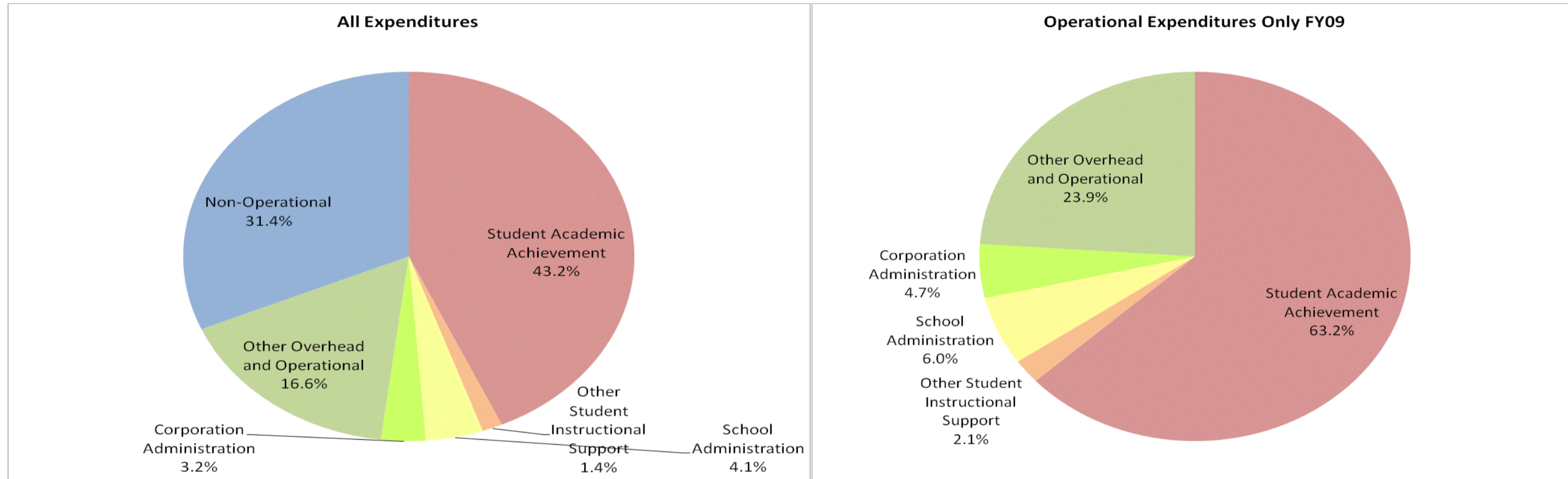


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
West Clark Community Schools (940)**

West Clark Community Schools (940)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$11,576,027	59.7%	\$15,123,378	50.2%	\$16,946,413	49.9%	\$17,841,110	43.2%
Student Instructional Support	\$1,276,308	6.6%	\$1,856,361	6.2%	\$2,076,845	6.1%	\$2,290,745	5.6%
Overhead and Operational	\$3,590,253	18.5%	\$6,901,566	22.9%	\$7,735,102	22.8%	\$8,159,053	19.8%
Nonoperational	\$2,940,029	15.2%	\$6,224,470	20.7%	\$7,227,590	21.3%	\$12,975,212	31.4%
<b>Grand Total</b>	<b>\$19,382,617</b>		<b>\$30,105,774</b>		<b>\$33,985,949</b>	<b>37%</b>	<b>\$41,266,119</b>	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	66.3%	56.4%	56.0%	48.8%



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
West Clark Community Schools (940)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$357	\$262,048			> 500%
	11100 Regular Programs; Elementary	\$3,552,713	\$3,851,567	\$4,777,023	\$5,563,960	57%	44%	16%
	11200 Regular Programs; Middle/Junior High	\$1,026,132	\$1,495,549	\$1,551,739	\$1,678,534	64%	12%	8%
	11300 Regular Programs; High School	\$2,411,342	\$2,665,420	\$3,418,697	\$4,111,402	71%	54%	20%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$62,373	\$144,398	\$169,979		173%	18%
	11410 Vocational Education; Agriculture A	\$10,460	\$0	\$0	\$0	-100%		
	11450 Vocational Education; Consumer and Homemaking	\$144,711	\$151,063	\$208,542	\$251,554	74%	67%	21%
	11470 Vocational Education; Business Education	\$0	\$9,186	\$22,016	\$23,751		159%	8%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$134,988	\$216,515			60%
	11910 Other Regular Programs; Competency Testing	\$0	\$0	\$0	\$7,575			
	12110 Gifted And Talented; Gifted and Talented	\$18,754	\$13,887	\$7,517	\$5,936	-68%	-57%	-21%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$4,180	\$56,927			> 500%
	12210 Mental Disabilities; Mild Mental Disabilities	\$887,501	\$1,537,256	\$2,039,306	\$2,440,352	175%	59%	20%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$9,744	\$0	\$0	\$0	-100%		
	12340 Physical Impairment; Hearing Impairment	\$0	\$26,346	\$47,459	\$102,541		289%	116%
	12350 Physical Impairment; Homebound	\$27,926	\$22,855	\$18,384	\$48,795	75%	113%	165%
	12510 Culturally Different; Communication Disorders	\$93,010	\$122,644	\$186,249	\$213,704	130%	74%	15%
	12710 Equal Opportunity At Risk	\$57,066	\$102,547	\$116,198	\$141,328	148%	38%	22%
	12810 Special Education Preschool	\$0	\$187,879	\$176,310	\$234,799		25%	33%
	12900 Other Special Programs	\$0	\$38,988	\$86,439	\$115,834		197%	34%
	14100 Summer School Programs; Elementary	\$23,133	\$0	\$2,619	\$6,354	-73%		143%
	14200 Summer School Programs; Middle/Junior High School	\$3,347	\$11,209	\$28,614	\$17,848	433%	59%	-38%
	14300 Summer School Programs; High School	\$29,297	\$43,881	\$50,585	\$98,889	238%	125%	95%
	16100 Remediation Testing	\$75,188	\$88,631	\$114,257	\$80,355	7%	-9%	-30%
	16200 Preventive Remediation	\$20,893	\$11,533	\$3,227	\$7,186	-66%	-38%	123%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$58,666	\$68,434			17%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$366,948	\$349,206	\$453,170	\$308,178	-16%	-12%	-32%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$396,749	\$398,580	\$341,133	\$426,016	7%	7%	25%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$2,333	\$0	\$0	\$0	-100%		
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$1,667	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$19,335	\$3,203	\$14,050	\$0	-100%	-100%	-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$39,723	\$38,279	\$30,082	\$51,165	29%	34%	70%
	22130 Improvement of Instruction; Instructional Staff Training	\$288,445	\$20,549	\$12,841	-\$9,000	-103%	-144%	-170%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$31,882	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$156,492	\$290,583	\$363,990	\$411,989	163%	42%	13%
	22230 Library/Media Services; Audiovisual	\$3,277	\$2,733	\$385	\$353	-89%	-87%	-8%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$1,817	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$105,274	\$699	\$0	-100%	-100%	-100%
	22360 Instruction, Related Technology; Network Support	\$0	\$86,135	\$217,192	\$307,178		257%	41%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$229,254	\$374,503	\$391,527	\$328,676	43%	-12%	-16%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$35,177	\$107,557	\$76,746	\$91,958	161%	-15%	20%
	26497 2007 Account Code - Teachers Retirement Fund	\$331,878	\$661,892	\$391,452	\$0			
<b>Student Academic Achievement Total</b>		<b>\$10,296,194</b>	<b>\$12,881,306</b>	<b>\$15,491,036</b>	<b>\$17,841,110</b>	<b>73%</b>	<b>39%</b>	<b>15%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$231,206	\$316,457	\$398,101	\$466,715	102%	47%	17%
	21230 Guidance Services; Appraisal Services	\$2,457	\$0	\$0	\$0	-100%		
	21240 Guidance Services; Information Services	\$2,295	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$43,655	\$61,995	\$71,481	\$131,496	201%	112%	84%
	21430 Psychological Counseling	\$1,790	\$0	\$0	\$0	-100%		
	21810 Special Education Administration; Service Area Direction	\$17,526	\$0	\$0	\$0	-100%		
	24100 Office of The Principal	\$807,956	\$1,172,837	\$1,478,762	\$1,692,534	109%	44%	14%
<b>Student Instructional Support Total</b>		<b>\$1,106,885</b>	<b>\$1,551,289</b>	<b>\$1,948,344</b>	<b>\$2,290,745</b>	<b>107%</b>	<b>48%</b>	<b>18%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$15,636	\$15,030	\$35,110	\$58,497	274%	289%	67%
	23150 Board of Education; Legal Services	\$26,463	\$6,500	\$25,377	\$11,348	-57%	75%	-55%
	23160 Board of Education; Promotion Expenses	\$3,113	\$2,794	\$1,955	\$65	-98%	-98%	-97%
	23190 Board of Education; Other Governing Body Services	\$4,278	\$4,682	\$6,658	\$13,050	205%	179%	96%
	23210 Executive Administration; Office of The Superintendent	\$128,139	\$290,173	\$369,290	\$422,384	230%	46%	14%
	23220 Executive Administration; Community Relations	\$0	\$1,254	\$1,657	\$3,525		181%	113%
	23230 Executive Administration; Staff Relations and Negotiations	\$1,401	\$34,675	\$10,437	\$0	-100%	-100%	-100%
	23290 Executive Administration; Other Executive Administration Services	\$2,045	\$11,036	\$10,548	\$16,730	> 500%	52%	59%
	25110 Fiscal Services; Office of The Business Manager	\$133,080	\$192,860	\$213,895	\$261,631	97%	36%	22%
	25191 Other Fiscal Services; Refund of Revenue	\$6,054	\$73,170	\$6,496	\$20,079	232%	-73%	209%
	25193 Other Fiscal Services; Printed Forms	\$2,620	\$0	\$0	\$0	-100%		
	25195 Other Fiscal Services; Bank Account Service Charge	\$2,818	\$9,838	\$7,418	\$7,983	183%	-19%	8%
	25199 Other Fiscal Services; Other	\$0	\$8,886	\$5,726	\$2,150	-76%	-76%	-62%
	25400 Planning, Research, Development and Evaluation	\$0	\$200	\$0	\$0	-100%		

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
West Clark Community Schools (940)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$12,315	\$0			-100%
	25730 Personnel Services; Personnel Services	\$0	\$0	\$14,909	\$0			-100%
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$0	\$9,956	\$0			-100%
	25750 Personnel Services; Health Services	\$1,134	\$3,435	\$3,685	\$3,730	229%	9%	1%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$484,819	\$503,098			4%
	25910 Judgments	\$1,091	\$0	\$0	\$0	-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,073,293	\$1,598,328	\$1,943,467	\$2,194,767	104%	37%	13%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,938	\$1,035	\$802	\$3,247	68%	214%	305%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$226,134	\$678,750	\$724,386	\$676,514	199%	0%	-7%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,733	\$1,575	\$0	\$0			
	26499 2007 Account Code - Other	\$0	\$86,314	\$129,886	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$5,174	\$33,923	\$1,453	\$7,289	41%	-79%	402%
	26700 Operation and Maintenance of Plant Services; Insurance	\$74,139	\$468,318	\$137,179	\$145,051	96%	-69%	6%
	27010 Student Transportation; Service Area Direction	\$64,649	\$0	\$40,533	\$49,846	-23%		23%
	27100 Student Transportation; Vehicle Operation	\$317,104	\$525,723	\$687,632	\$889,465	180%	69%	29%
	27200 Student Transportation; Monitoring Services	\$0	\$54,635	\$145,512	\$113		-100%	-100%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$95,567	\$193,122	\$305,384	\$314,456	229%	63%	3%
	27400 Student Transportation; Purchase of School Buses	\$104,134	\$342,713	\$125,552	\$86,415	-17%	-75%	-31%
	27500 Student Transportation; Insurance on Buses	\$11,964	\$40,000	\$0	\$20,000	67%	-50%	
	27700 Student Transportation; Contracted Transportation Services	\$433,255	\$674,140	\$548,792	\$675,543	56%	0%	23%
	27900 Student Transportation; Other Student Transportation Services	\$1,531	\$6,824	\$4,591	\$4,266	179%	-37%	-7%
	27910 Student Transportation; Bus Driver Training	\$0	\$2,235	\$3,242	\$4,318			93%
	31100 Food Services Operations; Service Area Direction	\$21,813	\$257,406	\$549,792	\$637,652	> 500%	148%	16%
	31200 Food Services Operations; Food Preparation and Dispensing	\$245,716	\$183,249	\$17,976	\$39,522	-84%	-78%	120%
	31400 Food Services Operations; Food Purchases	\$264,044	\$527,412	\$798,035	\$884,024	235%	68%	11%
	31900 Other Food Services	\$36,575	\$68,052	\$79,131	\$202,296	453%	197%	156%
<b>Overhead and Operational Total</b>		<b>\$3,306,630</b>	<b>\$6,398,285</b>	<b>\$7,463,594</b>	<b>\$8,159,053</b>	<b>147%</b>	<b>28%</b>	<b>9%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$758	\$0			-100%
	33200 Community Recreation	\$4,500	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$174,638	\$235,996	\$311,060	\$413,705	137%	75%	33%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$26,396	\$40,595	\$267,651	\$609,185	> 500%	> 500%	128%
	43000 Facilities Acquisition and Construction; Professional Services	\$7,338	\$538,357	\$0	\$0	-100%	-100%	
	45100 Building Acquisition, Construction and Improvements	\$863,109	\$269,857	\$272,008	\$171,729	-80%	-36%	-37%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$2,891	\$8,008	\$7,382		155%	-8%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$0	\$22,766	\$19,623			-14%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$5,000	\$22,725	\$0	\$0	-100%	-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$808,942	\$869,416	\$1,254,587	\$886,437	10%	2%	-29%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$7,711	\$26,639	\$0	\$0	-100%	-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$85,000	\$0	\$0	\$285,000	235%		
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$19,700	\$0			-100%
	52100 Debt Services; Interest on Debt; Bonds	\$27,570	\$0	\$631,390	\$340,532	> 500%		-46%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$60,343	\$206,864	\$91,249	\$164,896	173%	-20%	81%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$696,994	\$3,824,000	\$4,186,984	\$9,918,941	> 500%	159%	137%
	54100 Veterans' Memorial Fund; Principal	\$8,200	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$136,696	\$118,119	\$128,252	\$147,551	8%	25%	15%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$0	\$1,500			
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$15,410	\$7,880	\$7,730		-50%	-2%
	60700 Nonprogramed Charges; Scholarships	\$0	\$1,000	\$1,000	\$1,000		0%	0%
<b>Nonoperational Total</b>		<b>\$2,912,435</b>	<b>\$6,171,869</b>	<b>\$7,203,294</b>	<b>\$12,975,212</b>	<b>346%</b>	<b>110%</b>	<b>80%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$188,707	\$184,079	\$81,836	\$0			
	26492 2007 Account Code - Social Security	\$830,903	\$1,072,791	\$582,590	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$49,265	\$104,000	\$1,548	\$0			
	26494 2007 Account Code - Group Insurance	\$637,077	\$1,484,130	\$723,599	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$1,585	\$3,586	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$54,520	\$256,440	\$486,522	\$0			
<b>Prorated By Fund Total</b>		<b>\$1,760,472</b>	<b>\$3,103,025</b>	<b>\$1,879,682</b>	<b>\$0</b>			