

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

Salem Community Schools (8205)

| 1006 Category | Account | FY 1997 | FY 2006 | FY 2007 | 10 Year Increase | 1 Year Increase |
|---|--|--------------------|--------------------|---------------------|------------------|-----------------|
| Student Academic Achievement | | | | | | |
| | 11050 Full Day Kindergarten | \$0 | \$35,083 | \$45,705 | n/a | 30% |
| | 11100 Elementary | \$2,152,350 | \$3,020,398 | \$3,351,561 | 56% | 11% |
| | 11200 Middle/Junior High | \$1,169,213 | \$1,782,002 | \$1,786,391 | 53% | 0% |
| | 11300 High School | \$1,269,293 | \$1,604,093 | \$1,859,529 | 47% | 16% |
| | 11590 Other Vocational Education Programs | \$0 | \$27,239 | \$24,169 | n/a | -11% |
| | 11630 High School | \$0 | \$114,182 | \$131,070 | n/a | 15% |
| | 11910 Competency Testing | \$0 | \$4,906 | \$0 | n/a | -100% |
| | 11920 Project 4R | \$730 | \$0 | \$0 | -100% | n/a |
| | 12100 Gifted and Talented | \$11,293 | \$10,716 | \$15,982 | 42% | 49% |
| | 12210 Mild Mental Handicap | \$4,459 | \$31,130 | \$43,474 | > 500% | 40% |
| | 12350 Homebound | \$0 | \$4,765 | \$6,807 | n/a | 43% |
| | 12520 Compensatory | \$16,680 | \$14,935 | \$16,302 | -2% | 9% |
| | 12710 Equal Opportunity At Risk | \$38,637 | \$133,657 | \$159,776 | 314% | 20% |
| | 12810 Special Education Preschool | \$0 | \$0 | \$0 | n/a | n/a |
| | 12900 Other Special Programs | \$341 | \$3,770 | \$4,598 | > 500% | 22% |
| | 13100 Adult Basic Education | \$500 | \$0 | \$0 | -100% | n/a |
| | 14100 Elementary | \$2,507 | \$1,677 | \$6,821 | 172% | 307% |
| | 14200 Middle/Junior High | \$948 | \$13,539 | \$5,175 | 446% | -62% |
| | 14300 High School | \$0 | \$7,418 | \$218 | n/a | -97% |
| | 16100 Remediation Testing | \$68,129 | \$38,880 | \$29,112 | -57% | -25% |
| | 16200 Preventive Remediation | \$3,570 | \$0 | \$0 | -100% | n/a |
| | 22220 School Library | \$219,780 | \$258,863 | \$275,518 | 25% | 6% |
| | 22230 Audiovisual | \$27,123 | \$18,441 | \$12,636 | -53% | -31% |
| | 22250 Computer Assisted Instruction Services | \$0 | \$0 | \$50,667 | n/a | n/a |
| | 22290 Other Education Media Services | \$18,571 | \$0 | \$0 | -100% | n/a |
| | 24100 Office of the Principal Services | \$523,311 | \$743,929 | \$825,954 | 58% | 11% |
| | 25820 Textbooks and Repairs | \$90,198 | \$187,243 | \$113,805 | 26% | -39% |
| | 25840 Other Textbook Rental Services | \$1,834 | \$1,861 | \$3,671 | 100% | 97% |
| | 26497 Teachers Retirement Fund | \$176,046 | \$412,681 | \$478,612 | 172% | 16% |
| | 41100 Transfer Tuition | \$9,597 | \$14,145 | \$121 | -99% | -99% |
| | 41300 Area Vocational Schools | \$151,117 | \$207,256 | \$196,347 | 30% | -5% |
| | 41400 Joint Services and Supply | \$536,041 | \$691,832 | \$727,845 | 36% | 5% |
| | 41600 Joint Services and Supply - Other | \$0 | \$0 | \$0 | n/a | n/a |
| | 41700 Interlocal Agreements - Other | \$13,658 | \$0 | \$0 | -100% | n/a |
| Student Academic Achievement Total | | \$6,505,928 | \$9,384,641 | \$10,171,866 | 56% | 8% |
| Student Instructional Support | | | | | | |
| | 21120 Attendance Services | \$0 | \$20,569 | \$24,002 | n/a | 17% |

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|--|---|------------------|------------------|------------------|------------------|-----------------|
| | 21130 Social Work Services | \$0 | \$1,000 | \$0 | n/a | -100% |
| | 21140 Pupil Accounting | \$0 | \$0 | \$0 | n/a | n/a |
| | 21190 Other Attendance/Social Work Services | \$15,782 | \$0 | \$0 | -100% | n/a |
| | 21220 Counseling Services | \$139,943 | \$218,284 | \$260,406 | 86% | 19% |
| | 21240 Information Services | \$18,311 | \$6,919 | \$11,233 | -39% | 62% |
| | 21290 Other Guidance Services | \$0 | \$33,817 | \$47,157 | n/a | 39% |
| | 21340 Nurse Services | \$31,777 | \$51,153 | \$61,904 | 95% | 21% |
| | 21690 Other Special Education Administration | \$0 | \$402 | \$0 | n/a | -100% |
| | 22120 Instruction & Curriculum Development | \$37,148 | \$101,098 | \$57,940 | 56% | -43% |
| | 22130 Instructional Staff Training Services | \$4,462 | \$0 | \$0 | -100% | n/a |
| | 22190 Instructional Staff Training Services - Other | \$7,825 | \$664 | \$4,800 | -39% | > 500% |
| | 23110 Service Area Direction | \$7,203 | \$288 | \$4,754 | -34% | > 500% |
| | 23190 Other Governing Body Services | \$0 | \$1,864 | \$17,399 | n/a | > 500% |
| | 23210 Office of the Superintendent | \$210,574 | \$380,520 | \$352,359 | 67% | -7% |
| | 26410 Service Area Direction | \$0 | \$40 | \$129 | n/a | 226% |
| | 26700 Technology Coordinator | \$0 | \$0 | \$0 | n/a | n/a |
| | 26710 Technology Support and Maintenance | \$0 | \$125,258 | \$146,496 | n/a | 17% |
| Student Instructional Support Total | | \$473,025 | \$941,875 | \$988,579 | 109% | 5% |
| Overhead and Operational | | | | | | |
| | 23150 Legal Services | \$9,487 | \$8,287 | \$12,568 | 32% | 52% |
| | 23160 Promotion Expenses | \$2,189 | \$2,094 | \$1,349 | -38% | -36% |
| | 23230 Staff Relations and Negotiations | \$0 | \$256 | \$60 | n/a | -76% |
| | 25110 Office of the Business Manager | \$14,900 | \$0 | \$0 | -100% | n/a |
| | 25291 Refund of Revenue | \$1,653 | \$1,992 | \$6,803 | 312% | 242% |
| | 25299 Other | \$113 | \$0 | \$0 | -100% | n/a |
| | 25420 Maintenance of Buildings | \$873,386 | \$1,463,034 | \$1,566,887 | 79% | 7% |
| | 25430 Maintenance of Grounds | \$0 | \$122 | \$0 | n/a | -100% |
| | 25440 Maintenance of Equipment | \$139,545 | \$264,972 | \$282,672 | 103% | 7% |
| | 25470 Insurance (other than buses) | \$96,807 | \$78,364 | \$128,641 | 33% | 64% |
| | 25510 Service Area Direction | \$63,219 | \$3,877 | \$2,800 | -96% | -28% |
| | 25520 Vehicle Operation | \$205,346 | \$433,737 | \$474,636 | 131% | 9% |
| | 25540 Vehicle Servicing and Maintenance | \$93,553 | \$124,734 | \$136,056 | 45% | 9% |
| | 25550 Purchase of School Buses | \$154,417 | \$222,230 | \$324,154 | 110% | 46% |
| | 25560 Insurance on Buses | \$621 | \$14,840 | \$20,707 | > 500% | 40% |
| | 25580 Contracted Transportation Services | \$172,375 | \$0 | \$0 | -100% | n/a |
| | 25590 Other Pupil Transportation Services | \$20,864 | \$19,484 | \$38,241 | 83% | 96% |
| | 25591 Bus Driver Training | \$0 | \$2,267 | \$1,318 | n/a | -42% |
| | 25610 Service Area Direction | \$1,491 | \$1,120 | \$2,905 | 95% | 159% |
| | 25620 Food Preparation and Dispensing | \$188,011 | \$291,989 | \$309,755 | 65% | 6% |

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Salem Community Schools (8205)

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|---------------------------------------|--|--------------------|--------------------|--------------------|------------------|-----------------|
| | 25640 Food Purchases | \$212,211 | \$325,721 | \$357,401 | 68% | 10% |
| | 25690 Other Food Services | \$5,549 | \$55,152 | \$11,162 | 101% | -80% |
| | 25740 Printing, Publishing and Duplicating | \$10,030 | \$410 | \$133 | -99% | -68% |
| | 25940 Settlements | \$0 | \$0 | \$69,842 | n/a | n/a |
| | 31000 Direction of Community Services | \$6,000 | \$0 | \$0 | -100% | n/a |
| | 39900 Other Community Services | \$2,963 | \$388 | \$400 | -87% | 3% |
| | 49200 Scholarships | \$57,108 | \$0 | \$0 | -100% | n/a |
| | 52200 Temporary Loans, INTEREST ON DEBT | \$0 | \$109 | \$0 | n/a | -100% |
| Overhead and Operational Total | | \$2,331,838 | \$3,315,177 | \$3,748,490 | 61% | 13% |
| Nonoperational | | | | | | |
| | 25320 Land Acquisition and Development | \$0 | \$53,194 | \$46,261 | n/a | -13% |
| | 25330 Professional Services | \$6,995 | \$52,179 | \$146,865 | > 500% | 181% |
| | 25350 Building Acquisition/Construction/Improvement | \$19,550 | \$703,040 | \$346,528 | > 500% | -51% |
| | 25352 Energy Savings Contracts | \$0 | \$35,799 | \$7,219 | n/a | -80% |
| | 25380 Purchase of Mobile or Fixed Equipment | \$191,781 | \$151,691 | \$108,544 | -43% | -28% |
| | 25390 Other Facilities Acquisition & Construction | \$4,881 | \$0 | \$4,552 | -7% | n/a |
| | 51100 Bonds, PRINCIPAL OF DEBT | \$0 | \$105,000 | \$110,000 | n/a | 5% |
| | 52100 Bonds, INTEREST ON DEBT | \$0 | \$98,200 | \$94,803 | n/a | -3% |
| | 53100 Buildings, LEASE RENTAL | \$202,000 | \$1,798,850 | \$2,231,875 | > 500% | 24% |
| | 53200 Equipment, LEASE RENTAL | \$0 | \$0 | \$14,169 | n/a | n/a |
| | 54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS | \$44,145 | \$0 | \$0 | -100% | n/a |
| | 59200 Bond Bank Fee | \$0 | \$0 | \$2,300 | n/a | n/a |
| Nonoperational Total | | \$469,352 | \$2,997,953 | \$3,113,116 | > 500% | 4% |
| prorated | | | | | | |
| | 26491 PERF | \$76,540 | \$153,104 | \$188,480 | 146% | 23% |
| | 26492 Social Security | \$507,897 | \$704,993 | \$807,347 | 59% | 15% |
| | 26494 Group Insurance | \$350,229 | \$449,138 | \$444,666 | 27% | -1% |
| | 26496 Unemployment Compensation | \$1,531 | \$368 | \$119 | -92% | -68% |
| | 26498 Severance/Early Retirement Pay | \$66,085 | \$196,041 | \$245,508 | 272% | 25% |
| prorated Total | | \$1,002,282 | \$1,503,644 | \$1,686,120 | 68% | 12% |
| Not Categorized | | | | | | |
| | 59000 Other Debt Services | \$0 | \$9,000 | \$500 | n/a | -94% |
| Not Categorized Total | | \$0 | \$9,000 | \$500 | n/a | -94% |

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Salem Community Schools (8205)

| 1006 Category | Account | FY 1997 | FY 2006 | FY 2007 | 10 Year Increase | 1 Year Increase | FY97 % of Total Exp | FY06 % of Total Exp | FY07 % of Total Exp |
|---------------|---|---------------------|---------------------|---------------------|-------------------------|------------------------|---------------------|---------------------|---------------------|
| | 1006 Category | FY1997 | FY2006 | FY2007 | 10 Year Increase | 1 Year Increase | | | |
| | Student Academic Achievement | \$7,313,937 | \$10,561,245 | \$11,495,796 | 57% | 9% | 67.8% | 58.2% | 58.3% |
| | Student Instructional Support | \$534,512 | \$1,069,864 | \$1,120,700 | 110% | 5% | 5.0% | 5.9% | 5.7% |
| | Overhead and Operational | \$2,464,625 | \$3,514,228 | \$3,978,559 | 61% | 13% | 22.9% | 19.4% | 20.2% |
| | Nonoperational | \$469,352 | \$2,997,953 | \$3,113,116 | > 500% | 4% | 4.4% | 16.5% | 15.8% |
| | Not Categorized | \$0 | \$9,000 | \$500 | | | | | |
| | Grand Total | \$10,782,425 | \$18,152,289 | \$19,708,672 | 83% | 9% | | | |
| | | FY1997 | FY2006 | FY2007 | | | | | |
| | Student Instructional Expenditures (Academic Achievement plus Support) | 72.8% | 64.1% | 64.0% | | | | | |