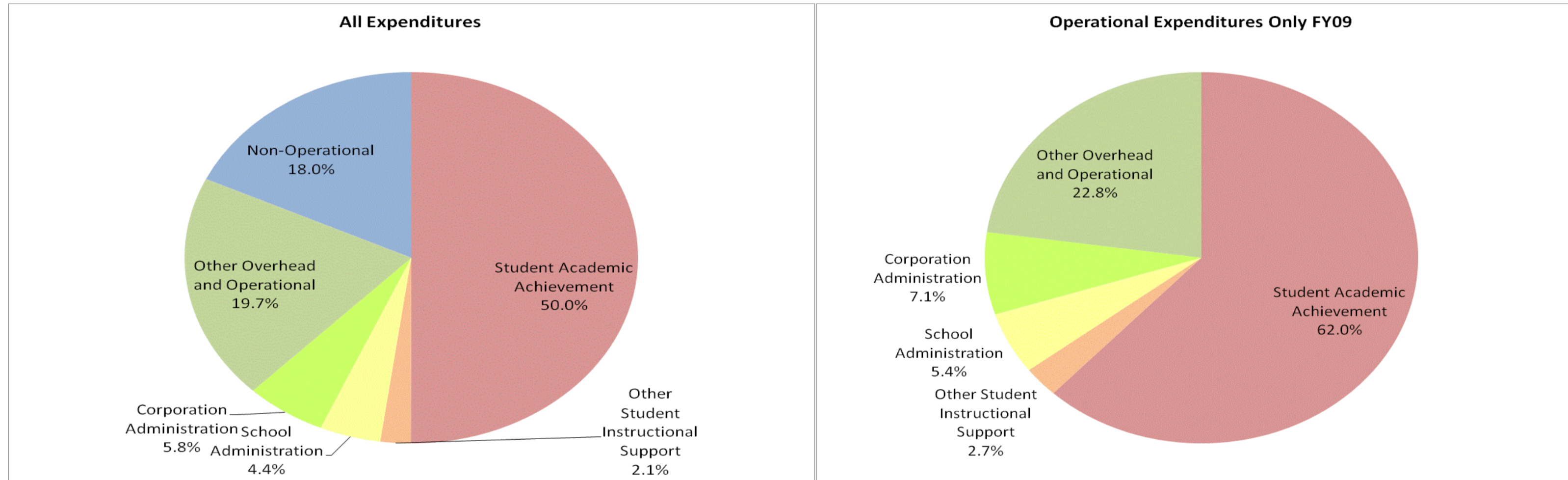


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Westview School Corporation (4525)**

Westview School Corporation (4525)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$8,279,198	55.2%	\$12,829,944	52.7%	\$12,191,077	55.2%	\$12,209,676	50.0%
Student Instructional Support	\$896,123	6.0%	\$1,820,952	7.5%	\$1,586,045	7.2%	\$1,587,365	6.5%
Overhead and Operational	\$3,206,853	21.4%	\$5,070,728	20.8%	\$5,059,812	22.9%	\$6,203,486	25.4%
Nonoperational	\$2,613,647	17.4%	\$4,615,489	19.0%	\$3,228,715	14.6%	\$4,396,834	18.0%
Grand Total	\$14,995,821		\$24,337,112		\$22,065,650	0%	\$24,397,362	

Student Instructional Expenditures (Academic Achievement plus Support)	FY1999	FY2006	FY2008	FY2009
	61.2%	60.2%	62.4%	56.6%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Westview School Corporation (4525)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$417,587	\$807,327			93%
	11100 Regular Programs; Elementary	\$3,613,530	\$4,314,330	\$4,815,351	\$5,666,131	57%	31%	18%
	11200 Regular Programs; Middle/Junior High	\$601,005	\$974,090	\$1,070,213	\$1,204,101	100%	24%	13%
	11300 Regular Programs; High School	\$895,417	\$896,743	\$1,154,799	\$1,463,807	63%	63%	27%
	11410 Vocational Education; Agriculture A	\$35,224	\$44,789	\$56,561	\$83,402	137%	86%	47%
	11450 Vocational Education; Consumer and Homemaking	\$42,832	\$35,212	\$45,903	\$58,041	36%	65%	26%
	11480 Vocational Education; Industrial Education A	\$54,733	\$0	\$0	\$0	-100%		
	11590 Other Vocational Education Programs	\$15,655	\$0	\$0	\$0	-100%		
	11910 Other Regular Programs; Competency Testing	\$0	\$25,526	\$3,100	\$0		-100%	-100%
	11920 Other Regular Programs; Project 4R	\$9,174	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$15,657	\$9,750	\$26,246	\$6,241	-60%	-36%	-76%
	12210 Mental Disabilities; Mild Mental Disabilities	\$346,568	\$627,525	\$808,577	\$1,117,378	222%	78%	38%
	12510 Culturally Different; Communication Disorders	\$0	\$0	\$5,235	\$4,457			-15%
	12520 Culturally Different; Compensatory	\$25,200	\$15,678	\$0	\$0	-100%	-100%	
	12710 Equal Opportunity At Risk	\$289,001	\$276,153	\$454,977	\$461,959	60%	67%	2%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$600	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$0	\$4,774	\$3,299	\$4,571		-4%	39%
	16100 Remediation Testing	\$47,589	\$50,665	\$23,989	\$24,686	-48%	-51%	3%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$32,564	\$117,287	\$89,608	\$97,193	198%	-17%	8%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$158,439	\$77,911	\$51,466	\$57,930	-63%	-26%	13%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$6,763	\$8,070			19%
	22110 Improvement of Instruction; Service Area Direction	\$316	\$0	\$0	\$0	-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$44,702	\$89,735	\$85,730	\$91,511	105%	2%	7%
	22130 Improvement of Instruction; Instructional Staff Training	\$9,862	\$1,073	\$0	\$0	-100%	-100%	
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$4,200	\$0	\$3,930	\$12,652	201%		222%
	22220 Library/Media Services; School Library	\$206,139	\$201,181	\$243,479	\$296,244	44%	47%	22%
	22230 Library/Media Services; Audiovisual	\$12,774	\$13,740	\$9,470	\$4,817	-62%	-65%	-49%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$17,471	\$18,702	\$18,180		4%	-3%
	22290 Library/Media Services; Other Educational Media Services	\$657	\$675	\$0	\$2,221	238%	229%	
	22360 Instruction, Related Technology; Network Support	\$0	\$281,440	\$142,527	\$0		-100%	-100%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$198,986	\$433,303			118%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$895	\$0	\$0	\$0	-100%		
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$103,251	\$142,848	\$50,491	\$285,454	176%	100%	465%
	26497 2007 Account Code - Teachers Retirement Fund	\$191,900	\$456,319	\$359,237	\$0			
Student Academic Achievement Total		\$6,757,883	\$8,674,917	\$10,146,224	\$12,209,676	81%	41%	20%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$18,272	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$100,261	\$205,643	\$197,005	\$218,910	118%	6%	11%
	21320 Health Services; Medical Services	\$1,322	\$2,818	\$6,784	\$6,287	375%	123%	-7%
	21340 Health Services; Nurse Services	\$8,995	\$45,949	\$34,398	\$64,209	> 500%	40%	87%
	21390 Health Services; Other Health Services	\$553	\$450	\$787	\$250	-55%	-44%	-68%
	21420 Psychological Testing	\$0	\$54,593	\$73,808	\$98,566		81%	34%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$74,518	\$85,251	\$105,859	\$136,255	83%	60%	29%
	24100 Office of The Principal	\$503,198	\$775,822	\$883,334	\$1,056,499	110%	36%	20%
	24900 Other Support Services, School Administration	\$14,650	\$5,624	\$10,601	\$6,390	-56%	14%	-40%
Student Instructional Support Total		\$721,770	\$1,176,151	\$1,312,575	\$1,587,365	120%	35%	21%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$20,200	\$20,954	\$18,183	\$19,624	-3%	-6%	8%
	23190 Board of Education; Other Governing Body Services	\$6,636	-\$6,275	\$4,082	\$16,770	153%		311%
	23210 Executive Administration; Office of The Superintendent	\$132,711	\$178,892	\$295,672	\$395,279	198%	121%	34%
	23220 Executive Administration; Community Relations	\$0	\$8,985	\$1,870	\$8,513		-5%	355%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$5,541	\$4,804	\$7,166		29%	49%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$0	\$31,931	\$164,677			416%
	25110 Fiscal Services; Office of The Business Manager	\$55,540	\$9,919	\$18,690	\$14,300	-74%	44%	-23%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$50,039	\$31,802	\$39,959	\$50,495	1%	59%	26%
	25150 Fiscal Services; Payroll Services	\$29,055	\$28,824	\$38,449	\$40,463	39%	40%	5%
	25160 Fiscal Services; Financial Accounting	\$24,714	\$74,468	\$91,087	\$78,472	218%	5%	-14%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$8,290	\$1,834	\$2,054		-75%	12%
	25750 Personnel Services; Health Services	\$0	\$0	\$611	\$1,545			153%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$70,631	\$604,835			> 500%
	25990 Other Support Services, Central	\$0	\$550	\$550	\$0		-100%	-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$12,638	\$55,720	\$66,242	\$84,946	> 500%	52%	28%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$900,607	\$1,325,046	\$1,531,239	\$1,914,388	113%	44%	25%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$34,087	\$35,448	\$52,354	\$46,330	36%	31%	-12%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$228,617	\$313,007	\$291,058	\$324,899	42%	4%	12%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,240	\$225	\$125	\$0			
	26499 2007 Account Code - Other	\$0	\$16,966	\$9,433	\$0			

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Westview School Corporation (4525)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year		
						Increase	3 Year Increase	1 Year Increase
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$938	\$1,401	\$3,639	\$2,166	131%	55%	-40%
	26700 Operation and Maintenance of Plant Services; Insurance	\$32,231	\$142,105	\$71,616	\$74,911	132%	-47%	5%
	27100 Student Transportation; Vehicle Operation	\$438,011	\$527,056	\$653,788	\$752,303	72%	43%	15%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$187,802	\$375,299	\$496,219	\$427,490	128%	14%	-14%
	27400 Student Transportation; Purchase of School Buses	\$114,054	\$144,168	\$0	\$305,669	168%	112%	
	27500 Student Transportation; Insurance on Buses	\$12,200	\$6,080	\$14,829	\$13,511	11%	122%	-9%
	27700 Student Transportation; Contracted Transportation Services	\$39,361	\$60,406	\$0	\$29,748	-24%	-51%	
	27900 Student Transportation; Other Student Transportation Services	\$1,128	\$3,476	\$4,338	\$2,111	87%	-39%	-51%
	27910 Student Transportation; Bus Driver Training	\$0	\$2,303	\$3,473	\$1,650		-28%	-52%
	31100 Food Services Operations; Service Area Direction	\$31,016	\$53,678	\$61,801	\$67,058	116%	25%	9%
	31200 Food Services Operations; Food Preparation and Dispensing	\$422,045	\$538,645	\$622,651	\$706,684	67%	31%	13%
	31900 Other Food Services	\$65	\$33,901	\$41,156	\$45,431	> 500%	34%	10%
Overhead and Operational Total		\$2,774,934	\$3,996,881	\$4,542,314	\$6,203,486	124%	55%	37%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$26,684	\$94,324	\$6,121	\$7,409	-72%	-92%	21%
	33200 Community Recreation	\$5,842	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$149,349	\$197,218	\$207,139	\$227,599	52%	15%	10%
	33930 Latch Key Kid Program	\$5,963	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$0	\$34	\$484	\$0		-100%	-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$11,160	\$544,428	\$157,312	\$95,405	> 500%	-82%	-39%
	43000 Facilities Acquisition and Construction; Professional Services	\$98,694	\$31,607	\$14,885	\$8,491	-91%	-73%	-43%
	45100 Building Acquisition, Construction and Improvements	\$167,459	\$410,064	\$662,013	\$421,273	152%	3%	-36%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$0	\$172,012			
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$12,082	\$23,270	\$116,770		> 500%	402%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$53,172	\$91,517	\$93,310	\$99,230	87%	8%	6%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$124	\$11			-91%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$360,690	\$715,076	\$658,908	\$482,262	34%	-33%	-27%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$19,722	\$1,295	\$7,814	\$12,317	-38%	> 500%	58%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$90,000	\$95,000			6%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$194,166	\$189,033			-3%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$41,468	\$65,490	-\$144,581	\$0	-100%	-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,627,251	\$2,300,609	\$745,000	\$783,938	-52%	-66%	5%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$485,525	\$1,686,085			247%
Nonoperational Total		\$2,567,454	\$4,463,745	\$3,201,490	\$4,396,834	71%	-1%	37%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$153,617	\$254,913	\$186,645	\$0			
	26492 2007 Account Code - Social Security	\$501,890	\$758,354	\$346,245	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$39,864	\$42,531	\$17,254	\$0			
	26494 2007 Account Code - Group Insurance	\$1,361,509	\$4,749,224	\$2,124,681	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$0	\$203	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$116,899	\$220,396	\$188,020	\$0			
Prorated By Fund Total		\$2,173,779	\$6,025,418	\$2,863,047	\$0			