

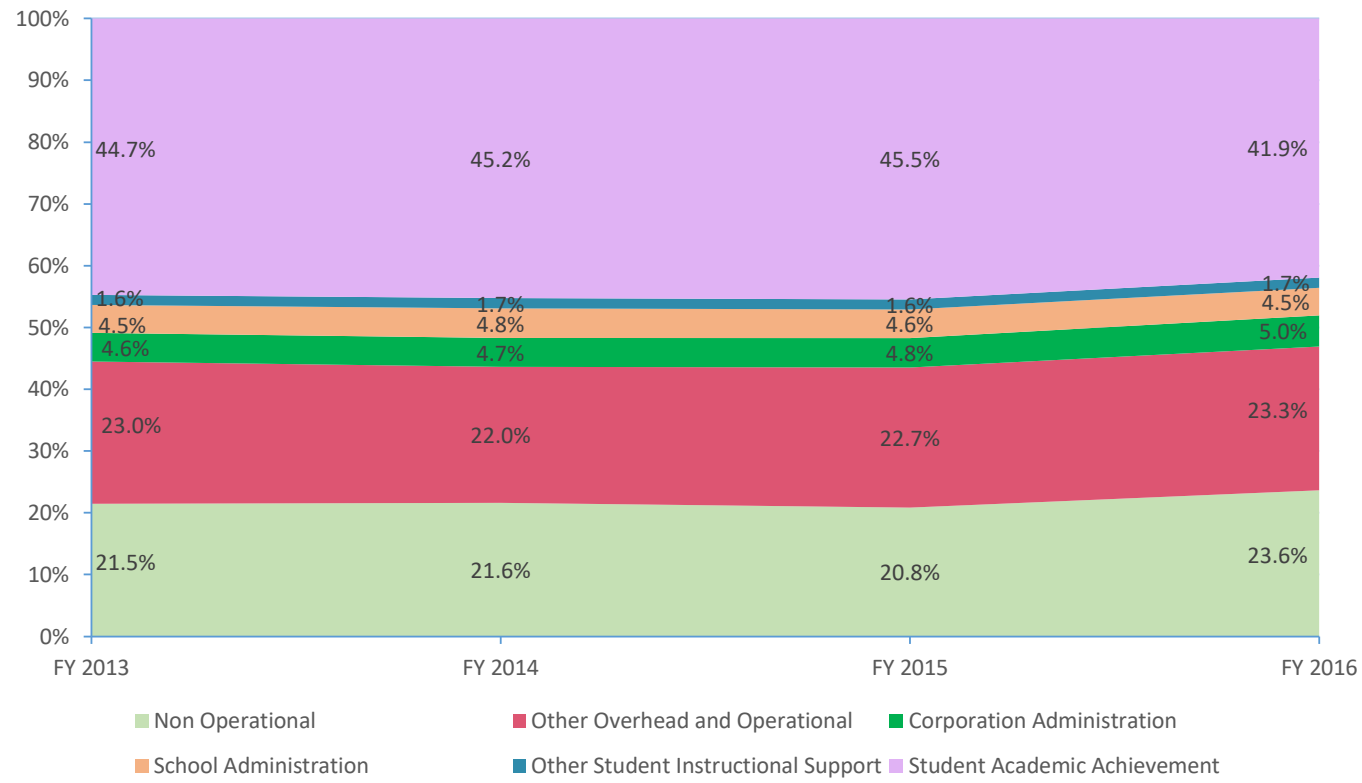
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Western Boone Co Com Sch Dist (615)**

| Instructional Expenditures    |                      |              |                      |              |                    |              |                    |              |                    |              |                    |              |
|-------------------------------|----------------------|--------------|----------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| Expenditure Type              | FY 2006 <sup>1</sup> |              | FY 2009 <sup>2</sup> |              | FY 2013            |              | FY 2014            |              | FY 2015            |              | FY 2016            |              |
|                               | 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%        | \$8,217,638        | 44.7%        | \$8,174,548        | 45.2%        | \$8,475,366        | 45.5%        | \$7,952,155        | 41.9%        |
| Student Instructional Support | \$1,130,394          | 7.0%         | \$1,136,625          | 6.2%         | \$1,129,857        | 6.1%         | \$1,166,997        | 6.5%         | \$1,166,785        | 6.3%         | \$1,160,083        | 6.1%         |
| <b>Total</b>                  | <b>\$9,299,802</b>   | <b>57.7%</b> | <b>\$10,212,801</b>  | <b>55.5%</b> | <b>\$9,347,495</b> | <b>50.9%</b> | <b>\$9,341,546</b> | <b>51.7%</b> | <b>\$9,642,152</b> | <b>51.7%</b> | <b>\$9,112,238</b> | <b>48.0%</b> |

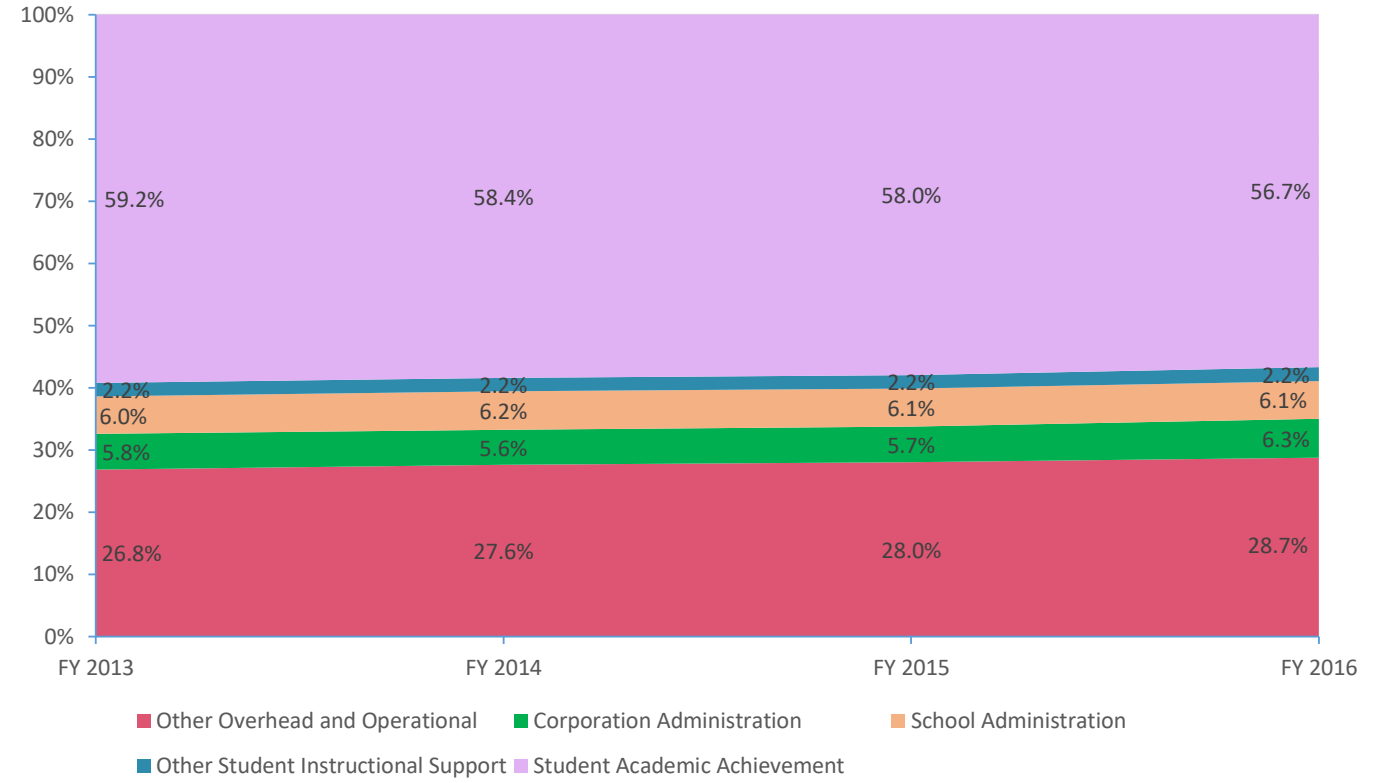
| Non Instructional Expenditures |                      |              |                      |              |                    |              |                    |              |                    |              |                    |              |
|--------------------------------|----------------------|--------------|----------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| Expenditure Type               | FY 2006 <sup>1</sup> |              | FY 2009 <sup>2</sup> |              | FY 2013            |              | FY 2014            |              | FY 2015            |              | FY 2016            |              |
|                                | 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%        | \$5,083,108        | 27.7%        | \$4,822,331        | 26.7%        | \$5,113,700        | 27.4%        | \$5,368,892        | 28.3%        |
| Non Operational                | \$2,639,466          | 16.4%        | \$3,314,747          | 18.0%        | \$3,944,034        | 21.5%        | \$3,905,973        | 21.6%        | \$3,886,161        | 20.8%        | \$4,484,969        | 23.6%        |
| Not Categorized                | \$0                  | 0.0%         | \$0                  | 0.0%         | \$0                | 0.0%         | \$0                | 0.0%         | \$0                | 0.0%         | \$0                | 0.0%         |
| <b>Total</b>                   | <b>\$6,830,057</b>   | <b>42.3%</b> | <b>\$8,184,433</b>   | <b>44.5%</b> | <b>\$9,027,142</b> | <b>49.1%</b> | <b>\$8,728,304</b> | <b>48.3%</b> | <b>\$8,999,860</b> | <b>48.3%</b> | <b>\$9,853,861</b> | <b>52.0%</b> |

|                    |                     |                     |                     |                     |                     |                     |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Grand Total</b> | <b>\$16,129,859</b> | <b>\$18,397,234</b> | <b>\$18,374,637</b> | <b>\$18,069,850</b> | <b>\$18,642,012</b> | <b>\$18,966,099</b> |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



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                                    |   |  | FY 2006            | FY 2009            | FY 2015            | FY 2016            | Percent Change |               |              |
|--|---|--|--------------------|--------------------|--------------------|--------------------|----------------|---------------|--------------|
|  |   |  |                    |                    |                    |                    | 2006 to 2016   | 2009 to 2016  | 2015 to 2016 |
| <b>Student Academic Achievement</b>        |   |  |                    |                    |                    |                    |                |               |              |
| 11025                                      | Regular Programs                                  | Non Special Education Preschool                              | \$54,022           | \$534,541          | \$65,569           | \$70,652           | 30.8%          | -86.8%        | 7.8%         |
| 11050                                      | Regular Programs                                  | Full Day Kindergarten  | \$105,830          | \$205,151          | \$272,496          | \$234,605          | 121.7%         | 14.4%         | -13.9%       |
| 11100                                      | Regular Programs                                  | Elementary   | \$2,411,119        | \$3,204,360        | \$3,116,620        | \$2,948,011        | 22.3%          | -8.0%         | -5.4%        |
| 11300                                      | Regular Programs                                  | High School  | \$2,101,050        | \$3,185,638        | \$2,896,936        | \$2,849,195        | 35.6%          | -10.6%        | -1.6%        |
| 11350                                      | Regular Programs                                  | High School - Academic Honors Diploma                        | \$18,000           | \$0                | \$0                | \$0                | -100.0%        | NA            | NA           |
| 11355                                      | Regular Programs                                  | High School - Acad. Honors High Ability Students             | \$0                | \$8,896            | \$67,940           | \$71,060           | NA             | 698.8%        | 4.6%         |
| 11420                                      | Regular Programs                                  | Vocational Education - Agriculture B                         | \$73,277           | \$76,313           | \$37,214           | \$43,803           | -40.2%         | -42.6%        | 17.7%        |
| 11450                                      | Regular Programs                                  | Vocational Education - Consumer and Homemaking               | \$30,026           | \$34,772           | \$78,869           | \$80,448           | 167.9%         | 131.4%        | 2.0%         |
| 11470                                      | Regular Programs                                  | Vocational Education - Business Education                    | \$40,777           | \$30,786           | \$24,494           | \$39,765           | -2.5%          | 29.2%         | 62.3%        |
| 11590                                      | Regular Programs                                  | Vocational Education - Other Vocational Ed. Programs         | \$12,779           | \$4,250            | \$11,259           | \$11,874           | -7.1%          | 179.4%        | 5.5%         |
| 12110                                      | Special Programs                                  | Gifted and Talented - Gifted And Talented                    | \$17,289           | \$60,141           | \$30,926           | \$29,054           | 68.1%          | -51.7%        | -6.1%        |
| 12210                                      | Special Programs                                  | Mental Disabilities - Mild Mental Disabilities               | \$53,177           | \$56,995           | \$43,759           | \$44,325           | -16.6%         | -22.2%        | 1.3%         |
| 12220                                      | Special Programs                                  | Mental Disabilities - Moderate Mental Disabilities           | \$86,093           | \$119,257          | \$155,489          | \$159,755          | 85.6%          | 34.0%         | 2.7%         |
| 12340                                      | Special Programs                                  | Physical Impairment - Hearing Impairment                     | \$0                | \$0                | \$20,475           | \$0                | NA             | NA            | -100.0%      |
| 12350                                      | Special Programs                                  | Physical Impairment - Homebound                              | \$7,488            | \$7,434            | \$3,126            | \$3,087            | -58.8%         | -58.5%        | -1.2%        |
| 12510                                      | Special Programs                                  | Culturally Different - Communication Disorders               | \$105,529          | \$101,133          | \$145,082          | \$156,394          | 48.2%          | 54.6%         | 7.8%         |
| 12610                                      | Special Programs                                  | Learning Disability  | \$312,902          | \$384,300          | \$440,245          | \$434,713          | 38.9%          | 13.1%         | -1.3%        |
| 12710                                      | Special Programs                                  | Equal Opportunity At Risk                                    | \$43,887           | \$51,855           | \$765              | \$1,000            | -97.7%         | -98.1%        | 30.7%        |
| 12810                                      | Special Programs                                  | Special Education Preschool                                  | \$80,243           | \$86,606           | \$27,647           | \$28,060           | -65.0%         | -67.6%        | 1.5%         |
| 14100                                      | Summer School Programs                            | Elementary   | \$957              | \$0                | \$0                | \$0                | -100.0%        | NA            | NA           |
| 14300                                      | Summer School Programs                            | High School  | \$32,783           | \$12,562           | \$1,513            | \$1,446            | -95.6%         | -88.5%        | -4.4%        |
| 16100                                      | Remediation                                       | Remediation Testing  | \$94,299           | \$103,069          | \$44,630           | \$44,349           | -53.0%         | -57.0%        | -0.6%        |
| 16200                                      | Remediation                                       | Preventive Remediation                                       | \$11,526           | \$0                | \$0                | \$0                | -100.0%        | NA            | NA           |
| 17300                                      | Payments to Other Governmental Units Within State | Area Vocat. School (Part. Share)                             | \$64,228           | \$116,057          | \$117,101          | \$82,268           | 28.1%          | -29.1%        | -29.7%       |
| 17400                                      | Payments to Other Governmental Units Within State | Joint Services and Supply - Special Ed.                      | \$185,382          | \$123,798          | \$199,414          | \$214,042          | 15.5%          | 72.9%         | 7.3%         |
| 22220                                      | Instruction                                       | Library/Media Services - School Library                      | \$177,326          | \$205,700          | \$123,275          | \$110,386          | -37.7%         | -46.3%        | -10.5%       |
| 22230                                      | Instruction                                       | Library/Media Services - Audiovisual                         | \$2,128            | \$2,350            | \$2,099            | \$558              | -73.8%         | -76.3%        | -73.4%       |
| 22250                                      | Instruction                                       | Library/Media Services - Computer Assisted Instruc. Services | \$0                | \$0                | \$293,310          | \$24,418           | NA             | NA            | -91.7%       |
| 22360                                      | Instruction                                       | Instruc. Related Tech. - Network Support                     | \$234,739          | \$0                | \$0                | \$0                | -100.0%        | NA            | NA           |
| 25520                                      | Central Services                                  | Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs    | \$187,964          | \$285,133          | \$175,759          | \$180,481          | -4.0%          | -36.7%        | 2.7%         |
| 25570                                      | Central Services                                  | Textbks. for Rent/Resale - Materials and Supplies            | \$107,989          | \$75,080           | \$79,354           | \$88,405           | -18.1%         | 17.7%         | 11.4%        |
| 26497                                      | Category not Specified                            | Teachers Retir. Fund - 07 Acct. Code                         | \$490,584          | \$0                | \$0                | \$0                | -100.0%        | NA            | NA           |
| <b>Student Academic Achievement Total</b>  |   |  | <b>\$7,143,392</b> | <b>\$9,076,176</b> | <b>\$8,475,366</b> | <b>\$7,952,155</b> | <b>11.3%</b>   | <b>-12.4%</b> | <b>-6.2%</b> |
| <b>Student Instructional Support</b>       |   |  |                    |                    |                    |                    |                |               |              |
| 21220                                      | Students  | Guidance Services - Counseling Services                      | \$164,123          | \$194,891          | \$141,099          | \$144,038          | -12.2%         | -26.1%        | 2.1%         |
| 21340                                      | Students  | Health Services - Nurse Services                             | \$78,441           | \$87,885           | \$93,586           | \$96,213           | 22.7%          | 9.5%          | 2.8%         |
| 21620                                      | Students  | Occ. Therapy Related Services - Occ. Therapy Services        | \$0                | \$20,751           | \$31,952           | \$35,881           | NA             | 72.9%         | 12.3%        |
| 21720                                      | Students  | Physical Therapy Services - Physical Therapy Services        | \$0                | \$28,853           | \$36,762           | \$37,498           | NA             | 30.0%         | 2.0%         |
| 24100                                      | School Administration                             | Office of The Principal                                      | \$724,077          | \$804,246          | \$863,387          | \$846,453          | 16.9%          | 5.2%          | -2.0%        |
| <b>Student Instructional Support Total</b> |   |  | <b>\$966,641</b>   | <b>\$1,136,625</b> | <b>\$1,166,785</b> | <b>\$1,160,083</b> | <b>20.0%</b>   | <b>2.1%</b>   | <b>-0.6%</b> |
| <b>Overhead and Operational</b>            |   |  |                    |                    |                    |                    |                |               |              |
| 23110                                      | General Administration                            | Board of Education - Service Area Direction                  | \$25,700           | \$32,093           | \$35,717           | \$44,924           | 74.8%          | 40.0%         | 25.8%        |
| 23150                                      | General Administration                            | Board of Education - Legal Services                          | \$10,701           | \$11,430           | \$11,799           | \$23,210           | 116.9%         | 103.1%        | 96.7%        |
| 23160                                      | General Administration                            | Board of Education - Promotion Expenses                      | \$1,001            | \$4,892            | \$3,675            | \$0                | -100.0%        | -100.0%       | -100.0%      |
| 23210                                      | General Administration                            | Executive Administration - Office of The Superintendent      | \$279,611          | \$526,902          | \$412,052          | \$474,898          | 69.8%          | -9.9%         | 15.3%        |
| 25110                                      | Central Services                                  | Fiscal Services - Office of The Business Manager             | \$24,349           | \$167              | \$75,579           | \$77,091           | 216.6%         | 46006.8%      | 2.0%         |
| 25150                                      | Central Services                                  | Fiscal Services - Payroll Services                           | \$5,148            | \$3,665            | \$1,885            | \$789              | -84.7%         | -78.5%        | -58.2%       |
| 25850                                      | Central Services                                  | Admin. Tech. Services - Network Support                      | \$0                | \$320,793          | \$346,180          | \$333,975          | NA             | 4.1%          | -3.5%        |
| 25920                                      | Central Services                                  | Other Supp. Serv. Cent. Serv. - Ditch Assessments            | \$116              | \$72               | \$180              | \$180              | 55.1%          | 149.6%        | 0.0%         |
| 26200                                      | Operation and Maintenance of Plant Services       | Maintenance of Buildings                                     | \$1,307,777        | \$1,492,095        | \$1,635,760        | \$1,589,785        | 21.6%          | 6.5%          | -2.8%        |
| 26300                                      | Operation and Maintenance of Plant Services       | Maintenance of Grounds                                       | \$8,795            | \$18,609           | \$18,217           | \$14,981           | 70.3%          | -19.5%        | -17.8%       |

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

| Account                               |  |   |                    |                    |                    |                    | Percent Change |              |              |
|---------------------------------------|--|---|--------------------|--------------------|--------------------|--------------------|----------------|--------------|--------------|
|                                       | FY 2006  | FY 2009   | FY 2015            | FY 2016            | 2006 to 2016       | 2009 to 2016       | 2015 to 2016   |              |              |
| 26400                                 | Operation and Maintenance of Plant Services        | Maintenance of Equipment                                  | \$43,343           | \$87,478           | \$146,173          | \$192,582          | 344.3%         | 120.1%       | 31.7%        |
| 26495                                 | Category not Specified                             | Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code | \$711              | \$0                | \$0                | \$0                | -100.0%        | NA           | NA           |
| 26499                                 | Category not Specified                             | Other - 2007 Account Code                                 | \$305,654          | \$0                | \$0                | \$0                | -100.0%        | NA           | NA           |
| 26500                                 | Operation and Maintenance of Plant Services        | Vehicle Maintenance (not buses)                           | \$1,874            | \$1,338            | \$2,538            | \$2,251            | 20.1%          | 68.2%        | -11.3%       |
| 26600                                 | Operation and Maintenance of Plant Services        | Security Services   | \$0                | \$0                | \$57,934           | \$50,417           | NA             | NA           | -13.0%       |
| 26700                                 | Operation and Maintenance of Plant Services        | Insurance   | \$171,851          | \$105,101          | \$114,823          | \$133,138          | -22.5%         | 26.7%        | 16.0%        |
| 27010                                 | Student Transportation                             | Service Area Direction                                    | \$117,026          | \$166,832          | \$166,003          | \$191,585          | 63.7%          | 14.8%        | 15.4%        |
| 27100                                 | Student Transportation                             | Vehicle Operation   | \$176,534          | \$399,377          | \$594,739          | \$585,621          | 231.7%         | 46.6%        | -1.5%        |
| 27300                                 | Student Transportation                             | Vehicle Servicing and Maintenance                         | \$110,382          | \$382,051          | \$379,771          | \$425,989          | 285.9%         | 11.5%        | 12.2%        |
| 27400                                 | Student Transportation                             | Purchase of School Buses                                  | \$292,208          | \$320,998          | \$202,932          | \$274,790          | -6.0%          | -14.4%       | 35.4%        |
| 27500                                 | Student Transportation                             | Insurance on Buses  | \$17,485           | \$26,611           | \$55,646           | \$41,600           | 137.9%         | 56.3%        | -25.2%       |
| 27600                                 | Student Transportation                             | Insurance on Pupils                                       | \$0                | \$9,000            | \$15,000           | \$16,380           | NA             | 82.0%        | 9.2%         |
| 27700                                 | Student Transportation                             | Contracted Transportation Services                        | \$435,488          | \$241,661          | \$0                | \$0                | -100.0%        | -100.0%      | NA           |
| 31200                                 | Food Services Operations                           | Food Preparation and Dispensing                           | \$231,439          | \$321,223          | \$353,323          | \$396,988          | 71.5%          | 23.6%        | 12.4%        |
| 31400                                 | Food Services Operations                           | Food Purchases  | \$365,551          | \$397,300          | \$483,775          | \$497,720          | 36.2%          | 25.3%        | 2.9%         |
| <b>Overhead and Operational Total</b> |  |   | <b>\$3,932,746</b> | <b>\$4,869,686</b> | <b>\$5,113,700</b> | <b>\$5,368,892</b> | <b>36.5%</b>   | <b>10.3%</b> | <b>5.0%</b>  |
| <b>Non Operational</b>                |  |   |                    |                    |                    |                    |                |              |              |
| 33200                                 | Category not Specified                             | Community Recreation                                      | \$10,480           | \$7,882            | \$2,118            | \$4,517            | -56.9%         | -42.7%       | 113.2%       |
| 33400                                 | Category not Specified                             | Athletic Coaches  | \$57,897           | \$56,263           | \$119,357          | \$109,502          | 89.1%          | 94.6%        | -8.3%        |
| 43000                                 | Category not Specified                             | Professional Services                                     | \$199,158          | \$71,701           | \$64,764           | \$103,883          | -47.8%         | 44.9%        | 60.4%        |
| 45100                                 | Building Acquisition, Construction and Improvement | Building Acquisition, Const. and Improv.                  | \$233,989          | \$986,877          | \$135,661          | \$591,831          | 152.9%         | -40.0%       | 336.3%       |
| 47000                                 | Category not Specified                             | Purchase of Mobile or Fixed Equipment                     | \$229,665          | \$269,918          | \$248,531          | \$330,785          | 44.0%          | 22.6%        | 33.1%        |
| 49000                                 | Category not Specified                             | Other Facilities Acq. and Construction                    | \$38,625           | \$53,076           | \$12,680           | \$37,198           | -3.7%          | -29.9%       | 193.4%       |
| 51100                                 | Principal on Debt                                  | Bonds   | \$1,836,748        | \$1,840,355        | \$3,278,750        | \$3,274,250        | 78.3%          | 77.9%        | -0.1%        |
| 52200                                 | Interest on Debt                                   | Temporary Loans   | \$117              | \$14,676           | \$0                | \$0                | -100.0%        | -100.0%      | NA           |
| 54200                                 | Advancements and Obligations                       | Common School Fund - Principal                            | \$21,236           | \$0                | \$0                | \$16,555           | -22.0%         | NA           | NA           |
| 60700                                 | Category not Specified                             | Scholarships  | \$9,750            | \$14,000           | \$24,300           | \$16,446           | 68.7%          | 17.5%        | -32.3%       |
| <b>Non Operational Total</b>          |  |   | <b>\$2,637,665</b> | <b>\$3,314,747</b> | <b>\$3,886,161</b> | <b>\$4,484,969</b> | <b>70.0%</b>   | <b>35.3%</b> | <b>15.4%</b> |
| <b>Prorated by Fund</b>               |  |   |                    |                    |                    |                    |                |              |              |
| 26492 - SAA                           | NA   | Social Security - 2007 Account Code                       | \$434,601          | \$0                | \$0                | \$0                | NA             | NA           | NA           |
| 26492 - SIS                           | NA   | Social Security - 2007 Account Code                       | \$69,044           | \$0                | \$0                | \$0                | NA             | NA           | NA           |
| 26492 - O&O                           | NA   | Social Security - 2007 Account Code                       | \$102,567          | \$0                | \$0                | \$0                | NA             | NA           | NA           |
| 26492 - NO                            | NA   | Social Security - 2007 Account Code                       | \$763              | \$0                | \$0                | \$0                | NA             | NA           | NA           |
| 26494 - SAA                           | NA   | Group Insurance - 2007 Account Code                       | \$590,982          | \$0                | \$0                | \$0                | NA             | NA           | NA           |
| 26494 - SIS                           | NA   | Group Insurance - 2007 Account Code                       | \$94,636           | \$0                | \$0                | \$0                | NA             | NA           | NA           |
| 26494 - O&O                           | NA   | Group Insurance - 2007 Account Code                       | \$155,205          | \$0                | \$0                | \$0                | NA             | NA           | NA           |
| 26494 - NO                            | NA   | Group Insurance - 2007 Account Code                       | \$1,038            | \$0                | \$0                | \$0                | NA             | NA           | NA           |
| 26496 - SAA                           | NA   | Unemployment Compensation - 2007 Account Code             | \$433              | \$0                | \$0                | \$0                | NA             | NA           | NA           |
| 26496 - SIS                           | NA   | Unemployment Compensation - 2007 Account Code             | \$74               | \$0                | \$0                | \$0                | NA             | NA           | NA           |
| 26496 - O&O                           | NA   | Unemployment Compensation - 2007 Account Code             | \$73               | \$0                | \$0                | \$0                | NA             | NA           | NA           |
| 26496 - NO                            | NA   | Unemployment Compensation - 2007 Account Code             | \$1                | \$0                | \$0                | \$0                | NA             | NA           | NA           |
| <b>Prorated by Fund Total</b>         |  |   | <b>\$1,449,417</b> | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>NA</b>      | <b>NA</b>    | <b>NA</b>    |