

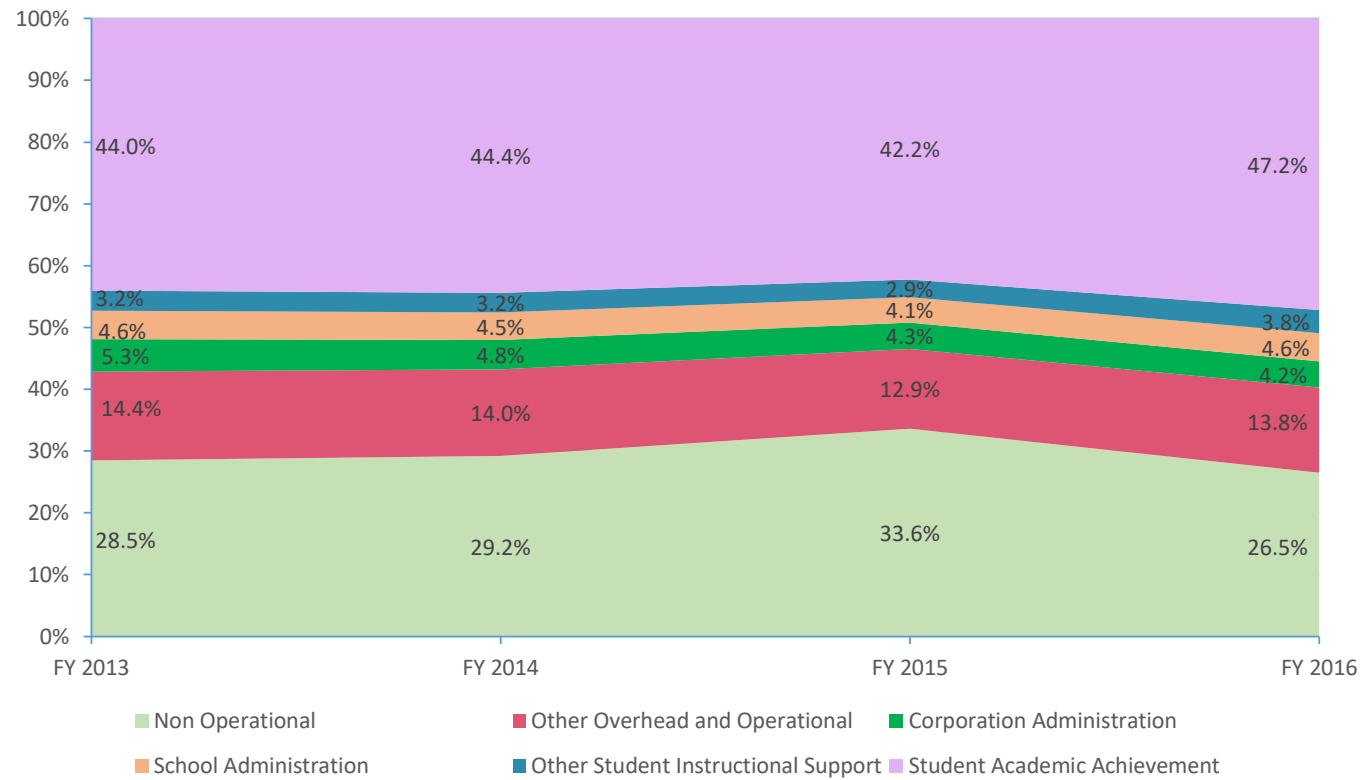
**School Corporation Expenditures by Account  
Biannual Financial Report Data  
Westfield-Washington Schools (3030)**

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	\$23,459,546	43.5%	\$28,703,671	39.7%	\$34,811,344	44.0%	\$35,760,623	44.4%	\$36,911,224	42.2%	\$41,854,312	47.2%
Student Instructional Support	\$3,434,064	6.4%	\$5,660,840	7.8%	\$6,204,845	7.8%	\$6,143,775	7.6%	\$6,094,464	7.0%	\$7,380,904	8.3%
<b>Total</b>	<b>\$26,893,610</b>	<b>49.9%</b>	<b>\$34,364,512</b>	<b>47.6%</b>	<b>\$41,016,188</b>	<b>51.9%</b>	<b>\$41,904,398</b>	<b>52.0%</b>	<b>\$43,005,688</b>	<b>49.2%</b>	<b>\$49,235,216</b>	<b>55.5%</b>

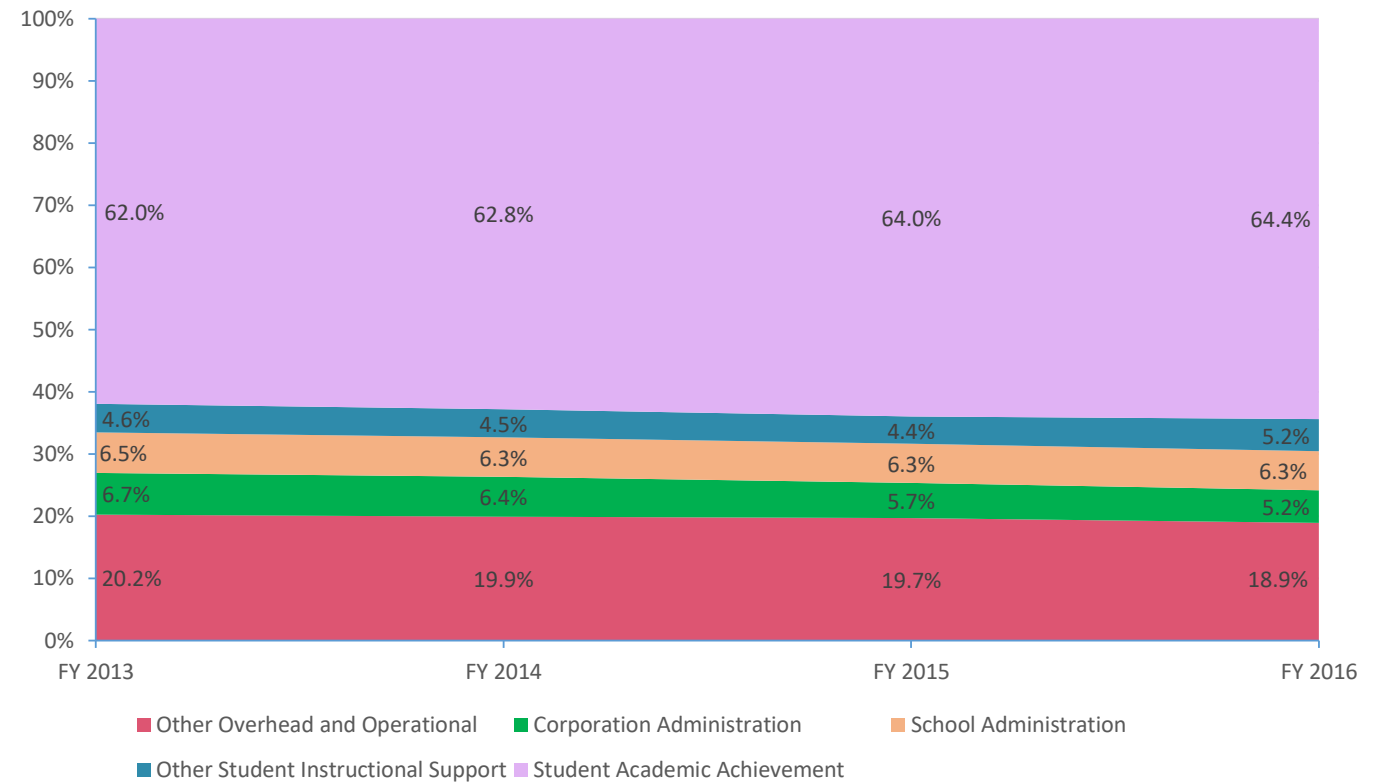
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$11,885,438	22.1%	\$17,558,644	24.3%	\$15,513,193	19.6%	\$15,117,257	18.8%	\$15,009,189	17.2%	\$15,987,904	18.0%
Non Operational	\$15,104,140	28.0%	\$20,319,030	28.1%	\$22,516,160	28.5%	\$23,525,777	29.2%	\$29,378,043	33.6%	\$23,506,667	26.5%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$26,989,577</b>	<b>50.1%</b>	<b>\$37,877,674</b>	<b>52.4%</b>	<b>\$38,029,352</b>	<b>48.1%</b>	<b>\$38,643,035</b>	<b>48.0%</b>	<b>\$44,387,232</b>	<b>50.8%</b>	<b>\$39,494,570</b>	<b>44.5%</b>

<b>Grand Total</b>	<b>\$53,883,187</b>	<b>\$72,242,185</b>	<b>\$79,045,541</b>	<b>\$80,547,433</b>	<b>\$87,392,920</b>	<b>\$88,729,786</b>
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**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.

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11025	Regular Programs	Non Special Education Preschool	\$0	\$0	\$2,518	\$482	NA	NA	-80.9%
11050	Regular Programs	Full Day Kindergarten	\$0	\$158,383	\$1,869,465	\$2,106,175	NA	1229.8%	12.7%
11100	Regular Programs	Elementary	\$6,408,131	\$10,682,817	\$12,512,314	\$13,933,507	117.4%	30.4%	11.4%
11200	Regular Programs	Middle/Junior High	\$3,522,913	\$5,910,496	\$6,968,184	\$7,897,269	124.2%	33.6%	13.3%
11300	Regular Programs	High School	\$3,083,013	\$4,846,995	\$5,239,844	\$5,625,304	82.5%	16.1%	7.4%
11470	Regular Programs	Vocational Education - Business Education	\$0	\$1,449	\$0	\$0	NA	-100.0%	NA
11520	Regular Programs	Vocational Education - Area School Participation	\$0	\$174,227	\$169,000	\$268,569	NA	54.1%	58.9%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$96,187	\$136,292	\$214,020	\$228,110	137.2%	67.4%	6.6%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$22,223	\$0	\$0	\$0	-100.0%	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$14,274	\$184,482	\$1,891,409	\$2,048,495	14251.0%	1010.4%	8.3%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$1,586,185	\$38,792	\$0	\$6,725	-99.6%	-82.7%	NA
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$0	\$0	\$380,081	NA	NA	NA
12350	Special Programs	Physical Impairment - Homebound	\$25,844	\$11,370	\$13,723	\$15,792	-38.9%	38.9%	15.1%
12420	Special Programs	Emotional Disabilities - All Others	\$0	\$30,672	\$0	\$0	NA	-100.0%	NA
12510	Special Programs	Culturally Different - Communication Disorders	\$337,704	\$84,412	\$43,877	\$148,309	-56.1%	75.7%	238.0%
12610	Special Programs	Learning Disability	\$0	\$44,712	\$1,566	\$0	NA	-100.0%	-100.0%
12810	Special Programs	Special Education Preschool	\$222,238	\$205,140	\$386,984	\$456,100	105.2%	122.3%	17.9%
12900	Special Programs	Other Special Programs	\$17,303	\$3,131,896	\$4,697,647	\$5,930,646	34174.7%	89.4%	26.2%
13600	Adult/Continuing Education Programs	Special Interest Programs	\$407	\$0	\$0	\$0	-100.0%	NA	NA
14300	Summer School Programs	High School	\$0	\$0	\$225,600	\$279,600	NA	NA	23.9%
16100	Remediation	Remediation Testing	\$7,607	\$7,362	\$2,350	\$1,875	-75.4%	-74.5%	-20.2%
16200	Remediation	Preventive Remediation	\$73,262	\$47,387	\$39,427	\$32,341	-55.9%	-31.8%	-18.0%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$94,360	\$0	\$0	\$0	-100.0%	NA	NA
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$855,910	\$0	\$0	\$0	-100.0%	NA	NA
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$0	\$956,274	\$685,349	\$174,880	NA	-81.7%	-74.5%
17900	Payments to Other Governmental Units Within State	Other	\$0	\$0	\$7,232	\$13,663	NA	NA	88.9%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$166,214	\$260,108	\$236,625	\$243,009	46.2%	-6.6%	2.7%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$13,196	\$32,371	\$59,589	\$92,690	602.4%	186.3%	55.5%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$117,458	\$128,006	\$58,598	\$77,377	-34.1%	-39.6%	32.0%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$30,756	\$17,024	NA	NA	-44.6%
22220	Instruction	Library/Media Services - School Library	\$480,399	\$746,168	\$755,758	\$798,679	66.3%	7.0%	5.7%
22230	Instruction	Library/Media Services - Audiovisual	\$14,207	\$16,906	\$0	\$0	-100.0%	-100.0%	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$5,908	\$0	NA	NA	-100.0%
22290	Instruction	Library/Media Services - Other Educational Media Services	\$41,009	\$0	\$0	\$0	-100.0%	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$29,970	\$12,991	\$4,314	\$4,667	-84.4%	-64.1%	8.2%
22360	Instruction	Instruc. Related Tech. - Network Support	\$1,071,135	\$389,200	\$280,757	\$193,738	-81.9%	-50.2%	-31.0%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$5,901	\$0	\$2,985	NA	-49.4%	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$433,567	\$458,862	\$508,411	\$876,222	102.1%	91.0%	72.3%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$149,800	\$0	\$0	\$0	-100.0%	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$1,249,053	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$20,133,574</b>	<b>\$28,703,671</b>	<b>\$36,911,224</b>	<b>\$41,854,312</b>	<b>107.9%</b>	<b>45.8%</b>	<b>13.4%</b>
<b>Student Instructional Support</b>									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$44,039	\$0	\$0	\$0	-100.0%	NA	NA
21220	Students	Guidance Services - Counseling Services	\$609,792	\$1,510,908	\$1,908,644	\$1,971,639	223.3%	30.5%	3.3%
21340	Students	Health Services - Nurse Services	\$194,095	\$373,305	\$401,740	\$440,574	127.0%	18.0%	9.7%
21390	Students	Health Services - Other Health Services	\$35,658	\$15,372	\$4,246	\$2,198	-93.8%	-85.7%	-48.2%
21420	Students	Psychological Services - Psychological Testing	\$10,342	\$28,522	\$13,054	\$1,000	-90.3%	-96.5%	-92.3%
21490	Students	Psychological Services - Other Psychological Services	\$0	\$0	\$0	\$306,507	NA	NA	NA
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$41,057	\$0	\$0	NA	-100.0%	NA
21590	Students	Speech Path. & Audio. Serv. - Other	\$0	\$0	\$0	\$58,296	NA	NA	NA
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$0	\$0	\$198,202	NA	NA	NA
21720	Students	Physical Therapy Services - Physical Therapy Services	\$0	\$0	\$0	\$129,429	NA	NA	NA
21810	Students	Special Ed. Administration - Service Area Direction	\$84,037	\$153,609	\$172,146	\$222,451	164.7%	44.8%	29.2%

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
24100	School Administration	Office of The Principal	\$1,747,377	\$3,212,017	\$3,337,625	\$3,775,076	116.0%	17.5%	13.1%
24900	School Administration	Other Support Services - School Admin.	\$158,261	\$326,051	\$257,009	\$275,532	74.1%	-15.5%	7.2%
<b>Student Instructional Support Total</b>			<b>\$2,883,600</b>	<b>\$5,660,840</b>	<b>\$6,094,464</b>	<b>\$7,380,904</b>	<b>156.0%</b>	<b>30.4%</b>	<b>21.1%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$27,350	\$21,728	\$24,509	\$20,820	-23.9%	-4.2%	-15.0%
23120	General Administration	Board of Education - Service Area Assistants	\$47,340	\$100,886	\$93,485	\$98,542	108.2%	-2.3%	5.4%
23150	General Administration	Board of Education - Legal Services	\$8,372	\$14,744	\$97,242	\$153,096	1728.6%	938.4%	57.4%
23160	General Administration	Board of Education - Promotion Expenses	\$1,221	\$5,971	\$0	\$0	-100.0%	-100.0%	NA
23190	General Administration	Board of Education - Other Governing Body Services	\$10,628	\$8,582	\$199	\$0	-100.0%	-100.0%	-100.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$320,925	\$470,583	\$501,378	\$475,124	48.0%	1.0%	-5.2%
23220	General Administration	Executive Administration - Community Relations	\$94,491	\$116,825	\$0	\$10,700	-88.7%	-90.8%	NA
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$65,816	\$27,897	\$84	\$0	-100.0%	-100.0%	-100.0%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$22,180	\$89,628	\$269,137	\$195,391	780.9%	118.0%	-27.4%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$80,224	\$165,060	\$173,139	\$182,311	127.3%	10.5%	5.3%
25120	Central Services	Fiscal Services - Service Area Direction	\$31,213	\$22,798	\$0	\$14,000	-55.1%	-38.6%	NA
25150	Central Services	Fiscal Services - Payroll Services	\$179,564	\$329,930	\$287,976	\$312,040	73.8%	-5.4%	8.4%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$52,269	\$268,596	\$72,572	\$70,120	34.2%	-73.9%	-3.4%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$400	\$250	\$250	\$200	-50.0%	-20.0%	-20.0%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$15,145	\$58,883	\$127,468	\$149,161	884.9%	153.3%	17.0%
25196	Central Services	Fiscal Services - Other - Cash Change	\$1,790	\$1,781	\$1,885	\$1,985	10.9%	11.5%	5.3%
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$0	\$137,131	\$160,855	\$172,370	NA	25.7%	7.2%
25720	Central Services	Personnel Services - Recruitment and Placement	\$0	\$610	\$0	\$1,350	NA	121.3%	NA
25730	Central Services	Personnel Services - Personnel Services	\$0	\$6	\$55,247	\$51,137	NA	927968.8%	-7.4%
25750	Central Services	Personnel Services - Health Services	\$2,851	\$440,103	\$291,977	\$227,333	7874.6%	-48.3%	-22.1%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$9,798	\$1,321	\$1,353	NA	-86.2%	2.4%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$189,026	\$0	\$0	NA	-100.0%	NA
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$1,126,300	\$1,074,612	\$1,243,442	NA	10.4%	15.7%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$587,116	\$482,623	\$359,867	NA	-38.7%	-25.4%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$124	\$1,222	\$11,947	\$11,811	9455.9%	866.2%	-1.1%
25950	Central Services	Other Supp. Serv. Cent. Serv. - Other Assessments	\$0	\$4,948	\$1,255	\$1,244	NA	-74.9%	-0.9%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$561,321	\$0	\$0	\$0	-100.0%	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$3,714,150	\$4,532,927	\$4,238,263	\$4,619,464	24.4%	1.9%	9.0%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$0	(\$60,658)	\$0	\$32,280	NA	153.2%	NA
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$2,108,958	\$3,013,609	\$865,861	\$1,305,786	-38.1%	-56.7%	50.8%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$2,818	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$40,217	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$65,146	\$141,699	\$189,134	\$209,446	221.5%	47.8%	10.7%
26700	Operation and Maintenance of Plant Services	Insurance	\$402,453	\$224,731	\$373,328	\$382,442	-5.0%	70.2%	2.4%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$0	\$40,813	\$22,722	NA	NA	-44.3%
27010	Student Transportation	Service Area Direction	\$125,234	\$94,918	\$101,297	\$104,499	-16.6%	10.1%	3.2%
27100	Student Transportation	Vehicle Operation	\$938,968	\$1,614,954	\$1,792,328	\$1,818,516	93.7%	12.6%	1.5%
27200	Student Transportation	Monitoring Services	\$108,526	\$144,998	\$166,662	\$175,091	61.3%	20.8%	5.1%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$567,046	\$849,414	\$941,069	\$902,640	59.2%	6.3%	-4.1%
27400	Student Transportation	Purchase of School Buses	\$242,630	\$812,847	\$0	\$0	-100.0%	-100.0%	NA
27500	Student Transportation	Insurance on Buses	\$3,574	\$1,273	\$10,307	\$0	-100.0%	-100.0%	-100.0%
27900	Student Transportation	Other Student Transportation Services	\$77,619	\$152,262	\$117,472	\$122,196	57.4%	-19.7%	4.0%
27910	Student Transportation	Bus Driver Training	\$267	\$739	\$0	\$2,608	877.0%	252.9%	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$918,081	\$974,151	\$1,480,218	\$1,554,270	69.3%	59.6%	5.0%
31400	Food Services Operations	Food Purchases	\$627,310	\$860,380	\$963,276	\$982,547	56.6%	14.2%	2.0%
<b>Overhead and Operational Total</b>			<b>\$11,466,222</b>	<b>\$17,558,644</b>	<b>\$15,009,189</b>	<b>\$15,987,904</b>	<b>39.4%</b>	<b>-8.9%</b>	<b>6.5%</b>
<b>Non Operational</b>									
33400	Category not Specified	Athletic Coaches	\$185,185	\$240,500	\$423,407	\$453,733	145.0%	88.7%	7.2%

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33990	Other Community Services	Other	\$11,700	\$23,130	\$96,110	\$105,193	799.1%	354.8%	9.5%
43000	Category not Specified	Professional Services	\$24,780	\$57,207	\$61,740	\$53,112	114.3%	-7.2%	-14.0%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$0	\$3,985	\$1,368,077	\$864,711	NA	21599.2%	-36.8%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$0	\$6,570,131	\$624,932	NA	NA	-90.5%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$196,500	\$144,785	\$105,920	\$231,797	18.0%	60.1%	118.8%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$338,904	\$331,898	\$110,052	\$197,290	-41.8%	-40.6%	79.3%
51100	Principal on Debt	Bonds	\$402,189	\$230,000	\$360,000	\$360,000	-10.5%	56.5%	0.0%
52100	Interest on Debt	Bonds	\$0	\$159,951	\$32,288	\$24,908	NA	-84.4%	-22.9%
52200	Interest on Debt	Temporary Loans	\$172,385	\$311,713	\$58,919	\$47,829	-72.3%	-84.7%	-18.8%
53100	Lease Rental	Buildings-Principal	\$13,507,500	\$9,685,000	\$14,715,000	\$15,515,000	14.9%	60.2%	5.4%
53150	Lease Rental	Buildings-Interest	\$0	\$8,826,244	\$5,458,734	\$5,021,968	NA	-43.1%	-8.0%
53200	Lease Rental	Equipment-Principal	\$0	\$77,373	\$0	\$0	NA	-100.0%	NA
53250	Lease Rental	Equipment-Interest	\$0	\$1,472	\$0	\$0	NA	-100.0%	NA
53400	Lease Rental	Other-Principal	\$0	\$23,206	(\$29,309)	\$43,080	NA	85.6%	247.0%
53450	Lease Rental	Other-Interest	\$0	\$0	\$0	(\$92,624)	NA	NA	NA
54200	Advancements and Obligations	Common School Fund - Principal	\$187,086	\$132,729	\$0	\$0	-100.0%	-100.0%	NA
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$16,660	\$0	\$0	NA	-100.0%	NA
59200	Other Debt Services Obligations	Bank Fee	\$0	\$9,300	\$14,575	\$17,075	NA	83.6%	17.2%
60700	Category not Specified	Scholarships	\$37,100	\$43,875	\$32,400	\$38,663	4.2%	-11.9%	19.3%
<b>Non Operational Total</b>			<b>\$15,063,329</b>	<b>\$20,319,030</b>	<b>\$29,378,043</b>	<b>\$23,506,667</b>	<b>56.1%</b>	<b>15.7%</b>	<b>-20.0%</b>
<b>Prorated by Fund</b>									
26492 - SAA	NA	Social Security - 2007 Account Code	\$1,166,307	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$196,226	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$150,844	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$14,570	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$2,158,174	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$353,960	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$268,302	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$26,216	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$1,491	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$278	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$70	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$24	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>			<b>\$4,336,462</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>