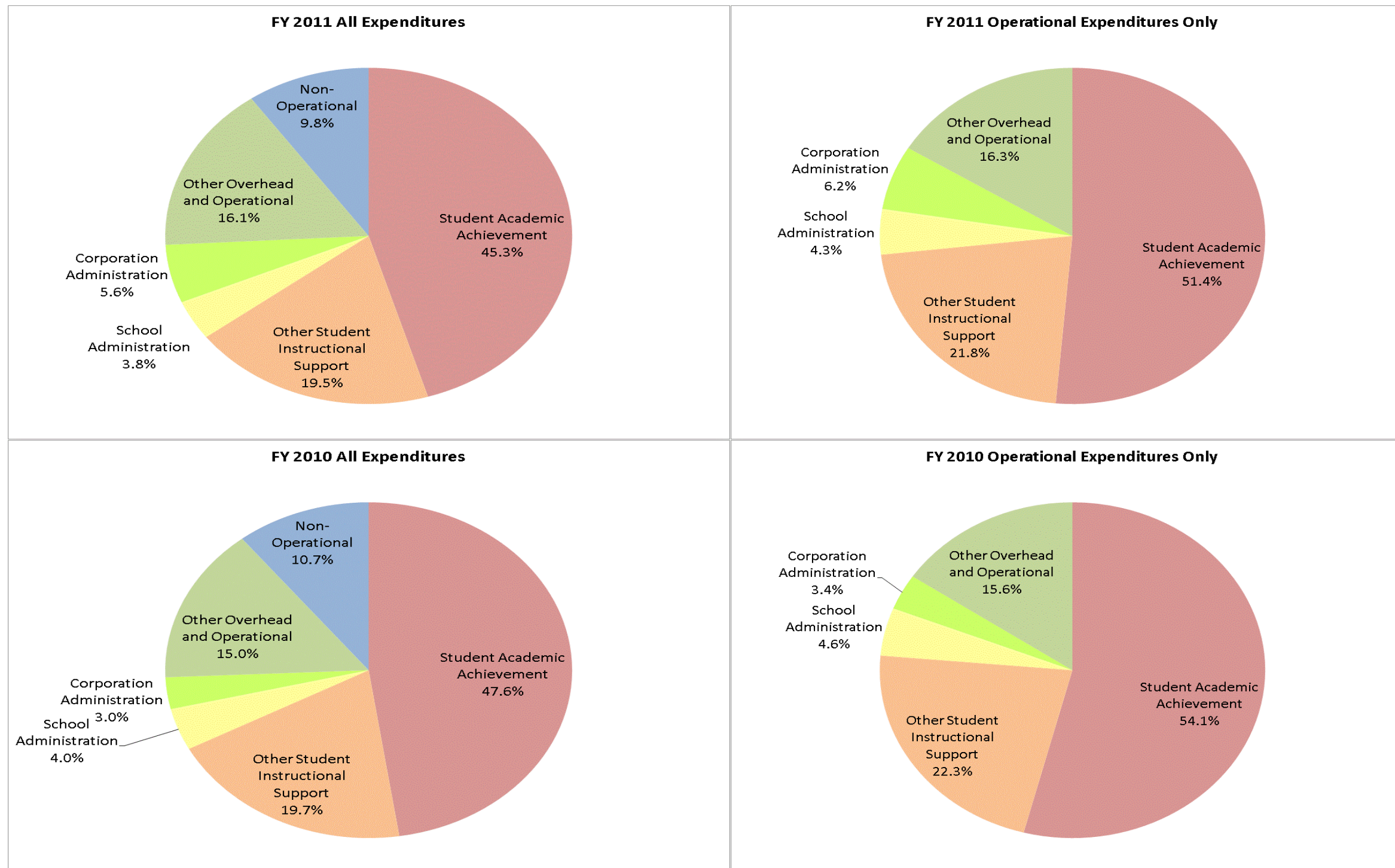


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
West Central School Corp (6630)

West Central School Corp (6630)

Student Instructional Category	FY 2001	FY01 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2010	FY10 % of Total Exp	FY 2011	FY11 % of Total Exp
Student Academic Achievement	\$4,710,966	50.0%	\$5,762,472	49.9%	\$5,936,570	47.6%	\$5,696,926	45.3%
Student Instructional Support	\$1,846,823	19.6%	\$2,731,480	23.7%	\$2,955,691	23.7%	\$2,928,842	23.3%
Overhead and Operational Nonoperational	\$1,870,650	19.9%	\$1,970,582	17.1%	\$2,248,707	18.0%	\$2,724,231	21.7%
Nonoperational	\$995,235	10.6%	\$1,075,822	9.3%	\$1,334,413	10.7%	\$1,231,970	9.8%
Grand Total	\$9,423,675		\$11,540,356		\$12,475,381		\$12,581,969	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2001	FY 2006	FY 2010	FY 2011
	69.6%	73.6%	71.3%	68.6%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
West Central School Corp (6630)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11025 Regular Programs; Non Spec Ed Preschool			\$49,680				-100%
	11050 Regular Programs; Full Day Kindergarten		\$9,198	\$197,381	\$222,006		> 500%	12%
	11100 Regular Programs; Elementary	\$1,159,111	\$1,271,676	\$1,412,174	\$1,401,131	21%	10%	-1%
	11200 Regular Programs; Middle/Junior High	\$192,076	\$520,516	\$607,617	\$602,336	214%	16%	-1%
	11300 Regular Programs; High School	\$1,066,194	\$900,607	\$1,256,756	\$1,124,954	6%	25%	-10%
	11350 Regular Programs; High School; Academic Honors Diploma		\$15,557	\$20,539	\$19,501		25%	-5%
	11420 Vocational Education; Agriculture B	\$32,656	\$40,619	\$45,734	\$44,487	36%	10%	-3%
	11440 Vocational Education; Health Occupations				\$14,588			
	11450 Vocational Education; Consumer and Homemaking	\$31,960	\$44,061	\$43,964	\$44,325	39%	1%	1%
	11470 Vocational Education; Business Education	\$47,624	\$51,202	\$64,388	\$60,081	26%	17%	-7%
	11590 Other Vocational Education Programs	\$4,305	\$9,867	\$141	\$59	-99%	-99%	-58%
	12110 Gifted And Talented; Gifted and Talented	\$16,435	\$12,149	\$34,366	\$28,883	76%	138%	-16%
	12210 Mental Disabilities; Mild Mental Disabilities	\$195,247	\$393,614	\$566,906	\$552,201	183%	40%	-3%
	12230 Mental Disabilities; Severe Mental Disabilities		\$82,268	\$81,458	\$42,256		-49%	-48%
	12310 Physical Impairment; Orthopedic Impairment	\$35,698	\$43,499	\$67,046	\$65,472	83%	51%	-2%
	12330 Physical Impairment; Visual Impairment	\$28,357	\$36,738	\$55,926	\$55,428	95%	51%	-1%
	12340 Physical Impairment; Hearing Impairment	\$33,304	\$51,985	\$72,879	\$67,647	103%	30%	-7%
	12350 Physical Impairment; Homebound	\$17,559	\$1,571	\$87	\$65	-100%	-96%	-26%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$253,530	\$462,667	\$275,959	\$289,500	14%	-37%	5%
	12510 Culturally Different; Communication Disorders	\$46,176	\$50,176	\$60,701	\$64,071	39%	28%	6%
	12520 Culturally Different; Compensatory	\$91	\$1,500			-100%	-100%	
	12710 Equal Opportunity At Risk	\$50,357				-100%		
	12810 Special Education Preschool	\$185,733	\$209,845	\$307,007	\$297,315	60%	42%	-3%
	12900 Other Special Programs	\$42,146	\$10,307	\$142,418	\$137,742	227%	> 500%	-3%
	14100 Summer School Programs; Elementary	\$51,293	\$117,642	\$116,273	\$110,516	115%	-6%	-5%
	14300 Summer School Programs; High School	\$12,021	\$8,674	\$4,635	\$7,054	-41%	-19%	52%
	15100 Enrichment Programs; Non-Credit	\$1,904	\$7,293			-100%	-100%	
	16100 Remediation Testing	\$22,497	\$1,466		\$118	-99%	-92%	
	16200 Preventive Remediation	\$15,347	\$2,037	\$358	\$48	-100%	-98%	-86%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$30,432	\$26,337	\$25,668	\$41,485	36%	58%	62%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$66,379	\$40,913	\$52,162	\$101,862	53%	149%	95%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agre	\$10,000	\$12,500	\$12,500	\$19,500	95%	56%	56%
	17900 Payments to Other Governmental Units Within State; Other		\$20,000				-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$6,584	\$6,411	\$60,527	\$1,789	-73%	-72%	-97%
	22130 Improvement of Instruction; Instructional Staff Training	\$42,189	\$40,649	\$43,738	\$43,791	4%	8%	0%
	22190 Improvement of Instruction; Other Improvement of Instructional Services		\$20,113	\$8,278	\$13,456		-33%	63%
	22220 Library/Media Services; School Library	\$121,517	\$89,561	\$124,417	\$104,494	-14%	17%	-16%
	22230 Library/Media Services; Audiovisual	\$1,589	\$2,912	\$2,482	\$2,983	88%	2%	20%
	22240 Library/Media Services; Educational Television	\$5,827	\$4,813	\$4,075	\$4,572	-22%	-5%	12%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$32,095	\$19,782	\$11,844	\$10,140	-68%	-49%	-14%
	22290 Library/Media Services; Other Educational Media Services	\$71,155	\$30,355	\$6,446	\$5,220	-93%	-83%	-19%
	22360 Instruction, Related Technology; Network Support		\$5,459	\$765	\$595		-89%	-22%
	22900 Other Support Service, Instructional Staff			\$35,676	\$25,826			-28%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$81,446	\$96,709	\$63,533	\$69,429	-15%	-28%	9%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service			\$64				-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$135,146	\$300,978					
Student Academic Achievement Total		\$4,145,980	\$5,074,226	\$5,936,570	\$5,696,926	37%	12%	-4%
Student Instructional Support								
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services		\$1,084				-100%	
	21220 Guidance Services; Counseling Services	\$82,449	\$125,481	\$173,213	\$135,222	64%	8%	-22%
	21230 Guidance Services; Appraisal Services	\$4,809	\$2,192			-100%	-100%	
	21310 Health Services; Service Area Direction		\$5,610	\$103,354	\$103,274		> 500%	0%
	21320 Health Services; Medical Services	\$15,192	\$9,935	\$2,840	\$5,208	-66%	-48%	83%
	21340 Health Services; Nurse Services	\$22,215	\$25,237	\$36,533	\$34,747	56%	38%	-5%
	21390 Health Services; Other Health Services	\$274,922	\$364,513	\$501,353	\$498,773	81%	37%	-1%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
West Central School Corp (6630)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	21430 Psychological Counseling	\$283,129	\$351,818	\$553,205	\$574,728	103%	63%	4%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$103,034	\$236,047	\$236,549	\$264,372	157%	12%	12%
	21810 Special Education Administration; Service Area Direction	\$223,421	\$385,389	\$264,730	\$261,911	17%	-32%	-1%
	21890 Special Education Administration; Other Special Education Administration	\$287,551	\$527,091	\$581,817	\$570,687	98%	8%	-2%
	24100 Office of The Principal	\$306,870	\$345,532	\$500,746	\$479,641	56%	39%	-4%
	24900 Other Support Services, School Administration	\$7,115	\$190	\$1,351	\$278	-96%	47%	-79%
Student Instructional Support Total		\$1,610,708	\$2,380,120	\$2,955,691	\$2,928,842	82%	23%	-1%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$3,800	\$2,075	\$16,733	\$11,243	196%	442%	-33%
	23120 Board of Education; Service Area Assistants	\$14,000	\$14,000			-100%	-100%	
	23150 Board of Education; Legal Services	\$4,045	\$4,943	\$7,305	\$7,896	95%	60%	8%
	23160 Board of Education; Promotion Expenses	\$2,749	\$3,004	\$2,520	\$1,892	-31%	-37%	-25%
	23210 Executive Administration; Office of The Superintendent	\$135,324	\$145,199	\$187,613	\$182,938	35%	26%	-2%
	23220 Executive Administration; Community Relations	\$4,142	\$2,050	\$1,292		-100%	-100%	-100%
	23230 Executive Administration; Staff Relations and Negotiations		\$129				-100%	
	23290 Executive Administration; Other Executive Administration Services	\$8,809	\$19,163	\$10,459	\$9,977	13%	-48%	-5%
	25150 Fiscal Services; Payroll Services	\$27,708	\$11,367	\$17,242	\$14,176	-49%	25%	-18%
	25160 Fiscal Services; Financial Accounting	\$11,284	\$32,686	\$45,133	\$43,304	284%	32%	-4%
	25191 Other Fiscal Services; Refund of Revenue			\$42	\$251,869			> 500%
	25195 Other Fiscal Services; Bank Account Service Charge		\$5	\$10,930	\$9,080		> 500%	-17%
	25199 Other Fiscal Services; Other	\$13,004	\$1,576	\$1,265	-\$1,017	-108%	-165%	-180%
	25400 Planning, Research, Development and Evaluation		\$866				-100%	
	25750 Personnel Services; Health Services	\$2,314	\$3,825	\$7,080	\$1,130	-51%	-70%	-84%
	25790 Personnel Services; Other Professional Services			\$69,358	\$143,298			107%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel			\$3,280	\$27,976			> 500%
	25920 Ditch Assessments	\$182	\$139	\$180	\$180	-1%	29%	0%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$740,399	\$729,815	\$799,242	\$786,875	6%	8%	-2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,730	\$13,794	\$6,595	\$8,446	388%	-39%	28%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$29,905	\$27,427	\$91,409	\$71,735	140%	162%	-22%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,630						
	26499 2007 Account Code - Other		\$10,000					
	26700 Operation and Maintenance of Plant Services; Insurance	\$31,994	\$69,590	\$78,675	\$80,009	150%	15%	2%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$1,478	\$1,352	\$1,535	\$1,368	-7%	1%	-11%
	27010 Student Transportation; Service Area Direction	\$2,600	\$6,000	\$5,354	\$5,117	97%	-15%	-4%
	27100 Student Transportation; Vehicle Operation	\$228,257	\$227,234	\$273,303	\$248,342	9%	9%	-9%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$86,278	\$115,105	\$120,712	\$139,266	61%	21%	15%
	27400 Student Transportation; Purchase of School Buses	\$114,380	\$60,392	\$73,562	\$155,446	36%	157%	111%
	27500 Student Transportation; Insurance on Buses	\$11,629	\$18,726	\$14,794	\$14,308	23%	-24%	-3%
	27700 Student Transportation; Contracted Transportation Services		\$1,744		\$905		-48%	
	27900 Student Transportation; Other Student Transportation Services	\$3,522		\$14,298	\$2,260	-36%		-84%
	27910 Student Transportation; Bus Driver Training	\$288		\$1,080		-100%		-100%
	31200 Food Services Operations; Food Preparation and Dispensing	\$117,871	\$125,023	\$124,356	\$125,133	6%	0%	1%
	31400 Food Services Operations; Food Purchases	\$170,466	\$213,485	\$244,254	\$269,864	58%	26%	10%
	31900 Other Food Services	\$11,197	\$11,964	\$19,108	\$111,217	> 500%	> 500%	482%
Overhead and Operational Total		\$1,781,985	\$1,872,678	\$2,248,707	\$2,724,231	53%	45%	21%
Nonoperational								
	33200 Community Recreation		\$390				-100%	
	33400 Athletic Coaches	\$81,818	\$91,229	\$108,614	\$104,696	28%	15%	-4%
	33990 Other Community Services; Other	\$9,475	\$2,481	\$11,566	\$7,724	-18%	211%	-33%
	43000 Facilities Acquisition and Construction; Professional Services		\$16,761	\$6,909	\$17,929		7%	160%
	45100 Building Acquisition, Construction and Improvements	\$185,791	\$181,901	\$399,184	\$315,071	70%	73%	-21%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities		\$8,152		\$1,996		-76%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$19,571	\$26,540			-100%	-100%	
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$25,765				-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$70,507	\$131,523	\$66,924	\$44,339	-37%	-66%	-34%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt			\$78,193	\$83,682			7%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt			\$61,623	\$56,134			-9%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
West Central School Corp (6630)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$439,000	\$599,000	\$405,598	\$424,198	-3%	-29%	5%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$195,403	\$175,803			-10%
	54100 Veterans' Memorial Fund; Principal	\$49,735				-100%		
	54200 Common School Fund; Principal	\$98,346				-100%		
	59100 Other Debt Services Obligations; Registrars Fee			\$400	\$400			0%
Nonoperational Total		\$980,008	\$1,057,977	\$1,334,413	\$1,231,970	26%	16%	-8%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$58,517	\$63,766					
	26492 2007 Account Code - Social Security	\$393,026	\$455,788					
	26493 2007 Account Code - Workmen's Compensation	\$14,949	\$19,689					
	26494 2007 Account Code - Group Insurance	\$426,486	\$609,663					
	26496 2007 Account Code - Unemployment Compensation	\$2,018						
	26498 2007 Account Code - Severance / Early Retirement Pay	\$10,000	\$6,450					
Prorated By Fund Total		\$904,995	\$1,155,356					