

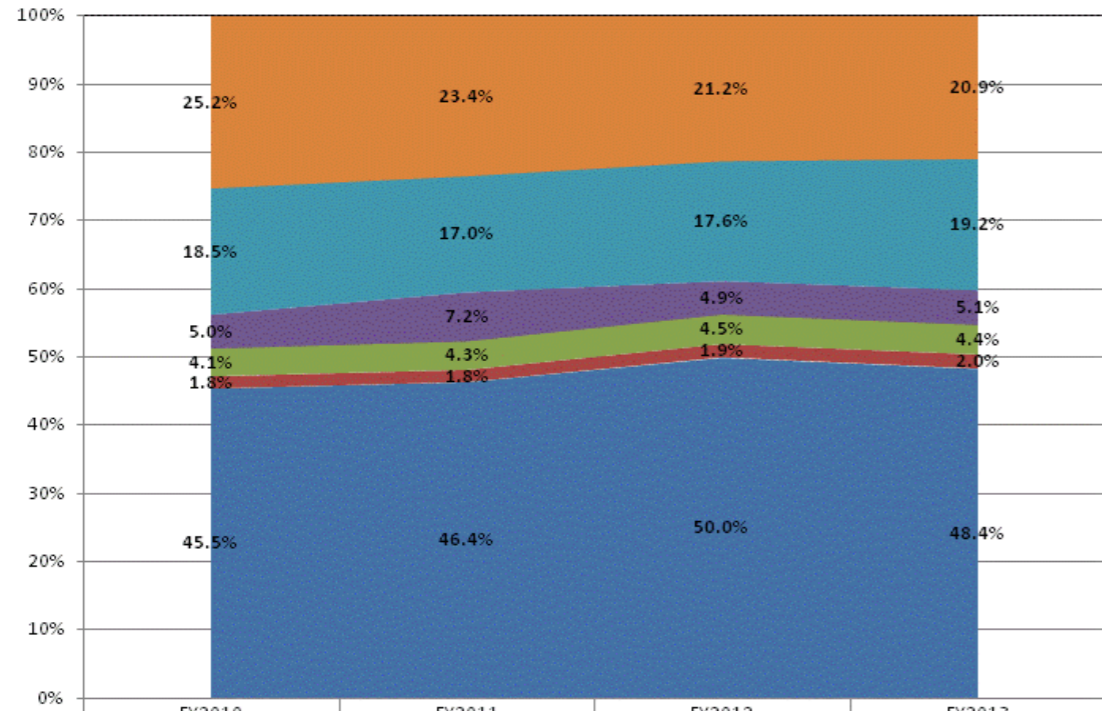
**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Valparaiso Community Schools (6560)**

Valparaiso Community Schools (6560)

	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$32,239,521	48.3%	\$29,236,407	42.2%	\$31,008,773	50.0%	\$29,656,579	48.4%
Student Instructional Support	\$3,544,542	5.3%	\$3,906,257	5.6%	\$3,945,190	6.4%	\$3,972,021	6.5%
Overhead and Operational	\$14,422,890	21.6%	\$15,255,416	22.0%	\$13,927,768	22.5%	\$14,900,707	24.3%
Nonoperational	\$16,566,534	24.8%	\$20,833,912	30.1%	\$13,152,995	21.2%	\$12,800,606	20.9%
Grand Total	\$66,773,487		\$69,231,993		\$62,034,726		\$61,329,913	

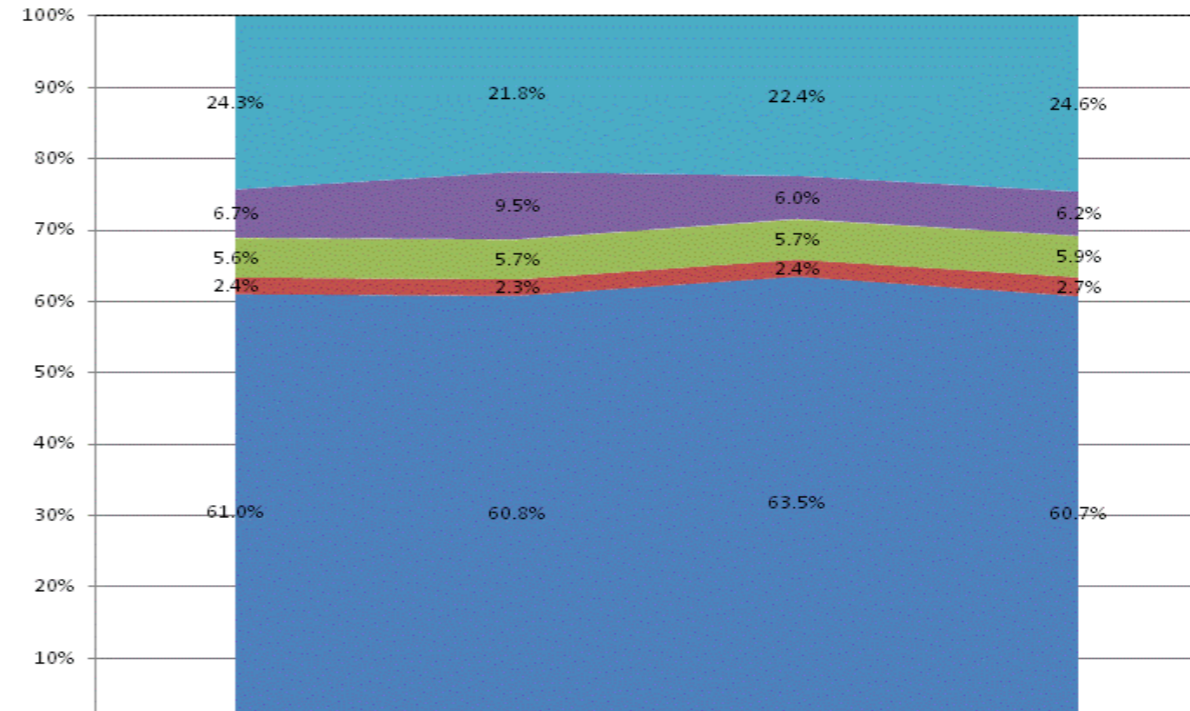
	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	53.6%	47.9%	56.3%	54.8%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	25.2%	23.4%	21.2%	20.9%
Other Overhead and Operational	18.5%	17.0%	17.6%	19.2%
Corporation Administration	5.0%	7.2%	4.9%	5.1%
School Administration	4.1%	4.3%	4.5%	4.4%
Other Student Instructional Support	1.8%	1.8%	1.9%	2.0%
Student Academic Achievement	45.5%	46.4%	50.0%	48.4%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	24.3%	21.8%	22.4%	24.6%
Corporation Administration	6.7%	9.5%	6.0%	6.2%
School Administration	5.6%	5.7%	5.7%	5.9%
Other Student Instructional Support	2.4%	2.3%	2.4%	2.7%
Student Academic Achievement	61.0%	60.8%	63.5%	60.7%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$626,525	\$1,039,139	N/A	N/A	66%
11100 Regular Programs; Elementary	\$7,690,686	\$10,173,186	\$10,038,926	\$9,371,980	22%	-8%	-7%
11200 Regular Programs; Middle/Junior High	\$4,612,002	\$5,810,175	\$6,634,907	\$6,161,640	34%	6%	-7%
11300 Regular Programs; High School	\$5,860,706	\$6,827,849	\$6,227,693	\$5,784,506	-1%	-15%	-7%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$1,023,182	\$1,392,713	\$1,115,416	N/A	9%	-20%
11430 Vocational Education; Distributive Education	\$146,085	\$183,601	\$109,953	\$104,888	-28%	-43%	-5%
11440 Vocational Education; Health Occupations	\$58,324	\$77,099	\$1,842	\$2,244	-96%	-97%	22%
11450 Vocational Education; Consumer and Homemaking	\$198,337	\$180,591	\$79,211	\$78,163	-61%	-57%	-1%
11470 Vocational Education; Business Education	\$143,104	\$60,168	\$18,466	\$20,094	-86%	-67%	9%
11480 Vocational Education; Industrial Education A	\$222,744	\$311,792	\$272,819	\$310,795	40%	0%	14%
11490 Vocational Education; Industrial Education B	\$120,720	\$165,580	\$185,020	\$243,542	102%	47%	32%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$26,854	\$0	\$0	\$0	-100%	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$296,431	\$246,469	\$352,156	\$307,735	4%	25%	-13%
11910 Other Regular Programs; Competency Testing	\$10,800	\$12,444	\$0	\$0	-100%	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$210,837	\$230,086	\$202,926	\$0	-100%	-100%	-100%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$50,704	\$29,619	N/A	N/A	-42%
12350 Physical Impairment; Homebound	\$5,358	\$11,759	\$7,410	\$8,198	53%	-30%	11%
12520 Culturally Different; Compensatory	\$74,662	\$6,891	\$0	\$0	-100%	-100%	N/A
12900 Other Special Programs	\$147,328	\$115,396	\$70,655	\$115,586	-22%	0%	64%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$98,880	\$7,042	\$33,818	\$0	-100%	-100%	-100%
14100 Summer School Programs; Elementary	\$57,865	\$79,928	\$60,556	\$34,473	-40%	-57%	-43%
14200 Summer School Programs; Middle/Junior High School	\$299	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$197,209	\$194,689	\$196,541	\$161,850	-18%	-17%	-18%
15100 Enrichment Programs; Non-Credit	\$0	\$0	\$0	\$3,452	N/A	N/A	N/A
16100 Remediation Testing	\$103,640	\$96,116	\$100,755	\$13,851	-87%	-86%	-86%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$48,095	\$11,454	\$0	\$0	-100%	-100%	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$336,692	\$0	\$0	\$0	-100%	N/A	N/A
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$1,676,211	\$0	\$0	\$0	-100%	N/A	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$0	\$203,500	\$0	\$0	N/A	-100%	N/A
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$2,298,910	\$3,008,637	\$2,948,277	N/A	28%	-2%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$3,976	\$3,976	\$3,976	N/A	0%	0%
22110 Improvement of Instruction; Service Area Direction	\$0	\$3,266	\$6,257	\$26,705	N/A	> 500%	327%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$9,701	\$7,730	\$14,891	\$0	-100%	-100%	-100%
22130 Improvement of Instruction; Instructional Staff Training	\$1,240	\$0	\$13,009	\$78,751	> 500%	N/A	> 500%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$0	\$268	N/A	N/A	N/A
22220 Library/Media Services; School Library	\$308,496	\$364,352	\$348,220	\$406,713	32%	12%	17%
22230 Library/Media Services; Audiovisual	\$8,546	\$8,339	\$5,906	\$0	-100%	-100%	-100%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$0	\$437,584	N/A	N/A	N/A
22290 Library/Media Services; Other Educational Media Services	\$0	\$0	\$0	\$65,647	N/A	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$56,625	N/A	N/A	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$129,000	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$283,897	\$0	\$0	\$0	-100%	N/A	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$106,970	\$313,566	N/A	N/A	193%
22400 Academic Student Assessment	\$0	\$0	\$0	\$30,870	N/A	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$13,816	\$33,944	\$29,097	N/A	111%	-14%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$227,733	\$502,491	\$757,767	\$157,133	-31%	-69%	-79%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,674	\$769	\$8,699	\$22,587	> 500%	> 500%	160%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$102,702	\$1,372	\$32,672	\$41,219	-60%	> 500%	26%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$1,845	\$2,391	\$4,228	\$1,388	-25%	-42%	-67%
26497 2007 Account Code - Teachers Retirement Fund	\$1,000,476	\$0	\$0	\$0	N/A	N/A	N/A

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement Total	\$24,291,179	\$29,236,407	\$31,008,773	\$29,656,579	22%	1%	-4%
Student Instructional Support							
21130 Attendance and Social Work Services; Social Work Services	\$119,834	\$179,641	\$147,086	\$130,869	9%	-27%	-11%
21220 Guidance Services; Counseling Services	\$367,461	\$504,426	\$612,778	\$658,210	79%	30%	7%
21340 Health Services; Nurse Services	\$221,831	\$385,902	\$418,081	\$422,200	90%	9%	1%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$35,942	N/A	N/A	N/A
24100 Office of The Principal	\$1,986,103	\$2,836,289	\$2,767,245	\$2,724,801	37%	-4%	-2%
Student Instructional Support Total	\$2,695,228	\$3,906,257	\$3,945,190	\$3,972,021	47%	2%	1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$40,159	\$86,676	\$38,696	\$107,666	168%	24%	178%
23160 Board of Education; Promotion Expenses	\$4,035	\$6,204	\$3,925	\$8,546	112%	38%	118%
23210 Executive Administration; Office of The Superintendent	\$688,945	\$1,149,174	\$1,190,805	\$898,937	30%	-22%	-25%
23220 Executive Administration; Community Relations	\$0	\$0	\$1,029	\$0	N/A	N/A	-100%
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25110 Fiscal Services; Office of The Business Manager	\$0	\$44,836	\$145,645	\$148,509	N/A	231%	2%
25120 Fiscal Services; Service Area Direction	\$127,063	\$55,984	\$0	\$0	-100%	-100%	N/A
25150 Fiscal Services; Payroll Services	\$2,484	\$2,009	\$535	\$0	-100%	-100%	-100%
25160 Fiscal Services; Financial Accounting	\$658	\$4,634	\$441	\$0	-100%	-100%	-100%
25191 Other Fiscal Services; Refund of Revenue	\$1,702,802	\$35,123	\$20,513	\$2,108	-100%	-94%	-90%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$18,877	N/A	N/A	N/A
25199 Other Fiscal Services; Other	\$0	\$0	\$1,961	\$3,852	N/A	N/A	96%
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$44,961	\$123,820	\$51,577	\$0	-100%	-100%	-100%
25600 Public Information Services	\$31,682	\$13,563	\$3,660	\$0	-100%	-100%	-100%
25710 Personnel Services; Supervision of Personnel Services	\$90,000	\$0	\$0	\$0	-100%	N/A	N/A
25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$52,031	N/A	N/A	N/A
25750 Personnel Services; Health Services	\$13,008	\$20,897	\$27,799	\$21,657	66%	4%	-22%
25790 Personnel Services; Other Professional Services	\$0	\$890,073	\$731,415	\$991,193	N/A	11%	36%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$33,602	\$16,398	N/A	N/A	-51%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$121,858	\$107,647	N/A	N/A	-12%
25890 Other Technology Services	\$290,866	\$862,092	\$658,582	\$713,034	145%	-17%	8%
25950 Other Assessments	\$16,188	\$5,582	\$3,287	\$6,898	-57%	24%	110%
25990 Other Support Services, Central	\$5,038	\$160,042	\$0	\$0	-100%	-100%	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$105,951	\$37,657	\$0	\$0	-100%	-100%	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,627,725	\$4,814,272	\$3,926,755	\$3,857,808	6%	-20%	-2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$423,205	\$612,815	\$694,615	\$732,800	73%	20%	5%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$245,377	\$313,459	\$154,888	\$114,713	-53%	-63%	-26%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,550	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$47,000	\$59,522	\$37,485	\$42,472	-10%	-29%	13%
26700 Operation and Maintenance of Plant Services; Insurance	\$496,960	\$587,321	\$530,805	\$709,212	43%	21%	34%
27010 Student Transportation; Service Area Direction	\$314,119	\$314,927	\$338,131	\$189,542	-40%	-40%	-44%
27100 Student Transportation; Vehicle Operation	\$971,049	\$1,120,620	\$1,179,088	\$1,193,370	23%	6%	1%
27200 Student Transportation; Monitoring Services	\$0	\$0	\$72,095	\$121,423	N/A	N/A	68%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$720,438	\$849,167	\$1,079,632	\$889,461	23%	5%	-18%
27400 Student Transportation; Purchase of School Buses	\$477,502	\$535,986	\$0	\$400,394	-16%	-25%	N/A
27500 Student Transportation; Insurance on Buses	\$86,036	\$37,956	\$65,789	\$72,934	-15%	92%	11%
27900 Student Transportation; Other Student Transportation Services	\$155,613	\$18,234	\$118,136	\$5,219	-97%	-71%	-96%
31100 Food Services Operations; Service Area Direction	\$1,155,630	\$0	\$0	\$441,015	-62%	N/A	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$74,722	\$1,261,876	\$0	\$279,149	274%	-78%	N/A
31300 Food Services Operations; Food Delivery	\$1,811	\$1,788	\$0	\$412	-77%	-77%	N/A

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
31400 Food Services Operations; Food Purchases	\$798,152	\$1,046,672	\$1,129,565	\$1,105,451	39%	6%	-2%
31900 Other Food Services	\$86,509	\$182,437	\$1,565,456	\$1,647,981	> 500%	> 500%	5%
Overhead and Operational Total	\$12,847,238	\$15,255,416	\$13,927,768	\$14,900,707	16%	-2%	7%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$520	\$93,791	\$8,157	\$3,191	> 500%	-97%	-61%
33200 Community Recreation	\$74,115	\$320,798	\$182,472	\$180,780	144%	-44%	-1%
33400 Athletic Coaches	\$548,304	\$677,935	\$643,599	\$600,963	10%	-11%	-7%
33990 Other Community Services; Other	\$0	\$0	\$2,374	\$2,977	N/A	N/A	25%
43000 Facilities Acquisition and Construction; Professional Services	\$116,985	\$290,441	\$104,096	\$36,389	-69%	-87%	-65%
45100 Building Acquisition, Construction and Improvements	\$713,382	\$1,182,146	\$689,987	\$290,108	-59%	-75%	-58%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$741	\$0	\$0	\$0	-100%	N/A	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$277,317	\$445,868	\$650,385	\$0	-100%	-100%	-100%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,217,932	\$1,276,271	\$1,784,633	\$1,410,457	16%	11%	-21%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$957,535	\$923,265	\$1,112,350	\$95,548	-90%	-90%	-91%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$141,518	\$1,265,919	\$194,334	\$62,114	-56%	-95%	-68%
51100 Debt Services; Principal on Debt; Bonds	\$525,000	\$590,000	\$360,000	\$499,808	-5%	-15%	39%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$40,485	\$3,149	\$0	N/A	-100%	-100%
52100 Debt Services; Interest on Debt; Bonds	\$375,260	\$1,039,086	\$457,138	\$878,634	134%	-15%	92%
52200 Debt Services; Interest on Debt; Temporary Loans	\$291,631	\$448,362	\$88,319	\$56,636	-81%	-87%	-36%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$9,605,000	\$10,856,746	\$5,775,000	\$5,410,731	-44%	-50%	-6%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,375,000	\$1,097,000	\$3,272,269	N/A	138%	198%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$7,799	\$0	\$0	N/A	-100%	N/A
Nonoperational Total	\$14,845,239	\$20,833,912	\$13,152,995	\$12,800,606	-14%	-39%	-3%
Prorated By Fund							
26491 2007 Account Code - PERF	\$490,331	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,000,537	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$22,000	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$7,528,373	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$13,504	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$2,039,858	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$12,094,602	\$0	\$0	\$0	N/A	N/A	N/A