

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

North White School Corp (8515)

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	\$12,926	\$87,755	n/a	n/a	> 500%
	11100 Regular Programs; Elementary	\$1,180,739	\$1,663,119	\$1,556,173	\$1,711,463	45%	3%	10%
	11200 Regular Programs; Middle/Junior High	\$444,309	\$676,616	\$556,564	\$633,455	43%	-6%	14%
	11300 Regular Programs; High School	\$783,115	\$887,697	\$922,001	\$1,025,624	31%	16%	11%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$2,016	-\$14	n/a	n/a	-101%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$2,500	n/a	n/a	n/a
	11440 Vocational Education; Health Occupations	\$0	\$190	\$1,434	\$524	n/a	175%	-63%
	11450 Vocational Education; Consumer and Homemaking	\$48,569	\$57,900	\$58,446	\$67,653	39%	17%	16%
	11490 Vocational Education; Industrial Education B	\$56,023	\$57,655	\$58,608	\$65,822	17%	14%	12%
	11590 Other Vocational Education Programs	\$0	\$0	\$0	\$7,012	n/a	n/a	n/a
	11910 Other Regular Programs; Competency Testing	\$8,119	\$5,350	\$780	\$1,023	-87%	-81%	31%
	12100 2007 Account Code - Gifted and Talented	\$18,862	\$13,862	\$13,973	\$6,103	-68%	-56%	-56%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$11,676	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$0	\$285	\$0	\$0	n/a	-100%	n/a
	12520 Culturally Different; Compensatory	\$0	\$2,898	\$3,808	\$3,736	n/a	29%	-2%
	12710 Equal Opportunity At Risk	\$55,077	\$50,091	\$52,827	\$59,334	8%	18%	12%
	12900 Other Special Programs	\$0	\$2,107	\$0	\$0	n/a	-100%	n/a
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$1,316	\$54,315	\$57,247	\$66,735	> 500%	23%	17%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$1,275	\$1,275	\$0	n/a	-100%	-100%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$7,929	\$2,086	\$4,292	n/a	-46%	106%
	14100 Summer School Programs; Elementary	\$14,774	\$0	\$0	\$0	-100%	n/a	n/a
	14200 Summer School Programs; Middle/Junior High School	\$0	\$2,573	\$0	\$0	n/a	-100%	n/a
	14300 Summer School Programs; High School	\$15,531	\$3,045	\$19,698	\$4,595	-70%	51%	-77%
	16100 Remediation Testing	\$20,040	\$25,011	\$13,125	\$21,102	5%	-16%	61%
	16200 Preventive Remediation	\$12,993	\$29,249	\$29,547	\$31,546	143%	8%	7%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$14,121	\$48,251	\$29,774	\$46,264	228%	-4%	55%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$98,299	\$16,329	\$32,599	\$24,638	-75%	51%	-24%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$425,833	\$617,602	\$649,738	\$634,769	49%	3%	-2%
	22210 Library/Media Services; Service Area Direction	\$32,316	\$49,186	\$51,287	\$58,852	82%	20%	15%
	22220 Library/Media Services; School Library	\$28,121	\$31,076	\$28,764	\$25,908	-8%	-17%	-10%
	22230 Library/Media Services; Audiovisual	\$2,692	\$4,137	\$362	\$342	-87%	-92%	-6%
	24100 Office of The Principal	\$488,917	\$520,055	\$524,849	\$614,563	26%	18%	17%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$72,863	\$109,724	\$86,170	\$95,400	31%	-13%	11%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$800	\$516	\$439	n/a	-45%	-15%
	26497 2007 Account Code - Teachers Retirement Fund	\$117,895	\$209,365	\$206,314	\$159,226	35%	-24%	-23%
Student Academic Achievement Total		\$3,940,525	\$5,147,691	\$4,972,909	\$5,472,335	39%	6%	10%
Student Instructional Support								
	26410 2007 Account Code - Personnel Services ; Supervision of Personnel Services	\$2,150	\$2,150	\$2,104	\$242	-89%	-89%	-89%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$150	\$514	n/a	n/a	243%
	21210 Guidance Services; Service Area Direction	\$115,394	\$99,807	\$111,237	\$106,369	-8%	7%	-4%
	21250 Guidance Services; Records Maintenance	\$9,761	\$14,465	\$14,852	\$17,847	83%	23%	20%
	21290 Guidance Services; Other Guidance Services	\$600	\$0	\$14,436	\$9,503	> 500%	n/a	-34%
	21340 Health Services; Nurse Services	\$21,248	\$32,047	\$35,224	\$32,742	54%	2%	-7%
	21430 Psychological Counseling	\$2,201	\$0	\$0	\$0	-100%	n/a	n/a
	21990 Other Support Services, Students; Other Student Services	\$0	\$139	\$0	\$0	n/a	-100%	n/a
	22110 Improvement of Instruction; Service Area Direction	\$3,273	\$0	\$0	\$0	-100%	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$745	\$0	\$4,933	\$8,020	> 500%	n/a	63%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$291	\$23	\$0	n/a	-100%	-100%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$1,164	\$6,212	n/a	n/a	434%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$36,459	n/a	n/a	n/a
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel	\$0	\$0	\$0	\$54,040	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$21,961	\$22,051	\$20,093	\$23,599	7%	7%	17%
	23190 Board of Education; Other Governing Body Services	\$1,881	\$3,957	\$1,167	\$2,049	9%	-48%	76%
	23210 Executive Administration; Office of The Superintendent	\$145,909	\$195,110	\$193,554	\$253,521	74%	30%	31%

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

North White School Corp (8515)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	23220 Executive Administration; Community Relations	\$2,110	\$0	\$300	\$600	-72%	n/a	100%
	23290 Executive Administration; Other Executive Administration Services	\$1,186	\$5,967	\$7,001	\$5,537	367%	-7%	-21%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$767	n/a	n/a	n/a
	25750 Personnel Services; Health Services	\$3,295	\$2,045	\$2,756	\$749	-77%	-63%	-73%
	26700 2007 Account Code - Technology Coordinator	\$0	\$59,500	\$61,216	\$31,208	n/a	-48%	-49%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$58,228	\$51,836	\$34,938	n/a	-40%	-33%
Student Instructional Support Total		\$331,713	\$495,756	\$522,045	\$624,916	88%	26%	20%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$1,200	\$6,221	\$13,334	\$16,217	> 500%	161%	22%
	23160 Board of Education; Promotion Expenses	\$2,773	\$312	\$50	\$1,250	-55%	300%	> 500%
	23230 Executive Administration; Staff Relations and Negotiations	\$3,730	\$3,400	\$3,600	\$3,600	-3%	6%	0%
	25160 Fiscal Services; Financial Accounting	\$850	\$343	\$693	\$719	-15%	110%	4%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$880	\$0	\$24,178	n/a	> 500%	n/a
	25192 Other Fiscal Services; Petty Cash	\$750	\$0	\$378	\$1,066	42%	n/a	182%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$3,166	\$2,930	\$418	n/a	-87%	-86%
	25199 Other Fiscal Services; Other	\$320	\$653	\$0	\$400	25%	-39%	n/a
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$31,210	\$24,488	\$18,500	\$28,060	-10%	15%	52%
	25400 Planning, Research, Development and Evaluation	\$0	\$541	\$2,593	\$10,576	n/a	> 500%	308%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$0	\$11,400	\$57,000	n/a	n/a	400%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$195,776	\$243,493	\$272,973	\$265,428	36%	9%	-3%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$261,190	\$328,356	\$339,096	\$456,010	75%	39%	34%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$11,144	\$1,853	\$1,428	\$816	-93%	-56%	-43%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$110,647	\$187,043	\$97,464	\$122,607	11%	-34%	26%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,445	\$65	\$0	\$436	-82%	> 500%	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$25,637	\$68,562	\$54,483	\$86,865	239%	27%	59%
	27010 Student Transportation; Service Area Direction	\$112,565	\$72,312	\$84,040	\$77,418	-31%	7%	-8%
	27100 Student Transportation; Vehicle Operation	\$156,653	\$252,246	\$248,385	\$300,087	92%	19%	21%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$71,156	\$128,986	\$97,255	\$190,931	168%	48%	96%
	27400 Student Transportation; Purchase of School Buses	\$110,612	\$199,791	\$148,954	\$144,822	31%	-28%	-3%
	27500 Student Transportation; Insurance on Buses	\$6,897	\$19,060	\$15,484	\$19,873	188%	4%	28%
	27700 Student Transportation; Contracted Transportation Services	\$21,525	\$0	\$3,538	\$268	-99%	n/a	-92%
	31200 Food Services Operations; Food Preparation and Dispensing	\$133,445	\$136,596	\$146,426	\$179,674	35%	32%	23%
	31300 Food Services Operations; Food Delivery	\$168,602	\$171,077	\$183,674	\$194,134	15%	13%	6%
	31900 Other Food Services	\$6,333	\$7,932	\$7,927	\$10,212	61%	29%	29%
	33200 Community Recreation	\$0	\$1,800	\$900	\$600	n/a	-67%	-33%
	33400 Athletic Coaches	\$95,483	\$111,205	\$116,422	\$120,019	26%	8%	3%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$57,309	\$0	\$0	\$0	-100%	n/a	n/a
	52200 Debt Services; Interest on Debt; Temporary Loans	\$16,135	\$60,297	\$106,584	\$80,984	402%	34%	-24%
Overhead and Operational Total		\$1,604,388	\$2,030,679	\$1,978,510	\$2,394,667	49%	18%	21%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$365,947	\$118,238	\$570,388	\$36,589	-90%	-69%	-94%
	43000 Facilities Acquisition and Construction; Professional Services	\$168,686	\$73,659	\$26,086	\$33,244	-80%	-55%	27%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$0	\$568,484	n/a	n/a	n/a
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$204,228	\$383,106	\$408,859	n/a	100%	7%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$137,964	\$14,061	\$0	\$0	-100%	-100%	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$146,665	\$242,662	\$153,226	\$168,170	15%	-31%	10%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$275,000	\$280,000	\$290,000	n/a	5%	4%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$88,230	\$79,819	\$70,792	n/a	-20%	-11%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,119,113	\$1,210,000	\$1,210,000	\$1,210,000	8%	0%	0%
	54100 2007 Account Code - Veterans' Memorial Fund	\$14,582	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$154,271	\$64,485	\$64,898	\$28,149	-82%	-56%	-57%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$22,528	n/a	n/a	n/a
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$14,209	\$0	n/a	n/a	-100%
Nonoperational Total		\$2,107,227	\$2,290,563	\$2,781,730	\$2,836,816	35%	24%	2%

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

North White School Corp (8515)

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	\$45,575	\$64,793	\$51,112	\$68,501	50%	6%	34%
	26492 2007 Account Code - Social Security	\$309,046	\$388,209	\$384,001	\$183,127	-41%	-53%	-52%
	26493 2007 Account Code - Workmen's Compensation	\$8,151	\$39,435	\$38,723	\$13,611	67%	-65%	-65%
	26494 2007 Account Code - Group Insurance	\$321,419	\$695,250	\$758,060	\$474,577	48%	-32%	-37%
	26496 2007 Account Code - Unemployment Compensation	\$2,508	\$0	\$421	\$3,552	42%	n/a	> 500%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$1,044,527	\$174,780	\$70,539	n/a	-93%	-60%
prorated Total		\$686,698	\$2,232,213	\$1,407,097	\$813,907	19%	-64%	-42%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$4,441,101	\$6,796,850	\$5,981,188	\$6,041,007	36%	-11%	1%
Student Instructional Support	\$377,985	\$684,104	\$645,487	\$705,532	87%	3%	9%
Overhead and Operational	\$1,744,238	\$2,425,384	\$2,253,885	\$2,559,286	47%	6%	14%
Nonoperational	\$2,107,227	\$2,290,563	\$2,781,730	\$2,836,816	35%	24%	2%
Grand Total	\$8,670,551	\$12,196,902	\$11,662,291	\$12,142,641	40%	0%	4%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
51.2%	55.7%	51.3%	49.8%
4.4%	5.6%	5.5%	5.8%
20.1%	19.9%	19.3%	21.1%
24.3%	18.8%	23.9%	23.4%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	55.6%	61.3%	56.8%	55.6%