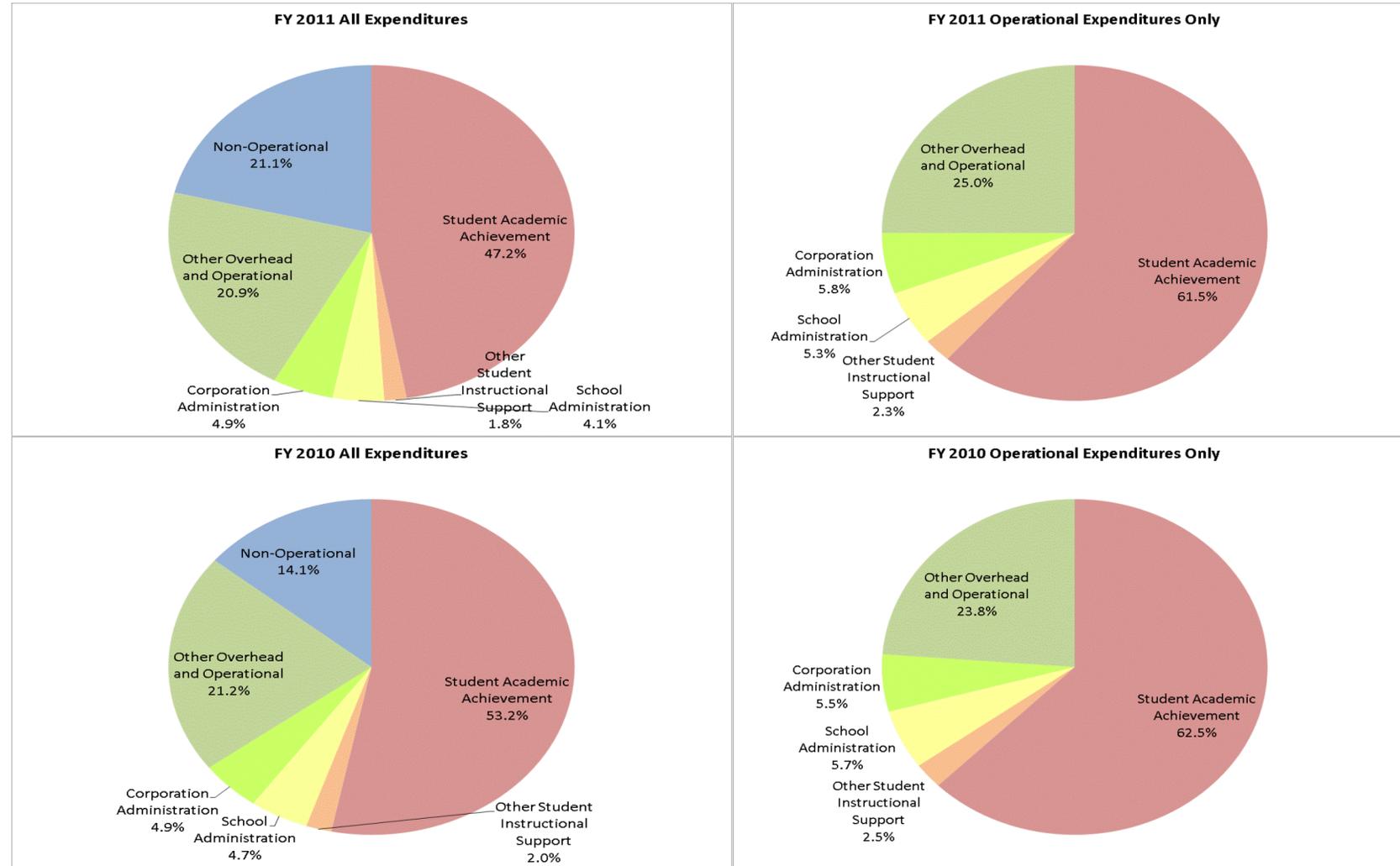


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Western Boone Co Com Sch Dist (615)

Western Boone Co Com Sch Dist (615)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$7,164,249	53.2%	\$8,169,408	50.6%	\$9,214,234	53.2%	\$8,360,661	47.2%
Student Instructional Support	\$852,934	6.3%	\$1,130,394	7.0%	\$1,165,283	6.7%	\$1,037,642	5.9%
Overhead and Operational	\$3,140,241	23.3%	\$4,190,591	26.0%	\$4,509,044	26.0%	\$4,567,587	25.8%
Nonoperational	\$2,302,507	17.1%	\$2,639,466	16.4%	\$2,435,547	14.1%	\$3,740,784	21.1%
Grand Total	\$13,459,932		\$16,129,859		\$17,324,109		\$17,706,674	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	59.6%	57.7%	59.9%	53.1%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Western Boone Co Com Sch Dist (615)

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		\$54,022	\$178,979	\$54,165		0%	-70%
	11050 Regular Programs; Full Day Kindergarten		\$105,830	\$262,458	\$248,585		135%	-5%
	11100 Regular Programs; Elementary	\$2,383,756	\$2,411,119	\$3,687,840	\$3,104,087	30%	29%	-16%
	11300 Regular Programs; High School	\$1,990,843	\$2,101,050	\$3,166,318	\$3,136,438	58%	49%	-1%
	11350 Regular Programs; High School; Academic Honors Diploma	\$26,825	\$18,000			-100%	-100%	
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs			\$92,804	\$37,370			-60%
	11420 Vocational Education; Agriculture B	\$65,587	\$73,277	\$78,703	\$75,943	16%	4%	-4%
	11450 Vocational Education; Consumer and Homemaking	\$86,955	\$30,026	\$68,537	\$79,274	-9%	164%	16%
	11470 Vocational Education; Business Education	\$49,729	\$40,777	\$37,050	\$36,094	-27%	-11%	-3%
	11590 Other Vocational Education Programs		\$12,779	\$19,701	\$4,424		-65%	-78%
	12110 Gifted And Talented; Gifted and Talented	\$30,673	\$17,289	\$29,409	\$37,185	21%	115%	26%
	12210 Mental Disabilities; Mild Mental Disabilities	\$32,607	\$53,177	\$57,757	\$66,345	103%	25%	15%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$93,654	\$86,093	\$127,460	\$120,152	28%	40%	-6%
	12340 Physical Impairment; Hearing Impairment				\$60,795			
	12350 Physical Impairment; Homebound	\$6,756	\$7,488	\$4,704	\$9,268	37%	24%	97%
	12510 Culturally Different; Communication Disorders	\$94,854	\$105,529	\$88,066	\$75,234	-21%	-29%	-15%
	12610 Learning Disability	\$189,279	\$312,902	\$406,674	\$418,441	121%	34%	3%
	12710 Equal Opportunity At Risk	\$33,706	\$43,887	\$58,542	\$3,828	-89%	-91%	-93%
	12810 Special Education Preschool	\$37,805	\$80,243	\$83,069	\$40,297	7%	-50%	-51%
	14100 Summer School Programs; Elementary	\$52,147	\$957			-100%	-100%	
	14300 Summer School Programs; High School		\$32,783	\$4,420	\$3,643		-89%	-18%
	16100 Remediation Testing	\$76,393	\$94,299	\$108,131	\$94,224	23%	0%	-13%
	16200 Preventive Remediation	\$9,522	\$11,526			-100%	-100%	
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$33,210	\$64,228	\$81,661	\$119,990	261%	87%	47%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$109,146	\$185,382	\$128,770	\$106,005	-3%	-43%	-18%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$11,204				-100%		
	22220 Library/Media Services; School Library	\$170,028	\$177,326	\$202,139	\$201,774	19%	14%	0%
	22230 Library/Media Services; Audiovisual	\$2,746	\$2,128	\$2,500	\$994	-64%	-53%	-60%
	22360 Instruction, Related Technology; Network Support	\$69,316	\$234,739			-100%	-100%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$120,721	\$187,964	\$173,026	\$157,101	30%	-16%	-9%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$92,921	\$107,989	\$65,518	\$69,006	-26%	-36%	5%
	26497 2007 Account Code - Teachers Retirement Fund	\$426,599	\$490,584					
Student Academic Achievement Total		\$6,296,981	\$7,143,392	\$9,214,234	\$8,360,661	33%	17%	-9%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$109,349	\$164,123	\$189,771	\$152,695	40%	-7%	-20%
	21340 Health Services; Nurse Services	\$47,974	\$78,441	\$86,727	\$86,771	81%	11%	0%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services			\$40,300	\$40,314			0%
	21720 Physical Therapy Services; Physical Therapy Services			\$34,756	\$34,747			0%
	24100 Office of The Principal	\$574,520	\$724,077	\$813,729	\$723,115	26%	0%	-11%
Student Instructional Support Total		\$731,842	\$966,641	\$1,165,283	\$1,037,642	42%	7%	-11%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$17,507	\$25,700	\$30,990	\$26,162	49%	2%	-16%
	23150 Board of Education; Legal Services	\$10,126	\$10,701	\$9,803	\$16,093	59%	50%	64%
	23160 Board of Education; Promotion Expenses	\$2,368	\$1,001	\$512	\$4,754	101%	375%	> 500%
	23210 Executive Administration; Office of The Superintendent	\$150,905	\$279,611	\$476,065	\$434,524	188%	55%	-9%
	25110 Fiscal Services; Office of The Business Manager	\$15,730	\$24,349	\$41,844	\$67,848	331%	179%	62%
	25150 Fiscal Services; Payroll Services	\$1,138	\$5,148	\$2,806	\$2,627	131%	-49%	-6%
	25850 Administrative Technology Services; Network Support			\$280,309	\$311,357			11%
	25920 Ditch Assessments	\$93	\$116	\$215	\$160	71%	38%	-26%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,193,215	\$1,307,777	\$1,427,839	\$1,380,730	16%	6%	-3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$18,810	\$8,795	\$8,641	\$12,006	-36%	37%	39%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$25,755	\$43,343	\$50,709	\$61,075	137%	41%	20%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$240	\$711					
	26499 2007 Account Code - Other	\$152,641	\$305,654					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,939	\$1,874	\$657	\$6,690	245%	257%	> 500%
	26700 Operation and Maintenance of Plant Services; Insurance	\$60,820	\$171,851	\$100,328	\$127,434	110%	-26%	27%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Western Boone Co Com Sch Dist (615)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	27010 Student Transportation; Service Area Direction	\$104,771	\$117,026	\$165,766	\$160,667	53%	37%	-3%
	27100 Student Transportation; Vehicle Operation	\$128,930	\$176,534	\$487,817	\$493,474	283%	180%	1%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$73,905	\$110,382	\$229,351	\$268,762	264%	143%	17%
	27400 Student Transportation; Purchase of School Buses	\$103,295	\$292,208	\$207,882	\$288,683	179%	-1%	39%
	27500 Student Transportation; Insurance on Buses	\$5,413	\$17,485	\$37,963	\$17,348	220%	-1%	-54%
	27600 Student Transportation; Insurance on Pupils	\$5,000		\$11,063	\$7,000	40%		-37%
	27700 Student Transportation; Contracted Transportation Services	\$371,738	\$435,488	\$137,783	\$142,574	-62%	-67%	3%
	31200 Food Services Operations; Food Preparation and Dispensing	\$205,758	\$231,439	\$338,942	\$326,254	59%	41%	-4%
	31400 Food Services Operations; Food Purchases	\$300,932	\$365,551	\$461,760	\$411,365	37%	13%	-11%
Overhead and Operational Total		\$2,951,029	\$3,932,746	\$4,509,044	\$4,567,587	55%	16%	1%
Nonoperational								
	33200 Community Recreation	\$9,287	\$10,480	\$6,631	\$4,159	-55%	-60%	-37%
	33400 Athletic Coaches	\$51,684	\$57,897	\$53,384	\$55,642	8%	-4%	4%
	43000 Facilities Acquisition and Construction; Professional Services	\$85,368	\$199,158	\$41,213	\$54,311	-36%	-73%	32%
	45100 Building Acquisition, Construction and Improvements	\$251,099	\$233,989	\$298,959	\$283,316	13%	21%	-5%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$86,953	\$229,665	\$121,194	\$163,767	88%	-29%	35%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$30,717	\$38,625	\$60,446	\$14,114	-54%	-63%	-77%
	51100 Debt Services; Principal on Debt; Bonds		\$1,836,748	\$1,840,420	\$3,151,125		72%	71%
	52100 Debt Services; Interest on Debt; Bonds	\$14,049				-100%		
	52200 Debt Services; Interest on Debt; Temporary Loans		\$117				-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,771,773				-100%		
	54200 Common School Fund; Principal		\$21,236				-100%	
	60700 Nonprogramed Charges; Scholarships		\$9,750	\$13,300	\$14,350		47%	8%
Nonoperational Total		\$2,300,930	\$2,637,665	\$2,435,547	\$3,740,784	63%	42%	54%
Prorated By Fund								
	26492 2007 Account Code - Social Security	\$540,638	\$606,974					
	26494 2007 Account Code - Group Insurance	\$638,512	\$841,862					
	26496 2007 Account Code - Unemployment Compensation		\$581					
Prorated By Fund Total		\$1,179,149	\$1,449,417					