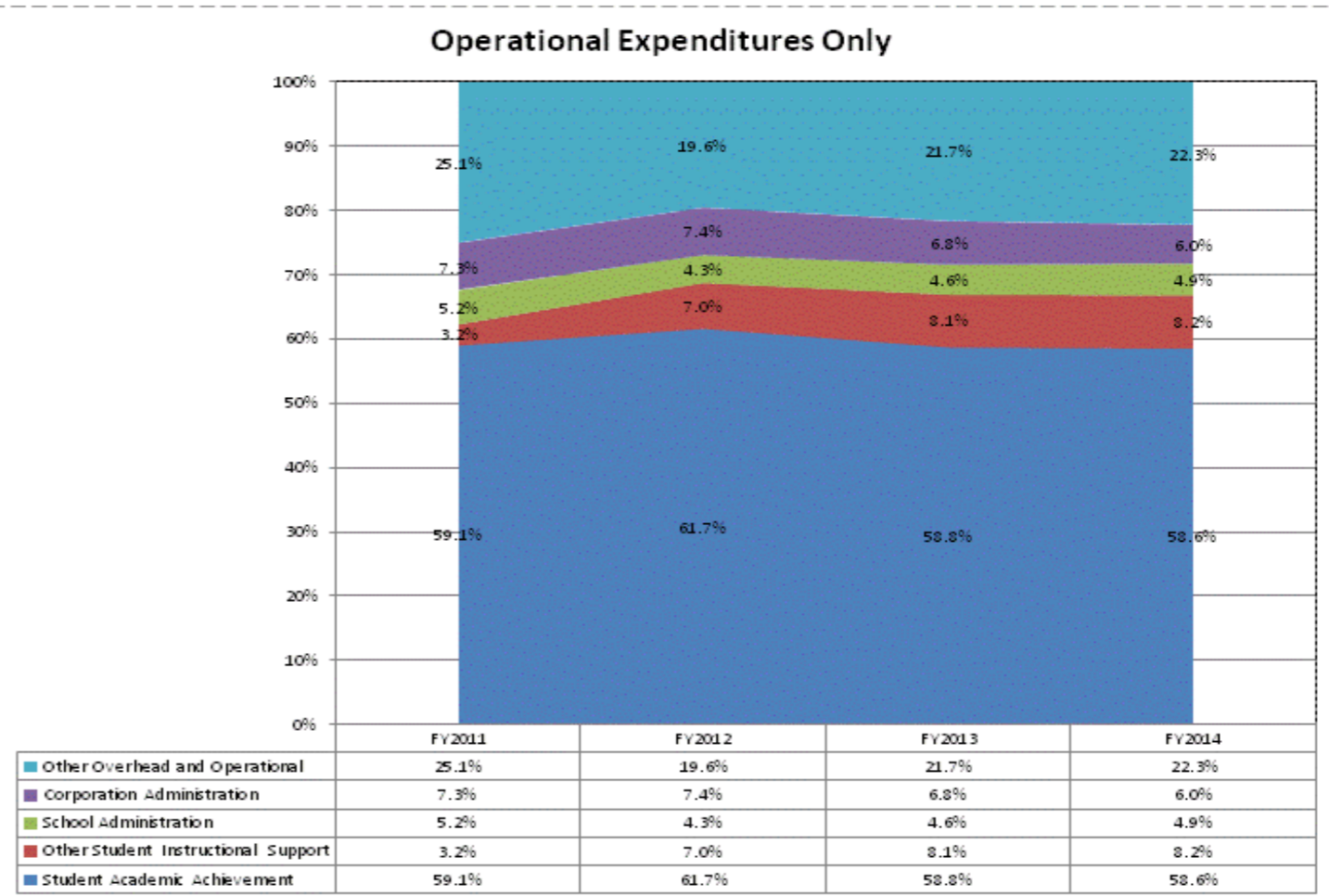
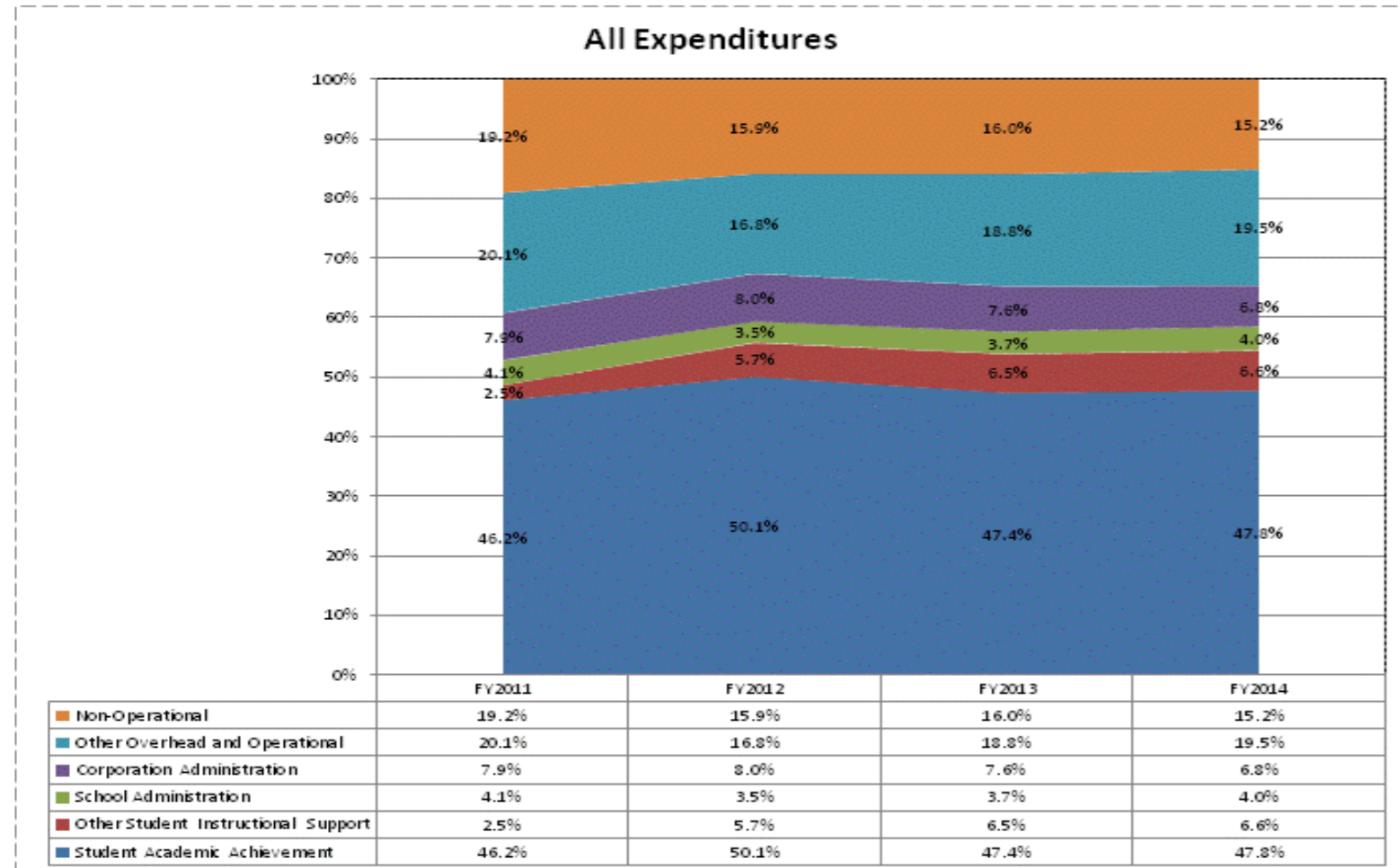


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Western School Corp (3490)

Western School Corp (3490)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$9,236,380	50.6%	\$10,754,824	45.3%	\$12,039,263	47.4%	\$12,285,476	47.8%
Student Instructional Support	\$1,073,791	5.9%	\$1,421,164	6.0%	\$2,577,465	10.2%	\$2,733,827	10.6%
Overhead and Operational Nonoperational	\$4,572,964	25.1%	\$6,252,602	26.3%	\$6,704,520	26.4%	\$6,774,751	26.4%
Nonoperational	\$3,353,626	18.4%	\$5,324,599	22.4%	\$4,059,548	16.0%	\$3,896,023	15.2%
Grand Total	\$18,236,761		\$23,753,189		\$25,380,795		\$25,690,077	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	56.5%	51.3%	57.6%	58.5%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Western School Corp (3490)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11100 Regular Programs; Elementary	\$2,587,582	\$3,960,839	\$4,049,872	\$4,169,990	61%	5%	3%
11200 Regular Programs; Middle/Junior High	\$1,187,229	\$1,840,083	\$1,909,769	\$2,020,742	70%	10%	6%
11300 Regular Programs; High School	\$1,860,020	\$2,497,325	\$2,521,492	\$2,509,940	35%	1%	0%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$103,792	\$40,376	\$21,680	N/A	-79%	-46%
11420 Vocational Education; Agriculture B	\$24,646	\$44,316	\$48,508	\$50,546	105%	14%	4%
11450 Vocational Education; Consumer and Homemaking	\$58,881	\$76,535	\$48,172	\$45,110	-23%	-41%	-6%
12110 Gifted And Talented; Gifted and Talented	\$20,900	\$37,374	\$40,776	\$35,390	69%	-5%	-13%
12210 Mental Disabilities; Mild Mental Disabilities	\$242,421	\$374,474	\$456,643	\$630,032	160%	68%	38%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$789,258	\$792,107	N/A	N/A	0%
12310 Physical Impairment; Orthopedic Impairment	\$0	\$0	\$0	\$25	N/A	N/A	N/A
12330 Physical Impairment; Visual Impairment	\$0	\$0	\$76,906	\$77,724	N/A	N/A	1%
12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$88,824	\$89,099	N/A	N/A	0%
12350 Physical Impairment; Homebound	\$16,360	\$21,977	\$20,305	\$13,159	-20%	-40%	-35%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$199,427	\$290,224	\$356,839	\$338,889	70%	17%	-5%
12610 Learning Disability	\$181,143	\$289,387	\$312,414	\$306,107	69%	6%	-2%
12810 Special Education Preschool	\$46,949	\$83,669	\$137,205	\$96,705	106%	16%	-30%
12900 Other Special Programs	\$77,253	\$60,575	\$165,352	\$188,428	144%	211%	14%
14100 Summer School Programs; Elementary	\$0	\$0	\$0	\$1,219	N/A	N/A	N/A
14200 Summer School Programs; Middle/Junior High School	\$1,588	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$15,071	\$34,269	\$57,736	\$32,022	112%	-7%	-45%
16100 Remediation Testing	\$57,677	\$105,466	\$83,864	\$76,002	32%	-28%	-9%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$66,626	\$202,618	\$179,872	\$171,982	158%	-15%	-4%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$53,344	\$101,497	\$0	\$0	-100%	-100%	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$91,491	\$109,299	N/A	N/A	19%
17800 Payments to Other Governmental Units Within State; Payments to Charter Schools	\$0	\$0	\$0	\$387	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$4,491	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$20	\$0	\$2,207	\$840	> 500%	N/A	-62%
22130 Improvement of Instruction; Instructional Staff Training	\$449	\$68,174	\$2,240	\$873	94%	-99%	-61%
22210 Library/Media Services; Service Area Direction	\$126,237	\$164,644	\$173,482	\$161,376	28%	-2%	-7%
22220 Library/Media Services; School Library	\$15,315	\$23,638	\$25,359	\$23,211	52%	-2%	-8%
22230 Library/Media Services; Audiovisual	\$12,112	\$12,456	\$11,575	\$11,569	-4%	-7%	0%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$124,732	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$392,813	\$2,924	\$1,754	\$29,656	-92%	> 500%	> 500%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$10,835	\$0	\$0	N/A	-100%	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$750	\$0	\$0	N/A	-100%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$229,319	\$345,235	\$159,361	\$156,423	-32%	-55%	-2%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$553	\$0	\$0	N/A	-100%	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$1,197	\$1,035	\$211	N/A	-82%	-80%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$539	\$0	\$186,578	\$0	-100%	N/A	-100%
26497 2007 Account Code - Teachers Retirement Fund	\$426,176	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$7,904,588	\$10,754,824	\$12,039,263	\$12,285,476	55%	14%	2%
Student Instructional Support							
21130 Attendance and Social Work Services; Social Work Services	\$456	\$226	\$0	\$1,119	145%	395%	N/A
21210 Guidance Services; Service Area Direction	\$19,839	\$24,527	\$25,491	\$23,540	19%	-4%	-8%
21220 Guidance Services; Counseling Services	\$158,642	\$257,685	\$296,718	\$289,794	83%	12%	-2%
21320 Health Services; Medical Services	\$410	\$5,227	\$0	\$0	-100%	-100%	N/A
21340 Health Services; Nurse Services	\$54,679	\$135,498	\$163,073	\$159,571	192%	18%	-2%
21390 Health Services; Other Health Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21420 Psychological Testing	\$0	\$0	\$248,732	\$261,708	N/A	N/A	5%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Western School Corp (3490)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$62,195	\$137,586	\$194,156	N/A	212%	41%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$295,849	\$310,075	N/A	N/A	5%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$109,339	\$111,496	N/A	N/A	2%
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$366,031	\$356,198	N/A	N/A	-3%
24100 Office of The Principal	\$660,158	\$934,272	\$932,976	\$1,025,205	55%	10%	10%
24900 Other Support Services, School Administration	\$710	\$1,535	\$1,670	\$965	36%	-37%	-42%
Student Instructional Support Total	\$894,894	\$1,421,164	\$2,577,465	\$2,733,827	205%	92%	6%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$24,386	\$20,366	\$19,980	\$20,028	-18%	-2%	0%
23150 Board of Education; Legal Services	\$53,062	\$29,617	\$9,305	\$21,640	-59%	-27%	133%
23160 Board of Education; Promotion Expenses	\$5,008	\$4,221	\$5,421	\$6,656	33%	58%	23%
23190 Board of Education; Other Governing Body Services	\$6,426	\$12,171	\$4,980	\$6,089	-5%	-50%	22%
23210 Executive Administration; Office of The Superintendent	\$256,614	\$408,516	\$304,052	\$277,866	8%	-32%	-9%
23220 Executive Administration; Community Relations	\$0	\$0	\$0	\$0	N/A	N/A	N/A
23230 Executive Administration; Staff Relations and Negotiations	\$153	\$272	\$0	\$0	-100%	-100%	N/A
23290 Executive Administration; Other Executive Administration Services	\$12,096	\$11,224	\$10,507	\$8,603	-29%	-23%	-18%
25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$39	\$45	N/A	N/A	16%
25120 Fiscal Services; Service Area Direction	\$46,406	\$69,794	\$73,712	\$74,706	61%	7%	1%
25140 Fiscal Services; Receiving and Disbursing Funds	\$2,454	\$2,661	\$4,910	\$4,158	69%	56%	-15%
25150 Fiscal Services; Payroll Services	\$32,293	\$41,665	\$44,604	\$45,522	41%	9%	2%
25160 Fiscal Services; Financial Accounting	\$17,926	\$23,262	\$18,905	\$18,689	4%	-20%	-1%
25191 Other Fiscal Services; Refund of Revenue	\$7,149	\$7,273	\$3,909	\$4,906	-31%	-33%	26%
25192 Other Fiscal Services; Petty Cash	\$628	\$186	\$104	\$44	-93%	-76%	-58%
25195 Other Fiscal Services; Bank Account Service Charge	\$441	\$3,184	\$10,529	\$15,462	> 500%	386%	47%
25196 Other Fiscal Services; Cash Change	\$1,400	\$1,100	\$600	\$600	-57%	-45%	0%
25199 Other Fiscal Services; Other	\$1,624	\$2,503	\$1,597	\$2,580	59%	3%	62%
25400 Planning, Research, Development and Evaluation	\$0	\$313,647	\$0	\$0	N/A	-100%	N/A
25710 Personnel Services; Supervision of Personnel Services	\$0	\$12,442	\$0	\$0	N/A	-100%	N/A
25730 Personnel Services; Personnel Services	\$0	\$286,308	\$341,285	\$359,071	N/A	25%	5%
25750 Personnel Services; Health Services	\$379	\$149	\$0	\$0	-100%	-100%	N/A
25790 Personnel Services; Other Professional Services	\$0	\$183,273	\$292,536	\$262,172	N/A	43%	-10%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$126,578	N/A	N/A	N/A
25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$7,711	\$150,155	N/A	N/A	> 500%
25850 Administrative Technology Services; Network Support	\$0	\$521,415	\$439,084	\$344,796	N/A	-34%	-21%
25890 Other Technology Services	\$450	\$450	\$317,441	\$0	-100%	-100%	-100%
25910 Judgments	\$0	\$0	\$0	\$208	N/A	N/A	N/A
25920 Ditch Assessments	\$0	\$192	\$628	\$628	N/A	226%	0%
25950 Other Assessments	\$177	\$95	\$0	\$0	-100%	-100%	N/A
25990 Other Support Services, Central	\$2,867	\$23,772	\$18,169	\$1,343	-53%	-94%	-93%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$39,100	\$66,068	\$17,077	\$3,214	-92%	-95%	-81%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,380,369	\$2,125,501	\$1,960,206	\$2,052,570	49%	-3%	5%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$29,765	\$16,017	\$5,986	\$10,887	-63%	-32%	82%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$306,615	\$285,460	\$397,891	\$472,530	54%	66%	19%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,348	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$415	\$1,914	\$0	\$886	114%	-54%	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$10,110	\$26,981	\$51,493	\$67,899	> 500%	152%	32%
26700 Operation and Maintenance of Plant Services; Insurance	\$89,909	\$149,406	\$280,970	\$313,029	248%	110%	11%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$17,899	\$31,719	\$16,568	\$14,487	-19%	-54%	-13%
27010 Student Transportation; Service Area Direction	\$29,597	\$23,281	\$104,090	\$92,991	214%	299%	-11%
27100 Student Transportation; Vehicle Operation	\$330,993	\$501,462	\$584,187	\$602,293	82%	20%	3%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Western School Corp (3490)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
27200 Student Transportation; Monitoring Services	\$0	\$0	\$20,268	\$20,380	N/A	N/A	1%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$200,214	\$286,058	\$311,038	\$322,614	61%	13%	4%
27400 Student Transportation; Purchase of School Buses	\$553,316	\$113,519	\$232,159	\$243,792	-56%	115%	5%
27500 Student Transportation; Insurance on Buses	\$32,593	\$19,785	\$76	\$0	-100%	-100%	-100%
27700 Student Transportation; Contracted Transportation Services	\$121,427	\$21,698	\$0	\$0	-100%	-100%	N/A
27900 Student Transportation; Other Student Transportation Services	\$1,706	\$3,235	\$2,745	\$3,530	107%	9%	29%
27910 Student Transportation; Bus Driver Training	\$81	\$0	\$1,218	\$0	-100%	N/A	-100%
31100 Food Services Operations; Service Area Direction	\$4,292	\$38,624	\$57,611	\$57,712	> 500%	49%	0%
31200 Food Services Operations; Food Preparation and Dispensing	\$299,236	\$0	\$0	\$0	-100%	N/A	N/A
31400 Food Services Operations; Food Purchases	\$274,815	\$557,865	\$700,043	\$715,063	160%	28%	2%
31900 Other Food Services	\$1,277	\$4,249	\$30,884	\$28,330	> 500%	> 500%	-8%
Overhead and Operational Total	\$4,197,015	\$6,252,602	\$6,704,520	\$6,774,751	61%	8%	1%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$94	\$73	\$79	\$418	344%	475%	432%
33200 Community Recreation	\$9,630	\$8,983	\$2,296	\$1,564	-84%	-83%	-32%
33400 Athletic Coaches	\$300,024	\$363,011	\$395,984	\$377,664	26%	4%	-5%
33910 High School Band Uniforms	\$0	\$2,625	\$0	\$0	N/A	-100%	N/A
33940 Child Care Services	\$0	\$0	\$4,180	\$3,486	N/A	N/A	-17%
33990 Other Community Services; Other	\$2,664	\$2,960	\$3,435	\$2,670	0%	-10%	-22%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$50,352	\$13,371	\$43,627	\$107,017	113%	> 500%	145%
43000 Facilities Acquisition and Construction; Professional Services	\$168,259	\$6,252	\$17,850	\$4,747	-97%	-24%	-73%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$618,214	\$1,106,252	\$384,640	\$154,049	-75%	-86%	-60%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$94,064	\$24,474	\$51,656	\$34,999	-63%	43%	-32%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$51,246	\$93,667	\$61,089	\$63,674	24%	-32%	4%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$6,124	\$42,685	\$661	\$2,886	-53%	-93%	337%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$225,890	\$139,990	\$112,670	\$137,812	-39%	-2%	22%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$15,165	\$0	\$17,450	\$0	-100%	N/A	-100%
51100 Debt Services; Principal on Debt; Bonds	\$138,271	\$278,225	\$277,181	\$277,537	101%	0%	0%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$448,615	\$0	\$0	N/A	-100%	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$17,915	\$0	\$0	N/A	-100%	N/A
52200 Debt Services; Interest on Debt; Temporary Loans	\$64,779	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,545,000	\$2,775,500	\$2,686,750	\$2,727,500	77%	-2%	2%
53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$0	\$0	N/A	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$0	\$0	N/A	N/A	N/A
Nonoperational Total	\$3,289,777	\$5,324,599	\$4,059,548	\$3,896,023	18%	-27%	-4%
Prorated By Fund							
26491 2007 Account Code - PERF	\$94,567	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$689,730	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$48,349	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$996,390	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$3,338	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$118,112	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,950,486	\$0	\$0	\$0	N/A	N/A	N/A