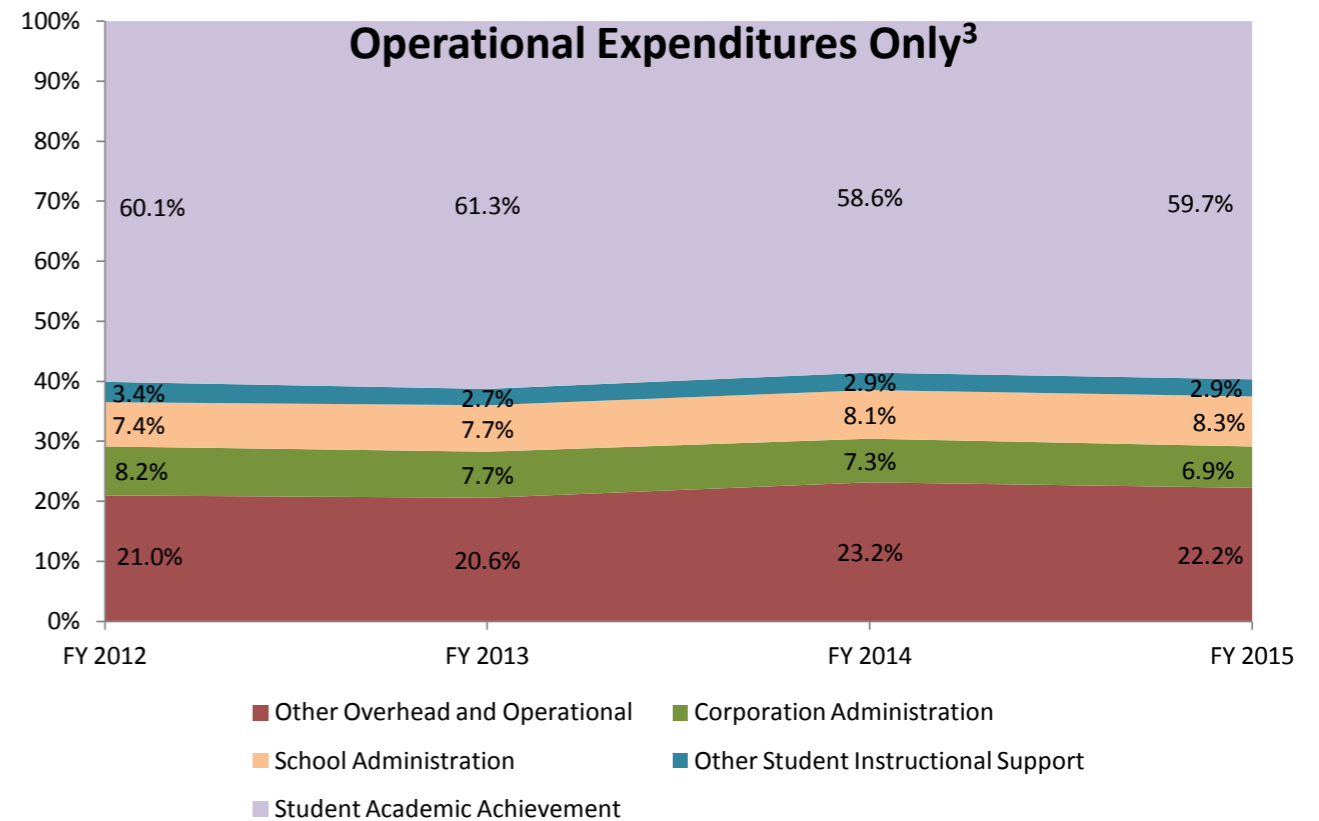
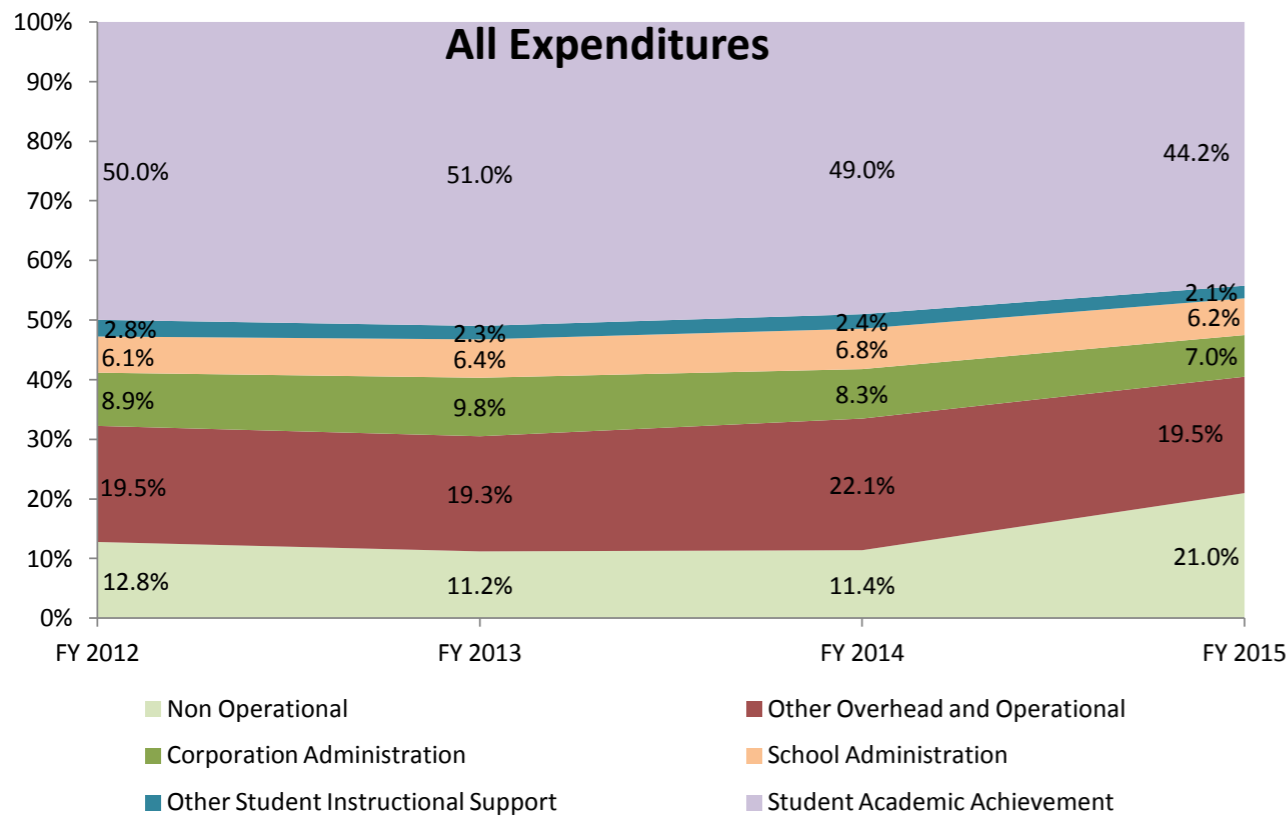


School Corporation Expenditures by Account
Biannual Financial Report Data
Wes-Del Community Schools (1885)

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	\$4,421,128	49.0%	\$4,351,553	40.6%	\$4,114,240	50.0%	\$4,221,556	51.0%	\$3,775,195	49.0%	\$4,104,150	44.2%
Student Instructional Support	\$654,603	7.3%	\$880,751	8.2%	\$730,366	8.9%	\$719,178	8.7%	\$709,934	9.2%	\$768,615	8.3%
Total	\$5,075,731	56.3%	\$5,232,305	48.8%	\$4,844,606	58.8%	\$4,940,734	59.7%	\$4,485,128	58.2%	\$4,872,765	52.5%

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	\$1,879,529	20.9%	\$2,193,987	20.5%	\$2,338,580	28.4%	\$2,411,123	29.1%	\$2,339,377	30.4%	\$2,458,668	26.5%
Non Operational	\$2,058,678	22.8%	\$3,294,148	30.7%	\$1,051,812	12.8%	\$927,043	11.2%	\$877,673	11.4%	\$1,945,900	21.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,938,208	43.7%	\$5,488,135	51.2%	\$3,390,392	41.2%	\$3,338,166	40.3%	\$3,217,049	41.8%	\$4,404,568	47.5%

Grand Total	\$9,013,939	\$10,720,440	\$8,234,998	\$8,278,900	\$7,702,178	\$9,277,333
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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
Wes-Del Community Schools (1885)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$155,841	\$143,376	\$151,942	NA	-2.5%	6.0%
11100	Regular Programs	Elementary	\$934,955	\$1,249,007	\$1,116,706	\$1,152,846	23.3%	-7.7%	3.2%
11200	Regular Programs	Middle/Junior High	\$0	\$2,863	\$0	\$0	NA	NA	NA
11300	Regular Programs	High School	\$1,426,782	\$1,531,544	\$1,489,911	\$1,574,558	10.4%	2.8%	5.7%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$128,521	\$123,798	NA	NA	-3.7%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$229,214	\$0	\$0	NA	NA	NA
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$51,043	\$74,996	\$45,488	\$46,228	-9.4%	-38.4%	1.6%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$13	\$0	\$0	\$0	NA	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$31,900	\$12,762	\$4,550	NA	-85.7%	-64.3%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$13,033	\$19,940	\$20,383	\$36,573	180.6%	83.4%	79.4%
12350	Special Programs	Physical Impairment - Homebound	\$0	\$3,377	\$6,858	\$7,177	NA	112.5%	4.6%
12510	Special Programs	Culturally Different - Communication Disorders	\$42,386	\$0	\$0	\$0	NA	NA	NA
12610	Special Programs	Learning Disability	\$165,262	\$202,198	\$201,921	\$192,201	16.3%	-4.9%	-4.8%
12900	Special Programs	Other Special Programs	\$547	\$0	\$0	\$0	NA	NA	NA
14100	Summer School Programs	Elementary	\$11,678	\$15,157	\$6,652	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$14,609	\$11,937	\$1,165	\$0	NA	NA	NA
16100	Remediation	Remediation Testing	\$60	\$0	\$0	\$0	NA	NA	NA
16200	Remediation	Preventive Remediation	\$73,090	\$90,603	\$90,708	\$97,442	33.3%	7.5%	7.4%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$55,627	\$93,924	\$54,933	\$63,798	14.7%	-32.1%	16.1%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$278,376	\$327,577	\$154,930	\$414,382	48.9%	26.5%	167.5%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$20,530	\$30,005	\$18,398	\$40,039	95.0%	33.4%	117.6%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$51,492	\$9	\$19,200	\$14,000	-72.8%	160266.6%	-27.1%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$11,572	\$10,043	\$5,828	\$2,621	-77.3%	-73.9%	-55.0%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$5,550	\$2,896	\$6,970	\$3,926	-29.3%	35.6%	-43.7%
22210	Instruction	Library/Media Services - Service Area Direction	\$0	\$54,007	\$52,762	\$57,827	NA	7.1%	9.6%
22220	Instruction	Library/Media Services - School Library	\$81,811	\$58,408	\$14,950	\$12,386	-84.9%	-78.8%	-17.1%
22230	Instruction	Library/Media Services - Audiovisual	\$9,311	\$6,179	\$7,201	\$4,097	-56.0%	-33.7%	-43.1%
22290	Instruction	Library/Media Services - Other Educational Media Services	\$14,543	\$7,697	\$27,255	\$36,197	148.9%	370.3%	32.8%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$53,554	\$0	\$3,487	\$3,768	-93.0%	NA	8.0%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$18,633	\$0	\$0	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$193,477	\$0	\$1,979	\$0	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$92,193	\$123,598	\$138,196	\$62,400	-32.3%	-49.5%	-54.8%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$4,655	\$1,396	NA	NA	-70.0%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$432	\$0	\$0	\$0	NA	NA	NA
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$214,620	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$3,816,543	\$4,351,553	\$3,775,195	\$4,104,150	7.5%	-5.7%	8.7%
Student Instructional Support									
21210	Students	Guidance Services - Service Area Direction	\$0	\$141,212	\$60,405	\$96,657	NA	-31.6%	60.0%
21220	Students	Guidance Services - Counseling Services	\$114,553	\$19,346	\$17,761	\$19,868	-82.7%	2.7%	11.9%
21310	Students	Health Services - Service Area Direction	\$0	\$1,626	\$0	\$0	NA	NA	NA
21340	Students	Health Services - Nurse Services	\$40,038	\$55,403	\$61,907	\$69,144	72.7%	24.8%	11.7%
21390	Students	Health Services - Other Health Services	\$109	\$635	\$0	\$0	NA	NA	NA
21420	Students	Psychological Services - Psychological Testing	\$35,442	\$33,167	\$1,950	\$0	NA	NA	NA
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$66,509	\$45,307	\$10,192	NA	-84.7%	-77.5%
21990	Students	Other Support Services Students - Other Student Services	\$1,074	\$8,817	\$440	\$0	NA	NA	NA
24100	School Administration	Office of The Principal	\$359,822	\$554,036	\$522,164	\$572,755	59.2%	3.4%	9.7%
24900	School Administration	Other Support Services - School Admin.	\$135	\$0	\$0	\$0	NA	NA	NA
Student Instructional Support Total			\$551,173	\$880,751	\$709,934	\$768,615	39.5%	-12.7%	8.3%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$0	\$10,765	\$10,765	\$10,765	NA	0.0%	0.0%

School Corporation Expenditures by Account
Biannual Financial Report Data
Wes-Del Community Schools (1885)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
23120	General Administration	Board of Education - Service Area Assistants	\$86,475	\$40,485	\$41,833	\$44,554	-48.5%	10.0%	6.5%
23150	General Administration	Board of Education - Legal Services	\$7,649	\$7,215	\$4,631	\$7,321	-4.3%	1.5%	58.1%
23160	General Administration	Board of Education - Promotion Expenses	\$4,166	\$1,419	\$1,424	\$2,442	-41.4%	72.1%	71.5%
23190	General Administration	Board of Education - Other Governing Body Services	\$0	\$20,808	\$14,981	\$18,540	NA	-10.9%	23.8%
23210	General Administration	Executive Administration - Office of The Superintendent	\$105,216	\$134,506	\$121,929	\$130,294	23.8%	-3.1%	6.9%
23220	General Administration	Executive Administration - Community Relations	\$804	\$0	\$695	\$120	-85.1%	NA	-82.7%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$205	\$1,976	\$614	\$88	-56.8%	-95.5%	-85.6%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$10,003	\$4,649	\$5,211	NA	-47.9%	12.1%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$6,361	\$64,199	\$66,244	\$71,916	1030.6%	12.0%	8.6%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$19,528	\$769	\$0	\$0	NA	NA	NA
25193	Central Services	Fiscal Services - Other - Printed Forms	\$7,480	\$9,673	\$9,318	\$5,819	-22.2%	-39.8%	-37.6%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$2,653	\$2,780	\$3,063	NA	15.5%	10.2%
25199	Central Services	Fiscal Services - Other - Other	\$31,826	\$16,741	\$16,711	\$14,434	-54.6%	-13.8%	-13.6%
25220	Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$0	\$31,729	\$37,190	\$36,511	NA	15.1%	-1.8%
25300	Central Services	Printing, Pub., and Duplicating Services	\$0	\$10,947	\$7,907	\$12,708	NA	16.1%	60.7%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$74,726	\$71,837	\$59,085	NA	-20.9%	-17.8%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$39,824	\$50,647	\$47,943	NA	20.4%	-5.3%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$96,853	\$169,568	\$174,603	NA	80.3%	3.0%
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$0	\$500	\$0	NA	NA	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$143	\$141	\$0	\$0	NA	NA	NA
25950	Central Services	Other Supp. Serv. Cent. Serv. - Other Assessments	\$0	\$2,440	\$2,269	\$2,251	NA	-7.7%	-0.8%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$5,000	\$2,153	\$0	NA	NA	NA
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$0	\$77,726	\$54,939	\$62,741	NA	-19.3%	14.2%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$560,484	\$556,316	\$551,003	\$551,691	-1.6%	-0.8%	0.1%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$10,991	\$10,778	\$9,716	\$5,736	-47.8%	-46.8%	-41.0%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$29,997	\$31,521	\$31,935	\$23,427	-21.9%	-25.7%	-26.6%
26600	Oper. & Maint. of Plant Serv.	Security Services	\$268	\$11	\$0	\$0	NA	NA	NA
26700	Oper. & Maint. of Plant Serv.	Insurance	\$47,630	\$57,197	\$45,945	\$54,457	14.3%	-4.8%	18.5%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$0	\$44,229	\$22,167	\$33,221	NA	-24.9%	49.9%
27010	Student Transportation	Service Area Direction	\$16,080	\$45,432	\$60,300	\$67,781	321.5%	49.2%	12.4%
27100	Student Transportation	Vehicle Operation	\$205,960	\$187,878	\$195,899	\$224,483	9.0%	19.5%	14.6%
27200	Student Transportation	Monitoring Services	\$3,111	\$17,297	\$21,456	\$28,281	809.0%	63.5%	31.8%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$98,873	\$14,220	\$24,068	\$18,008	-81.8%	26.6%	-25.2%
27400	Student Transportation	Purchase of School Buses	\$144,997	\$129,708	\$170,207	\$251,484	73.4%	93.9%	47.8%
27500	Student Transportation	Insurance on Buses	\$17,160	\$0	\$5,306	\$20,000	16.6%	NA	276.9%
27700	Student Transportation	Contracted Transportation Services	\$6,748	\$0	\$0	\$0	NA	NA	NA
27900	Student Transportation	Other Student Transportation Services	\$13,513	\$70,289	\$125,634	\$64,537	377.6%	-8.2%	-48.6%
27910	Student Transportation	Bus Driver Training	\$835	\$0	\$0	\$0	NA	NA	NA
31100	Food Services Operations	Service Area Direction	\$22,109	\$28,264	\$31,273	\$35,016	58.4%	23.9%	12.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$115,342	\$153,270	\$158,260	\$172,281	49.4%	12.4%	8.9%
31400	Food Services Operations	Food Purchases	\$152,586	\$179,857	\$189,636	\$186,737	22.4%	3.8%	-1.5%
31900	Food Services Operations	Other Food Services	\$0	\$7,121	\$2,988	\$11,122	NA	56.2%	272.2%
Overhead and Operational Total			\$1,716,537	\$2,193,987	\$2,339,377	\$2,458,668	43.2%	12.1%	5.1%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$2,723	\$193	\$0	\$0	NA	NA	NA
33200	Category not Specified	Community Recreation	\$473	\$1,065	\$0	\$0	NA	NA	NA
33400	Category not Specified	Athletic Coaches	\$34,085	\$55,554	\$60,701	\$54,346	59.4%	-2.2%	-10.5%
33990	Other Community Services	Other	\$0	\$1,402	\$0	\$0	NA	NA	NA
43000	Category not Specified	Professional Services	\$5,264	\$6,463	\$5,000	\$5,000	-5.0%	-22.6%	0.0%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$41,506	\$226,956	\$122,087	\$1,154,741	2682.1%	408.8%	845.8%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$99,323	\$99,323	\$0	\$0	NA	NA	NA
45400	Building Acq., Const. and Impr.	Sports Facilities	\$0	\$2,440	\$0	\$0	NA	NA	NA
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$44,822	\$84,796	\$59,776	\$89,103	98.8%	5.1%	49.1%

School Corporation Expenditures by Account
Biannual Financial Report Data
Wes-Del Community Schools (1885)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$33,486	\$6,436	\$10,369	\$19,332	-42.3%	200.4%	86.5%
49000 Category not Specified Other Facilities Acq. and Construction	\$19,023	\$30,000	\$3,382	\$0	NA	NA	NA
51100 Principal on Debt Bonds	\$40,000	\$90,000	\$0	\$0	NA	NA	NA
51500 Principal on Debt Bond Anticipation Notes	\$1,103,692	\$0	\$0	\$0	NA	NA	NA
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$0	\$18,359	\$21,378	NA	NA	16.4%
52100 Interest on Debt Bonds	\$11,149	\$15,238	\$0	\$0	NA	NA	NA
52200 Interest on Debt Temporary Loans	\$4,768	\$2,074,282	\$0	\$0	NA	NA	NA
52500 Interest on Debt Bond Anticipation Notes	\$11,741	\$0	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$598,000	\$281,075	\$527,370	\$499,970	-16.4%	77.9%	-5.2%
53150 Lease Rental Buildings-Interest	\$0	\$318,925	\$70,630	\$102,030	NA	-68.0%	44.5%
Non Operational Total	\$2,050,055	\$3,294,148	\$877,673	\$1,945,900	-5.1%	-40.9%	121.7%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$22,266	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$3,817	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$18,142	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$574	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$221,068	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$38,258	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$57,679	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$2,685	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$23,873	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$2,207	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$8,122	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$213	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$274,019	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$50,850	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$72,167	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$4,509	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$736	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$149	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$124	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$14	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$62,623	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$8,149	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$6,759	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$628	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$879,630	\$0	\$0	\$0	NA	NA	NA