

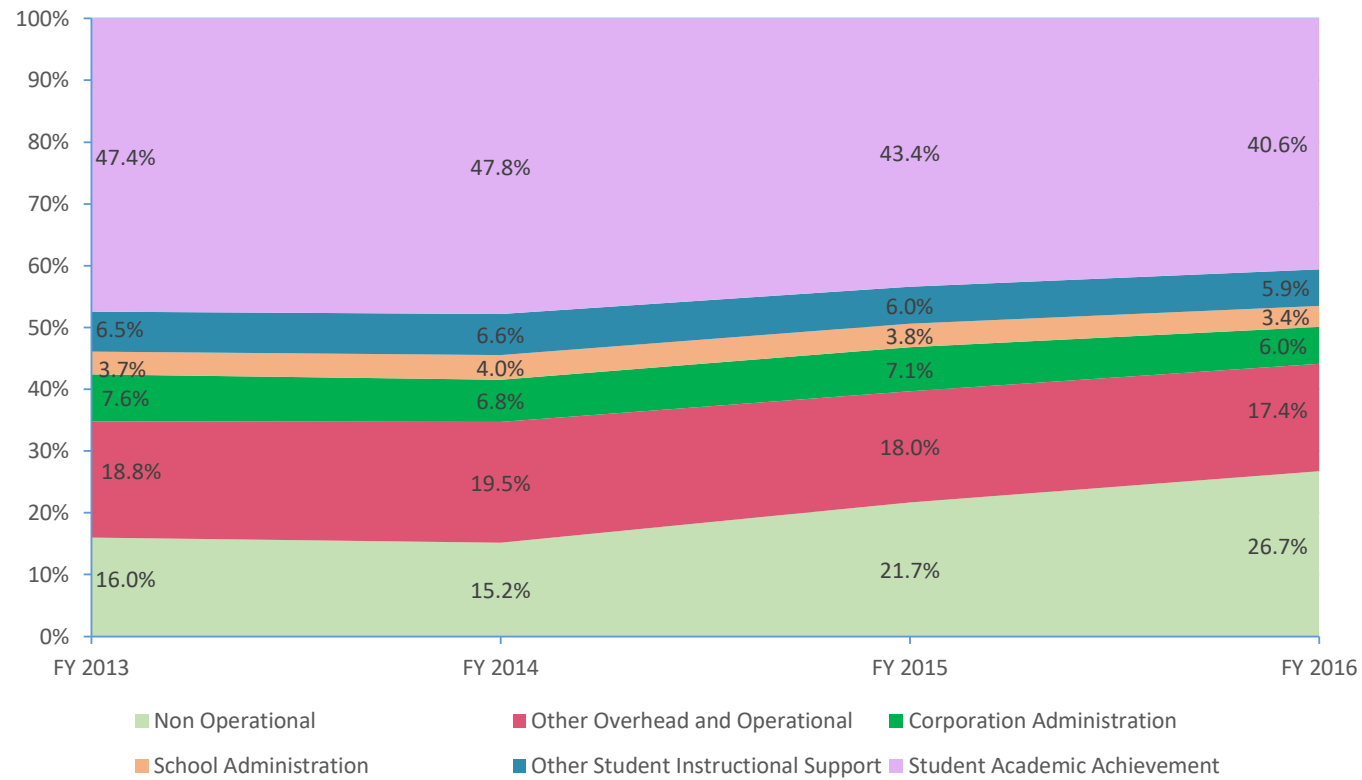
**School Corporation Expenditures by Account
Biannual Financial Report Data
Western School Corp (3490)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		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	\$9,236,380	50.6%	\$10,754,824	45.3%	\$12,039,263	47.4%	\$12,285,476	47.8%	\$12,185,030	43.4%	\$12,198,412	40.6%
Student Instructional Support	\$1,073,791	5.9%	\$1,421,164	6.0%	\$2,577,465	10.2%	\$2,733,827	10.6%	\$2,748,837	9.8%	\$2,799,248	9.3%
Total	\$10,310,171	56.5%	\$12,175,989	51.3%	\$14,616,728	57.6%	\$15,019,303	58.5%	\$14,933,867	53.2%	\$14,997,661	49.9%

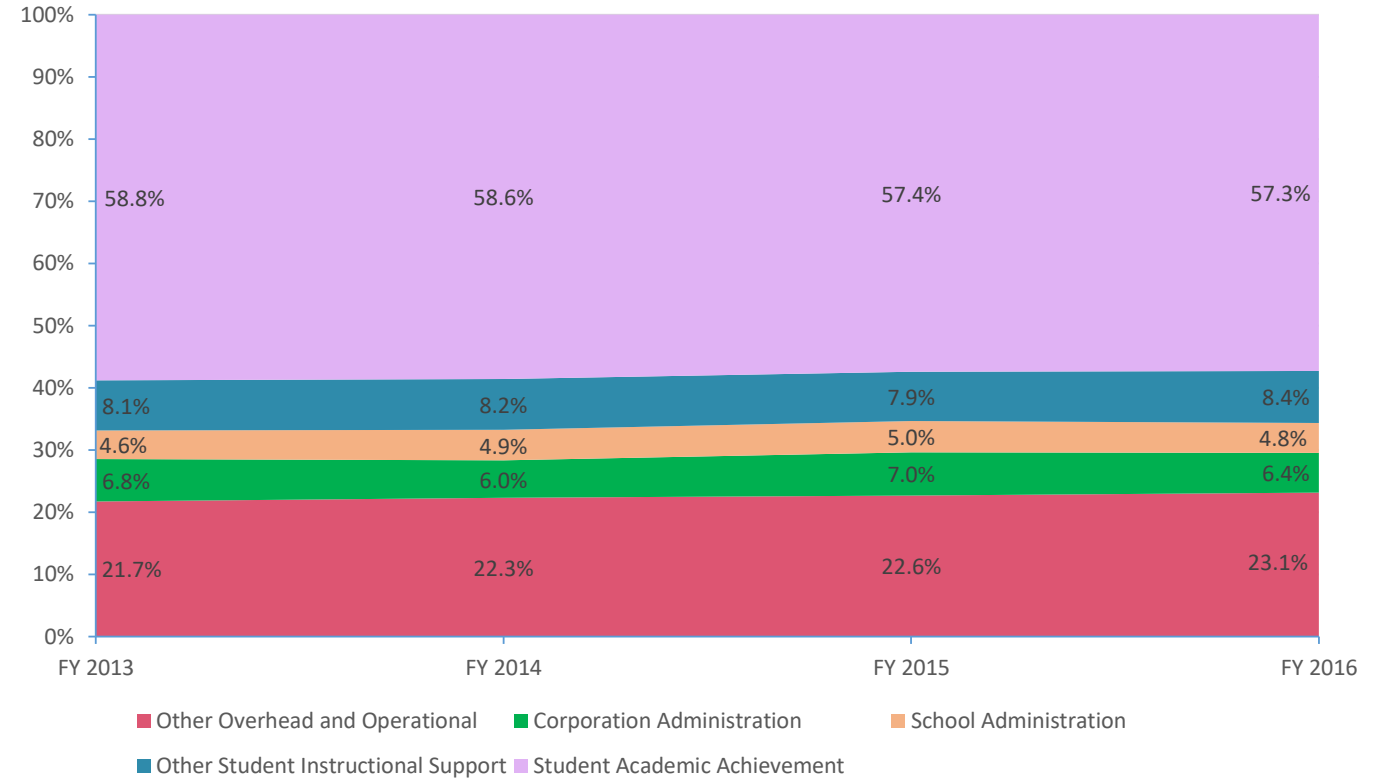
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,572,964	25.1%	\$6,252,602	26.3%	\$6,704,520	26.4%	\$6,774,751	26.4%	\$7,053,178	25.1%	\$7,019,436	23.4%
Non Operational	\$3,353,626	18.4%	\$5,324,599	22.4%	\$4,059,548	16.0%	\$3,896,023	15.2%	\$6,086,580	21.7%	\$8,033,767	26.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$7,926,589	43.5%	\$11,577,201	48.7%	\$10,764,068	42.4%	\$10,670,774	41.5%	\$13,139,757	46.8%	\$15,053,203	50.1%

Grand Total	\$18,236,761	\$23,753,189	\$25,380,795	\$25,690,077	\$28,073,625	\$30,050,864
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All Expenditures



Operational Expenditures Only³



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
Western School Corp (3490)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$388,147	\$469,345	NA	NA	20.9%
11100	Regular Programs	Elementary	\$2,587,582	\$3,960,839	\$3,500,676	\$3,670,148	41.8%	-7.3%	4.8%
11200	Regular Programs	Middle/Junior High	\$1,187,229	\$1,840,083	\$2,000,605	\$2,099,896	76.9%	14.1%	5.0%
11300	Regular Programs	High School	\$1,860,020	\$2,497,325	\$2,464,757	\$2,628,850	41.3%	5.3%	6.7%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$103,792	\$21,680	\$61,726	NA	-40.5%	184.7%
11420	Regular Programs	Vocational Education - Agriculture B	\$24,646	\$44,316	\$58,753	\$34,255	39.0%	-22.7%	-41.7%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$58,881	\$76,535	\$45,781	\$35,070	-40.4%	-54.2%	-23.4%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$20,900	\$37,374	\$44,752	\$34,399	64.6%	-8.0%	-23.1%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$242,421	\$374,474	\$403,447	\$349,906	44.3%	-6.6%	-13.3%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$0	\$473,766	\$182,671	NA	NA	-61.4%
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$0	\$0	\$185,164	\$334,166	NA	NA	80.5%
12330	Special Programs	Physical Impairment - Visual Impairment	\$0	\$0	\$183,842	\$279,973	NA	NA	52.3%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$0	\$96,260	\$51,747	NA	NA	-46.2%
12350	Special Programs	Physical Impairment - Homebound	\$16,360	\$21,977	\$37,392	\$17,612	7.7%	-19.9%	-52.9%
12410	Special Programs	Emotional Disabilities - Full Time	\$199,427	\$290,224	\$330,129	\$309,676	55.3%	6.7%	-6.2%
12610	Special Programs	Learning Disability	\$181,143	\$289,387	\$293,800	\$349,193	92.8%	20.7%	18.9%
12810	Special Programs	Special Education Preschool	\$46,949	\$83,669	\$109,525	\$147,893	215.0%	76.8%	35.0%
12900	Special Programs	Other Special Programs	\$77,253	\$60,575	\$187,979	\$228,656	196.0%	277.5%	21.6%
14100	Summer School Programs	Elementary	\$0	\$0	\$2,271	\$12,218	NA	NA	438.1%
14200	Summer School Programs	Middle/Junior High School	\$1,588	\$0	\$0	\$0	-100.0%	NA	NA
14300	Summer School Programs	High School	\$15,071	\$34,269	\$54,178	\$58,040	285.1%	69.4%	7.1%
16100	Remediation	Remediation Testing	\$57,677	\$105,466	\$81,918	\$48,003	-16.8%	-54.5%	-41.4%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$66,626	\$202,618	\$141,707	\$145,884	119.0%	-28.0%	2.9%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$53,344	\$101,497	\$0	\$551	-99.0%	-99.5%	NA
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$0	\$0	\$319,257	\$126,608	NA	NA	-60.3%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$4,491	\$0	\$4,540	\$0	-100.0%	NA	-100.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$20	\$0	\$10,538	\$11,347	55524.1%	NA	7.7%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$449	\$68,174	\$1,080	\$1,160	158.1%	-98.3%	7.4%
22210	Instruction	Library/Media Services - Service Area Direction	\$126,237	\$164,644	\$145,596	\$154,547	22.4%	-6.1%	6.1%
22220	Instruction	Library/Media Services - School Library	\$15,315	\$23,638	\$33,819	\$24,506	60.0%	3.7%	-27.5%
22230	Instruction	Library/Media Services - Audiovisual	\$12,112	\$12,456	\$15,788	\$16,137	33.2%	29.6%	2.2%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$144,003	\$149,884	NA	NA	4.1%
22360	Instruction	Instruc. Related Tech. - Network Support	\$392,813	\$2,924	\$650	\$130	-100.0%	-95.6%	-80.1%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$10,835	\$0	\$0	NA	-100.0%	NA
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$750	\$2,000	\$0	NA	-100.0%	-100.0%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$229,319	\$345,235	\$220,276	\$164,218	-28.4%	-52.4%	-25.4%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$180,957	\$0	NA	NA	-100.0%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$553	\$0	\$0	NA	-100.0%	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$1,197	\$0	\$0	NA	-100.0%	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$539	\$0	\$0	\$0	-100.0%	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$426,176	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$7,904,588	\$10,754,824	\$12,185,030	\$12,198,412	54.3%	13.4%	0.1%
Student Instructional Support									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$456	\$226	\$60	\$515	12.8%	127.7%	759.1%
21210	Students	Guidance Services - Service Area Direction	\$19,839	\$24,527	\$23,384	\$23,553	18.7%	-4.0%	0.7%
21220	Students	Guidance Services - Counseling Services	\$158,642	\$257,685	\$279,176	\$391,028	146.5%	51.7%	40.1%
21320	Students	Health Services - Medical Services	\$410	\$5,227	\$0	\$0	-100.0%	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$54,679	\$135,498	\$160,630	\$169,746	210.4%	25.3%	5.7%
21420	Students	Psychological Services - Psychological Testing	\$0	\$0	\$250,893	\$280,704	NA	NA	11.9%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$62,195	\$217,863	\$183,582	NA	195.2%	-15.7%
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$0	\$272,126	\$236,415	NA	NA	-13.1%
21720	Students	Physical Therapy Services - Physical Therapy Services	\$0	\$0	\$112,855	\$114,313	NA	NA	1.3%
21810	Students	Special Ed. Administration - Service Area Direction	\$0	\$0	\$363,887	\$378,298	NA	NA	4.0%

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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	\$660,158	\$934,272	\$1,030,425	\$1,019,280	54.4%	9.1%	-1.1%
24900	School Administration	Other Support Services - School Admin.	\$710	\$1,535	\$37,537	\$1,815	155.6%	18.2%	-95.2%
Student Instructional Support Total			\$894,894	\$1,421,164	\$2,748,837	\$2,799,248	212.8%	97.0%	1.8%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$24,386	\$20,366	\$21,416	\$19,322	-20.8%	-5.1%	-9.8%
23150	General Administration	Board of Education - Legal Services	\$53,062	\$29,617	\$382,573	(\$8,531)	-116.1%	-128.8%	-102.2%
23160	General Administration	Board of Education - Promotion Expenses	\$5,008	\$4,221	\$8,093	\$6,497	29.7%	53.9%	-19.7%
23190	General Administration	Board of Education - Other Governing Body Services	\$6,426	\$12,171	\$5,373	\$5,850	-9.0%	-51.9%	8.9%
23210	General Administration	Executive Administration - Office of The Superintendent	\$256,614	\$408,516	\$324,928	\$299,465	16.7%	-26.7%	-7.8%
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$0	\$99	NA	NA	NA
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$153	\$272	\$0	\$0	-100.0%	-100.0%	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$12,096	\$11,224	\$10,241	\$14,070	16.3%	25.4%	37.4%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$0	\$45	\$45	NA	NA	1.5%
25120	Central Services	Fiscal Services - Service Area Direction	\$46,406	\$69,794	\$75,474	\$78,809	69.8%	12.9%	4.4%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$2,454	\$2,661	\$5,162	\$4,873	98.6%	83.1%	-5.6%
25150	Central Services	Fiscal Services - Payroll Services	\$32,293	\$41,665	\$46,132	\$47,791	48.0%	14.7%	3.6%
25160	Central Services	Fiscal Services - Financial Accounting	\$17,926	\$23,262	\$18,844	\$18,309	2.1%	-21.3%	-2.8%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$7,149	\$7,273	\$4,740	\$8,171	14.3%	12.3%	72.4%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$628	\$186	\$86	\$33	-94.7%	-82.1%	-61.3%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$441	\$3,184	\$16,954	\$18,266	4041.7%	473.7%	7.7%
25196	Central Services	Fiscal Services - Other - Cash Change	\$1,400	\$1,100	\$600	\$0	-100.0%	-100.0%	-100.0%
25199	Central Services	Fiscal Services - Other - Other	\$1,624	\$2,503	\$700	\$1,942	19.6%	-22.4%	177.4%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$0	\$313,647	\$0	\$0	NA	-100.0%	NA
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$0	\$12,442	\$0	\$0	NA	-100.0%	NA
25730	Central Services	Personnel Services - Personnel Services	\$0	\$286,308	\$356,203	\$364,628	NA	27.4%	2.4%
25750	Central Services	Personnel Services - Health Services	\$379	\$149	\$0	\$6,445	1600.2%	4225.8%	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$183,273	\$190,747	\$232,949	NA	27.1%	22.1%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$95,621	\$0	NA	NA	-100.0%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$0	\$50,000	\$0	NA	NA	-100.0%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$521,415	\$382,280	\$436,239	NA	-16.3%	14.1%
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$0	\$0	\$2,900	NA	NA	NA
25890	Central Services	Other Technology Services	\$450	\$450	\$4,560	\$234,082	51918.3%	51918.3%	5033.4%
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$0	\$198	\$1,754	NA	NA	785.9%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$0	\$192	\$628	\$628	NA	226.3%	0.0%
25950	Central Services	Other Supp. Serv. Cent. Serv. - Other Assessments	\$177	\$95	\$0	\$0	-100.0%	-100.0%	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$2,867	\$23,772	\$0	\$0	-100.0%	-100.0%	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$39,100	\$66,068	\$1,165	\$333	-99.1%	-99.5%	-71.4%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,380,369	\$2,125,501	\$2,119,179	\$2,036,795	47.6%	-4.2%	-3.9%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$29,765	\$16,017	\$5,354	\$0	-100.0%	-100.0%	-100.0%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$306,615	\$285,460	\$436,071	\$525,952	71.5%	84.2%	20.6%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,348	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$415	\$1,914	\$318	\$0	-100.0%	-100.0%	-100.0%
26600	Operation and Maintenance of Plant Services	Security Services	\$10,110	\$26,981	\$61,130	\$64,698	539.9%	139.8%	5.8%
26700	Operation and Maintenance of Plant Services	Insurance	\$89,909	\$149,406	\$358,245	\$474,151	427.4%	217.4%	32.4%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$17,899	\$31,719	\$21,022	\$23,009	28.6%	-27.5%	9.5%
27010	Student Transportation	Service Area Direction	\$29,597	\$23,281	\$89,134	\$95,067	221.2%	308.3%	6.7%
27100	Student Transportation	Vehicle Operation	\$330,993	\$501,462	\$599,939	\$580,829	75.5%	15.8%	-3.2%
27200	Student Transportation	Monitoring Services	\$0	\$0	\$26,784	\$21,256	NA	NA	-20.6%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$200,214	\$286,058	\$352,829	\$290,769	45.2%	1.6%	-17.6%
27400	Student Transportation	Purchase of School Buses	\$553,316	\$113,519	\$199,984	\$297,937	-46.2%	162.5%	49.0%
27500	Student Transportation	Insurance on Buses	\$32,593	\$19,785	\$0	\$0	-100.0%	-100.0%	NA
27700	Student Transportation	Contracted Transportation Services	\$121,427	\$21,698	\$0	\$0	-100.0%	-100.0%	NA
27900	Student Transportation	Other Student Transportation Services	\$1,706	\$3,235	\$3,535	\$9,340	447.5%	188.7%	164.2%
27910	Student Transportation	Bus Driver Training	\$81	\$0	\$0	\$0	-100.0%	NA	NA

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
31100	Food Services Operations	Service Area Direction	\$4,292	\$38,624	\$59,343	\$61,068	1322.9%	58.1%	2.9%
31200	Food Services Operations	Food Preparation and Dispensing	\$299,236	\$0	\$0	\$0	-100.0%	NA	NA
31400	Food Services Operations	Food Purchases	\$274,815	\$557,865	\$685,955	\$702,616	155.7%	25.9%	2.4%
31900	Food Services Operations	Other Food Services	\$1,277	\$4,249	\$31,593	\$40,979	3108.6%	864.4%	29.7%
Overhead and Operational Total			\$4,197,015	\$6,252,602	\$7,053,178	\$7,019,436	67.2%	12.3%	-0.5%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$94	\$73	\$411	\$509	439.7%	598.8%	23.7%
33200	Category not Specified	Community Recreation	\$9,630	\$8,983	\$2,137	\$1,892	-80.4%	-78.9%	-11.5%
33400	Category not Specified	Athletic Coaches	\$300,024	\$363,011	\$366,245	\$363,506	21.2%	0.1%	-0.7%
33600	Category not Specified	Nonpublic School Pupil Services	\$0	\$0	\$0	\$34,992	NA	NA	NA
33910	Other Community Services	High School Band Uniforms	\$0	\$2,625	\$0	\$0	NA	-100.0%	NA
33940	Other Community Services	Child Care Services	\$0	\$0	\$4,065	\$4,616	NA	NA	13.5%
33990	Other Community Services	Other	\$2,664	\$2,960	\$5,745	\$6,491	143.6%	119.3%	13.0%
41000	Category not Specified	Land Acquisition and Development	\$50,352	\$13,371	\$10,480	\$67,553	34.2%	405.2%	544.6%
43000	Category not Specified	Professional Services	\$168,259	\$6,252	\$5,010	\$1,500	-99.1%	-76.0%	-70.1%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$618,214	\$1,106,252	\$1,985,133	\$4,298,831	595.4%	288.6%	116.6%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$94,064	\$24,474	\$26,292	\$25,358	-73.0%	3.6%	-3.6%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$51,246	\$93,667	\$58,403	\$51,722	0.9%	-44.8%	-11.4%
46000	Category not Specified	Purchase of Moveable Equipment	\$6,124	\$42,685	\$1,122	\$0	-100.0%	-100.0%	-100.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$225,890	\$139,990	\$131,492	\$169,180	-25.1%	20.9%	28.7%
49000	Category not Specified	Other Facilities Acq. and Construction	\$15,165	\$0	\$19,892	\$18,332	20.9%	NA	-7.8%
51100	Principal on Debt	Bonds	\$138,271	\$278,225	\$418,989	\$138,875	0.4%	-50.1%	-66.9%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$448,615	\$227,545	\$0	NA	-100.0%	-100.0%
52100	Interest on Debt	Bonds	\$0	\$17,915	\$0	\$0	NA	-100.0%	NA
52200	Interest on Debt	Temporary Loans	\$64,779	\$0	\$0	\$0	-100.0%	NA	NA
53100	Lease Rental	Buildings-Principal	\$1,545,000	\$2,775,500	\$2,823,617	\$2,846,842	84.3%	2.6%	0.8%
53200	Lease Rental	Equipment-Principal	\$0	\$0	\$0	\$3,570	NA	NA	NA
Non Operational Total			\$3,289,777	\$5,324,599	\$6,086,580	\$8,033,767	144.2%	50.9%	32.0%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$50,431	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$6,605	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$35,180	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$2,351	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$480,887	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$63,934	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$122,179	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$22,730	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$29,386	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$4,049	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$13,385	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$1,530	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$680,515	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$91,894	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$191,009	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$32,972	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$2,497	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$342	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$387	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$113	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$88,076	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$12,074	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$13,808	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
 Biannual Financial Report Data
 Western School Corp (3490)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$4,153	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,950,486	\$0	\$0	\$0	NA	NA	NA