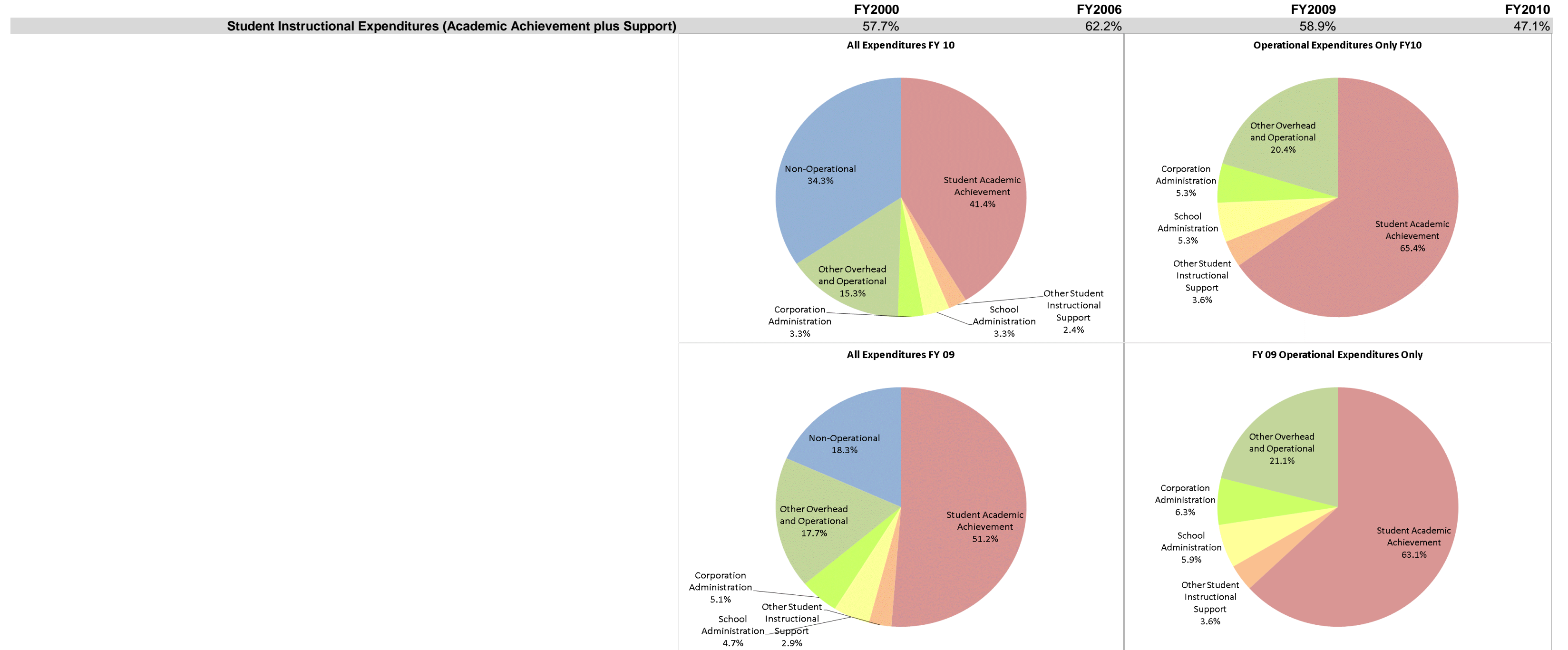


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Wawasee Community School Corp (4345)**

**Wawasee Community School Corp (4345)**

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$14,050,688	50.1%	\$18,474,334	53.7%	\$16,081,840	51.2%	\$18,609,320	41.4%
Student Instructional Support	\$2,128,912	7.6%	\$2,936,850	8.5%	\$2,395,316	7.6%	\$2,577,565	5.7%
Overhead and Operational	\$5,771,918	20.6%	\$6,533,002	19.0%	\$7,159,043	22.8%	\$8,366,611	18.6%
Nonoperational	\$6,100,681	21.7%	\$6,470,500	18.8%	\$5,754,773	18.3%	\$15,449,123	34.3%
<b>Grand Total</b>	<b>\$28,052,198</b>		<b>\$34,414,686</b>		<b>\$31,390,972</b>		<b>\$45,002,619</b>	



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Wawasee Community School Corp (4345)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$4,232,788	\$4,311,893	\$5,920,912	\$7,275,265	72%	69%	23%
	11200 Regular Programs; Middle/Junior High	\$2,098,545	\$2,268,021	\$2,869,430	\$3,450,037	64%	52%	20%
	11300 Regular Programs; High School	\$2,325,154	\$2,532,932	\$3,317,907	\$4,111,601	77%	62%	24%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$76,658	\$96,395			26%
	11410 Vocational Education; Agriculture A	\$60,851	\$69,031	\$112,846	\$64,598	6%	-6%	-43%
	11430 Vocational Education; Distributive Education	\$46,812	\$60,611	\$72,283	\$73,512	57%	21%	2%
	11460 Vocational Education; Occupational Home Economics	\$37,021	\$60,656	\$90,322	\$55,682	50%	-8%	-38%
	11470 Vocational Education; Business Education	\$46,210	\$64,017	\$88,569	\$94,999	106%	48%	7%
	11480 Vocational Education; Industrial Education A	\$108,757	\$120,717	\$160,777	\$153,234	41%	27%	-5%
	11590 Other Vocational Education Programs	\$68,835	\$97,583	\$119,326	\$121,230	76%	24%	2%
	12110 Gifted And Talented; Gifted and Talented	\$65,201	\$62,384	\$42,979	\$42,111	-35%	-32%	-2%
	12210 Mental Disabilities; Mild Mental Disabilities	\$629,692	\$779,069	\$1,077,213	\$898,492	43%	15%	-17%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$32,197	\$53,169	\$55,514		72%	4%
	12330 Physical Impairment; Visual Impairment	\$0	\$22,085	\$0	\$0		-100%	
	12340 Physical Impairment; Hearing Impairment	\$0	\$51,879	\$89,175	\$92,458		78%	4%
	12350 Physical Impairment; Homebound	\$9,943	\$24,018	\$52,234	\$25,106	152%	5%	-52%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$58,411	\$108,768	\$132,802		127%	22%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$13,027	\$0	\$23,205		78%	
	12510 Culturally Different; Communication Disorders	\$24,185	\$54,326	\$132,001	\$143,040	491%	163%	8%
	12520 Culturally Different; Compensatory	\$67,629	\$45,789	\$58,962	\$65,821	-3%	44%	12%
	12610 Learning Disability	\$0	\$37,939	\$83,204	\$96,626		155%	16%
	12810 Special Education Preschool	\$43,625	\$130,339	\$113,828	\$74,790	71%	-43%	-34%
	12900 Other Special Programs	\$11,832	\$52,217	\$26,758	\$100,286	> 500%	92%	275%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$10,887	\$10,829	\$10,818	\$915	-92%	-92%	-92%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$6,156	\$6,110	\$11,624	\$16,554	169%	171%	42%
	14100 Summer School Programs; Elementary	\$0	\$0	\$4,876	\$7,002			44%
	14300 Summer School Programs; High School	\$72,120	\$49,582	\$56,167	\$52,326	-27%	6%	-7%
	16100 Remediation Testing	\$78,402	\$45,660	\$58,331	\$56,070	-28%	23%	-4%
	16200 Preventive Remediation	\$17,269	\$26,482	\$0	\$14,626	-15%	-45%	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$0	\$0	\$39,528	\$2,398			-94%
	17900 Payments to Other Governmental Units Within State; Other	\$176,827	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$77,885	\$86,934	\$0	\$28,320	-64%	-67%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$59,321	\$46,506	\$311,723	\$288,295	386%	> 500%	-8%
	22130 Improvement of Instruction; Instructional Staff Training	\$8,250	\$3,851	\$22,683	\$151,463	> 500%	> 500%	> 500%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$77,606	\$145,081	\$112,617	\$90,882	17%	-37%	-19%
	22220 Library/Media Services; School Library	\$228,730	\$266,902	\$322,126	\$266,530	17%	0%	-17%
	22230 Library/Media Services; Audiovisual	\$39,118	\$30,234	\$17,611	\$19,717	-50%	-35%	12%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$6,672	\$0	\$0		-100%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	-\$13	\$23,570			
	22360 Instruction, Related Technology; Network Support	\$0	\$362,414	\$0	\$0		-100%	
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$31,736	\$46,547			47%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$213,990	\$226,736	\$414,690	\$297,299	39%	31%	-28%
	26497 2007 Account Code - Teachers Retirement Fund	\$505,995	\$687,178	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$11,449,634</b>	<b>\$12,950,310</b>	<b>\$16,081,840</b>	<b>\$18,609,320</b>	<b>63%</b>	<b>44%</b>	<b>16%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$270,425	\$345,405	\$538,897	\$558,277	106%	62%	4%
	21320 Health Services; Medical Services	\$105,697	\$106,052	\$130,850	\$133,120	26%	26%	2%
	21390 Health Services; Other Health Services	\$0	\$41,043	\$40,682	\$8,034		-80%	-80%
	21420 Psychological Testing	\$0	\$104,300	\$58,087	\$119,095		14%	105%
	21430 Psychological Counseling	\$0	\$2,900	\$2,270	\$2,525		-13%	11%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$0	\$32,169			
	21810 Special Education Administration; Service Area Direction	\$0	\$125,651	\$141,763	\$217,465		73%	53%
	24100 Office of The Principal	\$1,276,584	\$1,030,455	\$1,207,838	\$1,226,378	-4%	19%	2%
	24900 Other Support Services, School Administration	\$140,418	\$260,363	\$274,930	\$280,502	100%	8%	2%
<b>Student Instructional Support Total</b>		<b>\$1,793,124</b>	<b>\$2,016,171</b>	<b>\$2,395,316</b>	<b>\$2,577,565</b>	<b>44%</b>	<b>28%</b>	<b>8%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$27,299	\$23,425	\$41,565	\$31,900	17%	36%	-23%
	23150 Board of Education; Legal Services	\$67,913	\$10,269	\$81,185	\$49,248	-27%	380%	-39%
	23160 Board of Education; Promotion Expenses	\$3,393	\$2,969	\$754	\$573	-83%	-81%	-24%
	23210 Executive Administration; Office of The Superintendent	\$129,575	\$134,921	\$668,106	\$304,492	135%	126%	-54%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Wawasee Community School Corp (4345)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	23220 Executive Administration; Community Relations	\$0	\$1,257	\$0	\$0		-100%	
	23290 Executive Administration; Other Executive Administration Services	\$68,251	\$0	\$3,288	\$230,601	238%		> 500%
	25110 Fiscal Services; Office of The Business Manager	\$47,625	\$93,917	\$121,643	\$121,675	155%	30%	0%
	25160 Fiscal Services; Financial Accounting	\$116,604	\$124,282	\$137,070	\$137,831	18%	11%	1%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$128	\$0	\$0		-100%	
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$8,584	\$9,049			5%
	25199 Other Fiscal Services; Other	\$33,120	\$24,797	\$22,121	\$22,093	-33%	-11%	0%
	25600 Public Information Services	\$8,352	\$3,197	\$3,587	\$3,811	-54%	19%	6%
	25750 Personnel Services; Health Services	\$1,560	\$2,560	\$1,960	\$2,360	51%	-8%	20%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$306,047	\$303,965			-1%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$191,377	\$279,333			46%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,516,600	\$1,942,665	\$2,246,857	\$2,138,950	41%	10%	-5%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$40,419	\$51,273	\$78,459	\$62,246	54%	21%	-21%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$387,814	\$215,734	\$209,557	\$255,789	-34%	19%	22%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$905	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$295,795	\$98,420	\$0	\$0			
	26700 Operation and Maintenance of Plant Services; Insurance	\$149,280	\$142,304	\$112,928	\$411,490	176%	189%	264%
	27010 Student Transportation; Service Area Direction	\$140,799	\$69,998	\$103,873	\$100,233	-29%	43%	-4%
	27100 Student Transportation; Vehicle Operation	\$549,934	\$657,639	\$813,242	\$971,027	77%	48%	19%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$319,622	\$514,978	\$676,085	\$666,811	109%	29%	-1%
	27400 Student Transportation; Purchase of School Buses	\$272,057	\$312,022	\$90,000	\$892,755	228%	186%	> 500%
	27500 Student Transportation; Insurance on Buses	\$818	\$74,847	\$50,205	\$101,482	> 500%	36%	102%
	27900 Student Transportation; Other Student Transportation Services	\$9,487	\$23,878	\$34,243	\$37,192	292%	56%	9%
	31100 Food Services Operations; Service Area Direction	\$29,995	\$28,643	\$6,028	\$14,400	-52%	-50%	139%
	31200 Food Services Operations; Food Preparation and Dispensing	\$799,307	\$793,743	\$1,115,022	\$1,165,891	46%	47%	5%
	31900 Other Food Services	\$34,125	\$36,589	\$35,257	\$51,411	51%	41%	46%
<b>Overhead and Operational Total</b>		<b>\$5,050,650</b>	<b>\$5,384,456</b>	<b>\$7,159,043</b>	<b>\$8,366,611</b>	<b>66%</b>	<b>55%</b>	<b>17%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$878	\$8,064			> 500%
	33200 Community Recreation	\$28,629	\$19,795	\$17,276	\$17,833	-38%	-10%	3%
	33400 Athletic Coaches	\$317,042	\$344,079	\$434,298	\$438,362	38%	27%	1%
	33990 Other Community Services; Other	\$400	\$0	\$0	\$0	-100%		
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$303,515	\$22,550	\$23,254	\$16,888	-94%	-25%	-27%
	43000 Facilities Acquisition and Construction; Professional Services	\$496,384	\$21,508	\$478,094	\$44,463	-91%	107%	-91%
	45100 Building Acquisition, Construction and Improvements	\$728,145	\$432,421	\$473,982	\$7,591,121	> 500%	> 500%	> 500%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$100,286	\$166,912	\$171,914	\$160,022	60%	-4%	-7%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$570,309	\$503,300	\$445,966	\$222,478	-61%	-56%	-50%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$150,361	\$274,645	\$576,594	\$1,858,281	> 500%	> 500%	222%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$1,140,413	\$585,000	\$2,240,000		96%	283%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$111,163	\$161,273	\$478,059		330%	196%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$90,780	\$85,270	\$182,432	\$77,021	-15%	-10%	-58%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,213,933	\$2,670,869	\$830,000	\$900,000	-72%	-66%	8%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$495,565	\$1,373,812	\$1,368,745		176%	0%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$0	\$26,015			
	60700 Nonprogramed Charges; Scholarships	\$7,850	\$0	\$0	\$1,771	-77%		
<b>Nonoperational Total</b>		<b>\$6,007,634</b>	<b>\$6,288,489</b>	<b>\$5,754,773</b>	<b>\$15,449,123</b>	<b>157%</b>	<b>146%</b>	<b>168%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$195,614	\$193,595	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,014,228	\$1,095,605	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$237	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$2,540,459	\$6,478,899	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$618	\$7,162	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$3,751,156</b>	<b>\$7,775,260</b>	<b>\$0</b>	<b>\$0</b>			