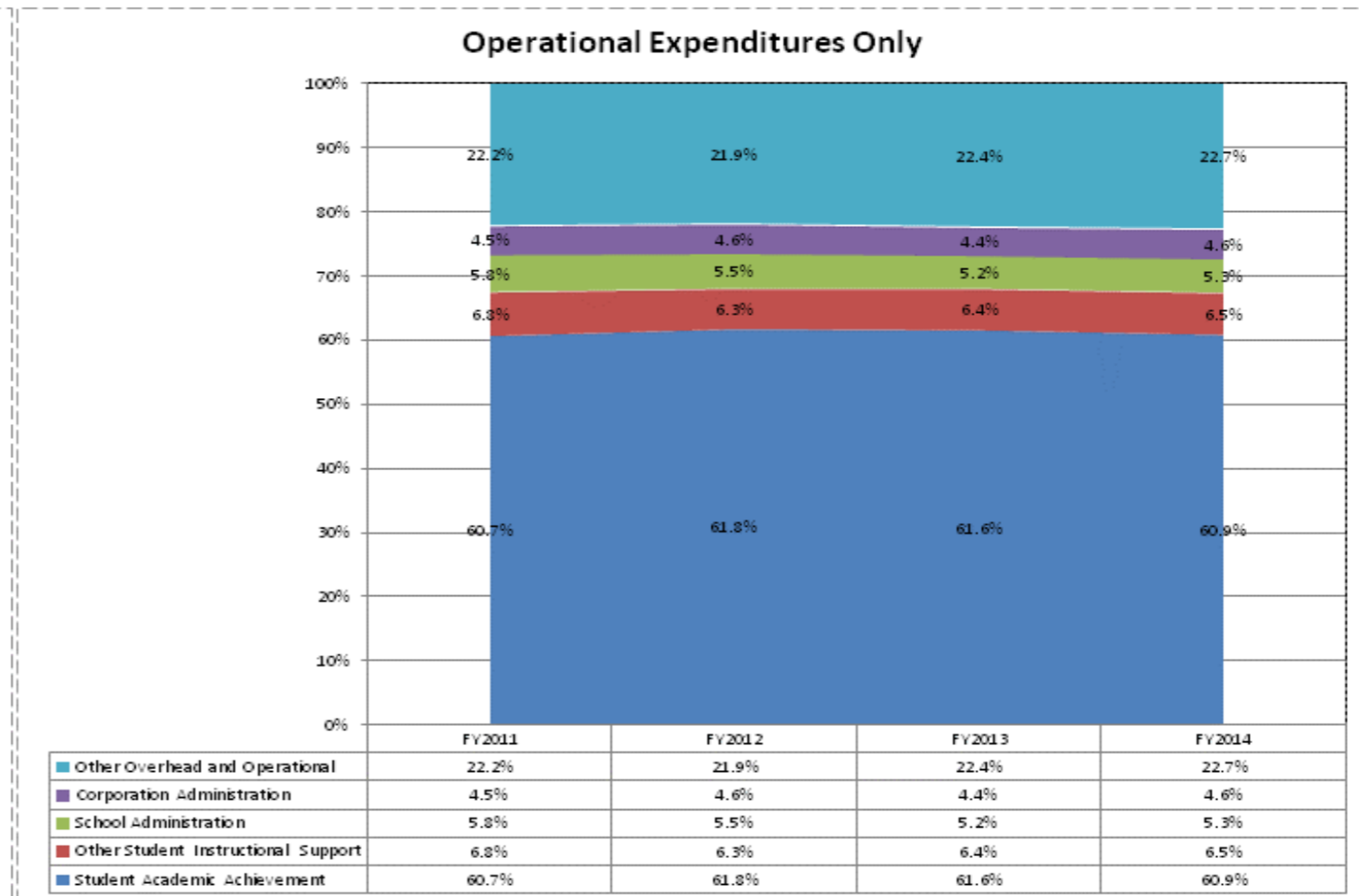
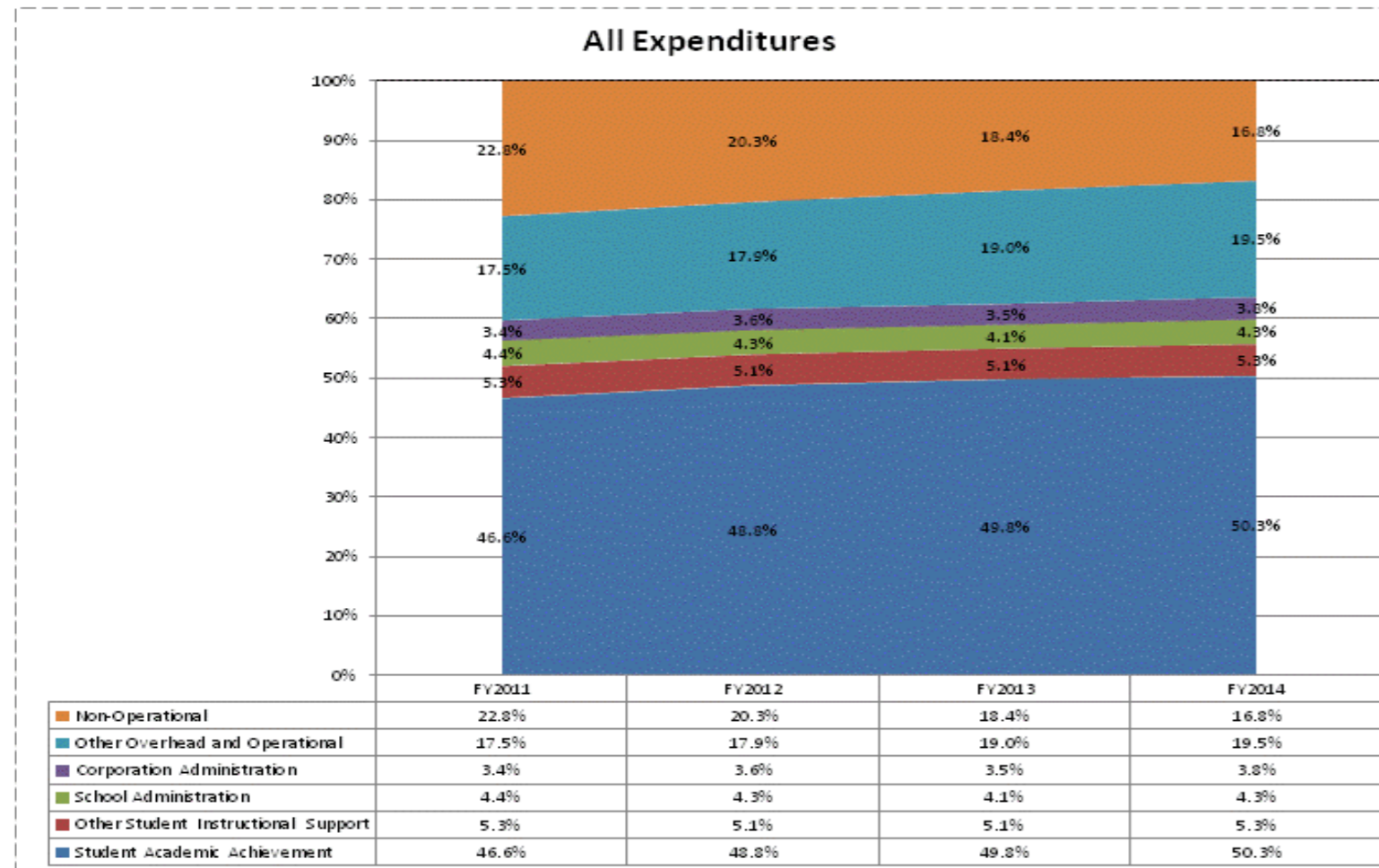


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Warsaw Community Schools (4415)**

Warsaw Community Schools (4415)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
	Student Academic Achievement	\$31,816,065	54.2%	\$33,659,874	49.6%	\$37,453,075	49.8%	\$38,917,919
Student Instructional Support	\$5,671,115	9.7%	\$6,530,672	9.6%	\$6,949,474	9.2%	\$7,401,307	9.6%
Overhead and Operational Nonoperational	\$11,013,763	18.8%	\$14,809,142	21.8%	\$16,966,647	22.5%	\$18,022,157	23.3%
Nonoperational	\$10,186,850	17.4%	\$12,884,886	19.0%	\$13,879,666	18.4%	\$12,972,208	16.8%
Grand Total	\$58,687,793		\$67,884,574		\$75,248,862		\$77,313,590	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006 63.9%	FY 2009 59.2%	FY 2013 59.0%	FY 2014 59.9%
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School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Warsaw Community Schools (4415)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$54,925	\$156,301	N/A	N/A	185%
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$1,455,016	\$1,530,260	N/A	N/A	5%
11100 Regular Programs; Elementary	\$9,766,939	\$13,262,129	\$13,373,270	\$13,813,491	41%	4%	3%
11200 Regular Programs; Middle/Junior High	\$2,747,861	\$3,929,778	\$3,739,137	\$3,797,275	38%	-3%	2%
11300 Regular Programs; High School	\$4,424,095	\$6,340,128	\$6,737,153	\$6,667,705	51%	5%	-1%
11420 Vocational Education; Agriculture B	\$84,713	\$118,187	\$139,583	\$167,775	98%	42%	20%
11430 Vocational Education; Distributive Education	\$1,859	\$5,247	\$280	\$995	-46%	-81%	255%
11450 Vocational Education; Consumer and Homemaking	\$466,334	\$541,604	\$516,394	\$586,864	26%	8%	14%
11470 Vocational Education; Business Education	\$414,271	\$403,337	\$312,905	\$380,051	-8%	-6%	21%
11480 Vocational Education; Industrial Education A	\$127,211	\$160,523	\$202,064	\$228,952	80%	43%	13%
11510 Vocational Education; Cooperative Education	\$121,474	\$198,766	\$234,384	\$294,621	143%	48%	26%
11590 Other Vocational Education Programs	\$5,902	\$6,653	\$4,560	\$96,091	> 500%	> 500%	> 500%
12110 Gifted And Talented; Gifted and Talented	\$135,476	\$222,768	\$169,671	\$182,702	35%	-18%	8%
12210 Mental Disabilities; Mild Mental Disabilities	\$192,218	\$200,987	\$177,886	\$103,854	-46%	-48%	-42%
12220 Mental Disabilities; Moderate Mental Disabilities	\$165,721	\$322,881	\$283,215	\$254,848	54%	-21%	-10%
12230 Mental Disabilities; Severe Mental Disabilities	\$3,113	\$4,465	\$3,735	\$188	-94%	-96%	-95%
12310 Physical Impairment; Orthopedic Impairment	\$50,759	\$1,437	\$0	\$0	-100%	-100%	N/A
12320 Physical Impairment; Multiple Disabilities	\$89,512	\$109,196	\$173,212	\$178,283	99%	63%	3%
12330 Physical Impairment; Visual Impairment	\$63,326	\$44,037	\$84,868	\$98,329	55%	123%	16%
12340 Physical Impairment; Hearing Impairment	\$76,213	\$118,215	\$268,942	\$344,978	353%	192%	28%
12350 Physical Impairment; Homebound	\$25,816	\$24,386	\$26,193	\$22,233	-14%	-9%	-15%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$235,150	\$426,323	\$536,706	\$506,918	116%	19%	-6%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$13,016	\$32,629	\$42,620	N/A	227%	31%
12510 Culturally Different; Communication Disorders	\$24,730	\$22,495	\$57,515	\$83,142	236%	270%	45%
12520 Culturally Different; Compensatory	\$164,322	\$582,740	\$188,900	\$148,952	-9%	-74%	-21%
12610 Learning Disability	\$21,856	\$0	\$3,489	\$0	-100%	N/A	-100%
12810 Special Education Preschool	\$202,443	\$283,494	\$328,945	\$322,621	59%	14%	-2%
12900 Other Special Programs	\$1,473,166	\$2,601,852	\$2,442,012	\$2,471,360	68%	-5%	1%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$188,846	\$155,527	\$302,963	\$376,982	100%	142%	24%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$0	\$0	\$0	N/A	N/A	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$848	\$402	\$15,854	\$0	-100%	-100%	-100%
14100 Summer School Programs; Elementary	\$184,137	\$303,712	\$290,636	\$219,378	19%	-28%	-25%
14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$17,158	\$21,341	N/A	N/A	24%
14300 Summer School Programs; High School	\$172,919	\$241,420	\$287,498	\$252,669	46%	5%	-12%
16200 Preventive Remediation	\$178,393	\$236,236	\$139,936	\$134,873	-24%	-43%	-4%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$0	\$0	\$13,484	\$0	N/A	N/A	-100%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$0	\$0	\$2,213,972	\$2,114,625	N/A	N/A	-4%
22110 Improvement of Instruction; Service Area Direction	\$252,457	\$339,170	\$532,766	\$360,387	43%	6%	-32%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$92,298	\$51,566	\$162,867	\$58,503	-37%	13%	-64%
22130 Improvement of Instruction; Instructional Staff Training	\$108,181	\$240,516	\$685,506	\$1,033,221	> 500%	330%	51%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$12,700	\$31,972	\$5,047	\$7,000	-45%	-78%	39%
22210 Library/Media Services; Service Area Direction	\$31,684	\$54,697	\$60,686	\$36,347	15%	-34%	-40%
22220 Library/Media Services; School Library	\$520,145	\$638,625	\$485,435	\$588,930	13%	-8%	21%
22250 Library/Media Services; Computer Assisted Instruction Services	\$181,960	\$65,561	\$16,376	\$26,292	-86%	-60%	61%
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$542,779	\$0	\$0	\$0	-100%	N/A	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$168	\$30,259	\$29,377	N/A	> 500%	-3%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$787,878	\$1,355,657	\$645,045	\$1,176,586	49%	-13%	82%
26497 2007 Account Code - Teachers Retirement Fund	\$681,146	\$0	\$0	\$0	N/A	N/A	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Warsaw Community Schools (4415)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement Total	\$25,020,853	\$33,659,874	\$37,453,075	\$38,917,919	56%	16%	4%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$51,009	\$114,050	\$139,945	\$120,862	137%	6%	-14%
21140 Attendance and Social Work Services; Pupil Accounting	\$3,573	\$39,290	\$41,713	\$45,402	> 500%	16%	9%
21220 Guidance Services; Counseling Services	\$599,925	\$855,338	\$979,029	\$967,693	61%	13%	-1%
21290 Guidance Services; Other Guidance Services	\$0	\$6,303	\$0	\$0	N/A	-100%	N/A
21310 Health Services; Service Area Direction	\$49,282	\$59,961	\$59,082	\$62,098	26%	4%	5%
21340 Health Services; Nurse Services	\$307,492	\$477,902	\$612,444	\$661,750	115%	38%	8%
21390 Health Services; Other Health Services	\$221,156	\$330,948	\$364,435	\$443,359	100%	34%	22%
21420 Psychological Testing	\$242,616	\$289,828	\$263,381	\$281,437	16%	-3%	7%
21490 Other Psychological Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$327,564	\$540,753	\$631,352	\$682,359	108%	26%	8%
21530 Speech Pathology and Audiology Services; Audiology Services	\$8,339	\$14,650	\$3,104	\$9,466	14%	-35%	205%
21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$20,661	\$0	\$0	N/A	-100%	N/A
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$4,459	N/A	N/A	N/A
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21810 Special Education Administration; Service Area Direction	\$355,154	\$541,331	\$475,875	\$472,492	33%	-13%	-1%
21890 Special Education Administration; Other Special Education Administration	\$0	\$122,395	\$177,665	\$186,356	N/A	52%	5%
21990 Other Support Services; Students; Other Student Services	\$0	\$68,195	\$97,938	\$139,793	N/A	105%	43%
24100 Office of The Principal	\$2,247,189	\$3,049,067	\$3,103,512	\$3,323,783	48%	9%	7%
Student Instructional Support Total	\$4,413,299	\$6,530,672	\$6,949,474	\$7,401,307	68%	13%	7%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$28,170	\$35,895	\$46,733	\$38,048	35%	6%	-19%
23150 Board of Education; Legal Services	\$22,327	\$34,778	\$12,784	\$36,008	61%	4%	182%
23160 Board of Education; Promotion Expenses	\$2,722	\$8,902	\$7,201	\$6,199	128%	-30%	-14%
23190 Board of Education; Other Governing Body Services	\$11,959	\$9,881	\$9,498	\$5,571	-53%	-44%	-41%
23210 Executive Administration; Office of The Superintendent	\$256,808	\$497,908	\$436,104	\$459,515	79%	-8%	5%
23220 Executive Administration; Community Relations	\$22,602	\$44,734	\$50,829	\$33,481	48%	-25%	-34%
23290 Executive Administration; Other Executive Administration Services	\$0	\$0	\$295,000	\$400,000	N/A	N/A	36%
25110 Fiscal Services; Office of The Business Manager	\$157,588	\$251,516	\$377,091	\$422,996	168%	68%	12%
25120 Fiscal Services; Service Area Direction	\$58,861	\$73,402	\$41,191	\$0	-100%	-100%	-100%
25140 Fiscal Services; Receiving and Disbursing Funds	\$29,380	\$49,822	\$31,583	\$44,121	50%	-11%	40%
25150 Fiscal Services; Payroll Services	\$129,446	\$245,590	\$211,561	\$118,170	-9%	-52%	-44%
25191 Other Fiscal Services; Refund of Revenue	\$3,545	\$10,569	\$6,160	\$8,364	136%	-21%	36%
25192 Other Fiscal Services; Petty Cash	\$150	\$0	\$0	\$0	-100%	N/A	N/A
25196 Other Fiscal Services; Cash Change	\$475	\$475	\$425	\$425	-11%	-11%	0%
25199 Other Fiscal Services; Other	\$159	\$42	\$67	\$9	-94%	-79%	-87%
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$27,328	\$36,950	\$58,099	\$83,277	205%	125%	43%
25600 Public Information Services	\$0	\$0	\$20,938	\$45,254	N/A	N/A	116%
25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$306	\$205	N/A	N/A	-33%
25730 Personnel Services; Personnel Services	\$0	\$0	\$47,307	\$150,928	N/A	N/A	219%
25740 Personnel Services; Noninstructional Personnel Training	\$0	\$2,680	\$2,202	\$518	N/A	-81%	-76%
25750 Personnel Services; Health Services	\$16,460	\$629	\$5,526	\$8,605	-48%	> 500%	56%
25850 Administrative Technology Services; Network Support	\$0	\$881,532	\$989,596	\$1,058,871	N/A	20%	7%
25890 Other Technology Services	\$989	\$0	\$0	\$0	-100%	N/A	N/A
25920 Ditch Assessments	\$129	\$467	\$1,776	\$75	-42%	-84%	-96%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$130,047	\$176,130	\$201,828	\$204,105	57%	16%	1%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,027,839	\$5,195,202	\$5,484,551	\$5,638,226	40%	9%	3%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$611,860	\$969,756	\$1,515,276	\$1,928,142	215%	99%	27%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Warsaw Community Schools (4415)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$332	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$28,866	\$0	\$23,310	\$211,053	> 500%	N/A	> 500%
26700 Operation and Maintenance of Plant Services; Insurance	\$216,114	\$365,836	\$368,973	\$441,726	104%	21%	20%
27010 Student Transportation; Service Area Direction	\$142,844	\$354,128	\$316,789	\$372,908	161%	5%	18%
27100 Student Transportation; Vehicle Operation	\$1,031,820	\$1,268,121	\$1,385,916	\$1,400,701	36%	10%	1%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$642,433	\$845,936	\$1,053,447	\$1,019,097	59%	20%	-3%
27400 Student Transportation; Purchase of School Buses	\$146,506	\$592,560	\$718,241	\$704,538	381%	19%	-2%
27500 Student Transportation; Insurance on Buses	\$84,584	\$71,754	\$69,985	\$73,946	-13%	3%	6%
27700 Student Transportation; Contracted Transportation Services	\$1,349	\$6,281	\$15,690	\$11,050	> 500%	76%	-30%
31100 Food Services Operations; Service Area Direction	\$103,409	\$206,840	\$265,204	\$273,895	165%	32%	3%
31200 Food Services Operations; Food Preparation and Dispensing	\$1,778,975	\$2,551,561	\$2,895,463	\$2,822,134	59%	11%	-3%
31300 Food Services Operations; Food Delivery	\$0	\$19,265	\$0	\$0	N/A	-100%	N/A
Overhead and Operational Total	\$9,716,072	\$14,809,142	\$16,966,647	\$18,022,157	85%	22%	6%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$14,940	\$4,717	\$0	\$51,187	243%	> 500%	N/A
33400 Athletic Coaches	\$297,009	\$386,417	\$380,094	\$369,489	24%	-4%	-3%
33910 High School Band Uniforms	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33990 Other Community Services; Other	\$0	\$1,822	\$0	\$0	N/A	-100%	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$69,315	\$157,883	\$112,595	\$87,769	27%	-44%	-22%
43000 Facilities Acquisition and Construction; Professional Services	\$194,560	\$78,959	\$177,408	\$153,120	-21%	94%	-14%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$2,300,195	\$3,138,423	\$1,333,599	\$1,247,925	-46%	-60%	-6%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$182,760	\$365,520	\$365,520	N/A	100%	0%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$18,000	\$15,900	\$23,408	\$23,366	30%	47%	0%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$374,169	\$302,972	N/A	N/A	-19%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$2,265,906	\$2,049,493	\$2,254,680	\$1,496,600	-34%	-27%	-34%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$289,988	\$0	\$3,657	\$7,137	-98%	N/A	95%
51100 Debt Services; Principal on Debt; Bonds	\$310,000	\$335,000	\$657,000	\$684,000	121%	104%	4%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$101,305	\$101,305	N/A	N/A	0%
52100 Debt Services; Interest on Debt; Bonds	\$235,081	\$208,159	\$205,730	\$186,617	-21%	-10%	-9%
52200 Debt Services; Interest on Debt; Temporary Loans	\$113,467	\$121,354	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,996,000	\$6,204,000	\$7,890,500	\$7,888,500	97%	27%	0%
60150 Nonprogramed Charges; Donations to a Foundation	\$0	\$0	\$0	\$6,700	N/A	N/A	N/A
Nonoperational Total	\$10,104,460	\$12,884,886	\$13,879,666	\$12,972,208	28%	1%	-7%
Prorated By Fund							
26491 2007 Account Code - PERF	\$269,557	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,306,792	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$242,181	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$6,530,355	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$12,246	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$71,977	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$9,433,109	\$0	\$0	\$0	N/A	N/A	N/A