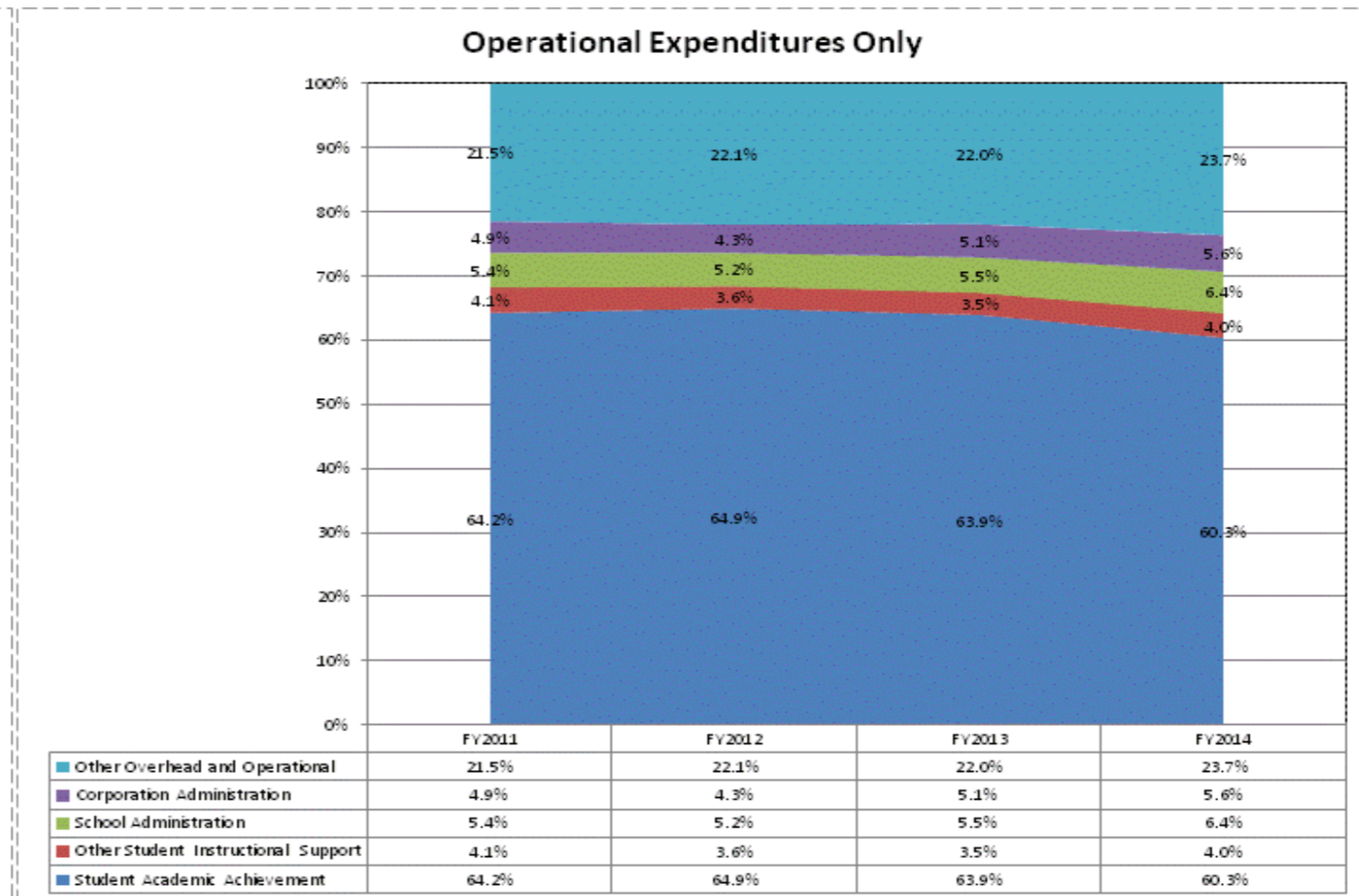
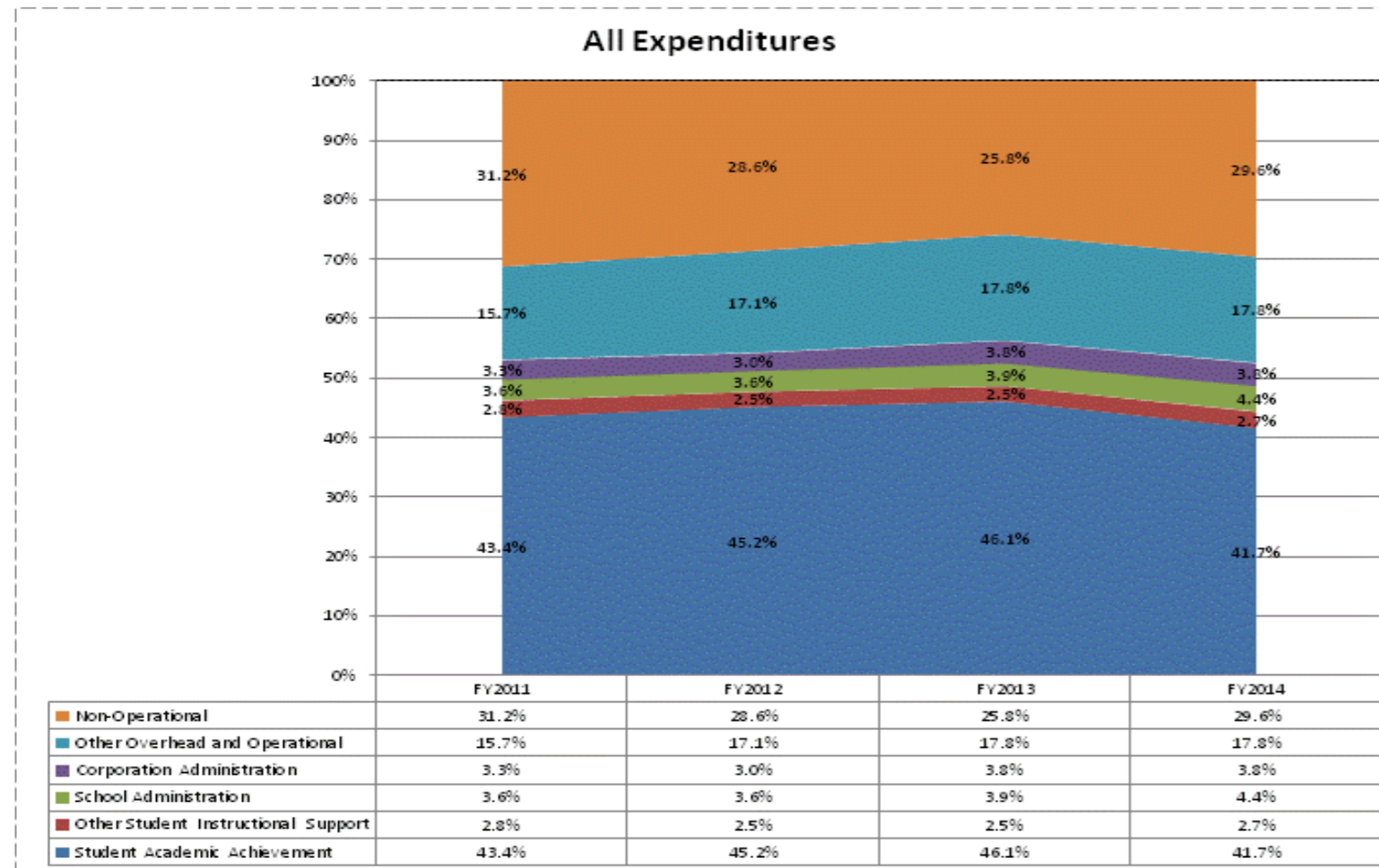


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Wawasee Community School Corp (4345)

Wawasee Community School Corp (4345)	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	\$18,474,334	53.7%	\$16,081,840	51.2%	\$16,566,611	46.1%	\$16,058,663
Student Instructional Support	\$2,936,850	8.5%	\$2,395,316	7.6%	\$2,328,633	6.5%	\$2,735,241	7.1%
Overhead and Operational Nonoperational	\$6,533,002	19.0%	\$7,159,043	22.8%	\$7,772,672	21.6%	\$8,349,009	21.7%
Nonoperational	\$6,470,500	18.8%	\$5,754,773	18.3%	\$9,292,175	25.8%	\$11,410,877	29.6%
Grand Total	\$34,414,686		\$31,390,972		\$35,960,091		\$38,553,790	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006 62.2%	FY 2009 58.9%	FY 2013 52.5%	FY 2014 48.7%
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School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Wawasee Community School Corp (4345)

<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							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$554,229	\$650,161	N/A	N/A	17%
11100 Regular Programs; Elementary	\$4,311,893	\$5,920,912	\$6,062,277	\$5,342,379	24%	-10%	-12%
11200 Regular Programs; Middle/Junior High	\$2,268,021	\$2,869,430	\$3,058,147	\$3,174,205	40%	11%	4%
11300 Regular Programs; High School	\$2,532,932	\$3,317,907	\$3,483,520	\$3,096,747	22%	-7%	-11%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$76,658	\$126,900	\$66,000	N/A	-14%	-48%
11410 Vocational Education; Agriculture A	\$69,031	\$112,846	\$120,681	\$123,088	78%	9%	2%
11430 Vocational Education; Distributive Education	\$60,611	\$72,283	\$71,419	\$80,319	33%	11%	12%
11460 Vocational Education; Occupational Home Economics	\$60,656	\$90,322	\$95,505	\$112,428	85%	24%	18%
11470 Vocational Education; Business Education	\$64,017	\$88,569	\$98,059	\$147,874	131%	67%	51%
11480 Vocational Education; Industrial Education A	\$120,717	\$160,777	\$167,468	\$225,008	86%	40%	34%
11590 Other Vocational Education Programs	\$97,583	\$119,326	\$142,127	\$240,562	147%	102%	69%
12110 Gifted And Talented; Gifted and Talented	\$62,384	\$42,979	\$39,579	\$40,381	-35%	-6%	2%
12210 Mental Disabilities; Mild Mental Disabilities	\$779,069	\$1,077,213	\$998,396	\$1,097,283	41%	2%	10%
12220 Mental Disabilities; Moderate Mental Disabilities	\$32,197	\$53,169	\$59,240	\$60,656	88%	14%	2%
12330 Physical Impairment; Visual Impairment	\$22,085	\$0	\$0	\$0	-100%	N/A	N/A
12340 Physical Impairment; Hearing Impairment	\$51,879	\$89,175	\$86,270	\$93,875	81%	5%	9%
12350 Physical Impairment; Homebound	\$24,018	\$52,234	\$6,232	\$19,747	-18%	-62%	217%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$58,411	\$108,768	\$114,730	\$119,388	104%	10%	4%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$13,027	\$0	\$0	\$0	-100%	N/A	N/A
12510 Culturally Different; Communication Disorders	\$54,326	\$132,001	\$147,246	\$173,861	220%	32%	18%
12520 Culturally Different; Compensatory	\$45,789	\$58,962	\$30,327	\$32,451	-29%	-45%	7%
12610 Learning Disability	\$37,939	\$83,204	\$61,056	\$65,864	74%	-21%	8%
12810 Special Education Preschool	\$130,339	\$113,828	\$96,448	\$136,851	5%	20%	42%
12900 Other Special Programs	\$52,217	\$26,758	\$7,755	\$126,301	142%	372%	> 500%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$10,829	\$10,818	\$2,248	\$859	-92%	-92%	-62%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$6,110	\$11,624	\$9,341	\$4,731	-23%	-59%	-49%
14100 Summer School Programs; Elementary	\$0	\$4,876	\$9,506	\$9,457	N/A	94%	-1%
14300 Summer School Programs; High School	\$49,582	\$56,167	\$40,747	\$48,257	-3%	-14%	18%
16100 Remediation Testing	\$45,660	\$58,331	\$15,961	\$14,059	-69%	-76%	-12%
16200 Preventive Remediation	\$26,482	\$0	\$0	\$4,594	-83%	N/A	N/A
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$0	\$39,528	\$0	\$4,760	N/A	-88%	N/A
22110 Improvement of Instruction; Service Area Direction	\$86,934	\$0	\$5,123	\$9,121	-90%	N/A	78%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$46,506	\$311,723	\$218,200	\$206,728	345%	-34%	-5%
22130 Improvement of Instruction; Instructional Staff Training	\$3,851	\$22,683	\$134,726	\$44,910	> 500%	98%	-67%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$145,081	\$112,617	\$53,934	\$34,006	-77%	-70%	-37%
22220 Library/Media Services; School Library	\$266,902	\$322,126	\$229,625	\$262,761	-2%	-18%	14%
22230 Library/Media Services; Audiovisual	\$30,234	\$17,611	\$19,070	\$13,349	-56%	-24%	-30%
22250 Library/Media Services; Computer Assisted Instruction Services	\$6,672	\$0	\$0	\$0	-100%	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	-\$13	\$0	\$0	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$362,414	\$0	\$0	\$0	-100%	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$31,736	\$61,242	\$56,873	N/A	79%	-7%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$226,736	\$414,690	\$139,277	\$118,768	-48%	-71%	-15%
26497 2007 Account Code - Teachers Retirement Fund	\$687,178	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$12,950,310	\$16,081,840	\$16,566,611	\$16,058,663	24%	0%	-3%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$345,405	\$538,897	\$477,685	\$555,472	61%	3%	16%
21320 Health Services; Medical Services	\$106,052	\$130,850	\$137,695	\$180,798	70%	38%	31%
21390 Health Services; Other Health Services	\$41,043	\$40,682	\$37,215	\$61,770	51%	52%	66%
21420 Psychological Testing	\$104,300	\$58,087	\$97,446	\$99,977	-4%	72%	3%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Wawasee Community School Corp (4345)

<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>
21430 Psychological Counseling	\$2,900	\$2,270	\$0	\$0	-100%	-100%	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	\$125,651	\$141,763	\$153,692	\$138,213	10%	-3%	-10%
21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$6,452	\$6,577	N/A	N/A	2%
24100 Office of The Principal	\$1,030,455	\$1,207,838	\$1,205,281	\$1,457,288	41%	21%	21%
24900 Other Support Services, School Administration	\$260,363	\$274,930	\$213,167	\$235,146	-10%	-14%	10%
Student Instructional Support Total	\$2,016,171	\$2,395,316	\$2,328,633	\$2,735,241	36%	14%	17%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$23,425	\$41,565	\$33,589	\$41,385	77%	0%	23%
23150 Board of Education; Legal Services	\$10,269	\$81,185	\$45,196	\$48,075	368%	-41%	6%
23160 Board of Education; Promotion Expenses	\$2,969	\$754	\$12,954	\$6,366	114%	> 500%	-51%
23210 Executive Administration; Office of The Superintendent	\$134,921	\$668,106	\$245,196	\$461,610	242%	-31%	88%
23220 Executive Administration; Community Relations	\$1,257	\$0	\$0	\$0	-100%	N/A	N/A
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$47,264	\$0	N/A	N/A	-100%
23290 Executive Administration; Other Executive Administration Services	\$0	\$3,288	\$194,108	\$23,190	N/A	> 500%	-88%
25110 Fiscal Services; Office of The Business Manager	\$93,917	\$121,643	\$137,193	\$182,588	94%	50%	33%
25160 Fiscal Services; Financial Accounting	\$124,282	\$137,070	\$130,127	\$146,224	18%	7%	12%
25191 Other Fiscal Services; Refund of Revenue	\$128	\$0	\$7,198	\$413	221%	N/A	-94%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$8,584	\$18,420	\$10,075	N/A	17%	-45%
25199 Other Fiscal Services; Other	\$24,797	\$22,121	\$0	\$0	-100%	-100%	N/A
25600 Public Information Services	\$3,197	\$3,587	\$34,360	\$39,923	> 500%	> 500%	16%
25750 Personnel Services; Health Services	\$2,560	\$1,960	\$2,240	\$1,974	-23%	1%	-12%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$306,047	\$272,116	\$298,892	N/A	-2%	10%
25850 Administrative Technology Services; Network Support	\$0	\$191,377	\$190,530	\$217,554	N/A	14%	14%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,942,665	\$2,246,857	\$1,940,673	\$2,229,812	15%	-1%	15%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$51,273	\$78,459	\$50,412	\$67,577	32%	-14%	34%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$215,734	\$209,557	\$314,061	\$269,737	25%	29%	-14%
26499 2007 Account Code - Other	\$98,420	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$142,304	\$112,928	\$226,861	\$438,195	208%	288%	93%
27010 Student Transportation; Service Area Direction	\$69,998	\$103,873	\$94,066	\$173,354	148%	67%	84%
27100 Student Transportation; Vehicle Operation	\$657,639	\$813,242	\$1,037,269	\$1,004,893	53%	24%	-3%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$514,978	\$676,085	\$722,240	\$837,652	63%	24%	16%
27400 Student Transportation; Purchase of School Buses	\$312,022	\$90,000	\$509,168	\$406,423	30%	352%	-20%
27500 Student Transportation; Insurance on Buses	\$74,847	\$50,205	\$149,016	\$2,069	-97%	-96%	-99%
27900 Student Transportation; Other Student Transportation Services	\$23,878	\$34,243	\$38,405	\$37,592	57%	10%	-2%
31100 Food Services Operations; Service Area Direction	\$28,643	\$6,028	\$16,181	\$22,909	-20%	280%	42%
31200 Food Services Operations; Food Preparation and Dispensing	\$793,743	\$1,115,022	\$1,258,899	\$1,315,400	66%	18%	4%
31900 Other Food Services	\$36,589	\$35,257	\$44,932	\$65,128	78%	85%	45%
Overhead and Operational Total	\$5,384,456	\$7,159,043	\$7,772,672	\$8,349,009	55%	17%	7%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$878	\$7,199	\$3,839	N/A	337%	-47%
33200 Community Recreation	\$19,795	\$17,276	\$14,159	\$20,366	3%	18%	44%
33400 Athletic Coaches	\$344,079	\$434,298	\$437,022	\$474,927	38%	9%	9%
33990 Other Community Services; Other	\$0	\$0	\$0	\$6,449	N/A	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$22,550	\$23,254	\$15,859	\$22,112	-2%	-5%	39%
43000 Facilities Acquisition and Construction; Professional Services	\$21,508	\$478,094	-\$417,095	\$39,931	86%	-92%	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$432,421	\$473,982	\$2,402,607	\$2,389,003	452%	404%	-1%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$166,912	\$171,914	\$183,197	\$158,506	-5%	-8%	-13%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$503,300	\$445,966	\$329,188	\$387,376	-23%	-13%	18%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Wawasee Community School Corp (4345)

<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>
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$274,645	\$576,594	\$916,124	\$1,193,868	335%	107%	30%
51100 Debt Services; Principal on Debt; Bonds	\$1,140,413	\$585,000	\$2,615,000	\$2,720,000	139%	365%	4%
52100 Debt Services; Interest on Debt; Bonds	\$111,163	\$161,273	\$259,800	\$162,282	46%	1%	-38%
52200 Debt Services; Interest on Debt; Temporary Loans	\$85,270	\$182,432	\$14,785	\$12,340	-86%	-93%	-17%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,670,869	\$830,000	\$1,157,245	\$2,500,000	-6%	201%	116%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$495,565	\$1,373,812	\$1,351,177	\$1,298,433	162%	-5%	-4%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$3,910	\$18,530	N/A	N/A	374%
60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$2,000	\$2,915	N/A	N/A	46%
Nonoperational Total	\$6,288,489	\$5,754,773	\$9,292,175	\$11,410,877	81%	98%	23%
Prorated By Fund							
26491 2007 Account Code - PERF	\$193,595	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,095,605	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$6,478,899	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$7,162	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$7,775,260	\$0	\$0	\$0	N/A	N/A	N/A