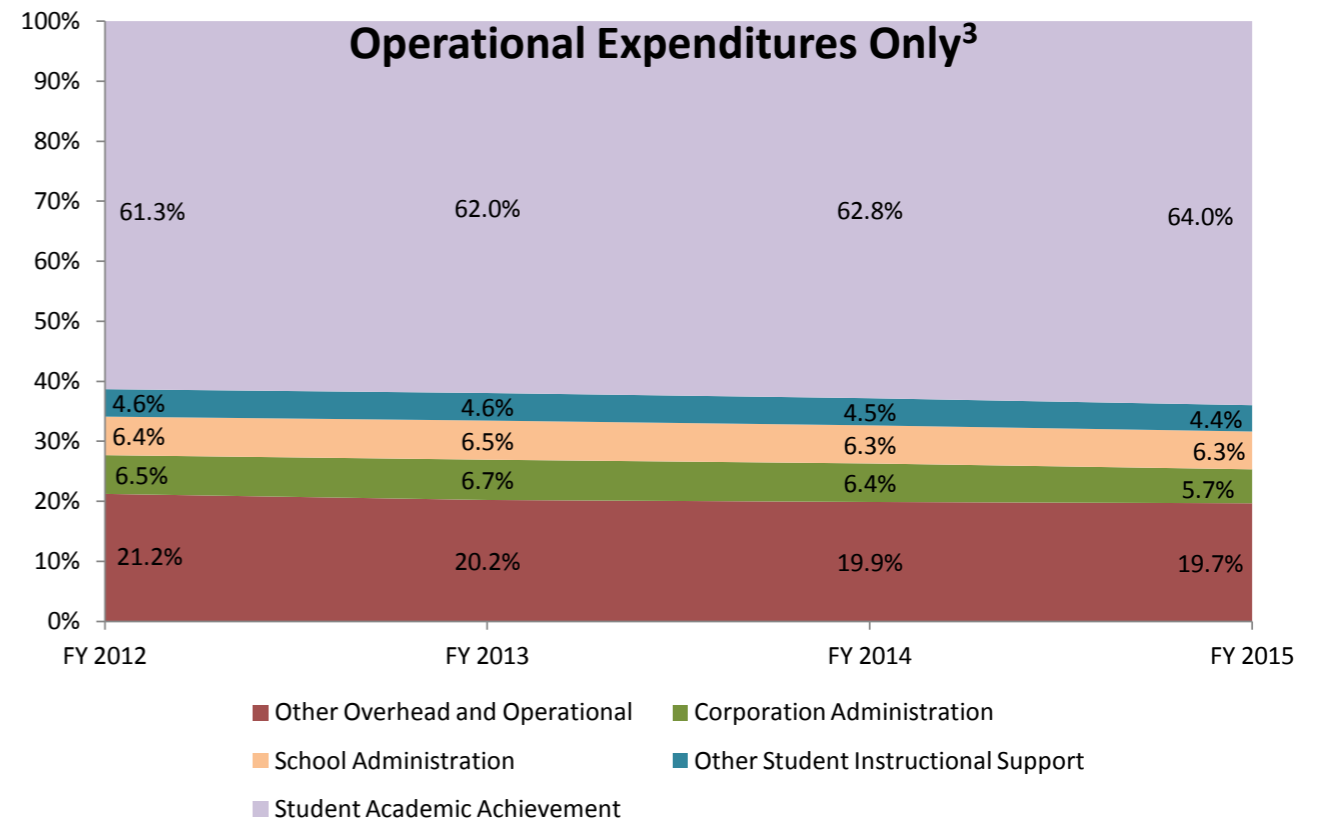
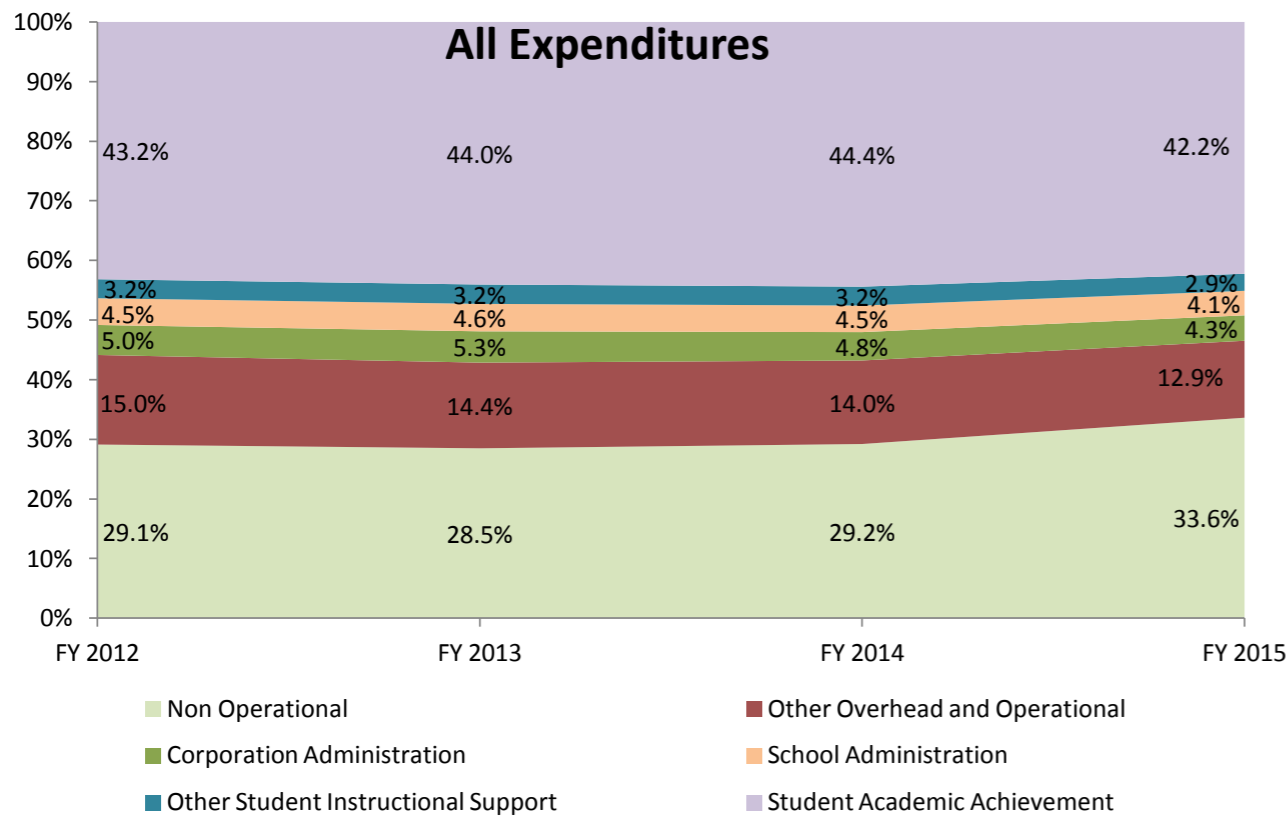


School Corporation Expenditures by Account
Biannual Financial Report Data
Westfield-Washington Schools (3030)

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	\$23,459,546	43.5%	\$28,703,671	39.7%	\$33,588,836	43.2%	\$34,811,344	44.0%	\$35,760,623	44.4%	\$36,911,224	42.2%
Student Instructional Support	\$3,434,064	6.4%	\$5,660,840	7.8%	\$5,972,775	7.7%	\$6,204,845	7.8%	\$6,143,775	7.6%	\$6,094,464	7.0%
Total	\$26,893,610	49.9%	\$34,364,512	47.6%	\$39,561,612	50.8%	\$41,016,188	51.9%	\$41,904,398	52.0%	\$43,005,688	49.2%

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	\$11,885,438	22.1%	\$17,558,644	24.3%	\$15,608,857	20.1%	\$15,513,193	19.6%	\$15,117,257	18.8%	\$15,009,189	17.2%
Non Operational	\$15,104,140	28.0%	\$20,319,030	28.1%	\$22,663,839	29.1%	\$22,516,160	28.5%	\$23,525,777	29.2%	\$29,378,043	33.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$26,989,577	50.1%	\$37,877,674	52.4%	\$38,272,696	49.2%	\$38,029,352	48.1%	\$38,643,035	48.0%	\$44,387,232	50.8%

Grand Total	\$53,883,187	\$72,242,185	\$77,834,308	\$79,045,541	\$80,547,433	\$87,392,920
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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
Westfield-Washington Schools (3030)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11025 Regular Programs	Non Special Education Preschool	\$0	\$0	\$0	\$2,518	NA	NA	NA
11050 Regular Programs	Full Day Kindergarten	\$0	\$158,383	\$1,826,776	\$1,869,465	NA	1080.3%	2.3%
11100 Regular Programs	Elementary	\$6,408,131	\$10,682,817	\$12,283,057	\$12,512,314	95.3%	17.1%	1.9%
11200 Regular Programs	Middle/Junior High	\$3,522,913	\$5,910,496	\$6,887,827	\$6,968,184	97.8%	17.9%	1.2%
11300 Regular Programs	High School	\$3,083,013	\$4,846,995	\$5,091,603	\$5,239,844	70.0%	8.1%	2.9%
11470 Regular Programs	Vocational Education - Business Education	\$0	\$1,449	\$0	\$0	NA	NA	NA
11520 Regular Programs	Vocational Education - Area School Participation	\$0	\$174,227	\$158,445	\$169,000	NA	-3.0%	6.7%
11590 Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$96,187	\$136,292	\$210,785	\$214,020	122.5%	57.0%	1.5%
12110 Special Programs	Gifted and Talented - Gifted And Talented	\$22,223	\$0	\$0	\$0	NA	NA	NA
12150 Special Programs	Gifted and Talented - High Ability Student Programs	\$14,274	\$184,482	\$1,570,625	\$1,891,409	13150.5%	925.3%	20.4%
12210 Special Programs	Mental Disabilities - Mild Mental Disabilities	\$1,586,185	\$38,792	\$0	\$0	NA	NA	NA
12350 Special Programs	Physical Impairment - Homebound	\$25,844	\$11,370	\$20,591	\$13,723	-46.9%	20.7%	-33.4%
12420 Special Programs	Emotional Disabilities - All Others	\$0	\$30,672	\$0	\$0	NA	NA	NA
12510 Special Programs	Culturally Different - Communication Disorders	\$337,704	\$84,412	\$53,445	\$43,877	-87.0%	-48.0%	-17.9%
12610 Special Programs	Learning Disability	\$0	\$44,712	\$2,224	\$1,566	NA	-96.5%	-29.6%
12810 Special Programs	Special Education Preschool	\$222,238	\$205,140	\$410,546	\$386,984	74.1%	88.6%	-5.7%
12900 Special Programs	Other Special Programs	\$17,303	\$3,131,896	\$4,635,391	\$4,697,647	27048.9%	50.0%	1.3%
13600 Adult/Cont. Ed. Programs	Special Interest Programs	\$407	\$0	\$0	\$0	NA	NA	NA
14300 Summer School Programs	High School	\$0	\$0	\$106,000	\$225,600	NA	NA	112.8%
16100 Remediation	Remediation Testing	\$7,607	\$7,362	\$927	\$2,350	-69.1%	-68.1%	153.4%
16200 Remediation	Preventive Remediation	\$73,262	\$47,387	\$26,216	\$39,427	-46.2%	-16.8%	50.4%
17300 Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$94,360	\$0	\$0	\$0	NA	NA	NA
17400 Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$855,910	\$0	\$0	\$0	NA	NA	NA
17500 Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$0	\$956,274	\$666,603	\$685,349	NA	-28.3%	2.8%
17900 Pay. to Other Gov. Units in State	Other	\$0	\$0	\$15,957	\$7,232	NA	NA	-54.7%
22110 Instruction	Imp. of Instruction - Service Area Direction	\$166,214	\$260,108	\$232,119	\$236,625	42.4%	-9.0%	1.9%
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$13,196	\$32,371	\$23,922	\$59,589	351.6%	84.1%	149.1%
22130 Instruction	Imp. of Instruction - Instructional Staff Training	\$117,458	\$128,006	\$78,794	\$58,598	-50.1%	-54.2%	-25.6%
22190 Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$35,159	\$30,756	NA	NA	-12.5%
22220 Instruction	Library/Media Services - School Library	\$480,399	\$746,168	\$800,656	\$755,758	57.3%	1.3%	-5.6%
22230 Instruction	Library/Media Services - Audiovisual	\$14,207	\$16,906	\$0	\$0	NA	NA	NA
22250 Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$13,048	\$5,908	NA	NA	-54.7%
22290 Instruction	Library/Media Services - Other Educational Media Services	\$41,009	\$0	\$0	\$0	NA	NA	NA
22310 Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$29,970	\$12,991	\$3,988	\$4,314	-85.6%	-66.8%	8.2%
22360 Instruction	Instruc. Related Tech. - Network Support	\$1,071,135	\$389,200	\$113,238	\$280,757	-73.8%	-27.9%	147.9%
22380 Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$5,901	\$0	\$0	NA	NA	NA
25520 Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$433,567	\$458,862	\$492,682	\$508,411	17.3%	10.8%	3.2%
25560 Central Services	Textbks. for Rent/Resale - Public Information Services	\$149,800	\$0	\$0	\$0	NA	NA	NA
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$1,249,053	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total		\$20,133,574	\$28,703,671	\$35,760,623	\$36,911,224	83.3%	28.6%	3.2%
Student Instructional Support								
21110 Students	Attend. & Social Work Serv. - Service Area Direction	\$44,039	\$0	\$0	\$0	NA	NA	NA
21220 Students	Guidance Services - Counseling Services	\$609,792	\$1,510,908	\$1,927,170	\$1,908,644	213.0%	26.3%	-1.0%
21340 Students	Health Services - Nurse Services	\$194,095	\$373,305	\$429,192	\$401,740	107.0%	7.6%	-6.4%
21390 Students	Health Services - Other Health Services	\$35,658	\$15,372	\$6,261	\$4,246	-88.1%	-72.4%	-32.2%
21420 Students	Psychological Services - Psychological Testing	\$10,342	\$28,522	\$18,732	\$13,054	26.2%	-54.2%	-30.3%
21520 Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$41,057	\$0	\$0	NA	NA	NA
21810 Students	Special Ed. Administration - Service Area Direction	\$84,037	\$153,609	\$173,655	\$172,146	104.8%	12.1%	-0.9%
24100 School Administration	Office of The Principal	\$1,747,377	\$3,212,017	\$3,332,900	\$3,337,625	91.0%	3.9%	0.1%
24900 School Administration	Other Support Services - School Admin.	\$158,261	\$326,051	\$255,866	\$257,009	62.4%	-21.2%	0.4%
Student Instructional Support Total		\$2,883,600	\$5,660,840	\$6,143,775	\$6,094,464	111.3%	7.7%	-0.8%

School Corporation Expenditures by Account
Biannual Financial Report Data
Westfield-Washington Schools (3030)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$27,350	\$21,728	\$19,941	\$24,509	-10.4%	12.8%	22.9%
23120	General Administration	Board of Education - Service Area Assistants	\$47,340	\$100,886	\$96,173	\$93,485	97.5%	-7.3%	-2.8%
23150	General Administration	Board of Education - Legal Services	\$8,372	\$14,744	\$63,787	\$97,242	1061.5%	559.6%	52.4%
23160	General Administration	Board of Education - Promotion Expenses	\$1,221	\$5,971	\$0	\$0	NA	NA	NA
23190	General Administration	Board of Education - Other Governing Body Services	\$10,628	\$8,582	\$0	\$199	-98.1%	-97.7%	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$320,925	\$470,583	\$441,538	\$501,378	56.2%	6.5%	13.6%
23220	General Administration	Executive Administration - Community Relations	\$94,491	\$116,825	\$10,597	\$0	NA	NA	NA
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$65,816	\$27,897	\$0	\$84	-99.9%	-99.7%	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$22,180	\$89,628	\$446,570	\$269,137	1113.4%	200.3%	-39.7%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$80,224	\$165,060	\$173,422	\$173,139	115.8%	4.9%	-0.2%
25120	Central Services	Fiscal Services - Service Area Direction	\$31,213	\$22,798	\$0	\$0	NA	NA	NA
25150	Central Services	Fiscal Services - Payroll Services	\$179,564	\$329,930	\$304,833	\$287,976	60.4%	-12.7%	-5.5%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$52,269	\$268,596	\$91,442	\$72,572	38.8%	-73.0%	-20.6%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$400	\$250	\$250	\$250	-37.5%	0.0%	0.0%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$15,145	\$58,883	\$123,869	\$127,468	741.7%	116.5%	2.9%
25196	Central Services	Fiscal Services - Other - Cash Change	\$1,790	\$1,781	\$2,041	\$1,885	5.3%	5.8%	-7.6%
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$0	\$137,131	\$159,015	\$160,855	NA	17.3%	1.2%
25720	Central Services	Personnel Services - Recruitment and Placement	\$0	\$610	\$210	\$0	NA	NA	NA
25730	Central Services	Personnel Services - Personnel Services	\$0	\$6	\$56,549	\$55,247	NA	1002559.9%	-2.3%
25750	Central Services	Personnel Services - Health Services	\$2,851	\$440,103	\$189,578	\$291,977	10142.3%	-33.7%	54.0%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$9,798	\$1,344	\$1,321	NA	-86.5%	-1.7%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$189,026	\$124,062	\$0	NA	NA	NA
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$1,126,300	\$1,349,076	\$1,074,612	NA	-4.6%	-20.3%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$587,116	\$162,861	\$482,623	NA	-17.8%	196.3%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$124	\$1,222	\$12,340	\$11,947	9565.9%	877.4%	-3.2%
25950	Central Services	Other Supp. Serv. Cent. Serv. - Other Assessments	\$0	\$4,948	\$1,084	\$1,255	NA	-74.6%	15.8%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$561,321	\$0	\$0	\$0	NA	NA	NA
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$3,714,150	\$4,532,927	\$4,284,565	\$4,238,263	14.1%	-6.5%	-1.1%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$0	(\$60,658)	\$8,680	\$0	NA	NA	NA
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$2,108,958	\$3,013,609	\$631,529	\$865,861	-58.9%	-71.3%	37.1%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$2,818	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$40,217	\$0	\$0	\$0	NA	NA	NA
26600	Oper. & Maint. of Plant Serv.	Security Services	\$65,146	\$141,699	\$154,750	\$189,134	190.3%	33.5%	22.2%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$402,453	\$224,731	\$377,357	\$373,328	-7.2%	66.1%	-1.1%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$0	\$0	\$110,658	\$40,813	NA	NA	-63.1%
27010	Student Transportation	Service Area Direction	\$125,234	\$94,918	\$99,191	\$101,297	-19.1%	6.7%	2.1%
27100	Student Transportation	Vehicle Operation	\$938,968	\$1,614,954	\$1,761,560	\$1,792,328	90.9%	11.0%	1.7%
27200	Student Transportation	Monitoring Services	\$108,526	\$144,998	\$149,571	\$166,662	53.6%	14.9%	11.4%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$567,046	\$849,414	\$1,126,284	\$941,069	66.0%	10.8%	-16.4%
27400	Student Transportation	Purchase of School Buses	\$242,630	\$812,847	\$0	\$0	NA	NA	NA
27500	Student Transportation	Insurance on Buses	\$3,574	\$1,273	\$33,450	\$10,307	188.4%	709.6%	-69.2%
27900	Student Transportation	Other Student Transportation Services	\$77,619	\$152,262	\$118,613	\$117,472	51.3%	-22.8%	-1.0%
27910	Student Transportation	Bus Driver Training	\$267	\$739	\$0	\$0	NA	NA	NA
31100	Food Services Operations	Service Area Direction	\$0	\$0	\$4,780	\$0	NA	NA	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$918,081	\$974,151	\$1,528,266	\$1,480,218	61.2%	51.9%	-3.1%
31400	Food Services Operations	Food Purchases	\$627,310	\$860,380	\$897,422	\$963,276	53.6%	12.0%	7.3%
Overhead and Operational Total			\$11,466,222	\$17,558,644	\$15,117,257	\$15,009,189	30.9%	-14.5%	-0.7%
Non Operational									
33400	Category not Specified	Athletic Coaches	\$185,185	\$240,500	\$358,761	\$423,407	128.6%	76.1%	18.0%
33990	Other Community Services	Other	\$11,700	\$23,130	\$79,248	\$96,110	721.4%	315.5%	21.3%

School Corporation Expenditures by Account
Biannual Financial Report Data
Westfield-Washington Schools (3030)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
43000 Category not Specified Professional Services	\$24,780	\$57,207	\$47,928	\$61,740	149.2%	7.9%	28.8%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$0	\$3,985	\$1,148,816	\$1,368,077	NA	34230.7%	19.1%				
45400 Building Acq., Const. and Impr. Sports Facilities	\$0	\$0	\$0	\$6,570,131	NA	NA	NA				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$196,500	\$144,785	\$83,474	\$105,920	-46.1%	-26.8%	26.9%				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$338,904	\$331,898	\$59,226	\$110,052	-67.5%	-66.8%	85.8%				
51100 Principal on Debt Bonds	\$402,189	\$230,000	\$455,000	\$360,000	-10.5%	56.5%	-20.9%				
52100 Interest on Debt Bonds	\$0	\$159,951	\$41,617	\$32,288	NA	-79.8%	-22.4%				
52200 Interest on Debt Temporary Loans	\$172,385	\$311,713	\$46,808	\$58,919	-65.8%	-81.1%	25.9%				
53100 Lease Rental Buildings-Principal	\$13,507,500	\$9,685,000	\$14,435,000	\$14,715,000	8.9%	51.9%	1.9%				
53150 Lease Rental Buildings-Interest	\$0	\$8,826,244	\$6,684,893	\$5,458,734	NA	-38.2%	-18.3%				
53200 Lease Rental Equipment-Principal	\$0	\$77,373	\$0	\$0	NA	NA	NA				
53250 Lease Rental Equipment-Interest	\$0	\$1,472	\$0	\$0	NA	NA	NA				
53400 Lease Rental Other-Principal	\$0	\$23,206	\$1,732	(\$29,309)	NA	-226.3%	-1792.5%				
54200 Advancements and Obligations Common School Fund - Principal	\$187,086	\$132,729	\$0	\$0	NA	NA	NA				
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$16,660	\$0	\$0	NA	NA	NA				
59200 Other Debt Services Obligations Bank Fee	\$0	\$9,300	\$13,375	\$14,575	NA	56.7%	9.0%				
60700 Category not Specified Scholarships	\$37,100	\$43,875	\$69,900	\$32,400	-12.7%	-26.2%	-53.6%				
Non Operational Total					\$15,063,329	\$20,319,030	\$23,525,777	\$29,378,043	95.0%	44.6%	24.9%
Prorated by Fund											
26492 NA Social Security - Academic Achievement	\$1,166,307	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Instructional Support	\$196,226	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Overhead and Operational	\$150,844	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Non Operational	\$14,570	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Academic Achievement	\$2,158,174	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Instructional Support	\$353,960	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Overhead and Operational	\$268,302	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Non Operational	\$26,216	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Academic Achievement	\$1,491	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Instructional Support	\$278	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Overhead and Operational	\$70	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Non Operational	\$24	\$0	\$0	\$0	NA	NA	NA				
Prorated by Fund Total					\$4,336,462	\$0	\$0	\$0	NA	NA	NA