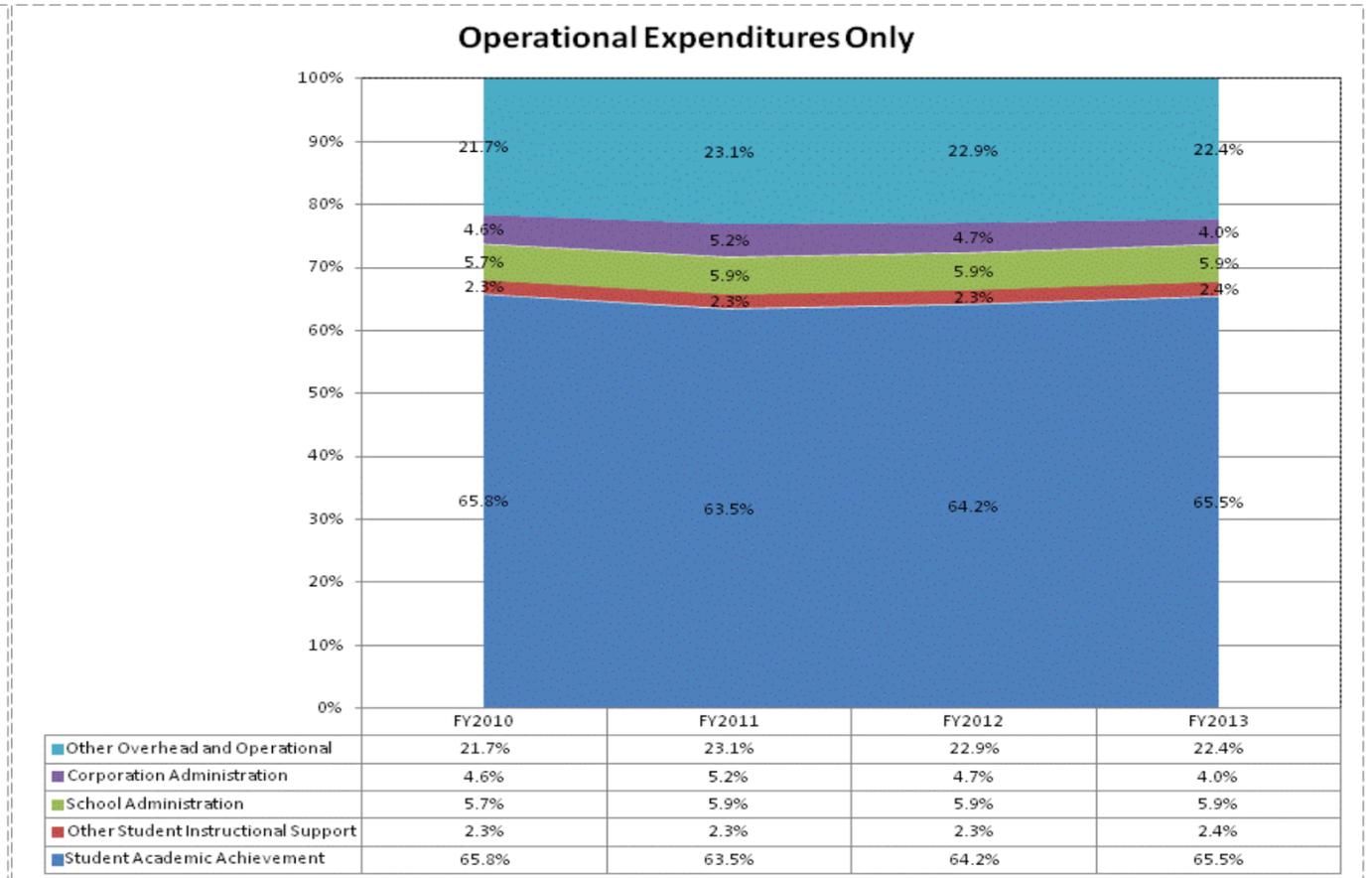
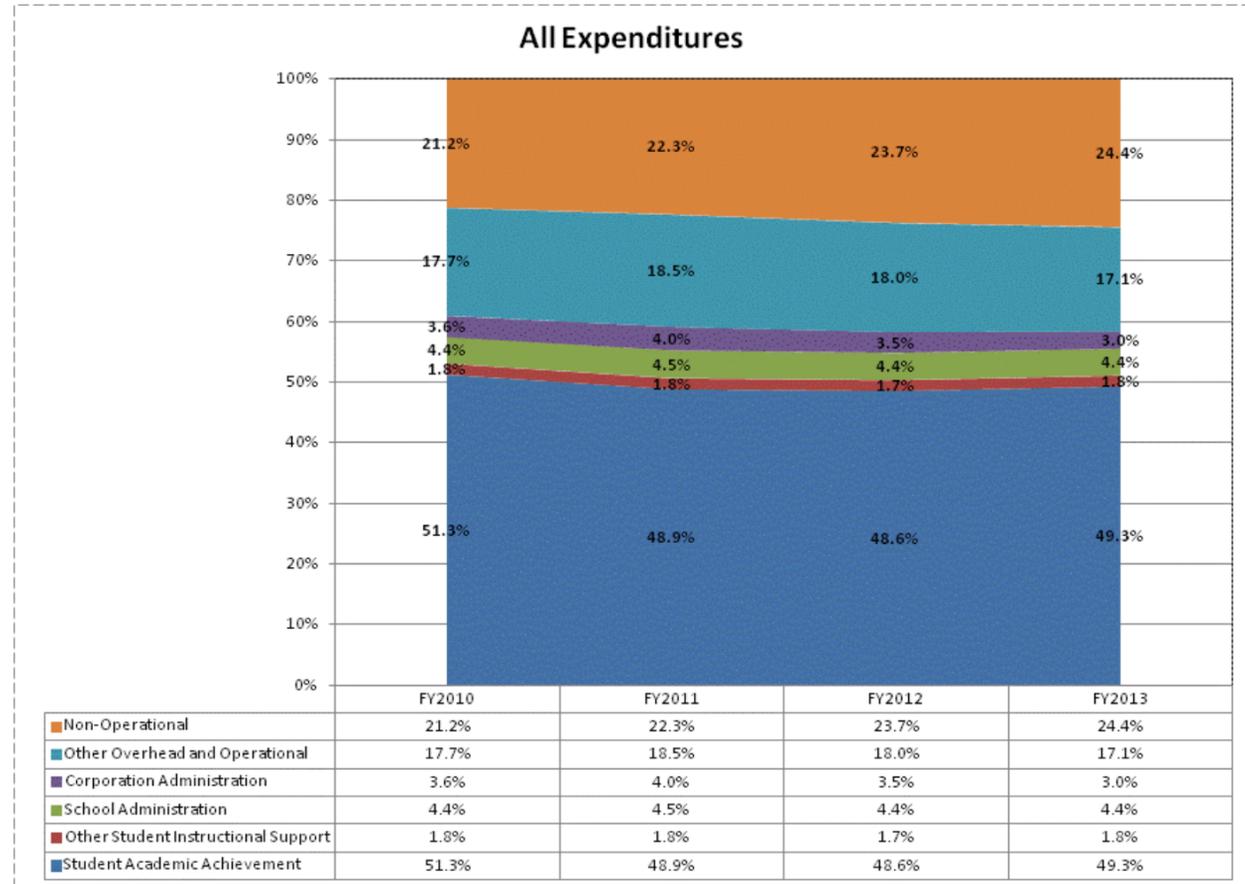


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
West Clark Community Schools (940)**

West Clark Community Schools (940)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$15,123,378	50.2%	\$17,841,110	43.2%	\$20,679,059	48.6%	\$22,201,840	49.3%
Student Instructional Support	\$1,856,361	6.2%	\$2,290,745	5.6%	\$2,624,489	6.2%	\$2,771,620	6.2%
Overhead and Operational	\$6,901,566	22.9%	\$8,159,053	19.8%	\$9,151,949	21.5%	\$9,035,995	20.1%
Nonoperational	\$6,224,470	20.7%	\$12,975,212	31.4%	\$10,084,410	23.7%	\$10,989,859	24.4%
Grand Total	\$30,105,774		\$41,266,119		\$42,539,907		\$44,999,314	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2012	FY 2013
	56.4%	48.8%	54.8%	55.5%



School Corporation Expenditures by Expenditure Type
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West Clark Community Schools (940)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$262,048	\$850,355	\$1,015,813	N/A	288%	19%
11100 Regular Programs; Elementary	\$3,851,567	\$5,563,960	\$6,031,990	\$6,544,888	70%	18%	9%
11200 Regular Programs; Middle/Junior High	\$1,495,549	\$1,678,534	\$2,232,400	\$2,291,306	53%	37%	3%
11300 Regular Programs; High School	\$2,665,420	\$4,111,402	\$4,560,397	\$5,263,442	97%	28%	15%
11350 Regular Programs; High School; Academic Honors Diploma	\$62,373	\$169,979	\$141,676	\$127,634	105%	-25%	-10%
11450 Vocational Education; Consumer and Homemaking	\$151,063	\$251,554	\$272,708	\$329,377	118%	31%	21%
11470 Vocational Education; Business Education	\$9,186	\$23,751	\$0	\$0	-100%	-100%	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$216,515	\$229,594	\$215,644	N/A	0%	-6%
11910 Other Regular Programs; Competency Testing	\$0	\$7,575	\$15	\$7	N/A	-100%	-56%
12110 Gifted And Talented; Gifted and Talented	\$13,887	\$5,936	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$56,927	\$32,543	\$45,765	N/A	-20%	41%
12210 Mental Disabilities; Mild Mental Disabilities	\$1,537,256	\$2,440,352	\$3,050,815	\$3,207,889	109%	31%	5%
12340 Physical Impairment; Hearing Impairment	\$26,346	\$102,541	\$0	\$0	-100%	-100%	N/A
12350 Physical Impairment; Homebound	\$22,855	\$48,795	\$56,493	\$70,755	210%	45%	25%
12510 Culturally Different; Communication Disorders	\$122,644	\$213,704	\$259,759	\$226,164	84%	6%	-13%
12710 Equal Opportunity At Risk	\$102,547	\$141,328	\$100,001	\$113,522	11%	-20%	14%
12810 Special Education Preschool	\$187,879	\$234,799	\$180,671	\$145,298	-23%	-38%	-20%
12900 Other Special Programs	\$38,988	\$115,834	\$190,155	\$276,152	> 500%	138%	45%
14100 Summer School Programs; Elementary	\$0	\$6,354	\$1,500	\$265	N/A	-96%	-82%
14200 Summer School Programs; Middle/Junior High School	\$11,209	\$17,848	\$6,063	\$15,786	41%	-12%	160%
14300 Summer School Programs; High School	\$43,881	\$98,889	\$100,593	\$53,955	23%	-45%	-46%
16100 Remediation Testing	\$88,631	\$80,355	\$26,552	\$6,588	-93%	-92%	-75%
16200 Preventive Remediation	\$11,533	\$7,186	\$29	\$13	-100%	-100%	-56%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$68,434	\$41,889	\$0	N/A	-100%	-100%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$349,206	\$308,178	\$613,954	\$485,191	39%	57%	-21%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$398,580	\$426,016	\$351,795	\$165,508	-58%	-61%	-53%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$0	\$0	\$16,863	\$139,779	N/A	N/A	> 500%
22110 Improvement of Instruction; Service Area Direction	\$3,203	\$0	\$121,298	\$93,338	> 500%	N/A	-23%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$38,279	\$51,165	\$23,378	\$28,705	-25%	-44%	23%
22130 Improvement of Instruction; Instructional Staff Training	\$20,549	-\$9,000	\$226	\$0	-100%	N/A	-100%
22220 Library/Media Services; School Library	\$290,583	\$411,989	\$468,336	\$809,384	179%	96%	73%
22230 Library/Media Services; Audiovisual	\$2,733	\$353	\$9	\$287	-89%	-19%	> 500%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$0	\$551	N/A	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$105,274	\$0	\$0	\$0	-100%	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$86,135	\$307,178	\$1,284	\$1,463	-98%	-100%	14%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$31,750	-\$10,134	N/A	N/A	-132%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$374,503	\$328,676	\$557,150	\$444,290	19%	35%	-20%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$107,557	\$91,958	\$126,818	\$93,217	-13%	1%	-26%
26497 2007 Account Code - Teachers Retirement Fund	\$661,892	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$12,881,306	\$17,841,110	\$20,679,059	\$22,201,840	72%	24%	7%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$316,457	\$466,715	\$560,726	\$599,895	90%	29%	7%
21340 Health Services; Nurse Services	\$61,995	\$131,496	\$172,649	\$193,167	212%	47%	12%
24100 Office of The Principal	\$1,172,837	\$1,692,534	\$1,891,114	\$1,978,557	69%	17%	5%
Student Instructional Support Total	\$1,551,289	\$2,290,745	\$2,624,489	\$2,771,620	79%	21%	6%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$15,030	\$58,497	\$56,956	\$70,888	372%	21%	24%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
West Clark Community Schools (940)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
23150 Board of Education; Legal Services	\$6,500	\$11,348	\$45,053	\$40,101	> 500%	253%	-11%
23160 Board of Education; Promotion Expenses	\$2,794	\$65	\$0	\$267	-90%	311%	N/A
23190 Board of Education; Other Governing Body Services	\$4,682	\$13,050	\$3,918	\$4,219	-10%	-68%	8%
23210 Executive Administration; Office of The Superintendent	\$290,173	\$422,384	\$467,603	\$371,497	28%	-12%	-21%
23220 Executive Administration; Community Relations	\$1,254	\$3,525	\$4,946	\$3,395	171%	-4%	-31%
23230 Executive Administration; Staff Relations and Negotiations	\$34,675	\$0	\$96	\$150	-100%	N/A	56%
23290 Executive Administration; Other Executive Administration Services	\$11,036	\$16,730	\$17,404	\$15,996	45%	-4%	-8%
25110 Fiscal Services; Office of The Business Manager	\$192,860	\$261,631	\$288,770	\$301,416	56%	15%	4%
25191 Other Fiscal Services; Refund of Revenue	\$73,170	\$20,079	\$5,888	\$137,094	87%	> 500%	> 500%
25195 Other Fiscal Services; Bank Account Service Charge	\$9,838	\$7,983	\$8,942	\$2,404	-76%	-70%	-73%
25196 Other Fiscal Services; Cash Change	\$0	\$0	\$5,036	\$2,147	N/A	N/A	-57%
25199 Other Fiscal Services; Other	\$8,886	\$2,150	\$37	\$1,175	-87%	-45%	> 500%
25400 Planning, Research, Development and Evaluation	\$200	\$0	\$0	\$0	-100%	N/A	N/A
25750 Personnel Services; Health Services	\$3,435	\$3,730	\$4,840	\$4,226	23%	13%	-13%
25790 Personnel Services; Other Professional Services	\$0	\$503,098	\$268,121	\$45,593	N/A	-91%	-83%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$331,111	\$341,478	N/A	N/A	3%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,598,328	\$2,194,767	\$2,504,002	\$2,620,163	64%	19%	5%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,035	\$3,247	\$797	\$1,320	28%	-59%	66%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$678,750	\$676,514	\$506,324	\$496,013	-27%	-27%	-2%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,575	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$86,314	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$33,923	\$7,289	\$8,330	\$17,127	-50%	135%	106%
26700 Operation and Maintenance of Plant Services; Insurance	\$468,318	\$145,051	\$175,388	\$265,922	-43%	83%	52%
27010 Student Transportation; Service Area Direction	\$0	\$49,846	\$75,127	\$77,594	N/A	56%	3%
27100 Student Transportation; Vehicle Operation	\$525,723	\$889,465	\$999,624	\$1,003,058	91%	13%	0%
27200 Student Transportation; Monitoring Services	\$54,635	\$113	\$0	\$0	-100%	-100%	N/A
27300 Student Transportation; Vehicle Servicing and Maintenance	\$193,122	\$314,456	\$412,406	\$396,111	105%	26%	-4%
27400 Student Transportation; Purchase of School Buses	\$342,713	\$86,415	\$332,935	\$154,606	-55%	79%	-54%
27500 Student Transportation; Insurance on Buses	\$40,000	\$20,000	\$31,072	\$36,850	-8%	84%	19%
27700 Student Transportation; Contracted Transportation Services	\$674,140	\$675,543	\$634,540	\$642,488	-5%	-5%	1%
27900 Student Transportation; Other Student Transportation Services	\$6,824	\$4,266	\$13,943	\$27,693	306%	> 500%	99%
27910 Student Transportation; Bus Driver Training	\$2,235	\$4,318	\$146	\$2,102	-6%	-51%	> 500%
31100 Food Services Operations; Service Area Direction	\$257,406	\$637,652	\$800,162	\$768,964	199%	21%	-4%
31200 Food Services Operations; Food Preparation and Dispensing	\$183,249	\$39,522	\$37,294	\$44,990	-75%	14%	21%
31400 Food Services Operations; Food Purchases	\$527,412	\$884,024	\$984,417	\$1,007,548	91%	14%	2%
31900 Other Food Services	\$68,052	\$202,296	\$126,722	\$131,401	93%	-35%	4%
Overhead and Operational Total	\$6,398,285	\$8,159,053	\$9,151,949	\$9,035,995	41%	11%	-1%
Nonoperational							
33200 Community Recreation	\$0	\$0	\$0	\$13,711	N/A	N/A	N/A
33400 Athletic Coaches	\$235,996	\$413,705	\$387,407	\$388,152	64%	-6%	0%
33910 High School Band Uniforms	\$0	\$0	\$2,000	\$6,673	N/A	N/A	234%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$40,595	\$609,185	\$14,006	\$3,004	-93%	-100%	-79%
43000 Facilities Acquisition and Construction; Professional Services	\$538,357	\$0	\$45,761	\$58,243	-89%	N/A	27%
45100 Building Acquisition, Construction and Improvements	\$269,857	\$171,729	\$194,838	\$354,949	32%	107%	82%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$2,891	\$7,382	\$25,473	\$83,238	> 500%	> 500%	227%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$19,623	\$17,860	\$32,993	N/A	68%	85%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$22,725	\$0	\$21,539	\$105,848	366%	N/A	391%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$869,416	\$886,437	\$1,734,126	\$2,073,215	138%	134%	20%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$26,639	\$0	\$17,858	\$0	-100%	N/A	-100%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$285,000	\$340,000	\$365,000	N/A	28%	7%

School Corporation Expenditures by Expenditure Type
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West Clark Community Schools (940)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$34,806	\$0	N/A	N/A	-100%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$340,532	\$287,235	\$267,180	N/A	-22%	-7%
52200 Debt Services; Interest on Debt; Temporary Loans	\$206,864	\$164,896	\$14,066	\$3,327	-98%	-98%	-76%
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$0	\$0	\$151	-\$151	N/A	N/A	-200%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,824,000	\$9,918,941	\$6,473,000	\$6,683,000	75%	-33%	3%
54200 Common School Fund; Principal	\$118,119	\$147,551	\$469,955	\$548,977	365%	272%	17%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$1,500	\$3,330	\$2,250	N/A	50%	-32%
59200 Other Debt Services Obligations; Bank Fee	\$15,410	\$7,730	\$0	\$0	-100%	-100%	N/A
60700 Nonprogramed Charges; Scholarships	\$1,000	\$1,000	\$1,000	\$250	-75%	-75%	-75%
Nonoperational Total	\$6,171,869	\$12,975,212	\$10,084,410	\$10,989,859	78%	-15%	9%
Prorated By Fund							
26491 2007 Account Code - PERF	\$184,079	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,072,791	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$104,000	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,484,130	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$1,585	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$256,440	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,103,025	\$0	\$0	\$0	N/A	N/A	N/A