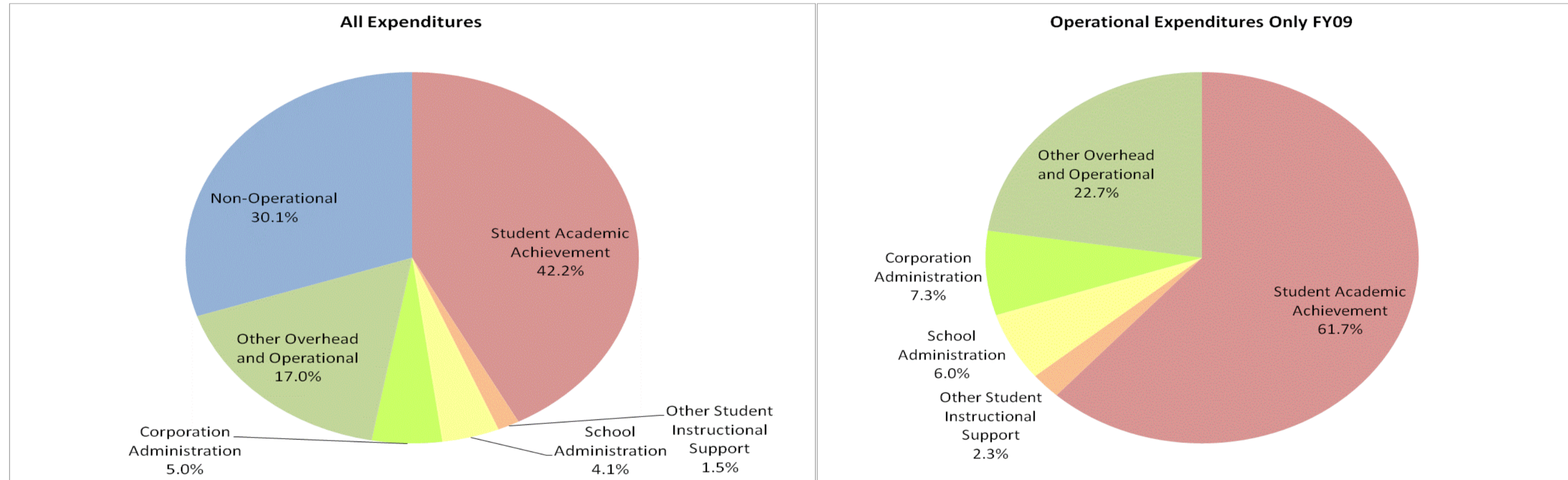


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Valparaiso Community Schools (6560)**

Valparaiso Community Schools (6560)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$25,812,325	53.3%	\$32,239,521	48.3%	\$31,468,635	47.2%	\$29,236,407	42.2%
Student Instructional Support	\$2,618,833	5.4%	\$3,544,542	5.3%	\$3,618,319	5.4%	\$3,906,257	5.6%
Overhead and Operational	\$9,122,179	18.8%	\$14,422,890	21.6%	\$14,626,961	21.9%	\$15,255,416	22.0%
Nonoperational	\$10,895,747	22.5%	\$16,566,534	24.8%	\$16,975,734	25.5%	\$20,833,912	30.1%
<b>Grand Total</b>	<b>\$48,449,085</b>		<b>\$66,773,487</b>		<b>\$66,689,649</b>		<b>\$69,231,993</b>	

	FY1999	FY2006	FY2008	FY2009
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>58.7%</b>	<b>53.6%</b>	<b>52.6%</b>	<b>47.9%</b>



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**Valparaiso Community Schools (6560)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$6,369,027	\$7,690,686	\$9,130,452	\$10,173,186	60%	32%	11%
	11200 Regular Programs; Middle/Junior High	\$3,957,384	\$4,612,002	\$5,325,465	\$5,810,175	47%	26%	9%
	11300 Regular Programs; High School	\$5,865,062	\$5,860,706	\$6,438,930	\$6,827,849	16%	17%	6%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$294,174	\$1,023,182			248%
	11430 Vocational Education; Distributive Education	\$62,507	\$146,085	\$164,879	\$183,601	194%	26%	11%
	11440 Vocational Education; Health Occupations	\$1,491	\$58,324	\$109,986	\$77,099	> 500%	32%	-30%
	11450 Vocational Education; Consumer and Homemaking	\$182,382	\$198,337	\$148,820	\$180,591	-1%	-9%	21%
	11470 Vocational Education; Business Education	\$80,566	\$143,104	\$57,002	\$60,168	-25%	-58%	6%
	11480 Vocational Education; Industrial Education A	\$66,083	\$222,744	\$337,513	\$311,792	372%	40%	-8%
	11490 Vocational Education; Industrial Education B	\$77,629	\$120,720	\$147,635	\$165,580	113%	37%	12%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$53,126	\$26,854	\$11,287	\$0	-100%	-100%	-100%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$296,431	\$247,906	\$246,469	-17%	-17%	-1%
	11910 Other Regular Programs; Competency Testing	\$0	\$10,800	\$10,642	\$12,444		15%	17%
	11920 Other Regular Programs; Project 4R	\$17,374	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$181,428	\$210,837	\$131,864	\$230,086	27%	9%	74%
	12350 Physical Impairment; Homebound	\$2,784	\$5,358	\$9,748	\$11,759	322%	119%	21%
	12520 Culturally Different; Compensatory	\$29,965	\$74,662	\$103,947	\$6,891	-77%	-91%	-93%
	12900 Other Special Programs	\$646,782	\$147,328	\$144,795	\$115,396	-82%	-22%	-20%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$39,509	\$98,880	\$24,979	\$7,042	-82%	-93%	-72%
	14100 Summer School Programs; Elementary	\$79,919	\$57,865	\$61,795	\$79,928	0%	38%	29%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$299	\$2,000	\$0		-100%	-100%
	14300 Summer School Programs; High School	\$200,846	\$197,209	\$173,568	\$194,689	-3%	-1%	12%
	16100 Remediation Testing	\$15,582	\$103,640	\$108,894	\$96,116	> 500%	-7%	-12%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$48,095	\$33,823	\$11,454		-76%	-66%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$219,091	\$336,692	\$172,202	\$0	-100%	-100%	-100%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$1,425,894	\$1,676,211	\$728,085	\$0	-100%	-100%	-100%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$0	\$203,500			
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$1,335,299	\$2,298,910			72%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$3,976	\$3,976			0%
	22110 Improvement of Instruction; Service Area Direction	\$3,962	\$0	\$0	\$3,266	-18%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$163,277	\$9,701	\$5,742	\$7,730	-95%	-20%	35%
	22130 Improvement of Instruction; Instructional Staff Training	\$4,332	\$1,240	\$0	\$0	-100%	-100%	
	22220 Library/Media Services; School Library	\$413,801	\$308,496	\$311,781	\$364,352	-12%	18%	17%
	22230 Library/Media Services; Audiovisual	\$15,417	\$8,546	\$5,735	\$8,339	-46%	-2%	45%
	22360 Instruction, Related Technology; Network Support	\$0	\$283,897	\$300,000	\$0		-100%	-100%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$13,816			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$387,328	\$227,733	\$183,009	\$502,491	30%	121%	175%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,993	\$2,674	\$2,936	\$769	-74%	-71%	-74%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$83,617	\$102,702	\$24,309	\$1,372	-98%	-99%	-94%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$3,865	\$1,845	\$2,930	\$2,391	-38%	30%	-18%
	26497 2007 Account Code - Teachers Retirement Fund	\$727,089	\$1,000,476	\$549,196	\$0			
<b>Student Academic Achievement Total</b>		<b>\$21,380,113</b>	<b>\$24,291,179</b>	<b>\$26,845,309</b>	<b>\$29,236,407</b>	<b>37%</b>	<b>20%</b>	<b>9%</b>
<b>Student Instructional Support</b>								
	21120 Attendance and Social Work Services; Attendance Services	\$2,583	\$0	\$0	\$0	-100%		
	21130 Attendance and Social Work Services; Social Work Services	\$123,824	\$119,834	\$147,774	\$179,641	45%	50%	22%
	21220 Guidance Services; Counseling Services	\$369,200	\$367,461	\$424,490	\$504,426	37%	37%	19%
	21340 Health Services; Nurse Services	\$187,346	\$221,831	\$282,813	\$385,902	106%	74%	36%
	24100 Office of The Principal	\$1,411,190	\$1,986,103	\$2,412,448	\$2,836,289	101%	43%	18%
<b>Student Instructional Support Total</b>		<b>\$2,094,143</b>	<b>\$2,695,228</b>	<b>\$3,267,524</b>	<b>\$3,906,257</b>	<b>87%</b>	<b>45%</b>	<b>20%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$33,760	\$40,159	\$84,227	\$86,676	157%	116%	3%
	23160 Board of Education; Promotion Expenses	\$4,924	\$4,035	\$6,298	\$6,204	26%	54%	-1%
	23210 Executive Administration; Office of The Superintendent	\$566,949	\$688,945	\$869,243	\$1,149,174	103%	67%	32%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$0	\$44,836			
	25120 Fiscal Services; Service Area Direction	\$116,832	\$127,063	\$73,405	\$55,984	-52%	-56%	-24%
	25150 Fiscal Services; Payroll Services	\$0	\$2,484	\$2,425	\$2,009		-19%	-17%
	25160 Fiscal Services; Financial Accounting	\$0	\$658	\$1,674	\$4,634		> 500%	177%
	25191 Other Fiscal Services; Refund of Revenue	\$367,321	\$1,702,802	\$4,592	\$35,123	-90%	-98%	> 500%
	25195 Other Fiscal Services; Bank Account Service Charge	\$921	\$0	\$0	\$0	-100%		
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$31,429	\$44,961	\$94,434	\$123,820	294%	175%	31%
	25600 Public Information Services	\$31,701	\$31,682	\$1,972	\$13,563	-57%	-57%	> 500%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$90,000	\$100,000	\$0		-100%	-100%
	25750 Personnel Services; Health Services	\$23,349	\$13,008	\$26,914	\$20,897	-11%	61%	-22%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$428,879	\$890,073			108%
	25890 Other Technology Services	\$131,991	\$290,866	\$376,433	\$862,092	> 500%	196%	129%
	25950 Other Assessments	\$5,996	\$16,188	\$5,582	\$5,582	-7%	-66%	0%
	25990 Other Support Services, Central	\$22,870	\$5,038	\$169,562	\$160,042	> 500%	> 500%	-6%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**Valparaiso Community Schools (6560)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year		
						Increase	3 Year Increase	1 Year Increase
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$81,500	\$105,951	\$57,102	\$37,657	-54%	-64%	-34%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,663,046	\$3,627,725	\$4,404,179	\$4,814,272	81%	33%	9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$226,349	\$423,205	\$572,943	\$612,815	171%	45%	7%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$330,422	\$245,377	\$399,940	\$313,459	-5%	28%	-22%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$723	\$1,550	\$905	\$0			
	26499 2007 Account Code - Other	\$13,108	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$20,660	\$47,000	\$50,164	\$59,522	188%	27%	19%
	26700 Operation and Maintenance of Plant Services; Insurance	\$143,629	\$496,960	\$284,481	\$587,321	309%	18%	106%
	27010 Student Transportation; Service Area Direction	\$220,906	\$314,119	\$261,084	\$314,927	43%	0%	21%
	27100 Student Transportation; Vehicle Operation	\$844,273	\$971,049	\$1,065,850	\$1,120,620	33%	15%	5%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$456,675	\$720,438	\$914,256	\$849,167	86%	18%	-7%
	27400 Student Transportation; Purchase of School Buses	\$0	\$477,502	\$1,095,453	\$535,986		12%	-51%
	27500 Student Transportation; Insurance on Buses	\$126,284	\$86,036	\$57,614	\$37,956	-70%	-56%	-34%
	27900 Student Transportation; Other Student Transportation Services	\$38,705	\$155,613	\$98,545	\$18,234	-53%	-88%	-81%
	31100 Food Services Operations; Service Area Direction	\$958,845	\$1,155,630	\$1,221,788	\$0	-100%	-100%	-100%
	31200 Food Services Operations; Food Preparation and Dispensing	\$69,627	\$74,722	\$82,476	\$1,261,876	> 500%	> 500%	> 500%
	31300 Food Services Operations; Food Delivery	\$1,688	\$1,811	\$2,003	\$1,788	6%	-1%	-11%
	31400 Food Services Operations; Food Purchases	\$579,442	\$798,152	\$1,003,940	\$1,046,672	81%	31%	4%
	31900 Other Food Services	\$47,338	\$86,509	\$78,256	\$182,437	285%	111%	133%
<b>Overhead and Operational Total</b>		<b>\$8,161,262</b>	<b>\$12,847,238</b>	<b>\$13,896,618</b>	<b>\$15,255,416</b>	<b>87%</b>	<b>19%</b>	<b>10%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$0	\$520	\$861	\$93,791		> 500%	> 500%
	33200 Community Recreation	\$44,770	\$74,115	\$86,436	\$320,798	> 500%	333%	271%
	33400 Athletic Coaches	\$404,385	\$548,304	\$562,285	\$677,935	68%	24%	21%
	33910 High School Band Uniforms	\$96,120	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$181,808	\$116,985	\$219,010	\$290,441	60%	148%	33%
	45100 Building Acquisition, Construction and Improvements	\$2,016,232	\$713,382	\$1,106,800	\$1,182,146	-41%	66%	7%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$741	\$0	\$0		-100%	
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$277,317	\$53,714	\$445,868		61%	> 500%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,152,657	\$1,217,932	\$1,346,646	\$1,276,271	11%	5%	-5%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$5,924	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$918,970	\$957,535	\$1,125,210	\$923,265	0%	-4%	-18%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$141,518	\$266,850	\$1,265,919		> 500%	374%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$525,000	\$600,000	\$590,000		12%	-2%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$31,953	\$40,485			27%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$375,260	\$1,072,198	\$1,039,086		177%	-3%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$226,556	\$291,631	\$415,432	\$448,362	98%	54%	8%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,732,124	\$9,605,000	\$10,013,734	\$10,856,746	89%	13%	8%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$1,375,000			
	59100 Other Debt Services Obligations; Registrars Fee	\$4,953	\$0	\$0	\$7,799	57%		
<b>Nonoperational Total</b>		<b>\$10,784,500</b>	<b>\$14,845,239</b>	<b>\$16,901,128</b>	<b>\$20,833,912</b>	<b>93%</b>	<b>40%</b>	<b>23%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$463,682	\$490,331	\$254,346	\$0			
	26492 2007 Account Code - Social Security	\$1,745,440	\$2,000,537	\$979,741	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$0	\$22,000	\$35,000	\$0			
	26494 2007 Account Code - Group Insurance	\$3,350,023	\$7,528,373	\$4,078,100	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$2,871	\$13,504	\$1,343	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$467,051	\$2,039,858	\$430,541	\$0			
<b>Prorated By Fund Total</b>		<b>\$6,029,067</b>	<b>\$12,094,602</b>	<b>\$5,779,071</b>	<b>\$0</b>			