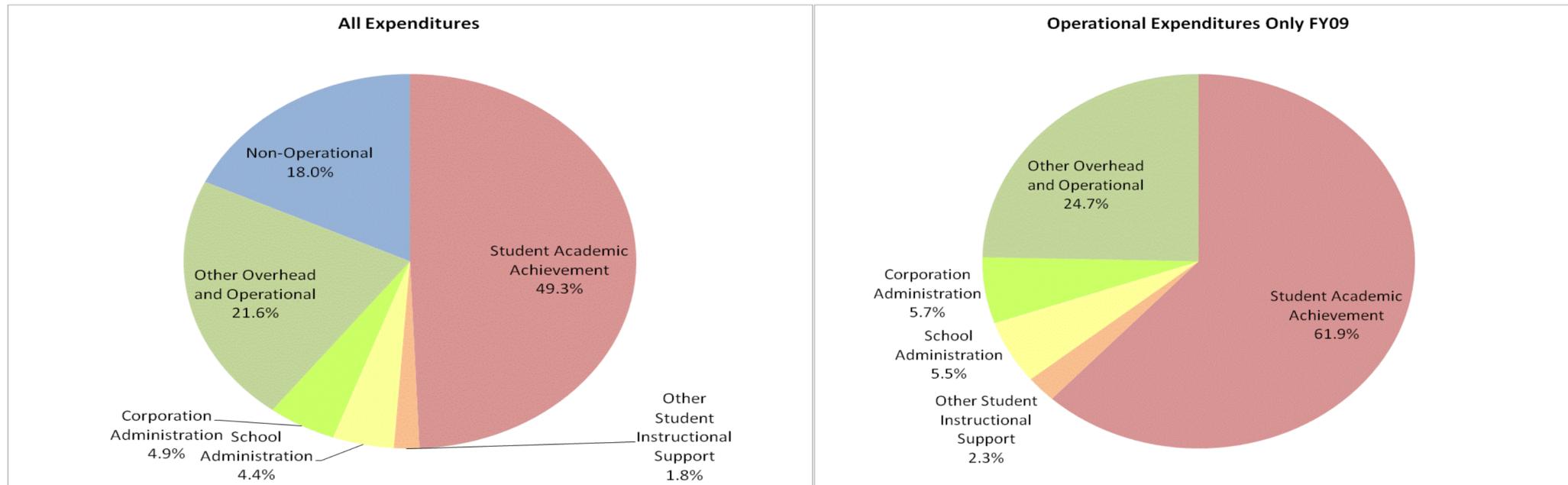


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Western Boone Co Com Sch Dist (615)

Western Boone Co Com Sch Dist (615)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$6,436,758	51.6%	\$8,169,408	50.6%	\$8,668,135	51.7%	\$9,076,176	49.3%
Student Instructional Support	\$730,107	5.9%	\$1,130,394	7.0%	\$1,193,378	7.1%	\$1,136,625	6.2%
Overhead and Operational	\$2,925,240	23.4%	\$4,190,591	26.0%	\$4,288,714	25.6%	\$4,869,686	26.5%
Nonoperational	\$2,387,341	19.1%	\$2,639,466	16.4%	\$2,611,199	15.6%	\$3,314,747	18.0%
Grand Total	\$12,479,446		\$16,129,859		\$16,761,426	14%	\$18,397,234	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	57.4%	57.7%	58.8%	55.5%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Western Boone Co Com Sch Dist (615)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$54,022	\$353,678	\$534,541		> 500%	51%
	11050 Regular Programs; Full Day Kindergarten	\$0	\$105,830	\$89,320	\$205,151		94%	130%
	11100 Regular Programs; Elementary	\$2,242,127	\$2,411,119	\$2,911,640	\$3,204,360	43%	33%	10%
	11300 Regular Programs; High School	\$1,931,858	\$2,101,050	\$2,570,976	\$3,185,638	65%	52%	24%
	11350 Regular Programs; High School; Academic Honors Diploma	\$5,600	\$18,000	\$0	\$0	-100%	-100%	
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$42,300	\$8,896			-79%
	11420 Vocational Education; Agriculture B	\$60,508	\$73,277	\$74,793	\$76,313	26%	4%	2%
	11450 Vocational Education; Consumer and Homemaking	\$74,724	\$30,026	\$33,856	\$34,772	-53%	16%	3%
	11470 Vocational Education; Business Education	\$46,287	\$40,777	\$72,192	\$30,786	-33%	-25%	-57%
	11590 Other Vocational Education Programs	\$0	\$12,779	\$4,701	\$4,250		-67%	-10%
	12110 Gifted And Talented; Gifted and Talented	\$32,616	\$17,289	\$19,161	\$60,141	84%	248%	214%
	12210 Mental Disabilities; Mild Mental Disabilities	\$36,118	\$53,177	\$55,840	\$56,995	58%	7%	2%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$87,509	\$86,093	\$105,833	\$119,257	36%	39%	13%
	12350 Physical Impairment; Homebound	\$1,535	\$7,488	\$10,461	\$7,434	384%	-1%	-29%
	12510 Culturally Different; Communication Disorders	\$63,207	\$105,529	\$98,856	\$101,133	60%	-4%	2%
	12610 Learning Disability	\$155,918	\$312,902	\$374,045	\$384,300	146%	23%	3%
	12710 Equal Opportunity At Risk	\$29,373	\$43,887	\$49,707	\$51,855	77%	18%	4%
	12810 Special Education Preschool	\$39,998	\$80,243	\$83,997	\$86,606	117%	8%	3%
	14100 Summer School Programs; Elementary	\$49,821	\$957	\$0	\$0	-100%	-100%	
	14300 Summer School Programs; High School	\$0	\$32,783	\$10,262	\$12,562		-62%	22%
	16100 Remediation Testing	\$45,438	\$94,299	\$99,933	\$103,069	127%	9%	3%
	16200 Preventive Remediation	\$8,757	\$11,526	\$0	\$0	-100%	-100%	
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$22,944	\$64,228	\$108,407	\$116,057	406%	81%	7%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$93,245	\$185,382	\$155,030	\$123,798	33%	-33%	-20%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$2,849	\$0			-100%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$740	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$145,474	\$177,326	\$194,866	\$205,700	41%	16%	6%
	22230 Library/Media Services; Audiovisual	\$2,317	\$2,128	\$2,625	\$2,350	1%	10%	-10%
	22360 Instruction, Related Technology; Network Support	\$0	\$234,739	\$143,278	\$0		-100%	-100%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$119,238	\$187,964	\$141,526	\$285,133	139%	52%	101%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$78,600	\$107,989	\$117,568	\$75,080	-4%	-30%	-36%
	26497 2007 Account Code - Teachers Retirement Fund	\$300,368	\$490,584	\$223,803	\$0			
Student Academic Achievement Total		\$5,674,321	\$7,143,392	\$8,151,504	\$9,076,176	60%	27%	11%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$83,558	\$164,123	\$180,988	\$194,891	133%	19%	8%
	21340 Health Services; Nurse Services	\$21,355	\$78,441	\$86,211	\$87,885	312%	12%	2%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$23,494	\$20,751			-12%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$27,146	\$28,853			6%
	24100 Office of The Principal	\$525,334	\$724,077	\$787,522	\$804,246	53%	11%	2%
Student Instructional Support Total		\$630,247	\$966,641	\$1,105,361	\$1,136,625	80%	18%	3%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$21,374	\$25,700	\$30,710	\$32,093	50%	25%	5%
	23150 Board of Education; Legal Services	\$9,067	\$10,701	\$19,180	\$11,430	26%	7%	-40%
	23160 Board of Education; Promotion Expenses	\$5,822	\$1,001	\$7,350	\$4,892	-16%	389%	-33%
	23210 Executive Administration; Office of The Superintendent	\$184,769	\$279,611	\$479,785	\$526,902	185%	88%	10%
	25110 Fiscal Services; Office of The Business Manager	\$33,202	\$24,349	\$633	\$167	-99%	-99%	-74%
	25150 Fiscal Services; Payroll Services	\$666	\$5,148	\$3,328	\$3,665	450%	-29%	10%
	25400 Planning, Research, Development and Evaluation	\$2,457	\$0	\$0	\$0	-100%		
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$120,806	\$320,793			166%
	25920 Ditch Assessments	\$93	\$116	\$61	\$72	-23%	-38%	17%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,177,647	\$1,307,777	\$1,388,592	\$1,492,095	27%	14%	7%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$12,774	\$8,795	\$12,995	\$18,609	46%	112%	43%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$22,544	\$43,343	\$14,692	\$87,478	288%	102%	495%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$140	\$711	\$147	\$0			
	26499 2007 Account Code - Other	\$82,627	\$305,654	\$129,859	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$466	\$1,874	\$5,068	\$1,338	187%	-29%	-74%
	26700 Operation and Maintenance of Plant Services; Insurance	\$62,443	\$171,851	\$99,579	\$105,101	68%	-39%	6%
	27010 Student Transportation; Service Area Direction	\$73,667	\$117,026	\$170,512	\$166,832	126%	43%	-2%
	27100 Student Transportation; Vehicle Operation	\$117,335	\$176,534	\$287,657	\$399,377	240%	126%	39%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$46,209	\$110,382	\$164,568	\$382,051	> 500%	246%	132%
	27400 Student Transportation; Purchase of School Buses	\$62,636	\$292,208	\$188,752	\$320,998	412%	10%	70%
	27500 Student Transportation; Insurance on Buses	\$9,825	\$17,485	\$24,327	\$26,611	171%	52%	9%
	27600 Student Transportation; Insurance on Pupils	\$3,960	\$0	\$14,212	\$9,000	127%		-37%
	27700 Student Transportation; Contracted Transportation Services	\$391,660	\$435,488	\$364,486	\$241,661	-38%	-45%	-34%
	31200 Food Services Operations; Food Preparation and Dispensing	\$178,386	\$231,439	\$274,158	\$321,223	80%	39%	17%
	31400 Food Services Operations; Food Purchases	\$250,540	\$365,551	\$354,146	\$397,300	59%	9%	12%
Overhead and Operational Total		\$2,750,308	\$3,932,746	\$4,155,603	\$4,869,686	77%	24%	17%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Western Boone Co Com Sch Dist (615)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Nonoperational								
	33200 Community Recreation	\$8,683	\$10,480	\$11,503	\$7,882	-9%	-25%	-31%
	33400 Athletic Coaches	\$38,436	\$57,897	\$59,648	\$56,263	46%	-3%	-6%
	43000 Facilities Acquisition and Construction; Professional Services	\$139,916	\$199,158	\$135,499	\$71,701	-49%	-64%	-47%
	45100 Building Acquisition, Construction and Improvements	\$561,749	\$233,989	\$195,311	\$986,877	76%	322%	405%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$239,093	\$229,665	\$235,569	\$269,918	13%	18%	15%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$8,448	\$38,625	\$101,085	\$53,076	> 500%	37%	-47%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$1,836,748	\$1,843,655	\$1,840,355		0%	0%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$36,224	\$117	\$17,019	\$14,676	-59%	> 500%	-14%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,311,733	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$41,664	\$21,236	\$0	\$0	-100%	-100%	
	60700 Nonprogramed Charges; Scholarships	\$0	\$9,750	\$11,250	\$14,000		44%	24%
Nonoperational Total		\$2,385,946	\$2,637,665	\$2,610,539	\$3,314,747	39%	26%	27%
Prorated By Fund								
	26492 2007 Account Code - Social Security	\$529,318	\$606,974	\$311,140	\$0			
	26494 2007 Account Code - Group Insurance	\$508,950	\$841,862	\$426,998	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$356	\$581	\$282	\$0			
Prorated By Fund Total		\$1,038,624	\$1,449,417	\$738,420	\$0			