\$4,906	\$0	\$0		-100%	
	12110 Gifted And Talented; Gifted and Talented	\$13,058	\$10,716	\$28,612	\$28,720	120%	168%	0%
	12210 Mental Disabilities; Mild Mental Disabilities	\$1,965	\$31,130	\$534	\$905	-54%	-97%	70%
	12350 Physical Impairment; Homebound	\$0	\$4,765	\$142	\$0		-100%	-100%
	12520 Culturally Different; Compensatory	\$12,461	\$14,935	\$16,532	\$19,085	53%	28%	15%
	12710 Equal Opportunity At Risk	\$124,922	\$133,657	\$139,462	\$139,842	12%	5%	0%
	12900 Other Special Programs	\$0	\$3,770	\$5,468	\$4,395		17%	-20%
	14100 Summer School Programs; Elementary	\$4,955	\$1,677	\$2,368	\$12,494	152%	> 500%	428%
	14200 Summer School Programs; Middle/Junior High School	\$3,341	\$13,539	\$730	\$757	-77%	-94%	4%
	14300 Summer School Programs; High School	\$1,613	\$7,418	\$5,633	\$0	-100%	-100%	-100%
	16100 Remediation Testing	\$86,702	\$38,880	\$33,609	\$59,803	-31%	54%	78%
	16200 Preventive Remediation	\$1,618	\$0	\$0	\$0	-100%		
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$196,420	\$207,256	\$182,072	\$213,585	9%	3%	17%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$552,302	\$691,832	\$873,333	\$586,732	6%	-15%	-33%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$4,529	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$84,208	\$0	\$0	\$0	-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$77,072	\$101,098	\$78,487	\$62,913	-18%	-38%	-20%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$12,982	\$664	\$0	\$0	-100%	-100%	
	22220 Library/Media Services; School Library	\$244,801	\$258,863	\$268,741	\$219,920	-10%	-15%	-18%
	22230 Library/Media Services; Audiovisual	\$32,092	\$18,441	\$14,383	\$15,032	-53%	-18%	5%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$37,908	\$0			-100%
	22290 Library/Media Services; Other Educational Media Services	\$599	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$2,105			
	22360 Instruction, Related Technology; Network Support	\$0	\$125,258	\$155,906	\$159,898		28%	3%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$136,591	\$187,243	\$160,716	\$133,928	-2%	-28%	-17%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,820	\$1,861	\$1,256	\$638	-65%	-66%	-49%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$0	\$60			
	26497 2007 Account Code - Teachers Retirement Fund	\$244,106	\$412,681	\$249,455	\$0			
Student Academic Achievement Total		\$6,898,792	\$8,853,587	\$9,738,293	\$10,136,380	47%	14%	4%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$12,690	\$20,569	\$23,304	\$21,783	72%	6%	-7%
	21130 Attendance and Social Work Services; Social Work Services	\$12,124	\$1,000	\$295	\$0	-100%	-100%	-100%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$14,684	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$137,480	\$218,284	\$265,711	\$237,873	73%	9%	-10%
	21240 Guidance Services; Information Services	\$3,364	\$6,919	\$6,088	\$9,781	191%	41%	61%
	21290 Guidance Services; Other Guidance Services	\$6,742	\$33,817	\$31,887	\$21,881	225%	-35%	-31%
	21310 Health Services; Service Area Direction	\$0	\$0	\$6,863	\$20,498			199%
	21340 Health Services; Nurse Services	\$33,990	\$51,153	\$65,308	\$63,434	87%	24%	-3%
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$48	\$0			-100%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$402	\$0	\$0		-100%	
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$22,984	\$32,665			42%
	24100 Office of The Principal	\$560,915	\$743,929	\$884,338	\$971,278	73%	31%	10%
Student Instructional Support Total		\$781,990	\$1,076,073	\$1,306,826	\$1,379,195	76%	28%	6%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$11,954	\$288	\$2,661	\$1,218	-90%	323%	-54%
	23150 Board of Education; Legal Services	\$17,011	\$8,287	\$11,874	\$7,052	-59%	-15%	-41%
	23160 Board of Education; Promotion Expenses	\$2,213	\$2,094	\$2,723	\$1,188	-46%	-43%	-56%
	23190 Board of Education; Other Governing Body Services	\$993	\$1,864	\$23,038	\$3,047	207%	63%	-87%
	23210 Executive Administration; Office of The Superintendent	\$224,017	\$380,520	\$392,583	\$564,807	152%	48%	44%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$256	\$1,000	\$0		-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$2,324	\$1,992	\$7,915	\$3,995	72%	101%	-50%
	25199 Other Fiscal Services; Other	\$0	\$0	\$3,451	\$4,946			43%
	25300 Printing, Publishing, and Duplicating Services	\$7,091	\$410	\$0	\$145	-98%	-65%	
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$40	\$0	\$0		-100%	
	25940 Settlements	\$0	\$0	\$173,042	\$0			-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$0	\$0	\$91,099			
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$832,054	\$1,463,034	\$1,711,903	\$1,734,661	108%	19%	1%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Salem Community Schools (8205)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$122	\$0	\$0		-100%	
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$191,400	\$264,972	\$331,496	\$235,669	23%	-11%	-29%
	26700 Operation and Maintenance of Plant Services; Insurance	\$55,003	\$78,364	\$119,684	\$116,909	113%	49%	-2%
	27010 Student Transportation; Service Area Direction	\$76,762	\$3,877	\$59,073	\$72,264	-6%	> 500%	22%
	27100 Student Transportation; Vehicle Operation	\$211,684	\$433,737	\$521,526	\$501,358	137%	16%	-4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$94,681	\$124,734	\$150,702	\$129,456	37%	4%	-14%
	27400 Student Transportation; Purchase of School Buses	\$94,016	\$222,230	\$201,820	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$9,410	\$14,840	\$21,140	\$20,196	115%	36%	-4%
	27700 Student Transportation; Contracted Transportation Services	\$165,364	\$0	\$0	\$0	-100%		
	27900 Student Transportation; Other Student Transportation Services	\$21,279	\$19,484	\$66,874	\$76,660	260%	293%	15%
	27910 Student Transportation; Bus Driver Training	\$0	\$2,267	\$1,484	\$2,414		7%	63%
	31100 Food Services Operations; Service Area Direction	\$496	\$1,120	\$2,198	\$1,652	233%	48%	-25%
	31200 Food Services Operations; Food Preparation and Dispensing	\$232,300	\$291,989	\$291,166	\$315,508	36%	8%	8%
	31400 Food Services Operations; Food Purchases	\$230,797	\$325,721	\$303,260	\$335,482	45%	3%	11%
	31900 Other Food Services	\$7,797	\$55,152	\$18,869	\$60,195	> 500%	9%	219%
Overhead and Operational Total		\$2,488,645	\$3,697,392	\$4,419,480	\$4,279,923	72%	16%	-3%
Nonoperational								
	33990 Other Community Services; Other	\$3,134	\$388	\$119	\$0	-100%	-100%	-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$53,194	\$45,771	\$46,273		-13%	1%
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$52,179	\$5,217	\$45,514		-13%	> 500%
	45100 Building Acquisition, Construction and Improvements	\$465,780	\$703,040	\$189,232	\$620,302	33%	-12%	228%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$96,848	\$35,799	\$0	\$0	-100%	-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$134,321	\$151,691	\$205,021	\$71,757	-47%	-53%	-65%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$2,711	\$0	\$0	\$0	-100%		
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$105,000	\$110,000	\$115,000		10%	5%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$98,200	\$90,865	\$86,534		-12%	-5%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$109	\$75,947	\$93,790		> 500%	23%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$202,000	\$1,798,850	\$1,957,625	\$1,575,675	> 500%	-12%	-20%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$377,491			
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$15,457	\$15,050			-3%
	53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$0	\$4,134			
	54200 Common School Fund; Principal	\$41,613	\$0	\$0	\$0	-100%		
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$9,000	\$2,300	\$0		-100%	-100%
Nonoperational Total		\$946,406	\$3,007,449	\$2,697,554	\$3,051,519	222%	1%	13%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$97,278	\$153,104	\$98,116	\$0			
	26492 2007 Account Code - Social Security	\$544,535	\$704,993	\$401,342	\$0			
	26494 2007 Account Code - Group Insurance	\$365,267	\$449,138	\$228,913	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$675	\$368	\$40	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$78,952	\$196,041	\$111,876	\$0			
Prorated By Fund Total		\$1,086,706	\$1,503,644	\$840,286	\$0			