

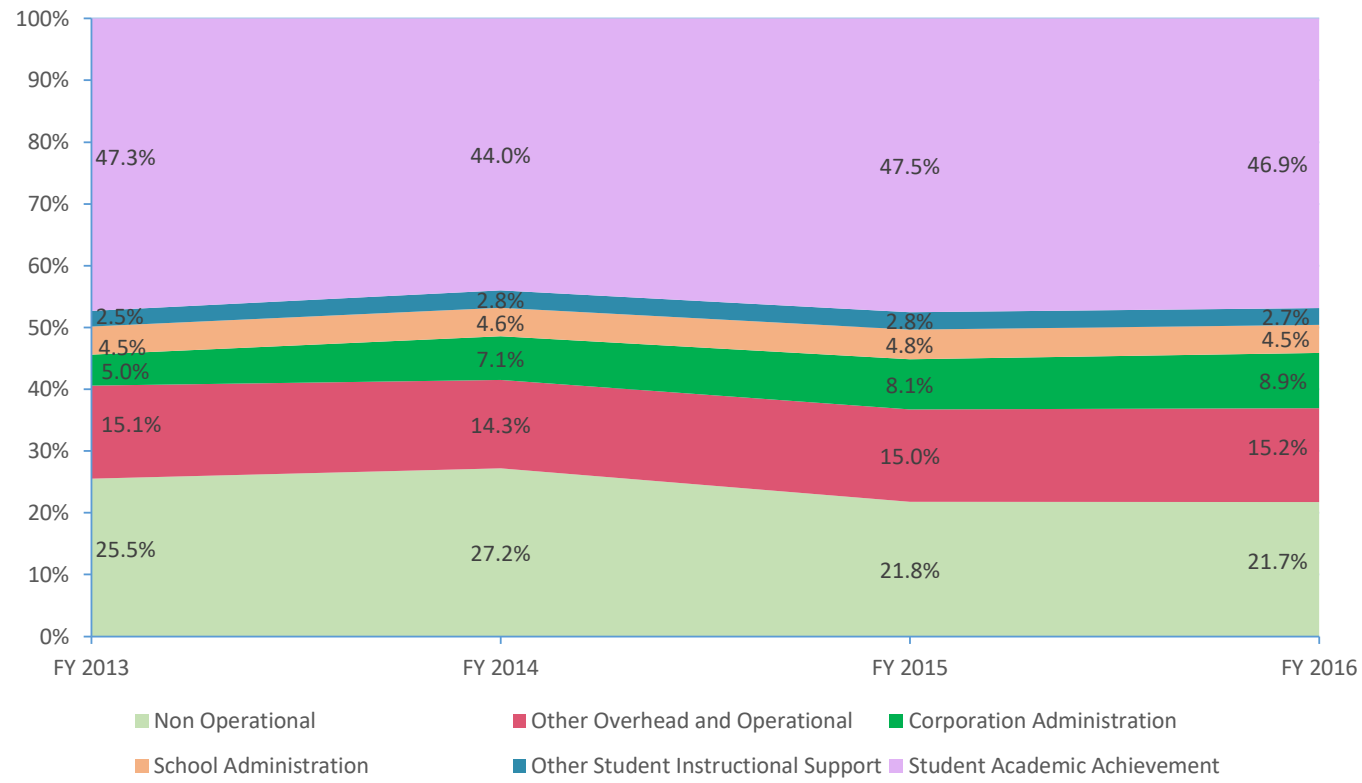
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**West Lafayette Com School Corp (7875)**

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	\$11,331,178	49.1%	\$11,862,838	47.5%	\$12,959,994	47.3%	\$12,596,662	44.0%	\$13,570,126	47.5%	\$14,206,420	46.9%
Student Instructional Support	\$1,343,904	5.8%	\$1,444,617	5.8%	\$1,938,502	7.1%	\$2,127,009	7.4%	\$2,173,077	7.6%	\$2,201,418	7.3%
<b>Total</b>	<b>\$12,675,082</b>	<b>54.9%</b>	<b>\$13,307,454</b>	<b>53.3%</b>	<b>\$14,898,496</b>	<b>54.4%</b>	<b>\$14,723,670</b>	<b>51.4%</b>	<b>\$15,743,202</b>	<b>55.1%</b>	<b>\$16,407,838</b>	<b>54.1%</b>

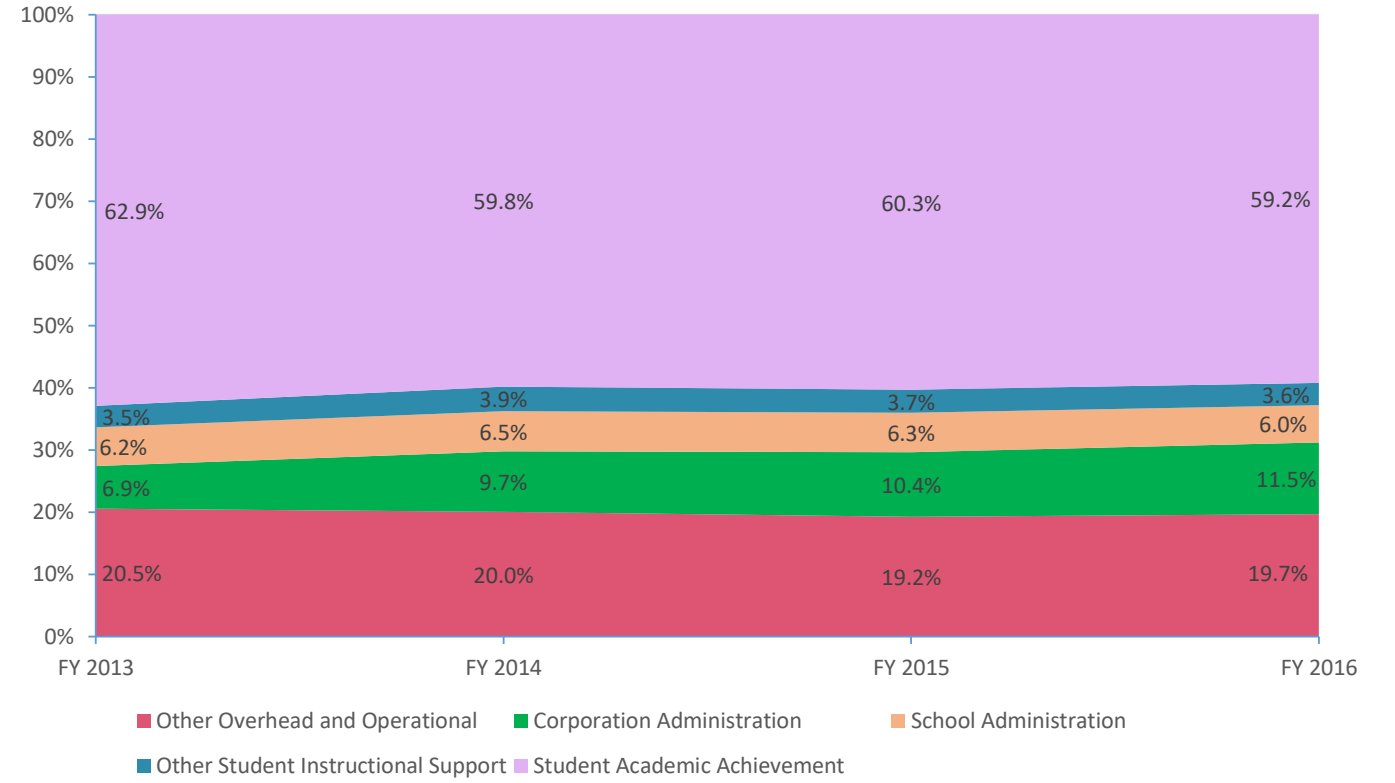
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,359,591	18.9%	\$5,280,693	21.2%	\$5,497,944	20.1%	\$6,120,923	21.4%	\$6,585,442	23.1%	\$7,317,244	24.1%
Non Operational	\$6,055,673	26.2%	\$6,368,374	25.5%	\$6,993,365	25.5%	\$7,789,055	27.2%	\$6,218,829	21.8%	\$6,593,109	21.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$10,415,264</b>	<b>45.1%</b>	<b>\$11,649,067</b>	<b>46.7%</b>	<b>\$12,491,309</b>	<b>45.6%</b>	<b>\$13,909,978</b>	<b>48.6%</b>	<b>\$12,804,271</b>	<b>44.9%</b>	<b>\$13,910,353</b>	<b>45.9%</b>

<b>Grand Total</b>	<b>\$23,090,346</b>	<b>\$24,956,521</b>	<b>\$27,389,805</b>	<b>\$28,633,648</b>	<b>\$28,547,473</b>	<b>\$30,318,191</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.

**School Corporation Expenditures by Account**  
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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>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$669	\$452,182	\$519,459	NA	77582.0%	14.9%
11100	Regular Programs	Elementary	\$3,448,196	\$4,518,057	\$4,462,276	\$4,746,856	37.7%	5.1%	6.4%
11200	Regular Programs	Middle/Junior High	\$1,077,802	\$948,517	\$1,081,043	\$1,188,122	10.2%	25.3%	9.9%
11300	Regular Programs	High School	\$2,515,554	\$3,422,951	\$2,642,324	\$2,633,836	4.7%	-23.1%	-0.3%
11350	Regular Programs	High School - Academic Honors Diploma	\$79,210	\$0	\$0	\$0	-100.0%	NA	NA
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$0	\$1,207,615	\$1,240,290	NA	NA	2.7%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$0	\$0	\$93,567	\$97,655	NA	NA	4.4%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$0	\$10,650	\$0	\$0	NA	-100.0%	NA
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$404,107	\$653,434	\$997,813	\$1,028,516	154.5%	57.4%	3.1%
12510	Special Programs	Culturally Different - Communication Disorders	\$54	\$0	\$0	\$0	-100.0%	NA	NA
12520	Special Programs	Culturally Different - Compensatory	\$198	\$0	\$0	\$0	-100.0%	NA	NA
12810	Special Programs	Special Education Preschool	\$0	\$0	\$62,562	\$66,229	NA	NA	5.9%
14100	Summer School Programs	Elementary	\$7,939	\$14,467	\$5,310	\$0	-100.0%	-100.0%	-100.0%
14200	Summer School Programs	Middle/Junior High School	\$9,557	\$9,606	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$18,566	\$23,144	\$0	\$0	-100.0%	-100.0%	NA
15100	Enrichment Programs	Non-Credit	\$6,037	\$1,443	\$1,455	\$1,203	-80.1%	-16.6%	-17.3%
16100	Remediation	Remediation Testing	\$53,472	\$71,779	\$0	\$0	-100.0%	-100.0%	NA
16200	Remediation	Preventive Remediation	\$0	\$0	\$5,799	\$5,469	NA	NA	-5.7%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$15,399	\$16,437	\$27,289	\$26,855	74.4%	63.4%	-1.6%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$392,248	\$468,380	\$0	\$0	-100.0%	-100.0%	NA
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$0	\$0	\$586,073	\$750,805	NA	NA	28.1%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$53,386	\$50,604	\$278,008	\$193,790	263.0%	283.0%	-30.3%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$111,328	\$126,351	\$0	\$0	-100.0%	-100.0%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$83,701	\$240,163	\$7,859	\$0	-100.0%	-100.0%	-100.0%
22210	Instruction	Library/Media Services - Service Area Direction	\$83,130	\$699	\$0	\$0	-100.0%	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$192,193	\$332,323	\$384,605	\$334,561	74.1%	0.7%	-13.0%
22230	Instruction	Library/Media Services - Audiovisual	\$149,367	\$86,895	\$0	\$0	-100.0%	-100.0%	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$59,999	\$41,582	\$0	\$0	-100.0%	-100.0%	NA
22290	Instruction	Library/Media Services - Other Educational Media Services	\$0	\$51,348	\$0	\$0	NA	-100.0%	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$82,038	\$939,611	\$888,829	NA	983.4%	-5.4%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$1,200	\$0	\$0	NA	-100.0%	NA
22350	Instruction	Instruc. Related Tech. - Systems Operations	\$0	\$20,532	\$0	\$0	NA	-100.0%	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$208,562	\$266,011	\$7,218	\$28,902	-86.1%	-89.1%	300.4%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$43,153	\$13,115	\$6,285	NA	-85.4%	-52.1%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$1,163	\$3,565	NA	NA	206.4%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$242,177	\$360,404	\$313,237	\$445,192	83.8%	23.5%	42.1%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$384,537	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$9,596,719</b>	<b>\$11,862,838</b>	<b>\$13,570,126</b>	<b>\$14,206,420</b>	<b>48.0%</b>	<b>19.8%</b>	<b>4.7%</b>
<b>Student Instructional Support</b>									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$600	\$0	\$0	\$0	-100.0%	NA	NA
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$0	\$0	\$309,247	\$366,878	NA	NA	18.6%
21220	Students	Guidance Services - Counseling Services	\$287,900	\$388,920	\$314,809	\$276,471	-4.0%	-28.9%	-12.2%
21240	Students	Guidance Services - Information Services	\$23,988	\$792	\$0	\$0	-100.0%	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$89,493	\$123,375	\$177,903	\$181,277	102.6%	46.9%	1.9%
24100	School Administration	Office of The Principal	\$730,323	\$930,584	\$1,371,117	\$1,376,792	88.5%	47.9%	0.4%
24900	School Administration	Other Support Services - School Admin.	\$0	\$946	\$0	\$0	NA	-100.0%	NA
<b>Student Instructional Support Total</b>			<b>\$1,132,305</b>	<b>\$1,444,617</b>	<b>\$2,173,077</b>	<b>\$2,201,418</b>	<b>94.4%</b>	<b>52.4%</b>	<b>1.3%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$18,495	\$0	\$32,259	\$57,130	208.9%	NA	77.1%
23120	General Administration	Board of Education - Service Area Assistants	\$103,368	\$11,556	\$0	\$0	-100.0%	-100.0%	NA
23150	General Administration	Board of Education - Legal Services	\$74,979	\$71,010	\$86,094	\$102,240	36.4%	44.0%	18.8%

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					2006 to 2016	2009 to 2016	2015 to 2016		
23160	General Administration	Board of Education - Promotion Expenses	\$0	\$0	\$309	\$806	NA	NA	160.7%
23190	General Administration	Board of Education - Other Governing Body Services	\$7,500	\$0	\$0	\$0	-100.0%	NA	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$214,462	\$398,876	\$423,042	\$435,433	103.0%	9.2%	2.9%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$2,167	\$24,779	\$1,133,956	\$1,430,477	65908.8%	5672.9%	26.1%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$198,061	\$179,991	\$493,353	\$584,144	194.9%	224.5%	18.4%
25120	Central Services	Fiscal Services - Service Area Direction	\$3,900	\$0	\$0	\$0	-100.0%	NA	NA
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$699	\$0	\$169	\$0	-100.0%	NA	-100.0%
25160	Central Services	Fiscal Services - Financial Accounting	\$4,623	\$4,100	\$0	\$0	-100.0%	-100.0%	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$9,978	\$385	\$34,772	\$31,668	217.4%	8125.4%	-8.9%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$17,961	\$23,863	NA	NA	32.9%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$144,104	\$0	\$0	NA	-100.0%	NA
25210	Central Services	Purch., Warehous., & Dist. Serv. - Service Area Direc.	\$0	\$54,297	\$0	\$0	NA	-100.0%	NA
25220	Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$17,547	\$22,672	\$29,719	\$26,955	53.6%	18.9%	-9.3%
25230	Central Services	Purch., Warehous., & Dist. Serv. - Warehousing & Dist.	\$0	\$1,734	\$0	\$0	NA	-100.0%	NA
25300	Central Services	Printing, Pub., and Duplicating Services	\$0	\$48	\$0	\$0	NA	-100.0%	NA
25400	Central Services	Planning, Research, Dev. and Evaluation	\$8,386	\$10,951	\$0	\$0	-100.0%	-100.0%	NA
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$0	\$0	\$47,566	\$2,291	NA	NA	-95.2%
25750	Central Services	Personnel Services - Health Services	\$90	\$0	\$0	\$0	-100.0%	NA	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$8,005	\$0	\$0	NA	-100.0%	NA
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$7,918	\$0	\$0	NA	-100.0%	NA
25950	Central Services	Other Supp. Serv. Cent. Serv. - Other Assessments	\$0	\$0	\$16,947	\$16,650	NA	NA	-1.8%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$17,472	\$27,248	\$600,372	\$570,316	3164.1%	1993.1%	-5.0%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,414,093	\$1,417,589	\$1,532,688	\$1,606,912	13.6%	13.4%	4.8%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$85,833	\$98,215	\$51,444	\$83,394	-2.8%	-15.1%	62.1%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$685,577	\$1,367,319	\$157,538	\$277,658	-59.5%	-79.7%	76.2%
26499	Category not Specified	Other - 2007 Account Code	\$79,465	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$73,225	\$16,113	\$12,464	\$13,071	-82.2%	-18.9%	4.9%
26600	Operation and Maintenance of Plant Services	Security Services	\$76,583	\$66,247	\$38,382	\$19,024	-75.2%	-71.3%	-50.4%
26700	Operation and Maintenance of Plant Services	Insurance	\$113,307	\$107,633	\$156,861	\$178,079	57.2%	65.4%	13.5%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$7,406	\$22,217	\$0	\$0	-100.0%	-100.0%	NA
27010	Student Transportation	Service Area Direction	\$15,509	\$2,068	\$0	\$0	-100.0%	-100.0%	NA
27100	Student Transportation	Vehicle Operation	\$137,563	\$222,788	\$144,429	\$144,353	4.9%	-35.2%	-0.1%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$14,395	\$48,804	\$87,182	\$81,167	463.9%	66.3%	-6.9%
27400	Student Transportation	Purchase of School Buses	\$118,100	\$108,262	\$114,624	\$85,842	-27.3%	-20.7%	-25.1%
27500	Student Transportation	Insurance on Buses	\$11,922	\$5,870	\$15,895	\$17,053	43.0%	190.5%	7.3%
27700	Student Transportation	Contracted Transportation Services	\$249,021	\$303,612	\$475,969	\$600,955	141.3%	97.9%	26.3%
27900	Student Transportation	Other Student Transportation Services	\$54,626	\$3,110	\$49,236	\$54,629	0.0%	1656.8%	11.0%
31100	Food Services Operations	Service Area Direction	\$45,640	\$41,111	\$125,224	\$89,313	95.7%	117.2%	-28.7%
31200	Food Services Operations	Food Preparation and Dispensing	\$148,502	\$221,544	\$260,331	\$298,743	101.2%	34.8%	14.8%
31400	Food Services Operations	Food Purchases	\$132,426	\$212,243	\$415,195	\$445,259	236.2%	109.8%	7.2%
31500	Food Services Operations	Dist. of School Lunch Reimburs.	\$0	\$15	\$0	\$0	NA	-100.0%	NA
31900	Food Services Operations	Other Food Services	\$28,217	\$48,262	\$31,463	\$39,817	41.1%	-17.5%	26.6%
<b>Overhead and Operational Total</b>			<b>\$4,173,136</b>	<b>\$5,280,693</b>	<b>\$6,585,442</b>	<b>\$7,317,244</b>	<b>75.3%</b>	<b>38.6%</b>	<b>11.1%</b>
<b>Non Operational</b>									
33400	Category not Specified	Athletic Coaches	\$271,867	\$312,105	\$303,316	\$340,423	25.2%	9.1%	12.2%
33990	Other Community Services	Other	\$3,304	\$3,074	\$85,509	\$107,664	3159.0%	3402.4%	25.9%
41000	Category not Specified	Land Acquisition and Development	\$30,510	\$28,901	\$3,155	\$70,660	131.6%	144.5%	2139.5%
43000	Category not Specified	Professional Services	\$103,695	\$532,167	\$662,227	\$305,757	194.9%	-42.5%	-53.8%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$1,721,851	\$1,472,254	\$964,945	\$1,068,513	-37.9%	-27.4%	10.7%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$19,571	\$5,297	\$86,911	\$29,462	50.5%	456.2%	-66.1%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$0	\$88,455	\$792	\$5,697	NA	-93.6%	619.8%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$735,053	\$394,899	\$417,523	\$377,937	-48.6%	-4.3%	-9.5%
49000	Category not Specified	Other Facilities Acq. and Construction	\$78,893	\$10,567	\$0	\$0	-100.0%	-100.0%	NA
51100	Principal on Debt	Bonds	\$88,400	\$88,400	\$622,000	\$1,173,000	1226.9%	1226.9%	88.6%

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Account					Percent Change					
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016			
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$9,051	\$0	\$0	NA	-100.0%	NA	
52100	Interest on Debt	Bonds	\$0	\$181,589	\$48,035	\$57,209	NA	-68.5%	19.1%	
52200	Interest on Debt	Temporary Loans	\$75,808	\$355,614	\$0	\$0	-100.0%	-100.0%	NA	
53100	Lease Rental	Buildings-Principal	\$2,888,500	\$2,886,000	\$2,290,000	\$2,395,000	-17.1%	-17.0%	4.6%	
53150	Lease Rental	Buildings-Interest	\$0	\$0	\$594,500	\$492,000	NA	NA	-17.2%	
54200	Advancements and Obligations	Common School Fund - Principal	\$0	\$0	\$135,607	\$163,250	NA	NA	20.4%	
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$0	\$4,309	\$6,536	NA	NA	51.7%	
59100	Other Debt Services Obligations	Registrars Fee	\$1,500	\$0	\$0	\$0	-100.0%	NA	NA	
<b>Non Operational Total</b>			<b>\$6,018,950</b>	<b>\$6,368,374</b>	<b>\$6,218,829</b>	<b>\$6,593,109</b>	<b>9.5%</b>	<b>3.5%</b>	<b>6.0%</b>	
<b>Prorated by Fund</b>										
26491 - SAA	NA	PERF - 2007 Account Code	\$102,454	\$0	\$0	\$0	NA	NA	NA	
26491 - SIS	NA	PERF - 2007 Account Code	\$12,374	\$0	\$0	\$0	NA	NA	NA	
26491 - O&O	NA	PERF - 2007 Account Code	\$15,655	\$0	\$0	\$0	NA	NA	NA	
26491 - NO	NA	PERF - 2007 Account Code	\$1,997	\$0	\$0	\$0	NA	NA	NA	
26492 - SAA	NA	Social Security - 2007 Account Code	\$587,621	\$0	\$0	\$0	NA	NA	NA	
26492 - SIS	NA	Social Security - 2007 Account Code	\$82,493	\$0	\$0	\$0	NA	NA	NA	
26492 - O&O	NA	Social Security - 2007 Account Code	\$72,530	\$0	\$0	\$0	NA	NA	NA	
26492 - NO	NA	Social Security - 2007 Account Code	\$14,363	\$0	\$0	\$0	NA	NA	NA	
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$2,319	\$0	\$0	\$0	NA	NA	NA	
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$102	\$0	\$0	\$0	NA	NA	NA	
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$2,139	\$0	\$0	\$0	NA	NA	NA	
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$839,764	\$0	\$0	\$0	NA	NA	NA	
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$116,037	\$0	\$0	\$0	NA	NA	NA	
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$95,861	\$0	\$0	\$0	NA	NA	NA	
26494 - NO	NA	Group Insurance - 2007 Account Code	\$20,265	\$0	\$0	\$0	NA	NA	NA	
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$3,979	\$0	\$0	\$0	NA	NA	NA	
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$593	\$0	\$0	\$0	NA	NA	NA	
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$270	\$0	\$0	\$0	NA	NA	NA	
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$98	\$0	\$0	\$0	NA	NA	NA	
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$198,322	\$0	\$0	\$0	NA	NA	NA	
<b>Prorated by Fund Total</b>			<b>\$2,169,236</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	