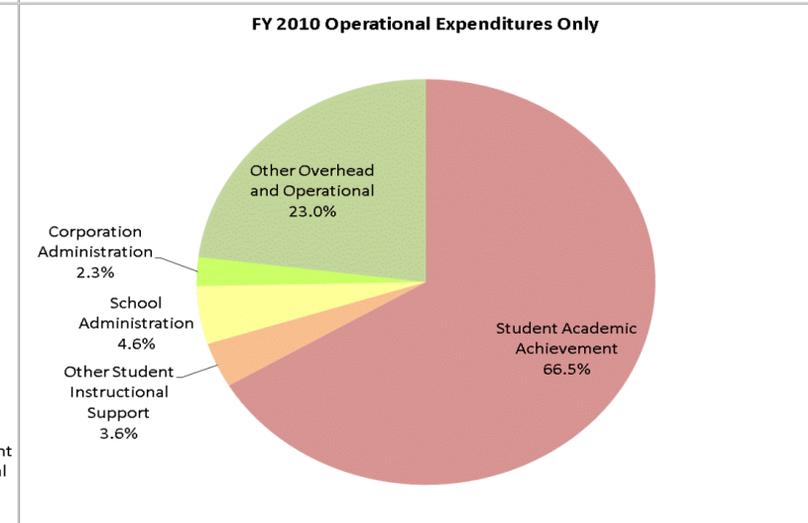
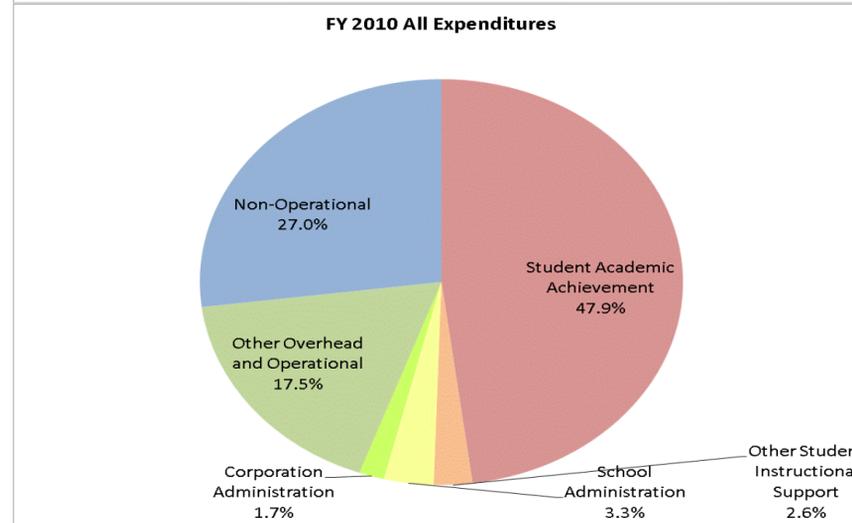
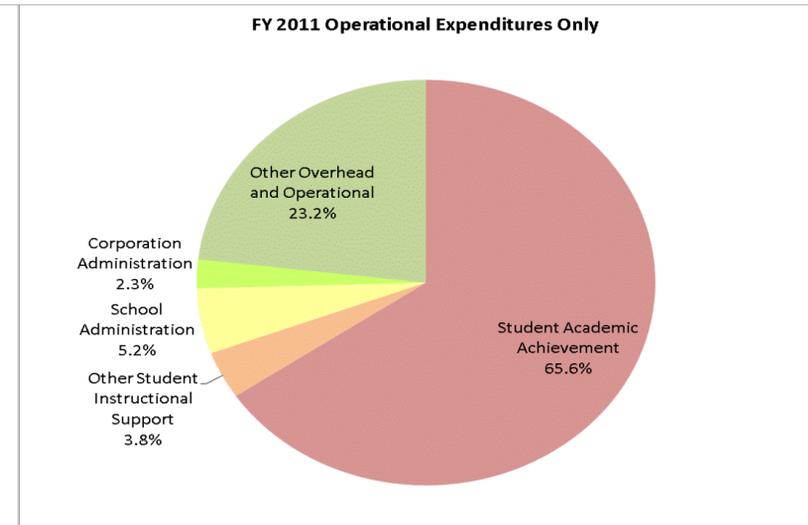
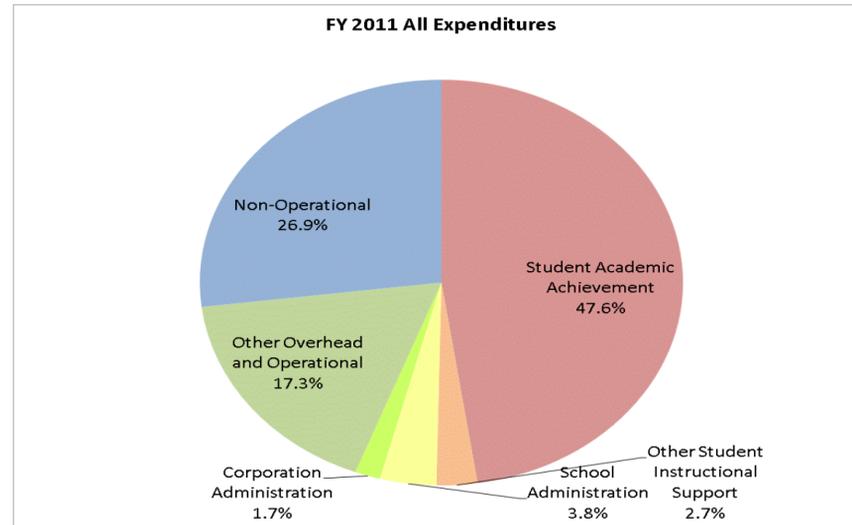


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Wa-Nee Community Schools (2285)**

Wa-Nee Community Schools (2285)

| Student Instructional Category | FY01 % of Total | | FY06 % of Total | | FY10 % of Total | | FY11 % of Total | |
|--------------------------------|---------------------|-------|---------------------|-------|---------------------|-------|---------------------|-------|
| | FY 2001 | Exp | FY 2006 | Exp | FY 2010 | Exp | FY 2011 | Exp |
| Student Academic Achievement | \$13,309,846 | 50.9% | \$17,101,800 | 51.2% | \$16,224,049 | 47.9% | \$15,666,652 | 47.6% |
| Student Instructional Support | \$1,615,565 | 6.2% | \$2,057,636 | 6.2% | \$1,997,379 | 5.9% | \$2,141,004 | 6.5% |
| Overhead and Operational | \$4,604,190 | 17.6% | \$6,464,366 | 19.4% | \$6,494,539 | 19.2% | \$6,245,932 | 19.0% |
| Nonoperational | \$6,623,312 | 25.3% | \$7,748,023 | 23.2% | \$9,129,125 | 27.0% | \$8,858,565 | 26.9% |
| Grand Total | \$26,152,913 | | \$33,371,824 | | \$33,845,092 | | \$32,912,153 | |

| | FY 2001 | FY 2006 | FY 2010 | FY 2011 |
|---|---------|---------|---------|---------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 57.1% | 57.4% | 53.8% | 54.1% |



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Wa-Nee Community Schools (2285)**

| Student Instructional Category | Account | FY 2001 | FY 2006 | FY 2010 | FY 2011 | 10 Year Increase | 5 Year Increase | 1 Year Increase |
|--|--|---------------------|---------------------|---------------------|---------------------|------------------|-----------------|-----------------|
| Student Academic Achievement | | | | | | | | |
| | 11025 Regular Programs; Non Spec Ed Preschool | | | | \$717 | | | |
| | 11050 Regular Programs; Full Day Kindergarten | | \$19,944 | \$61,380 | \$23,602 | | 18% | -62% |
| | 11100 Regular Programs; Elementary | \$4,424,083 | \$4,483,113 | \$5,498,886 | \$5,480,621 | 24% | 22% | 0% |
| | 11200 Regular Programs; Middle/Junior High | \$1,179,724 | \$2,125,939 | \$2,664,282 | \$2,610,398 | 121% | 23% | -2% |
| | 11300 Regular Programs; High School | \$2,046,163 | \$2,407,246 | \$3,088,517 | \$3,162,432 | 55% | 31% | 2% |
| | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | | \$75,077 | \$128,635 | \$139,819 | | 86% | 9% |
| | 11420 Vocational Education; Agriculture B | \$31,072 | \$40,515 | \$54,431 | \$37,941 | 22% | -6% | -30% |
| | 11450 Vocational Education; Consumer and Homemaking | \$113,353 | \$93,225 | \$86,131 | \$37,375 | -67% | -60% | -57% |
| | 11510 Vocational Education; Cooperative Education | | \$875 | | | | -100% | |
| | 11590 Other Vocational Education Programs | \$2,450 | | | | -100% | | |
| | 11630 Regular Programs; Alternative Education Programs; High School | | \$59,543 | \$72,742 | \$74,014 | | 24% | 2% |
| | 12110 Gifted And Talented; Gifted and Talented | \$19,308 | \$18,125 | \$40,704 | \$20,428 | 6% | 13% | -50% |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$27,256 | \$571,426 | \$703,601 | \$701,627 | > 500% | 23% | 0% |
| | 12350 Physical Impairment; Homebound | \$1,333 | \$1,437 | \$12,724 | \$22,119 | > 500% | > 500% | 74% |
| | 12410 Emotional Disabilities; Emotional Disabilities; Full Time | \$340,241 | \$505,093 | \$546,069 | \$582,314 | 71% | 15% | 7% |
| | 12510 Culturally Different; Communication Disorders | \$593 | \$21,506 | \$44,375 | \$36,044 | > 500% | 68% | -19% |
| | 12610 Learning Disability | \$318,590 | \$300,636 | \$600,395 | \$542,325 | 70% | 80% | -10% |
| | 12710 Equal Opportunity At Risk | \$134,960 | \$64,118 | \$64,042 | \$10,742 | -92% | -83% | -83% |
| | 12900 Other Special Programs | \$6,317 | \$30,306 | \$58,554 | \$29,958 | 374% | -1% | -49% |
| | 13600 Adult/Continuing Education Programs; Special Interest Programs | \$17,382 | \$9,694 | | | -100% | -100% | |
| | 13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program | | | \$9,372 | \$5,355 | | | -43% |
| | 14100 Summer School Programs; Elementary | \$52,894 | \$1,848 | | | -100% | -100% | |
| | 14300 Summer School Programs; High School | \$67,461 | \$81,632 | \$20,935 | \$7,700 | -89% | -91% | -63% |
| | 16100 Remediation Testing | \$23,409 | \$17,943 | | \$4,185 | -82% | -77% | |
| | 16200 Preventive Remediation | \$68,892 | \$24,804 | \$55,124 | \$54,377 | -21% | 119% | -1% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa | \$67,389 | \$142,890 | \$204,894 | \$165,456 | 146% | 16% | -19% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia | \$830,271 | \$843,860 | \$1,243,450 | \$1,094,528 | 32% | 30% | -12% |
| | 17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other | \$31,850 | | | | -100% | | |
| | 22110 Improvement of Instruction; Service Area Direction | \$89,292 | \$120,760 | \$161,900 | \$107,977 | 21% | -11% | -33% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$36,986 | \$104,954 | \$77,354 | \$76,102 | 106% | -27% | -2% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$68,959 | \$40,536 | \$22,272 | \$23,475 | -66% | -42% | 5% |
| | 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$4,858 | \$6,480 | | | -100% | -100% | |
| | 22210 Library/Media Services; Service Area Direction | \$211,720 | \$258,328 | \$242,940 | \$221,902 | 5% | -14% | -9% |
| | 22220 Library/Media Services; School Library | \$32,611 | \$22,479 | \$30,784 | \$24,708 | -24% | 10% | -20% |
| | 22230 Library/Media Services; Audiovisual | \$12,730 | \$7,371 | \$7,851 | \$4,168 | -67% | -43% | -47% |
| | 22250 Library/Media Services; Computer Assisted Instruction Services | \$279,745 | \$87,769 | \$9,535 | \$11,426 | -96% | -87% | 20% |
| | 22310 Instruction, Related Technology; Technology Service Supervision and Administration | | | \$1,560 | \$1,560 | | | 0% |
| | 22400 Academic Student Assessment | | | \$565 | | | | -100% |
| | 22900 Other Support Service, Instructional Staff | | | \$8,534 | \$65,641 | | | > 500% |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$167,344 | \$232,075 | \$401,510 | \$285,619 | 71% | 23% | -29% |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$461,429 | \$628,646 | | | | | |
| Student Academic Achievement Total | | \$11,170,665 | \$13,450,192 | \$16,224,049 | \$15,666,652 | 40% | 16% | -3% |
| Student Instructional Support | | | | | | | | |
| | 21130 Attendance and Social Work Services; Social Work Services | \$14,000 | | | | -100% | | |
| | 21220 Guidance Services; Counseling Services | \$316,661 | \$424,408 | \$595,106 | \$616,552 | 95% | 45% | 4% |
| | 21230 Guidance Services; Appraisal Services | \$510 | | | | -100% | | |
| | 21240 Guidance Services; Information Services | \$46,609 | | | | -100% | | |
| | 21340 Health Services; Nurse Services | \$106,074 | \$141,123 | \$185,981 | \$188,535 | 78% | 34% | 1% |
| | 21520 Speech Pathology and Audiology Services; Speech Pathology Services | | | \$1,186 | \$768 | | | -35% |
| | 21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Se | \$53,858 | \$61,058 | | | -100% | -100% | |
| | 21620 Occupational Therapy, Related Services; Occupational Therapy Services | | | \$110 | \$250 | | | 126% |
| | 21890 Special Education Administration; Other Special Education Administration | \$65,065 | \$79,883 | \$90,772 | \$93,270 | 43% | 17% | 3% |
| | 24100 Office of The Principal | \$689,827 | \$819,441 | \$1,124,224 | \$1,241,629 | 80% | 52% | 10% |
| Student Instructional Support Total | | \$1,292,604 | \$1,525,913 | \$1,997,379 | \$2,141,004 | 66% | 40% | 7% |
| Overhead and Operational | | | | | | | | |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Wa-Nee Community Schools (2285)

| Student Instructional Category | Account | FY 2001 | FY 2006 | FY 2010 | FY 2011 | 10 Year Increase | 5 Year Increase | 1 Year Increase |
|---------------------------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| | 23110 Board of Education; Service Area Direction | \$30,139 | \$42,402 | \$32,883 | \$32,713 | 9% | -23% | -1% |
| | 23150 Board of Education; Legal Services | \$16,227 | \$48,156 | \$50,820 | \$49,466 | 205% | 3% | -3% |
| | 23160 Board of Education; Promotion Expenses | \$4,005 | \$2,185 | \$2,091 | \$1,480 | -63% | -32% | -29% |
| | 23210 Executive Administration; Office of The Superintendent | \$150,487 | \$162,375 | \$207,582 | \$212,279 | 41% | 31% | 2% |
| | 23220 Executive Administration; Community Relations | \$2,832 | \$4,882 | \$2,917 | \$3,335 | 18% | -32% | 14% |
| | 23230 Executive Administration; Staff Relations and Negotiations | \$351 | \$11,801 | \$2,396 | \$600 | 71% | -95% | -75% |
| | 25110 Fiscal Services; Office of The Business Manager | \$63,709 | \$79,479 | \$111,287 | \$116,807 | 83% | 47% | 5% |
| | 25120 Fiscal Services; Service Area Direction | \$35,484 | \$40,866 | | | -100% | -100% | |
| | 25150 Fiscal Services; Payroll Services | \$18,575 | \$21,028 | \$41,663 | \$49,509 | 167% | 135% | 19% |
| | 25160 Fiscal Services; Financial Accounting | | | \$47,091 | \$46,165 | | | -2% |
| | 25170 Fiscal Services; Internal Auditing | \$4,900 | \$2,375 | | | -100% | -100% | |
| | 25191 Other Fiscal Services; Refund of Revenue | \$3,870 | \$8,187 | \$32,749 | \$6,234 | 61% | -24% | -81% |
| | 25192 Other Fiscal Services; Petty Cash | \$250 | \$250 | \$100 | \$100 | -60% | -60% | 0% |
| | 25195 Other Fiscal Services; Bank Account Service Charge | \$500 | \$351 | \$7,444 | \$7,653 | > 500% | > 500% | 3% |
| | 25196 Other Fiscal Services; Cash Change | \$550 | \$900 | | | -100% | -100% | |
| | 25199 Other Fiscal Services; Other | | | | \$109 | | | |
| | 25300 Printing, Publishing, and Duplicating Services | \$10,114 | \$5,032 | \$3,306 | \$2,229 | -78% | -56% | -33% |
| | 25710 Personnel Services; Supervision of Personnel Services | \$2,000 | \$6,078 | | | -100% | -100% | |
| | 25720 Personnel Services; Recruitment and Placement | \$119 | | | | -100% | | |
| | 25740 Personnel Services; Noninstructional Personnel Training | \$240 | | | | -100% | | |
| | 25750 Personnel Services; Health Services | \$6,914 | \$8,106 | \$6,076 | \$5,889 | -15% | -27% | -3% |
| | 25890 Other Technology Services | | | \$25,007 | \$27,365 | | | 9% |
| | 26100 Operation and Maintenance of Plant Services; Service Area Direction | | \$18,055 | \$972 | \$2,800 | | -84% | 188% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$1,392,670 | \$1,703,255 | \$2,064,929 | \$1,895,389 | 36% | 11% | -8% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$26,881 | \$46,140 | \$51,932 | \$58,320 | 117% | 26% | 12% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$325,381 | \$396,422 | \$619,306 | \$606,033 | 86% | 53% | -2% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$1,053 | \$383 | | | | | |
| | 26499 2007 Account Code - Other | \$5,507 | \$14,615 | | | | | |
| | 26600 Operation and Maintenance of Plant Services; Security Services | \$800 | \$800 | | | -100% | -100% | |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$56,016 | \$180,667 | \$150,504 | \$176,916 | 216% | -2% | 18% |
| | 27010 Student Transportation; Service Area Direction | \$90,517 | \$91,854 | \$100,312 | \$85,100 | -6% | -7% | -15% |
| | 27100 Student Transportation; Vehicle Operation | \$479,159 | \$625,225 | \$972,809 | \$1,024,031 | 114% | 64% | 5% |
| | 27200 Student Transportation; Monitoring Services | \$82,919 | \$109,339 | \$85,465 | \$54,759 | -34% | -50% | -36% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$255,325 | \$349,364 | \$372,455 | \$412,662 | 62% | 18% | 11% |
| | 27400 Student Transportation; Purchase of School Buses | \$195,390 | \$493,138 | \$301,464 | \$151,272 | -23% | -69% | -50% |
| | 27500 Student Transportation; Insurance on Buses | \$14,458 | \$13,444 | \$9,287 | \$10,000 | -31% | -26% | 8% |
| | 27700 Student Transportation; Contracted Transportation Services | \$5,848 | \$1,000 | | | -100% | -100% | |
| | 27900 Student Transportation; Other Student Transportation Services | \$21,515 | \$6,468 | \$6,970 | \$6,174 | -71% | -5% | -11% |
| | 27910 Student Transportation; Bus Driver Training | \$1,427 | \$1,254 | \$539 | \$261 | -82% | -79% | -51% |
| | 31100 Food Services Operations; Service Area Direction | \$30,840 | \$44,114 | \$53,866 | \$57,430 | 86% | 30% | 7% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$288,510 | \$391,975 | \$613,615 | \$617,207 | 114% | 57% | 1% |
| | 31400 Food Services Operations; Food Purchases | \$376,691 | \$462,205 | \$501,483 | \$514,352 | 37% | 11% | 3% |
| | 31900 Other Food Services | \$17,859 | \$19,963 | \$15,220 | \$11,294 | -37% | -43% | -26% |
| Overhead and Operational Total | | \$4,020,030 | \$5,414,132 | \$6,494,539 | \$6,245,932 | 55% | 15% | -4% |
| Nonoperational | | | | | | | | |
| | 33200 Community Recreation | \$27,975 | \$12,446 | \$11,670 | \$10,173 | -64% | -18% | -13% |
| | 33300 Civic Services | \$3,400 | \$1,700 | \$1,700 | \$1,700 | -50% | 0% | 0% |
| | 33400 Athletic Coaches | \$235,229 | \$229,050 | \$309,963 | \$297,370 | 26% | 30% | -4% |
| | 33910 High School Band Uniforms | \$1,537 | \$489 | | | -100% | -100% | |
| | 33930 Latch Key Kid Program | \$16,484 | \$16,857 | \$8,968 | \$6,709 | -59% | -60% | -25% |
| | 33990 Other Community Services; Other | | \$2,191 | \$5,278 | \$7,808 | | 256% | 48% |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | | \$3,300 | \$11,836 | \$23,247 | | > 500% | 96% |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$1,153,203 | \$232,500 | \$518 | \$54,597 | -95% | -77% | > 500% |
| | 45100 Building Acquisition, Construction and Improvements | \$926,157 | \$410,840 | \$889,719 | \$1,113,492 | 20% | 171% | 25% |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | | \$350,000 | \$283,058 | \$283,058 | | -19% | 0% |
| | 45400 Building Acquisition, Construction and Improvement; Sports Facilities | | \$4,600 | \$132,555 | \$39,165 | | > 500% | -70% |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$201,017 | \$255,418 | \$632,616 | \$166,635 | -17% | -35% | -74% |
| | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$239,832 | \$2,210 | | | -100% | -100% | |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$326,500 | \$500,258 | \$439,177 | \$504,398 | 54% | 1% | 15% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$68,044 | \$151,018 | \$60,750 | | -100% | -100% | -100% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Wa-Nee Community Schools (2285)

| Student Instructional Category | Account | FY 2001 | FY 2006 | FY 2010 | FY 2011 | 10 Year Increase | 5 Year Increase | 1 Year Increase |
|--------------------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| | 51100 Debt Services; Principal on Debt; Bonds | \$95,000 | \$445,000 | \$305,000 | \$280,000 | 195% | -37% | -8% |
| | 52100 Debt Services; Interest on Debt; Bonds | \$116,330 | \$178,955 | \$174,926 | \$103,767 | -11% | -42% | -41% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$72,854 | \$35,404 | \$13,069 | \$7,561 | -90% | -79% | -42% |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$3,034,175 | \$4,794,764 | \$5,819,881 | \$5,956,763 | 96% | 24% | 2% |
| | 54200 Common School Fund; Principal | \$36,900 | \$29,915 | \$25,220 | | -100% | -100% | -100% |
| | 54250 Common School Fund; Interest | | | \$1,223 | | | | -100% |
| | 59100 Other Debt Services Obligations; Registrars Fee | | | | \$125 | | | |
| | 60700 Nonprogramed Charges; Scholarships | | \$1,000 | \$2,000 | \$2,000 | | 100% | 0% |
| Nonoperational Total | | \$6,554,636 | \$7,657,916 | \$9,129,125 | \$8,858,565 | 35% | 16% | -3% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$209,911 | \$224,659 | | | | | |
| | 26492 2007 Account Code - Social Security | \$911,128 | \$1,097,130 | | | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$37,633 | \$116,399 | | | | | |
| | 26494 2007 Account Code - Group Insurance | \$1,823,774 | \$3,771,972 | | | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$47 | \$2,507 | | | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$132,487 | \$111,005 | | | | | |
| Prorated By Fund Total | | \$3,114,979 | \$5,323,672 | | | | | |