

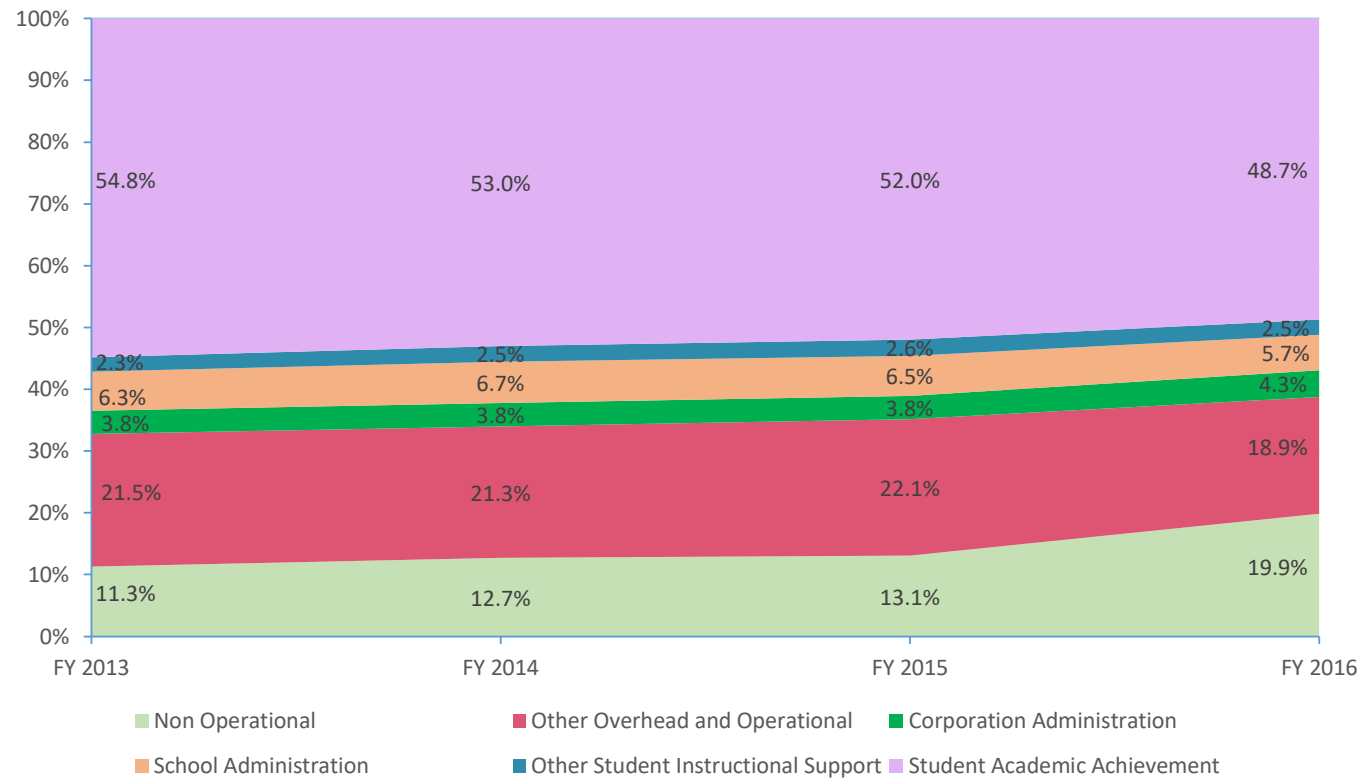
School Corporation Expenditures by Account
Biannual Financial Report Data
Western Wayne Schools (8355)

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	\$5,479,761	54.8%	\$5,550,109	55.1%	\$5,446,016	54.8%	\$5,264,655	53.0%	\$5,288,066	52.0%	\$5,428,783	48.7%
Student Instructional Support	\$674,889	6.7%	\$815,354	8.1%	\$858,655	8.6%	\$915,942	9.2%	\$927,274	9.1%	\$914,401	8.2%
Total	\$6,154,649	61.5%	\$6,365,462	63.2%	\$6,304,671	63.5%	\$6,180,597	62.2%	\$6,215,341	61.1%	\$6,343,184	56.9%

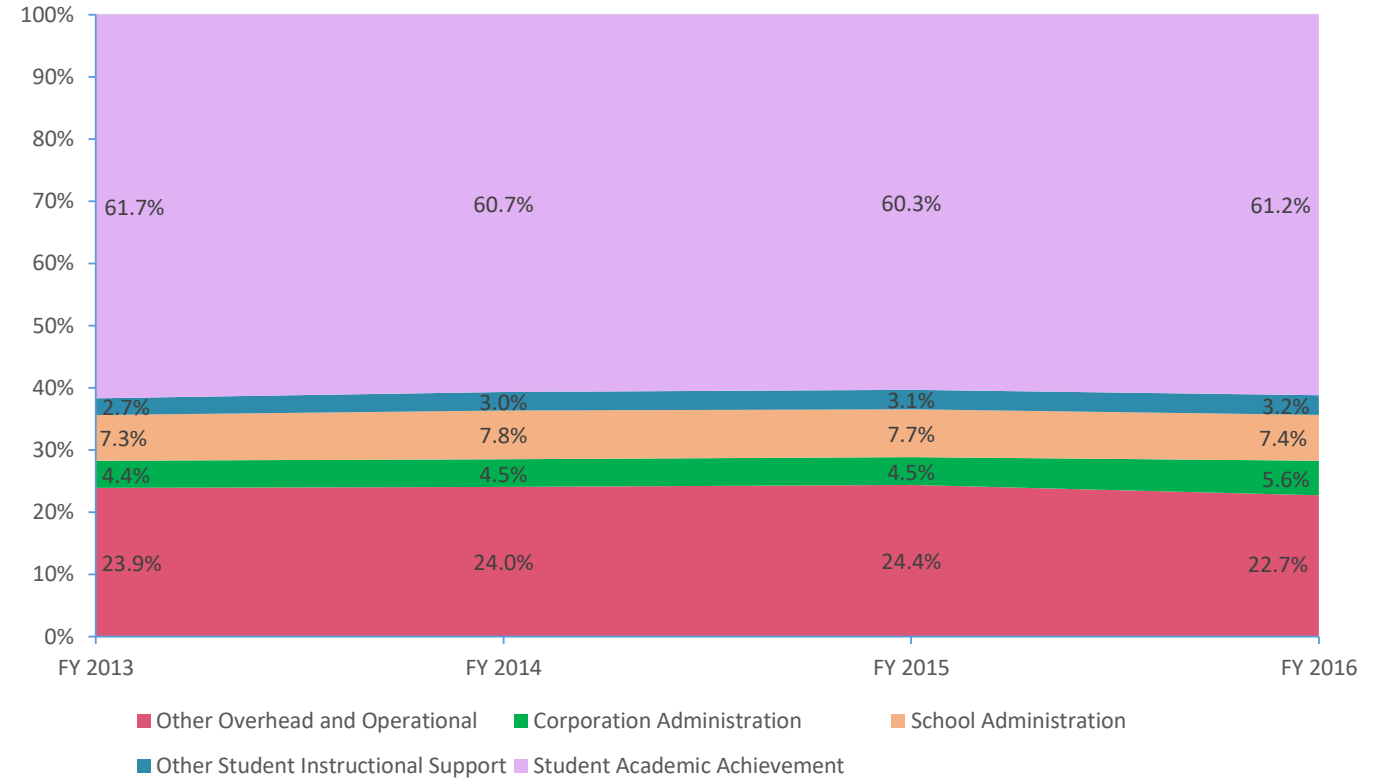
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,107,053	21.1%	\$2,404,464	23.9%	\$2,505,805	25.2%	\$2,488,464	25.1%	\$2,630,318	25.8%	\$2,587,682	23.2%
Non Operational	\$1,739,114	17.4%	\$1,306,563	13.0%	\$1,122,107	11.3%	\$1,263,280	12.7%	\$1,330,633	13.1%	\$2,212,603	19.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,846,167	38.5%	\$3,711,028	36.8%	\$3,627,911	36.5%	\$3,751,744	37.8%	\$3,960,951	38.9%	\$4,800,286	43.1%

Grand Total	\$10,000,816		\$10,076,490		\$9,932,582		\$9,932,342		\$10,176,292		\$11,143,470	
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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
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Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11025	Regular Programs	Non Special Education Preschool	\$0	\$35,531	\$45,125	\$49,753	NA	40.0%	10.3%
11050	Regular Programs	Full Day Kindergarten	\$199,718	\$260,969	\$206,158	\$208,902	4.6%	-20.0%	1.3%
11100	Regular Programs	Elementary	\$1,276,733	\$1,385,879	\$1,356,429	\$1,359,648	6.5%	-1.9%	0.2%
11200	Regular Programs	Middle/Junior High	\$738,609	\$995,993	\$822,654	\$827,707	12.1%	-16.9%	0.6%
11300	Regular Programs	High School	\$798,672	\$937,356	\$1,029,290	\$1,017,030	27.3%	8.5%	-1.2%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$22,310	\$496	\$10,797	NA	-51.6%	2075.9%
11420	Regular Programs	Vocational Education - Agriculture B	\$68,401	\$87,050	\$50,364	\$60,054	-12.2%	-31.0%	19.2%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$52,885	\$66,811	\$0	\$0	-100.0%	-100.0%	NA
11470	Regular Programs	Vocational Education - Business Education	\$69,175	\$117,393	\$72,409	\$69,347	0.2%	-40.9%	-4.2%
11480	Regular Programs	Vocational Education - Industrial Education A	\$89,568	\$133,406	\$138,613	\$138,740	54.9%	4.0%	0.1%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$13,082	\$4,364	NA	NA	-66.6%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$12,946	\$0	\$0	\$0	-100.0%	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$31,787	\$30,378	\$24,679	NA	-22.4%	-18.8%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$49,230	\$128,046	\$177,389	\$139,074	182.5%	8.6%	-21.6%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$10,515	\$20,200	\$75,420	\$77,845	640.3%	285.4%	3.2%
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$21,404	\$61,349	\$169,151	\$256,605	1098.9%	318.3%	51.7%
12350	Special Programs	Physical Impairment - Homebound	\$1,449	\$833	\$2,812	\$5,388	271.8%	546.6%	91.6%
12410	Special Programs	Emotional Disabilities - Full Time	\$30,084	\$13,911	\$13,281	\$14,645	-51.3%	5.3%	10.3%
12510	Special Programs	Culturally Different - Communication Disorders	\$89,648	\$571	\$55	\$577	-99.4%	0.9%	948.6%
12520	Special Programs	Culturally Different - Compensatory	\$1,039	\$0	\$0	\$0	-100.0%	NA	NA
12610	Special Programs	Learning Disability	\$88,695	\$116,067	\$134,195	\$154,632	74.3%	33.2%	15.2%
12710	Special Programs	Equal Opportunity At Risk	\$40,619	\$53,426	\$61,856	\$63,745	56.9%	19.3%	3.1%
12810	Special Programs	Special Education Preschool	\$18,665	\$8,793	\$81,629	\$86,616	364.1%	885.0%	6.1%
13100	Adult/Continuing Education Programs	Instruction	\$0	\$0	\$6,310	\$4,095	NA	NA	-35.1%
14100	Summer School Programs	Elementary	\$485	\$0	\$0	\$0	-100.0%	NA	NA
14200	Summer School Programs	Middle/Junior High School	\$458	\$0	\$0	\$0	-100.0%	NA	NA
14300	Summer School Programs	High School	\$15,931	\$32,163	\$0	\$12,929	-18.8%	-59.8%	NA
16100	Remediation	Remediation Testing	\$75,338	\$44,488	\$63,524	\$56,749	-24.7%	27.6%	-10.7%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$40,165	\$74,475	\$44,386	\$86,267	114.8%	15.8%	94.4%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$370,464	\$363,712	\$4,915	\$7,500	-98.0%	-97.9%	52.6%
17700	Payments to Other Governmental Units Within State	Interlocal Agreements - Other	\$0	\$0	\$7,606	\$0	NA	NA	-100.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$27,895	\$7,918	\$18,886	\$6,104	-78.1%	-22.9%	-67.7%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$23,303	\$57,949	\$0	\$0	-100.0%	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$113,499	\$147,716	\$97,839	\$102,045	-10.1%	-30.9%	4.3%
22230	Instruction	Library/Media Services - Audiovisual	\$4,440	\$3,466	\$1,945	\$1,380	-68.9%	-60.2%	-29.0%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$207,774	\$230,335	\$309,146	\$261,503	25.9%	13.5%	-15.4%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$16,604	\$71,026	NA	NA	327.8%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$76,910	\$0	\$0	NA	-100.0%	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$8,719	\$4,028	\$27,865	\$30,472	249.5%	656.4%	9.4%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$41,349	\$40,349	NA	NA	-2.4%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$16,447	\$22,913	NA	NA	39.3%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$111,592	\$12,278	\$107,828	\$99,896	-10.5%	713.6%	-7.4%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$32,528	\$55,408	NA	NA	70.3%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$332	\$16,988	\$0	\$0	-100.0%	-100.0%	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$0	\$10,100	\$0	NA	NA	-100.0%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$184,156	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$4,842,606	\$5,550,109	\$5,288,066	\$5,428,783	12.1%	-2.2%	2.7%
Student Instructional Support									
21190	Students	Attend. & Social Work Serv. - Other	\$1,395	\$1,439	\$2,665	\$793	-43.2%	-44.9%	-70.3%
21220	Students	Guidance Services - Counseling Services	\$85,558	\$129,237	\$163,254	\$166,588	94.7%	28.9%	2.0%
21250	Students	Guidance Services - Records Maintenance	\$436	\$741	\$0	\$0	-100.0%	-100.0%	NA
21290	Students	Guidance Services - Other Guidance Services	\$26,983	\$17,420	\$0	\$0	-100.0%	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$30,996	\$57,616	\$100,857	\$104,685	237.7%	81.7%	3.8%

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							2006 to 2016	2009 to 2016	2015 to 2016
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$129	\$545	\$1,613	\$2,730	2013.3%	401.2%	69.3%
21910	Students	Other Support Services Students - Service Area Direction	\$1,382	\$866	\$0	\$0	-100.0%	-100.0%	NA
21990	Students	Other Support Services Students - Other Student Services	\$10,101	\$0	\$0	\$0	-100.0%	NA	NA
24100	School Administration	Office of The Principal	\$433,134	\$607,489	\$658,885	\$639,605	47.7%	5.3%	-2.9%
Student Instructional Support Total			\$590,115	\$815,354	\$927,274	\$914,401	55.0%	12.1%	-1.4%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$14,621	\$15,626	\$14,245	\$16,318	11.6%	4.4%	14.6%
23150	General Administration	Board of Education - Legal Services	\$7,771	\$19,078	\$9,321	\$25,589	229.3%	34.1%	174.5%
23160	General Administration	Board of Education - Promotion Expenses	\$1,307	\$1,889	\$1,460	\$1,437	9.9%	-23.9%	-1.6%
23210	General Administration	Executive Administration - Office of The Superintendent	\$199,267	\$237,288	\$232,257	\$304,111	52.6%	28.2%	30.9%
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$42,558	\$60,153	\$63,437	NA	49.1%	5.5%
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$49,095	\$65,400	\$67,982	NA	38.5%	3.9%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,224	\$0	\$0	\$0	-100.0%	NA	NA
25196	Central Services	Fiscal Services - Other - Cash Change	\$250	\$0	\$0	\$0	-100.0%	NA	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$12,877	\$414	\$3,173	NA	-75.4%	665.6%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$39,313	\$28,334	\$143,022	\$147,780	275.9%	421.6%	3.3%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$714,887	\$671,527	\$471,417	\$468,368	-34.5%	-30.3%	-0.6%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$28,453	\$1,130	\$1,120	\$1,851	-93.5%	63.8%	65.2%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$3,502	\$18,806	\$9,725	\$16,716	377.3%	-11.1%	71.9%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,988	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$61,150	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$11,055	\$10,904	\$18,443	\$10,683	-3.4%	-2.0%	-42.1%
26600	Operation and Maintenance of Plant Services	Security Services	\$6,224	\$1,628	\$98,917	\$95,127	1428.3%	5741.5%	-3.8%
26700	Operation and Maintenance of Plant Services	Insurance	\$67,662	\$42,760	\$63,930	\$62,581	-7.5%	46.4%	-2.1%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$263,236	\$437,461	\$364,873	NA	38.6%	-16.6%
27010	Student Transportation	Service Area Direction	\$3,000	\$0	\$3,142	\$9,076	202.5%	NA	188.9%
27100	Student Transportation	Vehicle Operation	\$176,295	\$216,260	\$234,235	\$230,999	31.0%	6.8%	-1.4%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$82,691	\$113,669	\$147,119	\$112,626	36.2%	-0.9%	-23.4%
27400	Student Transportation	Purchase of School Buses	\$118,920	\$146,414	\$93,550	\$73,378	-38.3%	-49.9%	-21.6%
27500	Student Transportation	Insurance on Buses	\$19,668	\$11,882	\$11,107	\$9,444	-52.0%	-20.5%	-15.0%
27700	Student Transportation	Contracted Transportation Services	\$3,980	\$0	\$0	\$0	-100.0%	NA	NA
27910	Student Transportation	Bus Driver Training	\$1,559	\$1,694	\$2,466	\$2,527	62.1%	49.2%	2.5%
31100	Food Services Operations	Service Area Direction	\$26,944	\$47,583	\$56,328	\$31,205	15.8%	-34.4%	-44.6%
31200	Food Services Operations	Food Preparation and Dispensing	\$176,135	\$219,002	\$234,461	\$237,671	34.9%	8.5%	1.4%
31400	Food Services Operations	Food Purchases	\$201,000	\$221,827	\$212,883	\$226,137	12.5%	1.9%	6.2%
31900	Food Services Operations	Other Food Services	\$7,984	\$9,397	\$7,743	\$4,595	-42.4%	-51.1%	-40.7%
Overhead and Operational Total			\$1,976,850	\$2,404,464	\$2,630,318	\$2,587,682	30.9%	7.6%	-1.6%
Non Operational									
33200	Category not Specified	Community Recreation	\$630	\$675	\$0	\$0	-100.0%	-100.0%	NA
33300	Category not Specified	Civic Services	\$0	\$6,430	\$0	\$0	NA	-100.0%	NA
33400	Category not Specified	Athletic Coaches	\$162,221	\$218,527	\$214,155	\$220,662	36.0%	1.0%	3.0%
33930	Other Community Services	Latch Key Kid Program	\$14,417	\$19,621	\$21,345	\$22,595	56.7%	15.2%	5.9%
43000	Category not Specified	Professional Services	\$22,410	\$0	\$0	\$0	-100.0%	NA	NA
44000	Category not Specified	Educational Specifications Dev.	\$0	\$1,077	\$0	\$0	NA	-100.0%	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$455,017	\$164,029	\$57,813	\$646,223	42.0%	294.0%	1017.8%
45300	Building Acquisition, Construction and Improvement	Skilled Craft Employees	\$0	\$0	\$85,665	\$236,383	NA	NA	175.9%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$45,475	\$3,620	\$53,813	\$7,285	-84.0%	101.2%	-86.5%
49000	Category not Specified	Other Facilities Acq. and Construction	\$47,816	\$16,513	\$0	\$0	-100.0%	-100.0%	NA
51100	Principal on Debt	Bonds	\$35,000	\$40,000	\$50,000	\$55,000	57.1%	37.5%	10.0%
52100	Interest on Debt	Bonds	\$33,591	\$29,187	\$16,673	\$14,093	-58.0%	-51.7%	-15.5%
52200	Interest on Debt	Temporary Loans	\$8,477	\$6,408	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$0	\$0	\$165,000	\$176,750	NA	NA	7.1%

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53150 Lease Rental Buildings-Interest	\$0	\$0	\$16,319	\$193,740	NA	NA	1087.2%			
54200 Advancements and Obligations Common School Fund - Principal	\$884,735	\$607,475	\$583,836	\$598,404	-32.4%	-1.5%	2.5%			
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$193,002	\$65,266	\$41,469	NA	-78.5%	-36.5%			
59100 Other Debt Services Obligations Registrars Fee	\$0	\$0	\$750	\$0	NA	NA	-100.0%			
Non Operational Total				\$1,709,789	\$1,306,563	\$1,330,633	\$2,212,603	29.4%	69.3%	66.3%
Prorated by Fund										
26491 - SAA NA PERF - 2007 Account Code	\$43,867	\$0	\$0	\$0	NA	NA	NA			
26491 - SIS NA PERF - 2007 Account Code	\$5,970	\$0	\$0	\$0	NA	NA	NA			
26491 - O&O NA PERF - 2007 Account Code	\$23,717	\$0	\$0	\$0	NA	NA	NA			
26491 - NO NA PERF - 2007 Account Code	\$2,047	\$0	\$0	\$0	NA	NA	NA			
26492 - SAA NA Social Security - 2007 Account Code	\$275,141	\$0	\$0	\$0	NA	NA	NA			
26492 - SIS NA Social Security - 2007 Account Code	\$36,872	\$0	\$0	\$0	NA	NA	NA			
26492 - O&O NA Social Security - 2007 Account Code	\$62,066	\$0	\$0	\$0	NA	NA	NA			
26492 - NO NA Social Security - 2007 Account Code	\$13,010	\$0	\$0	\$0	NA	NA	NA			
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$23,202	\$0	\$0	\$0	NA	NA	NA			
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$3,163	\$0	\$0	\$0	NA	NA	NA			
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$3,014	\$0	\$0	\$0	NA	NA	NA			
26493 - NO NA Workman's Compensation - 2007 Account Code	\$941	\$0	\$0	\$0	NA	NA	NA			
26494 - SAA NA Group Insurance - 2007 Account Code	\$265,599	\$0	\$0	\$0	NA	NA	NA			
26494 - SIS NA Group Insurance - 2007 Account Code	\$35,855	\$0	\$0	\$0	NA	NA	NA			
26494 - O&O NA Group Insurance - 2007 Account Code	\$38,631	\$0	\$0	\$0	NA	NA	NA			
26494 - NO NA Group Insurance - 2007 Account Code	\$12,457	\$0	\$0	\$0	NA	NA	NA			
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$4,220	\$0	\$0	\$0	NA	NA	NA			
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$575	\$0	\$0	\$0	NA	NA	NA			
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$547	\$0	\$0	\$0	NA	NA	NA			
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$174	\$0	\$0	\$0	NA	NA	NA			
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$25,126	\$0	\$0	\$0	NA	NA	NA			
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$2,338	\$0	\$0	\$0	NA	NA	NA			
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$2,228	\$0	\$0	\$0	NA	NA	NA			
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$696	\$0	\$0	\$0	NA	NA	NA			
Prorated by Fund Total				\$881,456	\$0	\$0	\$0	NA	NA	NA