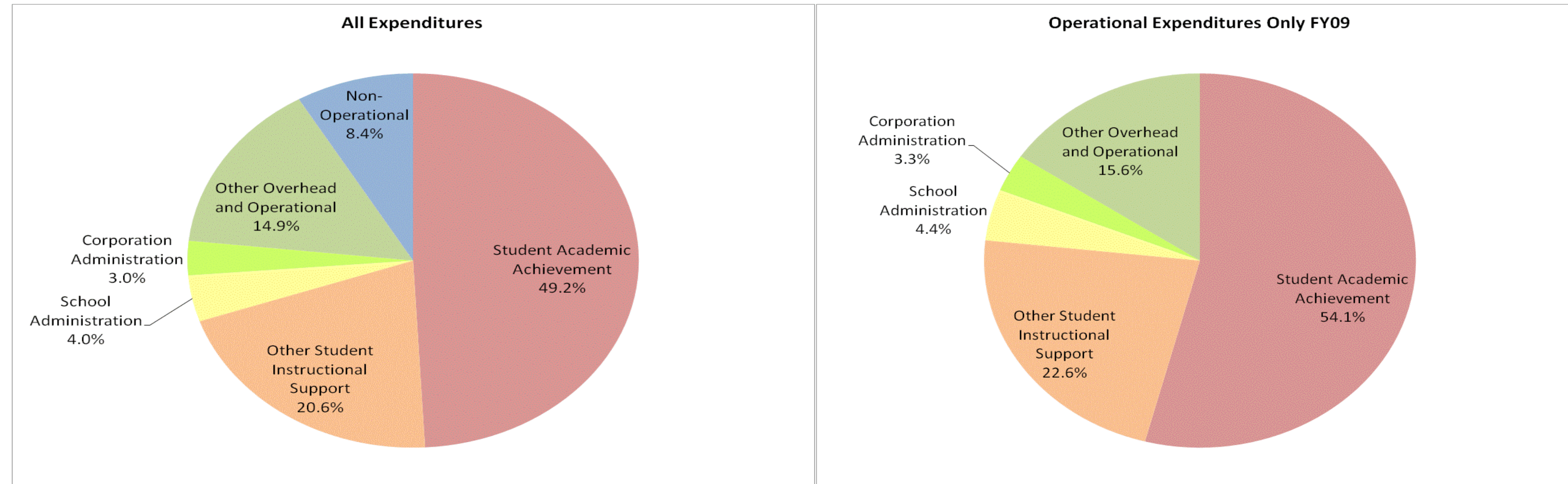


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
West Central School Corp (6630)**

West Central School Corp (6630)

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	\$4,301,037	34.9%	\$5,762,472	49.9%	\$5,858,475	44.5%	\$6,024,640	49.2%
Student Instructional Support	\$1,604,704	13.0%	\$2,731,480	23.7%	\$2,875,335	21.8%	\$3,012,840	24.6%
Overhead and Operational	\$2,093,491	17.0%	\$1,970,582	17.1%	\$2,249,847	17.1%	\$2,183,126	17.8%
Nonoperational	\$4,318,401	35.1%	\$1,075,822	9.3%	\$2,178,814	16.6%	\$1,035,247	8.4%
<b>Grand Total</b>	<b>\$12,317,633</b>		<b>\$11,540,356</b>		<b>\$13,162,471</b>	<b>6%</b>	<b>\$12,255,854</b>	

	FY1999	FY2006	FY2008	FY2009
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>47.9%</b>	<b>73.6%</b>	<b>66.4%</b>	<b>73.7%</b>



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
West Central School Corp (6630)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$9,198	\$256,956	\$277,780		> 500%	8%
	11100 Regular Programs; Elementary	\$1,278,090	\$1,271,676	\$1,301,099	\$1,412,115	10%	11%	9%
	11200 Regular Programs; Middle/Junior High	\$0	\$520,516	\$556,191	\$596,870		15%	7%
	11300 Regular Programs; High School	\$1,071,413	\$900,607	\$1,064,633	\$1,247,200	16%	38%	17%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$15,557	\$18,324	\$19,920		28%	9%
	11420 Vocational Education; Agriculture B	\$29,296	\$40,619	\$35,715	\$43,840	50%	8%	23%
	11450 Vocational Education; Consumer and Homemaking	\$46,969	\$44,061	\$36,711	\$43,688	-7%	-1%	19%
	11470 Vocational Education; Business Education	\$52,692	\$51,202	\$57,493	\$60,949	16%	19%	6%
	11590 Other Vocational Education Programs	\$0	\$9,867	\$14,980	\$2,396		-76%	-84%
	11910 Other Regular Programs; Competency Testing	\$0	\$0	\$0	\$600			
	12110 Gifted And Talented; Gifted and Talented	\$15,370	\$12,149	\$25,034	\$25,448	66%	109%	2%
	12210 Mental Disabilities; Mild Mental Disabilities	\$178,952	\$393,614	\$539,809	\$591,268	230%	50%	10%
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$82,268	\$59,968	\$19,962		-76%	-67%
	12310 Physical Impairment; Orthopedic Impairment	\$27,181	\$43,499	\$54,803	\$64,720	138%	49%	18%
	12330 Physical Impairment; Visual Impairment	\$16,276	\$36,738	\$46,069	\$56,820	249%	55%	23%
	12340 Physical Impairment; Hearing Impairment	\$35,789	\$51,985	\$65,880	\$73,072	104%	41%	11%
	12350 Physical Impairment; Homebound	\$1,986	\$1,571	\$5,036	\$4,594	131%	192%	-9%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$125,385	\$462,667	\$201,554	\$309,258	147%	-33%	53%
	12510 Culturally Different; Communication Disorders	\$43,576	\$50,176	\$48,635	\$59,715	37%	19%	23%
	12520 Culturally Different; Compensatory	\$3,878	\$1,500	\$25,260	\$3,076	-21%	105%	-88%
	12710 Equal Opportunity At Risk	\$20,494	\$0	\$0	\$0	-100%		
	12810 Special Education Preschool	\$222,719	\$209,845	\$242,046	\$565,943	154%	170%	134%
	12900 Other Special Programs	\$22,321	\$10,307	\$27,715	\$35,230	58%	242%	27%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$373	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$12,326	\$117,642	\$102,210	\$108,628	> 500%	-8%	6%
	14300 Summer School Programs; High School	\$6,826	\$8,674	\$5,706	\$9,620	41%	11%	69%
	15100 Enrichment Programs; Non-Credit	\$0	\$7,293	\$370	\$0	-100%	-100%	-100%
	16100 Remediation Testing	\$11,050	\$1,466	\$1,245	\$280	-97%	-81%	-78%
	16200 Preventive Remediation	\$18,846	\$2,037	\$3,059	\$9,821	-48%	382%	221%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$53,241	\$26,337	\$31,714	\$33,785	-37%	28%	7%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$106,207	\$40,913	\$79,974	\$31,444	-70%	-23%	-61%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$9,000	\$12,500	\$25,000	\$12,500	39%	0%	-50%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$20,000	\$15,000	\$0	-100%	-100%	-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,740	\$6,411	\$0	\$259	-91%	-96%	
	22130 Improvement of Instruction; Instructional Staff Training	\$64,603	\$40,649	\$40,300	\$44,846	-31%	10%	11%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$20,113	\$14,664	\$22,038		10%	50%
	22220 Library/Media Services; School Library	\$109,302	\$89,561	\$110,349	\$109,439	0%	22%	-1%
	22230 Library/Media Services; Audiovisual	\$1,746	\$2,912	\$1,134	\$3,505	101%	20%	209%
	22240 Library/Media Services; Educational Television	\$10,108	\$4,813	\$5,879	\$3,523	-65%	-27%	-40%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$87,629	\$19,782	\$7,187	\$14,131	-84%	-29%	97%
	22290 Library/Media Services; Other Educational Media Services	\$0	\$30,355	\$9,926	\$6,413		-79%	-35%
	22360 Instruction, Related Technology; Network Support	\$0	\$5,459	\$85	\$6,653		22%	> 500%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$27,100			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$59,060	\$96,709	\$132,606	\$66,189	12%	-32%	-50%
	26497 2007 Account Code - Teachers Retirement Fund	\$86,503	\$300,978	\$167,870	\$0			
<b>Student Academic Achievement Total</b>		<b>\$3,831,950</b>	<b>\$5,074,226</b>	<b>\$5,438,187</b>	<b>\$6,024,640</b>	<b>57%</b>	<b>19%</b>	<b>11%</b>
<b>Student Instructional Support</b>								
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$1,084	\$4,095	\$0		-100%	-100%
	21220 Guidance Services; Counseling Services	\$109,798	\$125,481	\$146,723	\$157,221	43%	25%	7%
	21230 Guidance Services; Appraisal Services	\$2,969	\$2,192	\$2,341	\$455	-85%	-79%	-81%
	21310 Health Services; Service Area Direction	\$0	\$5,610	\$10,113	\$82,535		> 500%	> 500%
	21320 Health Services; Medical Services	\$14,244	\$9,935	\$6,617	\$2,979	-79%	-70%	-55%
	21340 Health Services; Nurse Services	\$20,758	\$25,237	\$30,311	\$35,264	70%	40%	16%
	21390 Health Services; Other Health Services	\$231,920	\$364,513	\$501,699	\$465,094	101%	28%	-7%
	21430 Psychological Counseling	\$269,064	\$351,818	\$452,068	\$588,198	119%	67%	30%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$79,911	\$236,047	\$176,600	\$204,458	156%	-13%	16%
	21810 Special Education Administration; Service Area Direction	\$208,454	\$385,389	\$333,546	\$361,341	73%	-6%	8%
	21890 Special Education Administration; Other Special Education Administration	\$226,456	\$527,091	\$588,923	\$625,809	176%	19%	6%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$754			
	24100 Office of The Principal	\$243,826	\$345,532	\$425,150	\$488,518	100%	41%	15%
	24900 Other Support Services, School Administration	\$11,151	\$190	\$623	\$212	-98%	12%	-66%
<b>Student Instructional Support Total</b>		<b>\$1,418,551</b>	<b>\$2,380,120</b>	<b>\$2,678,810</b>	<b>\$3,012,840</b>	<b>112%</b>	<b>27%</b>	<b>12%</b>
<b>Overhead and Operational</b>								



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
West Central School Corp (6630)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	23110 Board of Education; Service Area Direction	\$2,950	\$2,075	\$8,464	\$16,540	461%	> 500%	95%
	23120 Board of Education; Service Area Assistants	\$14,037	\$14,000	\$7,000	\$0	-100%	-100%	-100%
	23150 Board of Education; Legal Services	\$4,579	\$4,943	\$3,194	\$4,161	-9%	-16%	30%
	23160 Board of Education; Promotion Expenses	\$2,977	\$3,004	\$2,429	\$1,792	-40%	-40%	-26%
	23210 Executive Administration; Office of The Superintendent	\$144,455	\$145,199	\$172,807	\$187,532	30%	29%	9%
	23220 Executive Administration; Community Relations	\$10,668	\$2,050	\$1,251	\$1,292	-88%	-37%	3%
	23230 Executive Administration; Staff Relations and Negotiations	\$2,175	\$129	\$458	\$0	-100%	-100%	-100%
	23290 Executive Administration; Other Executive Administration Services	\$8,761	\$19,163	\$16,000	\$13,369	53%	-30%	-16%
	25150 Fiscal Services; Payroll Services	\$27,082	\$11,367	\$14,533	\$15,754	-42%	39%	8%
	25160 Fiscal Services; Financial Accounting	\$0	\$32,686	\$40,027	\$44,261		35%	11%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$5	\$3,912	\$4,447		> 500%	14%
	25199 Other Fiscal Services; Other	\$307,882	\$1,576	-\$437	\$3,557	-99%	126%	
	25400 Planning, Research, Development and Evaluation	\$0	\$866	\$1,485	\$35		-96%	-98%
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$0	\$0	\$195			
	25750 Personnel Services; Health Services	\$3,283	\$3,825	\$6,603	\$7,603	132%	99%	15%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$21,700	\$53,789			148%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel	\$0	\$0	\$0	\$6,671			
	25920 Ditch Assessments	\$0	\$139	\$454	\$675		386%	48%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$643,190	\$729,815	\$818,898	\$864,565	34%	18%	6%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$11,117	\$13,794	\$6,628	\$6,727	-39%	-51%	1%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$29,888	\$27,427	\$45,119	\$44,531	49%	62%	-1%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,315	\$0	\$1,365	\$0			
	26499 2007 Account Code - Other	\$0	\$10,000	\$5,000	\$0			
	26700 Operation and Maintenance of Plant Services; Insurance	\$37,811	\$69,590	\$52,193	\$69,171	83%	-1%	33%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$1,373	\$1,352	\$1,436	\$1,508	10%	12%	5%
	27010 Student Transportation; Service Area Direction	\$5,197	\$6,000	\$4,869	\$5,512	6%	-8%	13%
	27100 Student Transportation; Vehicle Operation	\$206,123	\$227,234	\$239,436	\$262,774	27%	16%	10%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$81,116	\$115,105	\$147,971	\$113,350	40%	-2%	-23%
	27400 Student Transportation; Purchase of School Buses	\$175,056	\$60,392	\$144,222	\$74,623	-57%	24%	-48%
	27500 Student Transportation; Insurance on Buses	\$9,949	\$18,726	\$15,774	\$14,327	44%	-23%	-9%
	27700 Student Transportation; Contracted Transportation Services	\$377	\$1,744	\$1,440	\$0	-100%	-100%	-100%
	27900 Student Transportation; Other Student Transportation Services	\$3,507	\$0	\$11,957	\$13,230	277%		11%
	27910 Student Transportation; Bus Driver Training	\$1,108	\$0	\$1,581	\$1,186	7%		-25%
	31200 Food Services Operations; Food Preparation and Dispensing	\$112,748	\$125,023	\$125,810	\$111,972	-1%	-10%	-11%
	31400 Food Services Operations; Food Purchases	\$157,085	\$213,485	\$256,440	\$225,142	43%	5%	-12%
	31900 Other Food Services	\$10,544	\$11,964	\$13,907	\$12,840	22%	7%	-8%
<b>Overhead and Operational Total</b>		<b>\$2,016,352</b>	<b>\$1,872,678</b>	<b>\$2,193,926</b>	<b>\$2,183,126</b>	<b>8%</b>	<b>17%</b>	<b>0%</b>
<b>Nonoperational</b>								
	33200 Community Recreation	\$0	\$390	\$313	\$429		10%	37%
	33400 Athletic Coaches	\$69,333	\$91,229	\$99,693	\$106,795	54%	17%	7%
	33990 Other Community Services; Other	\$8,142	\$2,481	\$10,832	\$12,620	55%	409%	17%
	43000 Facilities Acquisition and Construction; Professional Services	\$158,643	\$16,761	-\$61,470	\$21,735	-86%	30%	
	45100 Building Acquisition, Construction and Improvements	\$3,865,914	\$181,901	\$1,404,307	\$42,949	-99%	-76%	-97%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$8,152	\$901	\$4,099		-50%	355%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$16,829	\$26,540	\$14,372	\$0	-100%	-100%	-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$4,077	\$131,523	\$73,468	\$86,843	> 500%	-34%	18%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$76,355			
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$25,887	\$12,562			-51%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$63,461			
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$599,000	\$483,500	\$395,000		-34%	-18%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$113,500	\$212,000			87%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$10,976	\$0	\$0	\$0	-100%		
	54100 Veterans' Memorial Fund; Principal	\$50,715	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$120,536	\$0	\$0	\$0	-100%		
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$400	\$400			0%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$3,000	\$0			-100%
<b>Nonoperational Total</b>		<b>\$4,305,164</b>	<b>\$1,057,977</b>	<b>\$2,168,701</b>	<b>\$1,035,247</b>	<b>-76%</b>	<b>-2%</b>	<b>-52%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$50,320	\$63,766	\$36,330	\$0			
	26492 2007 Account Code - Social Security	\$353,453	\$455,788	\$252,721	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$18,769	\$19,689	\$7,818	\$0			
	26494 2007 Account Code - Group Insurance	\$323,074	\$609,663	\$383,591	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$0	\$1,486	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$6,450	\$900	\$0			
<b>Prorated By Fund Total</b>		<b>\$745,616</b>	<b>\$1,155,356</b>	<b>\$682,846</b>	<b>\$0</b>			