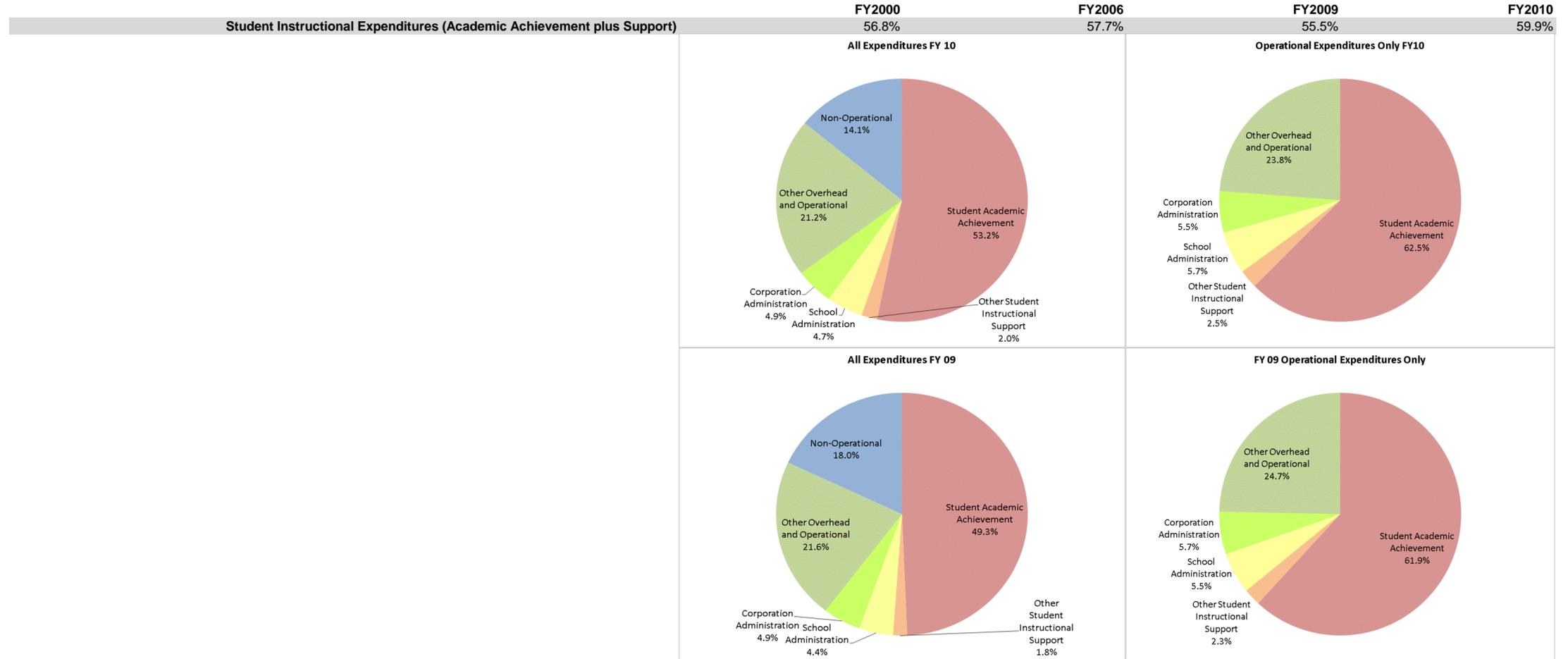


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Western Boone Co Com Sch Dist (615)**

Western Boone Co Com Sch Dist (615)

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	\$6,724,871	50.9%	\$8,169,408	50.6%	\$9,076,176	49.3%	\$9,214,234	53.2%
Student Instructional Support	\$780,110	5.9%	\$1,130,394	7.0%	\$1,136,625	6.2%	\$1,165,283	6.7%
Overhead and Operational	\$3,158,144	23.9%	\$4,190,591	26.0%	\$4,869,686	26.5%	\$4,509,044	26.0%
Nonoperational	\$2,544,441	19.3%	\$2,639,466	16.4%	\$3,314,747	18.0%	\$2,435,547	14.1%
<b>Grand Total</b>	<b>\$13,207,566</b>		<b>\$16,129,859</b>		<b>\$18,397,234</b>		<b>\$17,324,109</b>	



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Western Boone Co Com Sch Dist (615)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$54,022	\$534,541	\$178,979		231%	-67%
	11050 Regular Programs; Full Day Kindergarten	\$0	\$105,830	\$205,151	\$262,458		148%	28%
	11100 Regular Programs; Elementary	\$2,332,949	\$2,411,119	\$3,204,360	\$3,687,840	58%	53%	15%
	11300 Regular Programs; High School	\$1,886,775	\$2,101,050	\$3,185,638	\$3,166,318	68%	51%	-1%
	11350 Regular Programs; High School; Academic Honors Diploma	\$17,600	\$18,000	\$0	\$0	-100%	-100%	
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$8,896	\$92,804			> 500%
	11420 Vocational Education; Agriculture B	\$62,649	\$73,277	\$76,313	\$78,703	26%	7%	3%
	11450 Vocational Education; Consumer and Homemaking	\$82,056	\$30,026	\$34,772	\$68,537	-16%	128%	97%
	11470 Vocational Education; Business Education	\$47,503	\$40,777	\$30,786	\$37,050	-22%	-9%	20%
	11590 Other Vocational Education Programs	\$0	\$12,779	\$4,250	\$19,701		54%	364%
	12110 Gifted And Talented; Gifted and Talented	\$28,904	\$17,289	\$60,141	\$29,409	2%	70%	-51%
	12210 Mental Disabilities; Mild Mental Disabilities	\$37,881	\$53,177	\$56,995	\$57,757	52%	9%	1%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$103,307	\$86,093	\$119,257	\$127,460	23%	48%	7%
	12350 Physical Impairment; Homebound	\$3,757	\$7,488	\$7,434	\$4,704	25%	-37%	-37%
	12510 Culturally Different; Communication Disorders	\$64,665	\$105,529	\$101,133	\$88,066	36%	-17%	-13%
	12610 Learning Disability	\$150,037	\$312,902	\$384,300	\$406,674	171%	30%	6%
	12710 Equal Opportunity At Risk	\$31,538	\$43,887	\$51,855	\$58,542	86%	33%	13%
	12810 Special Education Preschool	\$41,205	\$80,243	\$86,606	\$83,069	102%	4%	-4%
	14100 Summer School Programs; Elementary	\$51,607	\$957	\$0	\$0	-100%	-100%	
	14300 Summer School Programs; High School	\$0	\$32,783	\$12,562	\$4,420	-87%	-87%	-65%
	16100 Remediation Testing	\$71,451	\$94,299	\$103,069	\$108,131	51%	15%	5%
	16200 Preventive Remediation	\$9,206	\$11,526	\$0	\$0	-100%	-100%	
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$7,603	\$64,228	\$116,057	\$81,661	> 500%	27%	-30%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$92,583	\$185,382	\$123,798	\$128,770	39%	-31%	4%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$8,542	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$163,224	\$177,326	\$205,700	\$202,139	24%	14%	-2%
	22230 Library/Media Services; Audiovisual	\$2,433	\$2,128	\$2,350	\$2,500	3%	17%	6%
	22360 Instruction, Related Technology; Network Support	\$0	\$234,739	\$0	\$0		-100%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$166,722	\$187,964	\$285,133	\$173,026	4%	-8%	-39%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$75,853	\$107,989	\$75,080	\$65,518	-14%	-39%	-13%
	26497 2007 Account Code - Teachers Retirement Fund	\$380,843	\$490,584	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$5,920,890</b>	<b>\$7,143,392</b>	<b>\$9,076,176</b>	<b>\$9,214,234</b>	<b>56%</b>	<b>29%</b>	<b>2%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$91,431	\$164,123	\$194,891	\$189,771	108%	16%	-3%
	21340 Health Services; Nurse Services	\$23,484	\$78,441	\$87,885	\$86,727	269%	11%	-1%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$20,751	\$40,300			94%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$28,853	\$34,756			20%
	24100 Office of The Principal	\$557,301	\$724,077	\$804,246	\$813,729	46%	12%	1%
<b>Student Instructional Support Total</b>		<b>\$672,216</b>	<b>\$966,641</b>	<b>\$1,136,625</b>	<b>\$1,165,283</b>	<b>73%</b>	<b>21%</b>	<b>3%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$28,094	\$25,700	\$32,093	\$30,990	10%	21%	-3%
	23150 Board of Education; Legal Services	\$8,289	\$10,701	\$11,430	\$9,803	18%	-8%	-14%
	23160 Board of Education; Promotion Expenses	\$5,257	\$1,001	\$4,892	\$512	-90%	-49%	-90%
	23210 Executive Administration; Office of The Superintendent	\$149,540	\$279,611	\$526,902	\$476,065	218%	70%	-10%
	25110 Fiscal Services; Office of The Business Manager	\$15,098	\$24,349	\$167	\$41,844	177%	72%	> 500%
	25150 Fiscal Services; Payroll Services	\$9,263	\$5,148	\$3,665	\$2,806	-70%	-45%	-23%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$320,793	\$280,309			-13%
	25920 Ditch Assessments	\$93	\$116	\$72	\$215	131%	86%	199%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,245,306	\$1,307,777	\$1,492,095	\$1,427,839	15%	9%	-4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$23,569	\$8,795	\$18,609	\$8,641	-63%	-2%	-54%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$21,141	\$43,343	\$87,478	\$50,709	140%	17%	-42%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$240	\$711	\$0	\$0			
	26499 2007 Account Code - Other	\$127,526	\$305,654	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$753	\$1,874	\$1,338	\$657	-13%	-65%	-51%
	26700 Operation and Maintenance of Plant Services; Insurance	\$48,488	\$171,851	\$105,101	\$100,328	107%	-42%	-5%
	27010 Student Transportation; Service Area Direction	\$100,701	\$117,026	\$166,832	\$165,766	65%	42%	-1%
	27100 Student Transportation; Vehicle Operation	\$121,774	\$176,534	\$399,377	\$487,817	301%	176%	22%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$74,011	\$110,382	\$382,051	\$229,351	210%	108%	-40%
	27400 Student Transportation; Purchase of School Buses	\$131,462	\$292,208	\$320,998	\$207,882	58%	-29%	-35%
	27500 Student Transportation; Insurance on Buses	\$4,556	\$17,485	\$26,611	\$37,963	> 500%	117%	43%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Western Boone Co Com Sch Dist (615)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	27600 Student Transportation; Insurance on Pupils	\$500	\$0	\$9,000	\$11,063	> 500%		23%
	27700 Student Transportation; Contracted Transportation Services	\$382,332	\$435,488	\$241,661	\$137,783	-64%	-68%	-43%
	31200 Food Services Operations; Food Preparation and Dispensing	\$190,532	\$231,439	\$321,223	\$338,942	78%	46%	6%
	31400 Food Services Operations; Food Purchases	\$293,882	\$365,551	\$397,300	\$461,760	57%	26%	16%
<b>Overhead and Operational Total</b>		<b>\$2,982,405</b>	<b>\$3,932,746</b>	<b>\$4,869,686</b>	<b>\$4,509,044</b>	<b>51%</b>	<b>15%</b>	<b>-7%</b>
<b>Nonoperational</b>								
	33200 Community Recreation	\$6,598	\$10,480	\$7,882	\$6,631	1%	-37%	-16%
	33400 Athletic Coaches	\$50,080	\$57,897	\$56,263	\$53,384	7%	-8%	-5%
	43000 Facilities Acquisition and Construction; Professional Services	\$191,120	\$199,158	\$71,701	\$41,213	-78%	-79%	-43%
	45100 Building Acquisition, Construction and Improvements	\$373,690	\$233,989	\$986,877	\$298,959	-20%	28%	-70%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$320,456	\$229,665	\$269,918	\$121,194	-62%	-47%	-55%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$23,701	\$38,625	\$53,076	\$60,446	155%	56%	14%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$1,836,748	\$1,840,355	\$1,840,420		0%	0%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$13,592	\$117	\$14,676	\$0	-100%	-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,543,450	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$20,678	\$21,236	\$0	\$0	-100%	-100%	
	60700 Nonprogramed Charges; Scholarships	\$0	\$9,750	\$14,000	\$13,300		36%	-5%
<b>Nonoperational Total</b>		<b>\$2,543,364</b>	<b>\$2,637,665</b>	<b>\$3,314,747</b>	<b>\$2,435,547</b>	<b>-4%</b>	<b>-8%</b>	<b>-27%</b>
<b>Prorated By Fund</b>								
	26492 2007 Account Code - Social Security	\$512,210	\$606,974	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$576,435	\$841,862	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$47	\$581	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$1,088,691</b>	<b>\$1,449,417</b>	<b>\$0</b>	<b>\$0</b>			