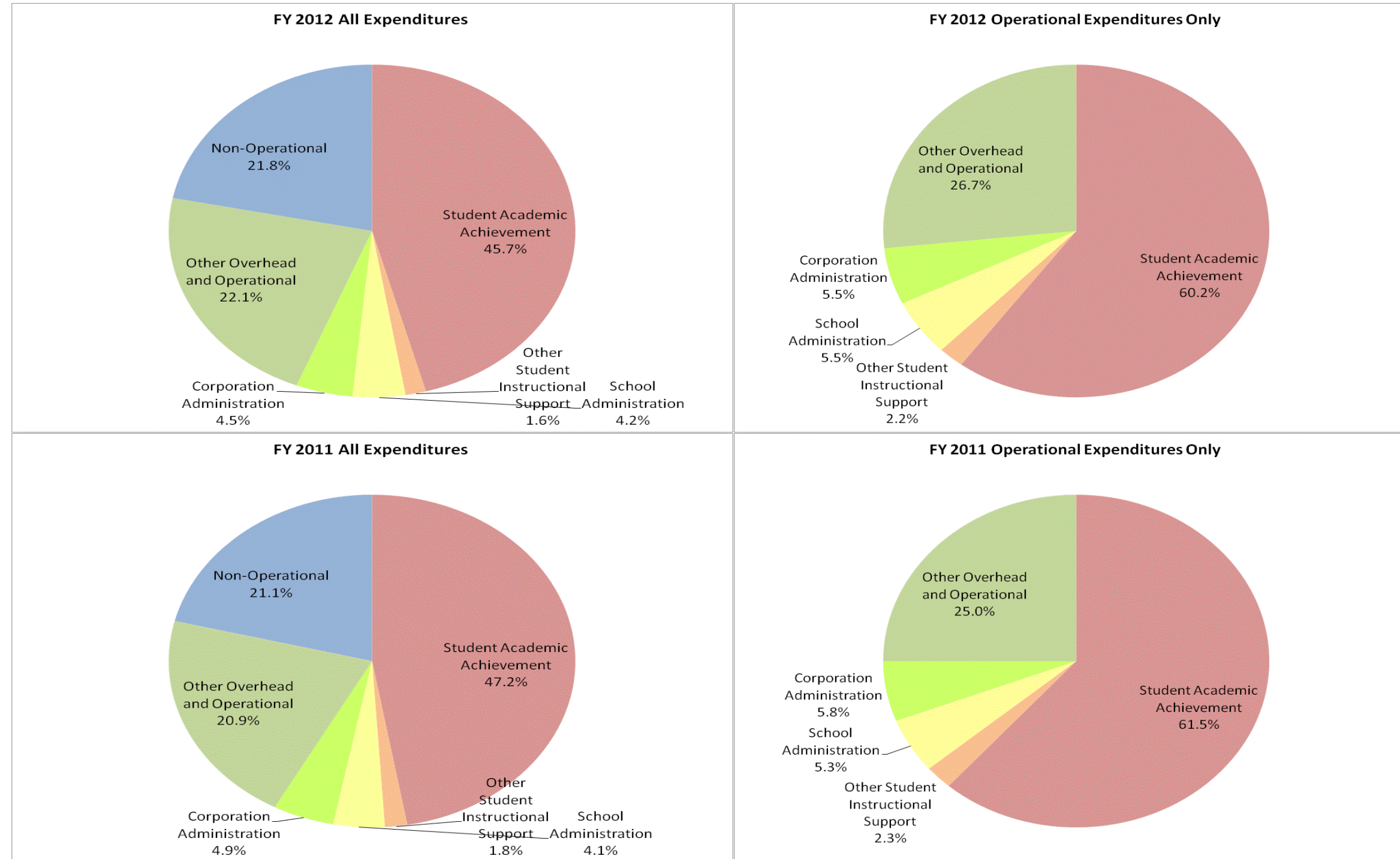


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Western Boone Co Com Sch Dist (615)**

Western Boone Co Com Sch Dist (615)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$8,169,408	50.6%	\$9,076,176	49.3%	\$8,360,661	47.2%	\$8,251,565	45.7%
Student Instructional Support	\$1,130,394	7.0%	\$1,136,625	6.2%	\$1,037,642	5.9%	\$1,050,462	5.8%
Overhead and Operational	\$4,190,591	26.0%	\$4,869,686	26.5%	\$4,567,587	25.8%	\$4,805,846	26.6%
Nonoperational	\$2,639,466	16.4%	\$3,314,747	18.0%	\$3,740,784	21.1%	\$3,938,473	21.8%
<b>Grand Total</b>	<b>\$16,129,859</b>		<b>\$18,397,234</b>		<b>\$17,706,674</b>		<b>\$18,046,346</b>	

	FY 2006	FY 2009	FY 2011	FY 2012
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>57.7%</b>	<b>55.5%</b>	<b>53.1%</b>	<b>51.5%</b>



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Western Boone Co Com Sch Dist (615)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>								
	11025 Regular Programs; Non Spec Ed Preschool	\$54,022	\$534,541	\$54,165	\$64,460	19%	-88%	19%
	11050 Regular Programs; Full Day Kindergarten	\$105,830	\$205,151	\$248,585	\$260,167	146%	27%	5%
	11100 Regular Programs; Elementary	\$2,411,119	\$3,204,360	\$3,104,087	\$3,190,608	32%	0%	3%
	11300 Regular Programs; High School	\$2,101,050	\$3,185,638	\$3,136,438	\$3,016,521	44%	-5%	-4%
	11350 Regular Programs; High School; Academic Honors Diploma	\$18,000	\$0	\$0	\$0	-100%		
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$8,896	\$37,370	\$47,230		431%	26%
	11420 Vocational Education; Agriculture B	\$73,277	\$76,313	\$75,943	\$71,820	-2%	-6%	-5%
	11450 Vocational Education; Consumer and Homemaking	\$30,026	\$34,772	\$79,274	\$68,355	128%	97%	-14%
	11470 Vocational Education; Business Education	\$40,777	\$30,786	\$36,094	\$34,217	-16%	11%	-5%
	11590 Other Vocational Education Programs	\$12,779	\$4,250	\$4,424	\$10,026	-22%	136%	127%
	12110 Gifted And Talented; Gifted and Talented	\$17,289	\$60,141	\$37,185	\$31,160	80%	-48%	-16%
	12210 Mental Disabilities; Mild Mental Disabilities	\$53,177	\$56,995	\$66,345	\$0	-100%	-100%	-100%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$86,093	\$119,257	\$120,152	\$123,411	43%	3%	3%
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$60,795	\$62,416			3%
	12350 Physical Impairment; Homebound	\$7,488	\$7,434	\$9,268	\$406	-95%	-95%	-96%
	12510 Culturally Different; Communication Disorders	\$105,529	\$101,133	\$75,234	\$75,010	-29%	-26%	0%
	12610 Learning Disability	\$312,902	\$384,300	\$418,441	\$479,350	53%	25%	15%
	12710 Equal Opportunity At Risk	\$43,887	\$51,855	\$3,828	\$0	-100%	-100%	-100%
	12810 Special Education Preschool	\$80,243	\$86,606	\$40,297	\$46,318	-42%	-47%	15%
	14100 Summer School Programs; Elementary	\$957	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$32,783	\$12,562	\$3,643	\$4,744	-86%	-62%	30%
	16100 Remediation Testing	\$94,299	\$103,069	\$94,224	\$100,744	7%	-2%	7%
	16200 Preventive Remediation	\$11,526	\$0	\$0	\$0	-100%		
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$64,228	\$116,057	\$119,990	\$81,793	27%	-30%	-32%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$185,382	\$123,798	\$106,005	\$105,242	-43%	-15%	-1%
	22220 Library/Media Services; School Library	\$177,326	\$205,700	\$201,774	\$129,377	-27%	-37%	-36%
	22230 Library/Media Services; Audiovisual	\$2,128	\$2,350	\$994	\$1,374	-35%	-42%	38%
	22360 Instruction, Related Technology; Network Support	\$234,739	\$0	\$0	\$0	-100%		
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$187,964	\$285,133	\$157,101	\$159,868	-15%	-44%	2%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$107,989	\$75,080	\$69,006	\$86,951	-19%	16%	26%
	26497 2007 Account Code - Teachers Retirement Fund	\$490,584	\$0	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$7,143,392</b>	<b>\$9,076,176</b>	<b>\$8,360,661</b>	<b>\$8,251,565</b>	<b>16%</b>	<b>-9%</b>	<b>-1%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$164,123	\$194,891	\$152,695	\$120,122	-27%	-38%	-21%
	21340 Health Services; Nurse Services	\$78,441	\$87,885	\$86,771	\$89,805	14%	2%	3%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$20,751	\$40,314	\$36,960		78%	-8%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$28,853	\$34,747	\$48,043		67%	38%
	24100 Office of The Principal	\$724,077	\$804,246	\$723,115	\$755,532	4%	-6%	4%
<b>Student Instructional Support Total</b>		<b>\$966,641</b>	<b>\$1,136,625</b>	<b>\$1,037,642</b>	<b>\$1,050,462</b>	<b>9%</b>	<b>-8%</b>	<b>1%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$25,700	\$32,093	\$26,162	\$26,483	3%	-17%	1%
	23150 Board of Education; Legal Services	\$10,701	\$11,430	\$16,093	\$9,434	-12%	-17%	-41%
	23160 Board of Education; Promotion Expenses	\$1,001	\$4,892	\$4,754	\$1,303	30%	-73%	-73%
	23210 Executive Administration; Office of The Superintendent	\$279,611	\$526,902	\$434,524	\$396,110	42%	-25%	-9%
	25110 Fiscal Services; Office of The Business Manager	\$24,349	\$167	\$67,848	\$69,309	185%	> 500%	2%
	25150 Fiscal Services; Payroll Services	\$5,148	\$3,665	\$2,627	\$1,930	-63%	-47%	-27%
	25850 Administrative Technology Services; Network Support	\$0	\$320,793	\$311,357	\$312,084		-3%	0%
	25920 Ditch Assessments	\$116	\$72	\$160	\$180	55%	150%	13%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,307,777	\$1,492,095	\$1,380,730	\$1,407,505	8%	-6%	2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$8,795	\$18,609	\$12,006	\$9,080	3%	-51%	-24%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$43,343	\$87,478	\$61,075	\$196,823	354%	125%	222%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$711	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$305,654	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,874	\$1,338	\$6,690	\$4,766	154%	256%	-29%
	26700 Operation and Maintenance of Plant Services; Insurance	\$171,851	\$105,101	\$127,434	\$101,926	-41%	-3%	-20%
	27010 Student Transportation; Service Area Direction	\$117,026	\$166,832	\$160,667	\$157,842	35%	-5%	-2%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Western Boone Co Com Sch Dist (615)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	27100 Student Transportation; Vehicle Operation	\$176,534	\$399,377	\$493,474	\$549,842	211%	38%	11%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$110,382	\$382,051	\$268,762	\$314,621	185%	-18%	17%
	27400 Student Transportation; Purchase of School Buses	\$292,208	\$320,998	\$288,683	\$305,956	5%	-5%	6%
	27500 Student Transportation; Insurance on Buses	\$17,485	\$26,611	\$17,348	\$35,000	100%	32%	102%
	27600 Student Transportation; Insurance on Pupils	\$0	\$9,000	\$7,000	\$15,000		67%	114%
	27700 Student Transportation; Contracted Transportation Services	\$435,488	\$241,661	\$142,574	\$86,649	-80%	-64%	-39%
	31200 Food Services Operations; Food Preparation and Dispensing	\$231,439	\$321,223	\$326,254	\$354,313	53%	10%	9%
	31400 Food Services Operations; Food Purchases	\$365,551	\$397,300	\$411,365	\$449,688	23%	13%	9%
<b>Overhead and Operational Total</b>		<b>\$3,932,746</b>	<b>\$4,869,686</b>	<b>\$4,567,587</b>	<b>\$4,805,846</b>	<b>22%</b>	<b>-1%</b>	<b>5%</b>
<b>Nonoperational</b>								
	33200 Community Recreation	\$10,480	\$7,882	\$4,159	\$3,634	-65%	-54%	-13%
	33400 Athletic Coaches	\$57,897	\$56,263	\$55,642	\$79,316	37%	41%	43%
	43000 Facilities Acquisition and Construction; Professional Services	\$199,158	\$71,701	\$54,311	\$71,684	-64%	0%	32%
	45100 Building Acquisition, Construction and Improvements	\$233,989	\$986,877	\$283,316	\$296,511	27%	-70%	5%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$229,665	\$269,918	\$163,767	\$242,786	6%	-10%	48%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$38,625	\$53,076	\$14,114	\$36,293	-6%	-32%	157%
	51100 Debt Services; Principal on Debt; Bonds	\$1,836,748	\$1,840,355	\$3,151,125	\$3,194,500	74%	74%	1%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$117	\$14,676	\$0	\$0	-100%	-100%	
	54200 Common School Fund; Principal	\$21,236	\$0	\$0	\$0	-100%		
	60700 Nonprogramed Charges; Scholarships	\$9,750	\$14,000	\$14,350	\$13,750	41%	-2%	-4%
<b>Nonoperational Total</b>		<b>\$2,637,665</b>	<b>\$3,314,747</b>	<b>\$3,740,784</b>	<b>\$3,938,473</b>	<b>49%</b>	<b>19%</b>	<b>5%</b>
<b>Prorated By Fund</b>								
	26492 2007 Account Code - Social Security	\$606,974	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$841,862	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$581	\$0	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$1,449,417</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			