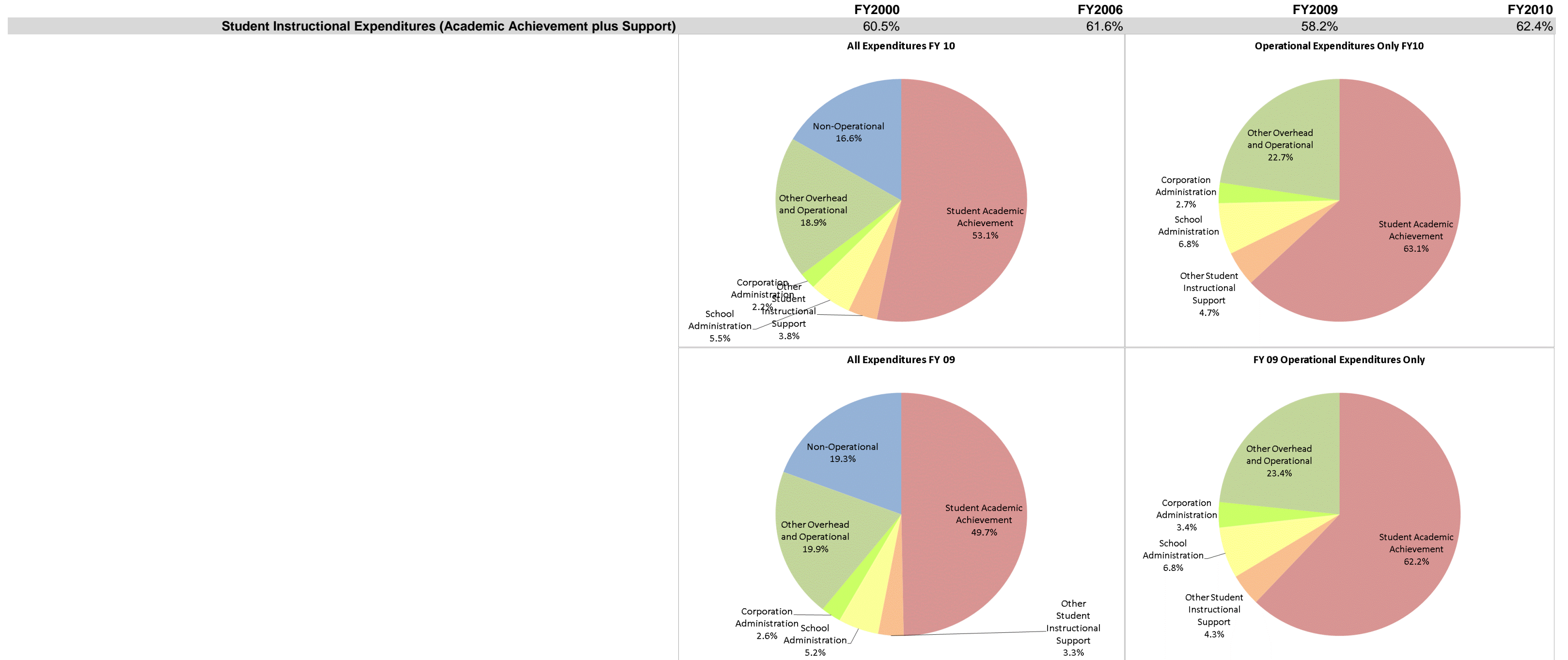


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Whitley Co Cons Schools (8665)

Whitley Co Cons Schools (8665)

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	\$14,745,457	52.6%	\$19,089,227	53.7%	\$18,230,380	49.7%	\$19,027,680	53.1%
Student Instructional Support	\$2,228,754	7.9%	\$2,831,801	8.0%	\$3,112,049	8.5%	\$3,307,471	9.2%
Overhead and Operational	\$5,992,585	21.4%	\$7,355,292	20.7%	\$8,244,949	22.5%	\$7,532,390	21.0%
Nonoperational	\$5,077,122	18.1%	\$6,281,536	17.7%	\$7,088,645	19.3%	\$5,942,031	16.6%
Grand Total	\$28,043,917		\$35,557,856		\$36,676,023		\$35,809,572	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Whitley Co Cons Schools (8665)

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	\$537,478	\$453,117			-16%
	11100 Regular Programs; Elementary	\$4,096,497	\$4,044,114	\$5,431,691	\$5,616,004	37%	39%	3%
	11200 Regular Programs; Middle/Junior High	\$2,286,827	\$2,387,249	\$3,331,779	\$3,525,506	54%	48%	6%
	11300 Regular Programs; High School	\$2,385,678	\$2,479,518	\$3,428,831	\$3,516,427	47%	42%	3%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$80,487	\$84,855			5%
	11420 Vocational Education; Agriculture B	\$93,481	\$81,558	\$113,157	\$116,825	25%	43%	3%
	11450 Vocational Education; Consumer and Homemaking	\$144,690	\$161,452	\$255,117	\$258,980	79%	60%	2%
	11470 Vocational Education; Business Education	\$2,010	\$1,079	\$2,489	\$190	-91%	-82%	-92%
	11510 Vocational Education; Cooperative Education	\$56,455	\$127,312	\$241,453	\$253,037	348%	99%	5%
	11630 Regular Programs; Alternative Education Programs; High School	\$34,663	\$13,499	\$0	\$0	-100%	-100%	
	12110 Gifted And Talented; Gifted and Talented	\$31,507	\$9,159	\$41,583	\$18,782	-40%	105%	-55%
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$0	\$38,350			
	12350 Physical Impairment; Homebound	\$10,717	\$1,762	\$11,565	\$11,997	12%	> 500%	4%
	12520 Culturally Different; Compensatory	\$0	\$0	\$2,491	\$1,449			-42%
	12610 Learning Disability	\$0	\$0	\$0	\$23,217			
	12710 Equal Opportunity At Risk	\$882	\$0	\$0	\$0	-100%		
	12810 Special Education Preschool	\$0	\$73,886	\$122,317	\$145,160		96%	19%
	12900 Other Special Programs	\$554,329	\$1,302,119	\$1,867,997	\$1,976,358	257%	52%	6%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$5,755	\$9,664	\$0	\$0	-100%	-100%	
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$12,277	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$58,820	\$19,409	\$15,682	\$4,053	-93%	-79%	-74%
	14200 Summer School Programs; Middle/Junior High School	\$529	\$2,536	\$2,580	\$0	-100%	-100%	-100%
	14300 Summer School Programs; High School	\$71,324	\$54,110	\$19,989	\$6,373	-91%	-88%	-68%
	16200 Preventive Remediation	\$274,243	\$316,484	\$503,615	\$549,399	100%	74%	9%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$94,582	\$332,397	\$89,779	\$84,934	-10%	-74%	-5%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$585,742	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$0	\$12,125	\$31,980	\$41,980		246%	31%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$102,021	\$11,509	\$5,392	\$29,870	-71%	160%	454%
	22130 Improvement of Instruction; Instructional Staff Training	\$109,817	\$60,771	\$23,308	\$57,096	-48%	-6%	145%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,142	\$7,184	\$7,990	\$5,262	361%	-27%	-34%
	22220 Library/Media Services; School Library	\$315,200	\$291,708	\$381,119	\$445,887	41%	53%	17%
	22230 Library/Media Services; Audiovisual	\$35,250	\$16,793	\$15,148	\$10,457	-70%	-38%	-31%
	22290 Library/Media Services; Other Educational Media Services	\$188,986	\$147,689	\$254,839	\$263,659	40%	79%	3%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$88,978	\$91,555	\$461,198	\$316,146	255%	245%	-31%
	22360 Instruction, Related Technology; Network Support	\$0	\$788,925	\$779,254	\$883,459		12%	13%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$13,770	\$32,293	\$32,727	\$34,495	151%	7%	5%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$226,280	\$214,429	\$137,345	\$254,355	12%	19%	85%
	25550 Textbooks for Rent or Resale; Direction of Resale Service	\$13,700	\$0	\$0	\$0	-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$621,547	\$766,627	\$0	\$0			
Student Academic Achievement Total		\$12,517,698	\$13,858,915	\$18,230,380	\$19,027,680	52%	37%	4%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$2,675	\$1,226	\$0	\$0	-100%	-100%	
	21120 Attendance and Social Work Services; Attendance Services	\$48,393	\$20,660	\$29,702	\$45,681	-6%	121%	54%
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$2,899	\$10,660			268%
	21220 Guidance Services; Counseling Services	\$461,270	\$439,780	\$672,302	\$703,831	53%	60%	5%
	21230 Guidance Services; Appraisal Services	\$20,307	\$29,285	\$33,713	\$34,028	68%	16%	1%
	21320 Health Services; Medical Services	\$0	\$110	\$30	\$0		-100%	-100%
	21340 Health Services; Nurse Services	\$65,893	\$115,407	\$210,620	\$214,233	225%	86%	2%
	21390 Health Services; Other Health Services	\$41,672	\$3,333	\$4,384	\$2,244	-95%	-33%	-49%
	21410 Psychological Services; Service Area Direction	\$0	\$60,421	\$89,941	\$92,289		53%	3%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$106,223	\$155,335	\$159,612		50%	3%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$0	\$0	\$4,778			
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$0	\$76,913			
	24100 Office of The Principal	\$1,199,378	\$1,456,333	\$1,837,848	\$1,904,190	59%	31%	4%
	24900 Other Support Services, School Administration	\$18,668	\$24,395	\$75,275	\$59,011	216%	142%	-22%
Student Instructional Support Total		\$1,858,256	\$2,257,173	\$3,112,049	\$3,307,471	78%	47%	6%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Whitley Co Cons Schools (8665)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$56,974	\$39,007	\$52,232	\$46,177	-19%	18%	-12%
	23150 Board of Education; Legal Services	\$10,485	\$33,198	\$20,020	\$13,806	32%	-58%	-31%
	23160 Board of Education; Promotion Expenses	\$2,759	\$2,679	\$6,655	\$4,855	76%	81%	-27%
	23210 Executive Administration; Office of The Superintendent	\$248,671	\$283,038	\$380,821	\$241,702	-3%	-15%	-37%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$8,000	\$8,132	\$8,047		1%	-1%
	25110 Fiscal Services; Office of The Business Manager	\$66,125	\$65,541	\$105,311	\$114,195	73%	74%	8%
	25120 Fiscal Services; Service Area Direction	\$32,506	\$43,198	\$61,036	\$60,603	86%	40%	-1%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$26,109	\$32,460	\$46,402	\$47,982	84%	48%	3%
	25150 Fiscal Services; Payroll Services	\$27,516	\$34,541	\$42,636	\$45,928	67%	33%	8%
	25160 Fiscal Services; Financial Accounting	\$5,996	\$8,695	\$8,430	\$8,780	46%	1%	4%
	25191 Other Fiscal Services; Refund of Revenue	\$2,026	\$3,227	\$4,072	\$4,052	100%	26%	-1%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$8,117	\$6,828			-16%
	25300 Printing, Publishing, and Duplicating Services	\$43,792	\$60,619	\$65,416	\$47,412	8%	-22%	-28%
	25710 Personnel Services; Supervision of Personnel Services	\$64,641	\$72,206	\$592	\$104	-100%	-100%	-82%
	25730 Personnel Services; Personnel Services	\$0	\$0	\$43,527	\$45,920			5%
	25750 Personnel Services; Health Services	\$4,956	\$5,402	\$8,543	\$7,095	43%	31%	-17%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$1,930	\$1,675			-13%
	25890 Other Technology Services	\$0	\$0	\$50,771	\$52,341			3%
	25920 Ditch Assessments	\$489	\$784	\$190	\$322	-34%	-59%	69%
	25940 Settlements	\$0	\$0	\$5,000	\$0			-100%
	25950 Other Assessments	\$0	\$8,280	\$937	\$82		-99%	-91%
	25990 Other Support Services, Central	\$12,500	\$23,115	\$25,394	\$23,119	85%	0%	-9%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$24,466	\$0	\$0	\$0	-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,889,480	\$2,184,058	\$2,848,000	\$2,645,294	40%	21%	-7%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$87,758	\$96,911	\$112,622	\$104,011	19%	7%	-8%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$404,854	\$413,714	\$413,328	\$509,563	26%	23%	23%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$0	\$1,825	\$0	\$0			
	26499 2007 Account Code - Other	\$45,500	\$158,829	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,313	\$5,725	\$3,182	\$3,859	16%	-33%	21%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$11,515	\$0	\$0		-100%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$30,079	\$239,724	\$170,296	\$186,626	> 500%	-22%	10%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$39,234	\$25,689	\$26,124	\$23,052	-41%	-10%	-12%
	27010 Student Transportation; Service Area Direction	\$101,574	\$103,942	\$151,476	\$152,419	50%	47%	1%
	27100 Student Transportation; Vehicle Operation	\$590,371	\$603,389	\$880,422	\$909,820	54%	51%	3%
	27200 Student Transportation; Monitoring Services	\$36,520	\$35,412	\$63,880	\$61,628	69%	74%	-4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$250,118	\$353,385	\$598,783	\$575,454	130%	63%	-4%
	27400 Student Transportation; Purchase of School Buses	\$271,581	\$445,140	\$710,118	\$242,172	-11%	-46%	-66%
	27500 Student Transportation; Insurance on Buses	\$0	\$92,071	\$44,903	\$43,266		-53%	-4%
	27700 Student Transportation; Contracted Transportation Services	\$3,307	\$1,167	\$909	\$5,682	72%	387%	> 500%
	27900 Student Transportation; Other Student Transportation Services	\$64,672	\$32,769	\$31,822	\$30,380	-53%	-7%	-5%
	27910 Student Transportation; Bus Driver Training	\$2,565	\$3,765	\$5,084	\$4,536	77%	20%	-11%
	31100 Food Services Operations; Service Area Direction	\$36,252	\$39,836	\$67,012	\$71,830	98%	80%	7%
	31200 Food Services Operations; Food Preparation and Dispensing	\$384,245	\$438,660	\$603,662	\$620,917	62%	42%	3%
	31300 Food Services Operations; Food Delivery	\$92	\$0	\$261	\$214	131%		-18%
	31400 Food Services Operations; Food Purchases	\$479,196	\$494,056	\$566,579	\$560,339	17%	13%	-1%
	31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$297	\$0	\$0	\$0	-100%		
	31900 Other Food Services	\$4	\$334	\$322	\$303	> 500%	-9%	-6%
Overhead and Operational Total		\$5,351,022	\$6,505,906	\$8,244,949	\$7,532,390	41%	16%	-9%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$10,050	\$0	\$0		-100%	
	33200 Community Recreation	\$44,919	\$48,531	\$70,636	\$57,501	28%	18%	-19%
	33300 Civic Services	\$809	\$316	\$6,469	\$7,146	> 500%	> 500%	10%
	33400 Athletic Coaches	\$218,953	\$252,362	\$312,814	\$325,649	49%	29%	4%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$155,000	\$0			-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$60,623	\$94,943	\$16,974	\$33,003	-46%	-65%	94%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$24,200	\$0	\$211		-99%	
	45100 Building Acquisition, Construction and Improvements	\$1,182,690	\$753,935	\$702,142	\$692,843	-41%	-8%	-1%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$308,326	\$308,326			0%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$0	\$81,214	\$83,647			3%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Whitley Co Cons Schools (8665)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$8,072	\$32,980			309%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,634	\$8,724	\$11,639	\$12,119	> 500%	39%	4%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$85,601	\$51,706	\$95,635	\$78,978	-8%	53%	-17%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$267,944	\$171,922	\$200,190	\$92,975	-65%	-46%	-54%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$140,154	\$107,605	\$144,007	\$43,031	-69%	-60%	-70%
	51100 Debt Services; Principal on Debt; Bonds	\$34,867	\$34,867	\$189,867	\$351,490	> 500%	> 500%	85%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$384,479	\$155,000	\$0		-100%	-100%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$148,294	\$287,172			94%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$69,246	\$97,247	\$77,730	\$0	-100%	-100%	-100%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$0	\$151,190	\$0			-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,910,228	\$4,048,868	\$2,835,000	\$2,025,000	-30%	-50%	-29%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$1,418,447	\$1,509,675			6%
	60700 Nonprogramed Charges; Scholarships	\$60	\$207	\$0	\$285	375%	38%	
Nonoperational Total		\$5,017,727	\$6,089,962	\$7,088,645	\$5,942,031	18%	-2%	-16%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$437,642	\$401,427	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,135,094	\$1,252,569	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$0	\$140,507	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,717,080	\$4,973,147	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$9,180	\$3,411	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$219	\$74,840	\$0	\$0			
Prorated By Fund Total		\$3,299,214	\$6,845,900	\$0	\$0			