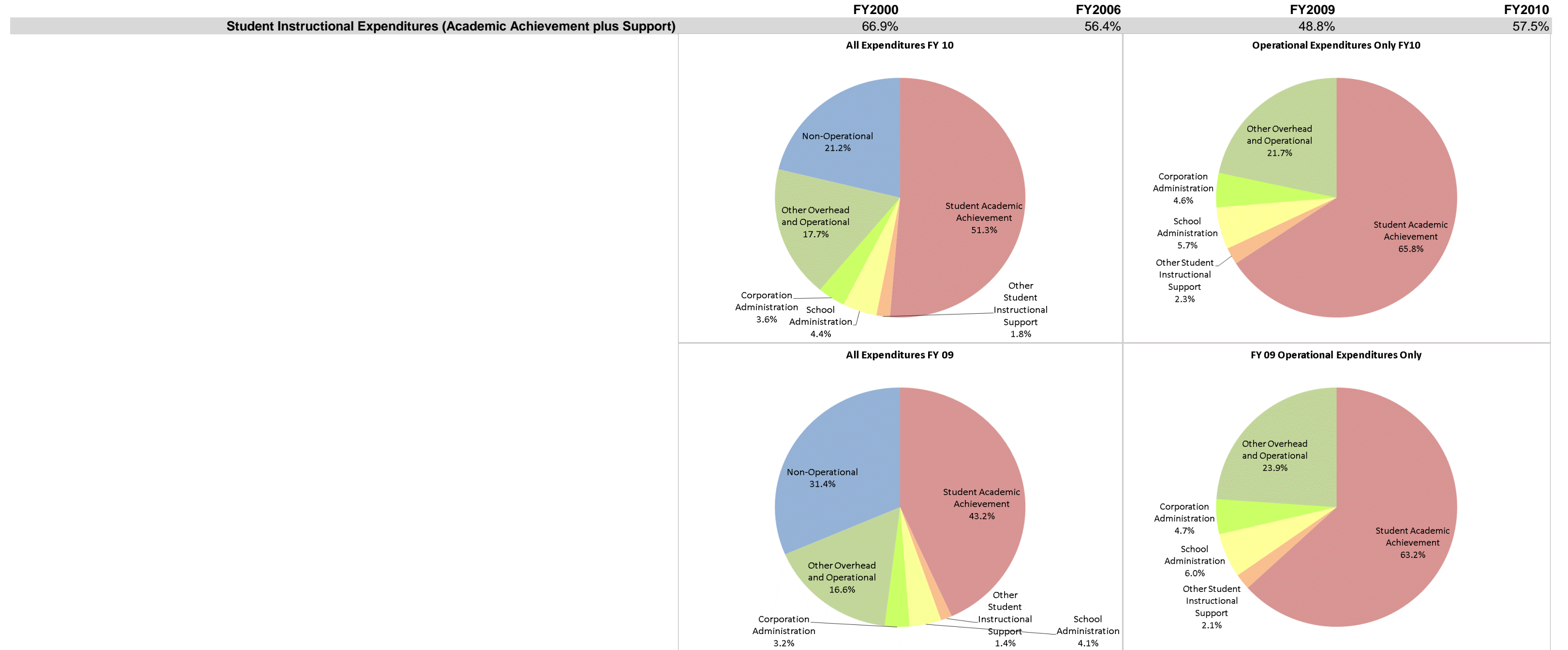


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
West Clark Community Schools (940)

West Clark Community Schools (940)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$12,373,828	60.3%	\$15,123,378	50.2%	\$17,841,110	43.2%	\$20,815,787	51.3%
Student Instructional Support	\$1,352,232	6.6%	\$1,856,361	6.2%	\$2,290,745	5.6%	\$2,503,690	6.2%
Overhead and Operational	\$4,121,077	20.1%	\$6,901,566	22.9%	\$8,159,053	19.8%	\$8,657,712	21.3%
Nonoperational	\$2,668,931	13.0%	\$6,224,470	20.7%	\$12,975,212	31.4%	\$8,598,579	21.2%
Grand Total	\$20,516,069		\$30,105,774		\$41,266,119		\$40,575,769	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
West Clark Community Schools (940)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$262,048	\$775,604			196%
	11100 Regular Programs; Elementary	\$3,638,223	\$3,851,567	\$5,563,960	\$5,930,027	63%	54%	7%
	11200 Regular Programs; Middle/Junior High	\$1,066,951	\$1,495,549	\$1,678,534	\$2,280,963	114%	53%	36%
	11300 Regular Programs; High School	\$2,473,698	\$2,665,420	\$4,111,402	\$4,692,362	90%	76%	14%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$62,373	\$169,979	\$154,339		147%	-9%
	11450 Vocational Education; Consumer and Homemaking	\$144,638	\$151,063	\$251,554	\$274,152	90%	81%	9%
	11470 Vocational Education; Business Education	\$0	\$9,186	\$23,751	\$2,767		-70%	-88%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$216,515	\$239,232			10%
	11910 Other Regular Programs; Competency Testing	\$0	\$0	\$7,575	\$1,801			-76%
	12110 Gifted And Talented; Gifted and Talented	\$12,357	\$13,887	\$5,936	\$21	-100%	-100%	-100%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$56,927	\$41,679			-27%
	12210 Mental Disabilities; Mild Mental Disabilities	\$1,000,608	\$1,537,256	\$2,440,352	\$3,016,182	201%	96%	24%
	12230 Mental Disabilities; Severe Mental Disabilities	\$30,969	\$0	\$0	\$0	-100%		
	12340 Physical Impairment; Hearing Impairment	\$0	\$26,346	\$102,541	\$14,583		-45%	-86%
	12350 Physical Impairment; Homebound	\$41,948	\$22,855	\$48,795	\$20,666	-51%	-10%	-58%
	12510 Culturally Different; Communication Disorders	\$100,134	\$122,644	\$213,704	\$189,334	89%	54%	-11%
	12710 Equal Opportunity At Risk	\$59,620	\$102,547	\$141,328	\$97,283	63%	-5%	-31%
	12810 Special Education Preschool	\$0	\$187,879	\$234,799	\$211,182		12%	-10%
	12900 Other Special Programs	\$0	\$38,988	\$115,834	\$171,265		339%	48%
	14100 Summer School Programs; Elementary	\$0	\$0	\$6,354	\$0			-100%
	14200 Summer School Programs; Middle/Junior High School	\$3,171	\$11,209	\$17,848	\$0	-100%	-100%	-100%
	14300 Summer School Programs; High School	\$28,754	\$43,881	\$98,889	\$77,888	171%	77%	-21%
	16100 Remediation Testing	\$116,338	\$88,631	\$80,355	\$154,886	33%	75%	93%
	16200 Preventive Remediation	\$5,906	\$11,533	\$7,186	\$2,850	-52%	-75%	-60%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$68,434	\$99,317			45%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$412,059	\$349,206	\$308,178	\$633,722	54%	81%	106%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$338,573	\$398,580	\$426,016	\$499,041	47%	25%	17%
	22110 Improvement of Instruction; Service Area Direction	\$24,287	\$3,203	\$0	\$14,851	-39%	364%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$35,800	\$38,279	\$51,165	\$11,941	-67%	-69%	-77%
	22130 Improvement of Instruction; Instructional Staff Training	\$87,069	\$20,549	-\$9,000	\$0	-100%	-100%	
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$54,725	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$217,870	\$290,583	\$411,989	\$448,647	106%	54%	9%
	22230 Library/Media Services; Audiovisual	\$18,529	\$2,733	\$353	\$332	-98%	-88%	-6%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$199,897	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$105,274	\$0	\$0		-100%	
	22360 Instruction, Related Technology; Network Support	\$0	\$86,135	\$307,178	\$323,925		276%	5%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$263,591	\$374,503	\$328,676	\$281,103	7%	-25%	-14%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$95,047	\$107,557	\$91,958	\$153,842	62%	43%	67%
	26497 2007 Account Code - Teachers Retirement Fund	\$366,796	\$661,892	\$0	\$0			
Student Academic Achievement Total		\$10,837,558	\$12,881,306	\$17,841,110	\$20,815,787	92%	62%	17%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$240,169	\$316,457	\$466,715	\$557,625	132%	76%	19%
	21340 Health Services; Nurse Services	\$50,011	\$61,995	\$131,496	\$156,390	213%	152%	19%
	21810 Special Education Administration; Service Area Direction	\$18,928	\$0	\$0	\$0	-100%		
	24100 Office of The Principal	\$838,314	\$1,172,837	\$1,692,534	\$1,789,675	113%	53%	6%
Student Instructional Support Total		\$1,147,422	\$1,551,289	\$2,290,745	\$2,503,690	118%	61%	9%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$16,876	\$15,030	\$58,497	\$51,695	206%	244%	-12%
	23150 Board of Education; Legal Services	\$28,100	\$6,500	\$11,348	\$26,441	-6%	307%	133%
	23160 Board of Education; Promotion Expenses	\$2,026	\$2,794	\$65	\$3,740	85%	34%	> 500%
	23190 Board of Education; Other Governing Body Services	\$3,990	\$4,682	\$13,050	\$8,457	112%	81%	-35%
	23210 Executive Administration; Office of The Superintendent	\$145,692	\$290,173	\$422,384	\$534,643	267%	84%	27%
	23220 Executive Administration; Community Relations	\$0	\$1,254	\$3,525	\$3,293		163%	-7%
	23230 Executive Administration; Staff Relations and Negotiations	\$13,468	\$34,675	\$0	\$5,746	-57%	-83%	
	23290 Executive Administration; Other Executive Administration Services	\$3,141	\$11,036	\$16,730	\$15,815	403%	43%	-5%
	25110 Fiscal Services; Office of The Business Manager	\$135,669	\$192,860	\$261,631	\$269,103	98%	40%	3%
	25191 Other Fiscal Services; Refund of Revenue	\$29,164	\$73,170	\$20,079	\$99,788	242%	36%	397%
	25193 Other Fiscal Services; Printed Forms	\$1,990	\$0	\$0	\$0	-100%		
	25195 Other Fiscal Services; Bank Account Service Charge	\$3,725	\$9,838	\$7,983	\$2,890	-22%	-71%	-64%
	25199 Other Fiscal Services; Other	\$0	\$8,886	\$2,150	\$4,130		-54%	92%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
West Clark Community Schools (940)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	25400 Planning, Research, Development and Evaluation	\$0	\$200	\$0	\$887		344%	
	25750 Personnel Services; Health Services	\$1,818	\$3,435	\$3,730	\$4,613	154%	34%	24%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$503,098	\$429,072			-15%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,152,572	\$1,598,328	\$2,194,767	\$2,362,399	105%	48%	8%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$549	\$1,035	\$3,247	\$11,232	> 500%	> 500%	246%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$404,171	\$678,750	\$676,514	\$720,523	78%	6%	7%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,174	\$1,575	\$0	\$0			
	26499 2007 Account Code - Other	\$0	\$86,314	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$6,697	\$33,923	\$7,289	\$8,792	31%	-74%	21%
	26700 Operation and Maintenance of Plant Services; Insurance	\$69,453	\$468,318	\$145,051	\$3,981	-94%	-99%	-97%
	27010 Student Transportation; Service Area Direction	\$56,590	\$0	\$49,846	\$68,911	22%		38%
	27100 Student Transportation; Vehicle Operation	\$348,146	\$525,723	\$889,465	\$866,442	149%	65%	-3%
	27200 Student Transportation; Monitoring Services	\$0	\$54,635	\$113	\$0		-100%	-100%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$114,831	\$193,122	\$314,456	\$367,597	220%	90%	17%
	27400 Student Transportation; Purchase of School Buses	\$90,774	\$342,713	\$86,415	\$351,845	288%	3%	307%
	27500 Student Transportation; Insurance on Buses	\$14,630	\$40,000	\$20,000	\$0	-100%	-100%	-100%
	27700 Student Transportation; Contracted Transportation Services	\$532,237	\$674,140	\$675,543	\$664,428	25%	-1%	-2%
	27900 Student Transportation; Other Student Transportation Services	\$5,135	\$6,824	\$4,266	\$1,067	-79%	-84%	-75%
	27910 Student Transportation; Bus Driver Training	\$0	\$2,235	\$4,318	\$0		-100%	-100%
	31100 Food Services Operations; Service Area Direction	\$23,837	\$257,406	\$637,652	\$702,543	> 500%	173%	10%
	31200 Food Services Operations; Food Preparation and Dispensing	\$255,570	\$183,249	\$39,522	\$58,578	-77%	-68%	48%
	31400 Food Services Operations; Food Purchases	\$285,518	\$527,412	\$884,024	\$892,155	212%	69%	1%
	31900 Other Food Services	\$36,665	\$68,052	\$202,296	\$116,905	219%	72%	-42%
Overhead and Operational Total		\$3,784,207	\$6,398,285	\$8,159,053	\$8,657,712	129%	35%	6%
Nonoperational								
	33200 Community Recreation	\$1,500	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$192,315	\$235,996	\$413,705	\$389,363	102%	65%	-6%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$47,607	\$40,595	\$609,185	\$8,410	-82%	-79%	-99%
	43000 Facilities Acquisition and Construction; Professional Services	\$61,714	\$538,357	\$0	\$0	-100%	-100%	
	45100 Building Acquisition, Construction and Improvements	\$743,549	\$269,857	\$171,729	\$60,873	-92%	-77%	-65%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$2,891	\$7,382	\$4,142		43%	-44%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$0	\$19,623	\$13,436			-32%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$2,900	\$22,725	\$0	\$0	-100%	-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$589,738	\$869,416	\$886,437	\$2,005,178	240%	131%	126%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$26,639	\$0	\$0		-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$60,000	\$0	\$285,000	\$305,000	408%		7%
	52100 Debt Services; Interest on Debt; Bonds	\$22,740	\$0	\$340,532	\$323,958	> 500%		-5%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$63,433	\$206,864	\$164,896	\$84,000	32%	-59%	-49%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$693,847	\$3,824,000	\$9,918,941	\$5,110,500	> 500%	34%	-48%
	54100 Veterans' Memorial Fund; Principal	\$8,120	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$146,092	\$118,119	\$147,551	\$287,890	97%	144%	95%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$1,500	\$4,330			189%
	59200 Other Debt Services Obligations; Bank Fee	\$505	\$15,410	\$7,730	\$500	-1%	-97%	-94%
	60700 Nonprogramed Charges; Scholarships	\$0	\$1,000	\$1,000	\$1,000		0%	0%
Nonoperational Total		\$2,634,060	\$6,171,869	\$12,975,212	\$8,598,579	226%	39%	-34%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$202,658	\$184,079	\$0	\$0			
	26492 2007 Account Code - Social Security	\$888,290	\$1,072,791	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$64,532	\$104,000	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$855,203	\$1,484,130	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$1,585	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$102,138	\$256,440	\$0	\$0			
Prorated By Fund Total		\$2,112,821	\$3,103,025	\$0	\$0			