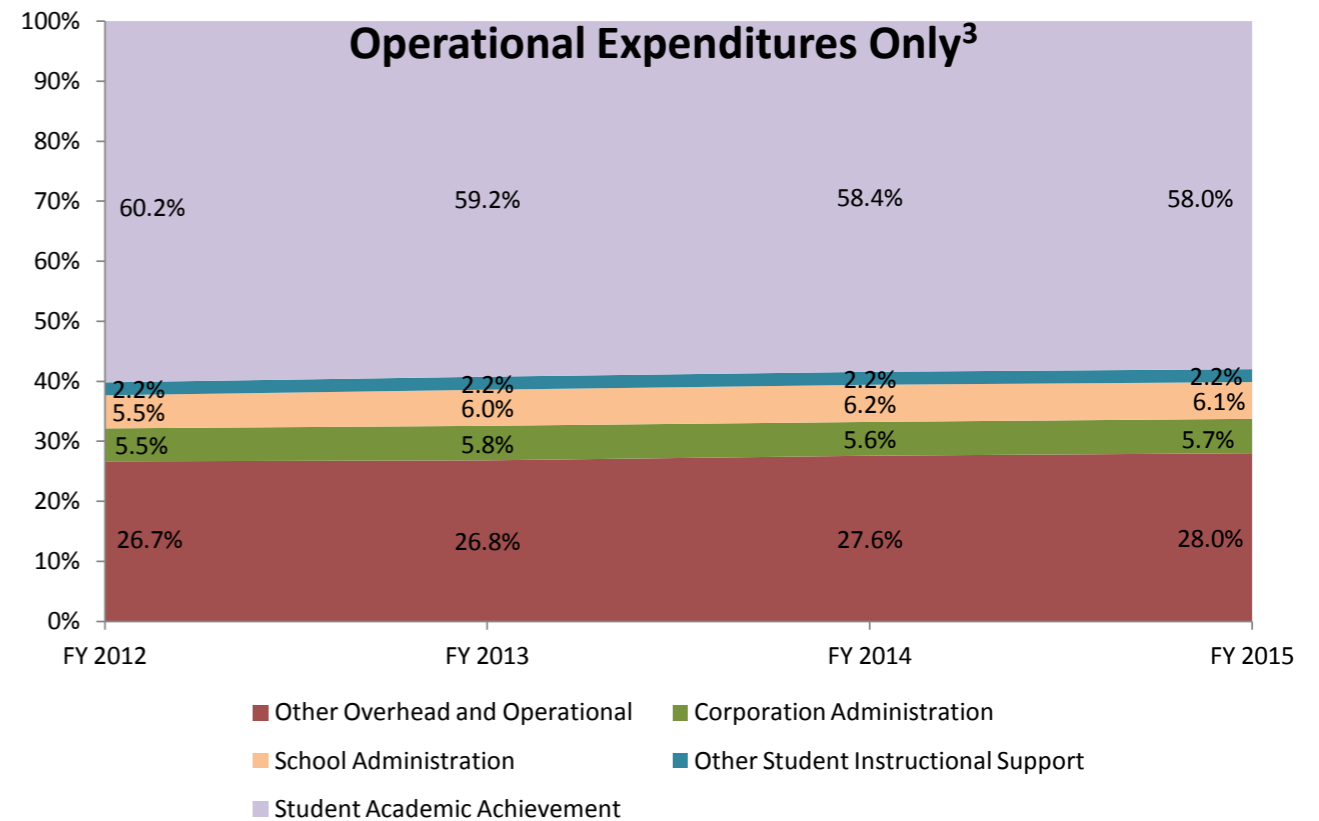
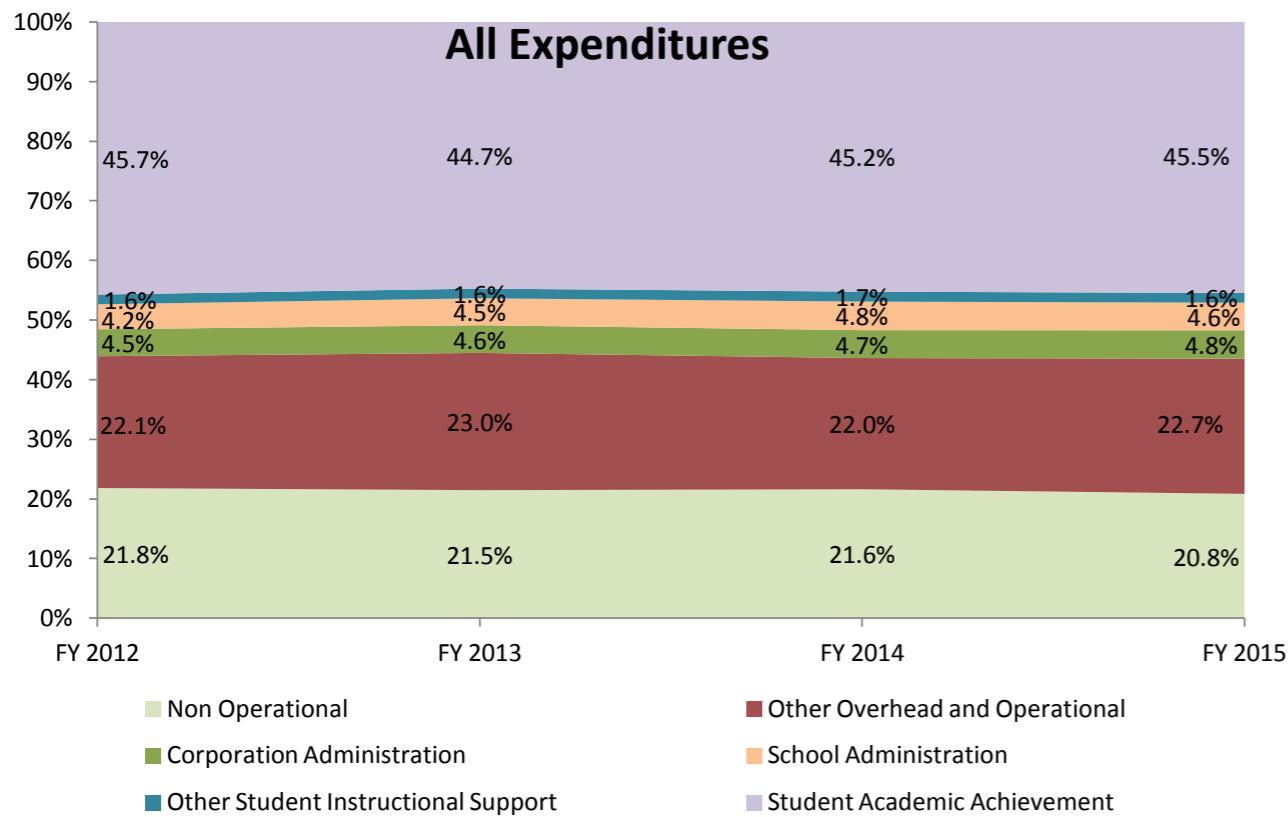


School Corporation Expenditures by Account
Biannual Financial Report Data
Western Boone Co Com Sch Dist (615)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$8,169,408	50.6%	\$9,076,176	49.3%	\$8,251,565	45.7%	\$8,217,638	44.7%	\$8,174,548	45.2%	\$8,475,366	45.5%
Student Instructional Support	\$1,130,394	7.0%	\$1,136,625	6.2%	\$1,050,462	5.8%	\$1,129,857	6.1%	\$1,166,997	6.5%	\$1,166,785	6.3%
Total	\$9,299,802	57.7%	\$10,212,801	55.5%	\$9,302,028	51.5%	\$9,347,495	50.9%	\$9,341,546	51.7%	\$9,642,152	51.7%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,190,591	26.0%	\$4,869,686	26.5%	\$4,805,846	26.6%	\$5,083,108	27.7%	\$4,822,331	26.7%	\$5,113,700	27.4%
Non Operational	\$2,639,466	16.4%	\$3,314,747	18.0%	\$3,938,473	21.8%	\$3,944,034	21.5%	\$3,905,973	21.6%	\$3,886,161	20.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$6,830,057	42.3%	\$8,184,433	44.5%	\$8,744,319	48.5%	\$9,027,142	49.1%	\$8,728,304	48.3%	\$8,999,860	48.3%

Grand Total	\$16,129,859	\$18,397,234	\$18,046,346	\$18,374,637	\$18,069,850	\$18,642,012
--------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Western Boone Co Com Sch Dist (615)

Account							Percent Change		
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11025	Regular Programs	Non Special Education Preschool	\$54,022	\$534,541	\$63,699	\$65,569	21.4%	-87.7%	2.9%
11050	Regular Programs	Full Day Kindergarten	\$105,830	\$205,151	\$264,879	\$272,496	157.5%	32.8%	2.9%
11100	Regular Programs	Elementary	\$2,411,119	\$3,204,360	\$3,037,505	\$3,116,620	29.3%	-2.7%	2.6%
11300	Regular Programs	High School	\$2,101,050	\$3,185,638	\$2,962,319	\$2,896,936	37.9%	-9.1%	-2.2%
11350	Regular Programs	High School - Academic Honors Diploma	\$18,000	\$0	\$0	\$0	NA	NA	NA
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$8,896	\$50,000	\$67,940	NA	663.7%	35.9%
11420	Regular Programs	Vocational Education - Agriculture B	\$73,277	\$76,313	\$40,564	\$37,214	-49.2%	-51.2%	-8.3%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$30,026	\$34,772	\$70,083	\$78,869	162.7%	126.8%	12.5%
11470	Regular Programs	Vocational Education - Business Education	\$40,777	\$30,786	\$61,153	\$24,494	-39.9%	-20.4%	-59.9%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$12,779	\$4,250	\$12,206	\$11,259	-11.9%	164.9%	-7.8%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$17,289	\$60,141	\$30,002	\$30,926	78.9%	-48.6%	3.1%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$53,177	\$56,995	\$40,046	\$43,759	-17.7%	-23.2%	9.3%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$86,093	\$119,257	\$149,434	\$155,489	80.6%	30.4%	4.1%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$0	\$397	\$20,475	NA	NA	5061.1%
12350	Special Programs	Physical Impairment - Homebound	\$7,488	\$7,434	\$6,426	\$3,126	-58.3%	-57.9%	-51.4%
12510	Special Programs	Culturally Different - Communication Disorders	\$105,529	\$101,133	\$144,535	\$145,082	37.5%	43.5%	0.4%
12610	Special Programs	Learning Disability	\$312,902	\$384,300	\$443,126	\$440,245	40.7%	14.6%	-0.7%
12710	Special Programs	Equal Opportunity At Risk	\$43,887	\$51,855	\$1,157	\$765	-98.3%	-98.5%	-33.9%
12810	Special Programs	Special Education Preschool	\$80,243	\$86,606	\$38,483	\$27,647	-65.5%	-68.1%	-28.2%
14100	Summer School Programs	Elementary	\$957	\$0	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$32,783	\$12,562	\$3,945	\$1,513	-95.4%	-88.0%	-61.6%
16100	Remediation	Remediation Testing	\$94,299	\$103,069	\$56,448	\$44,630	-52.7%	-56.7%	-20.9%
16200	Remediation	Preventive Remediation	\$11,526	\$0	\$0	\$0	NA	NA	NA
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$64,228	\$116,057	\$107,160	\$117,101	82.3%	0.9%	9.3%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$185,382	\$123,798	\$203,729	\$199,414	7.6%	61.1%	-2.1%
22220	Instruction	Library/Media Services - School Library	\$177,326	\$205,700	\$151,163	\$123,275	-30.5%	-40.1%	-18.4%
22230	Instruction	Library/Media Services - Audiovisual	\$2,128	\$2,350	\$686	\$2,099	-1.3%	-10.7%	205.9%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$0	\$293,310	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$234,739	\$0	\$0	\$0	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$187,964	\$285,133	\$160,912	\$175,759	-6.5%	-38.4%	9.2%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$107,989	\$75,080	\$74,492	\$79,354	-26.5%	5.7%	6.5%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$490,584	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$7,143,392	\$9,076,176	\$8,174,548	\$8,475,366	18.6%	-6.6%	3.7%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$164,123	\$194,891	\$134,425	\$141,099	-14.0%	-27.6%	5.0%
21340	Students	Health Services - Nurse Services	\$78,441	\$87,885	\$91,000	\$93,586	19.3%	6.5%	2.8%
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$20,751	\$40,082	\$31,952	NA	54.0%	-20.3%
21720	Students	Physical Therapy Services - Physical Therapy Services	\$0	\$28,853	\$36,041	\$36,762	NA	27.4%	2.0%
24100	School Administration	Office of The Principal	\$724,077	\$804,246	\$865,448	\$863,387	19.2%	7.4%	-0.2%
Student Instructional Support Total			\$966,641	\$1,136,625	\$1,166,997	\$1,166,785	20.7%	2.7%	0.0%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$25,700	\$32,093	\$36,608	\$35,717	39.0%	11.3%	-2.4%
23150	General Administration	Board of Education - Legal Services	\$10,701	\$11,430	\$15,482	\$11,799	10.3%	3.2%	-23.8%
23160	General Administration	Board of Education - Promotion Expenses	\$1,001	\$4,892	\$4,500	\$3,675	267.1%	-24.9%	-18.3%
23210	General Administration	Executive Administration - Office of The Superintendent	\$279,611	\$526,902	\$415,984	\$412,052	47.4%	-21.8%	-0.9%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$24,349	\$167	\$72,136	\$75,579	210.4%	45102.7%	4.8%
25150	Central Services	Fiscal Services - Payroll Services	\$5,148	\$3,665	\$1,670	\$1,885	-63.4%	-48.6%	12.8%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$320,793	\$298,417	\$346,180	NA	7.9%	16.0%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$116	\$72	\$180	\$180	55.1%	149.6%	0.0%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,307,777	\$1,492,095	\$1,559,504	\$1,635,760	25.1%	9.6%	4.9%

School Corporation Expenditures by Account
Biannual Financial Report Data
Western Boone Co Com Sch Dist (615)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$8,795	\$18,609	\$23,042	\$18,217	107.1%	-2.1%	-20.9%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$43,343	\$87,478	\$194,726	\$146,173	237.2%	67.1%	-24.9%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$711	\$0	\$0	\$0	NA	NA	NA
26499 Category not Specified Other - 2007 Account Code	\$305,654	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$1,874	\$1,338	\$2,093	\$2,538	35.5%	89.6%	21.3%
26600 Oper. & Maint. of Plant Serv. Security Services	\$0	\$0	\$0	\$57,934	NA	NA	NA
26700 Oper. & Maint. of Plant Serv. Insurance	\$171,851	\$105,101	\$141,318	\$114,823	-33.2%	9.3%	-18.7%
27010 Student Transportation Service Area Direction	\$117,026	\$166,832	\$159,919	\$166,003	41.9%	-0.5%	3.8%
27100 Student Transportation Vehicle Operation	\$176,534	\$399,377	\$595,714	\$594,739	236.9%	48.9%	-0.2%
27300 Student Transportation Vehicle Servicing and Maintenance	\$110,382	\$382,051	\$377,338	\$379,771	244.1%	-0.6%	0.6%
27400 Student Transportation Purchase of School Buses	\$292,208	\$320,998	\$0	\$202,932	-30.6%	-36.8%	NA
27500 Student Transportation Insurance on Buses	\$17,485	\$26,611	\$47,325	\$55,646	218.2%	109.1%	17.6%
27600 Student Transportation Insurance on Pupils	\$0	\$9,000	\$15,000	\$15,000	NA	66.7%	0.0%
27700 Student Transportation Contracted Transportation Services	\$435,488	\$241,661	\$0	\$0	NA	NA	NA
31200 Food Services Operations Food Preparation and Dispensing	\$231,439	\$321,223	\$338,232	\$353,323	52.7%	10.0%	4.5%
31400 Food Services Operations Food Purchases	\$365,551	\$397,300	\$523,143	\$483,775	32.3%	21.8%	-7.5%
Overhead and Operational Total	\$3,932,746	\$4,869,686	\$4,822,331	\$5,113,700	30.0%	5.0%	6.0%
Non Operational							
33200 Category not Specified Community Recreation	\$10,480	\$7,882	\$4,145	\$2,118	-79.8%	-73.1%	-48.9%
33400 Category not Specified Athletic Coaches	\$57,897	\$56,263	\$89,850	\$119,357	106.2%	112.1%	32.8%
43000 Category not Specified Professional Services	\$199,158	\$71,701	\$79,373	\$64,764	-67.5%	-9.7%	-18.4%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$233,989	\$986,877	\$169,798	\$135,661	-42.0%	-86.3%	-20.1%
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$229,665	\$269,918	\$280,769	\$248,531	8.2%	-7.9%	-11.5%
49000 Category not Specified Other Facilities Acq. and Construction	\$38,625	\$53,076	\$6,563	\$12,680	-67.2%	-76.1%	93.2%
51100 Principal on Debt Bonds	\$1,836,748	\$1,840,355	\$3,257,875	\$3,278,750	78.5%	78.2%	0.6%
52200 Interest on Debt Temporary Loans	\$117	\$14,676	\$0	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$21,236	\$0	\$0	\$0	NA	NA	NA
60700 Category not Specified Scholarships	\$9,750	\$14,000	\$17,600	\$24,300	149.2%	73.6%	38.1%
Non Operational Total	\$2,637,665	\$3,314,747	\$3,905,973	\$3,886,161	47.3%	17.2%	-0.5%
Prorated by Fund							
26492 NA Social Security - Academic Achievement	\$434,601	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$69,044	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$102,567	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$763	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$590,982	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$94,636	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$155,205	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$1,038	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$433	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$74	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$73	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$1	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,449,417	\$0	\$0	\$0	NA	NA	NA