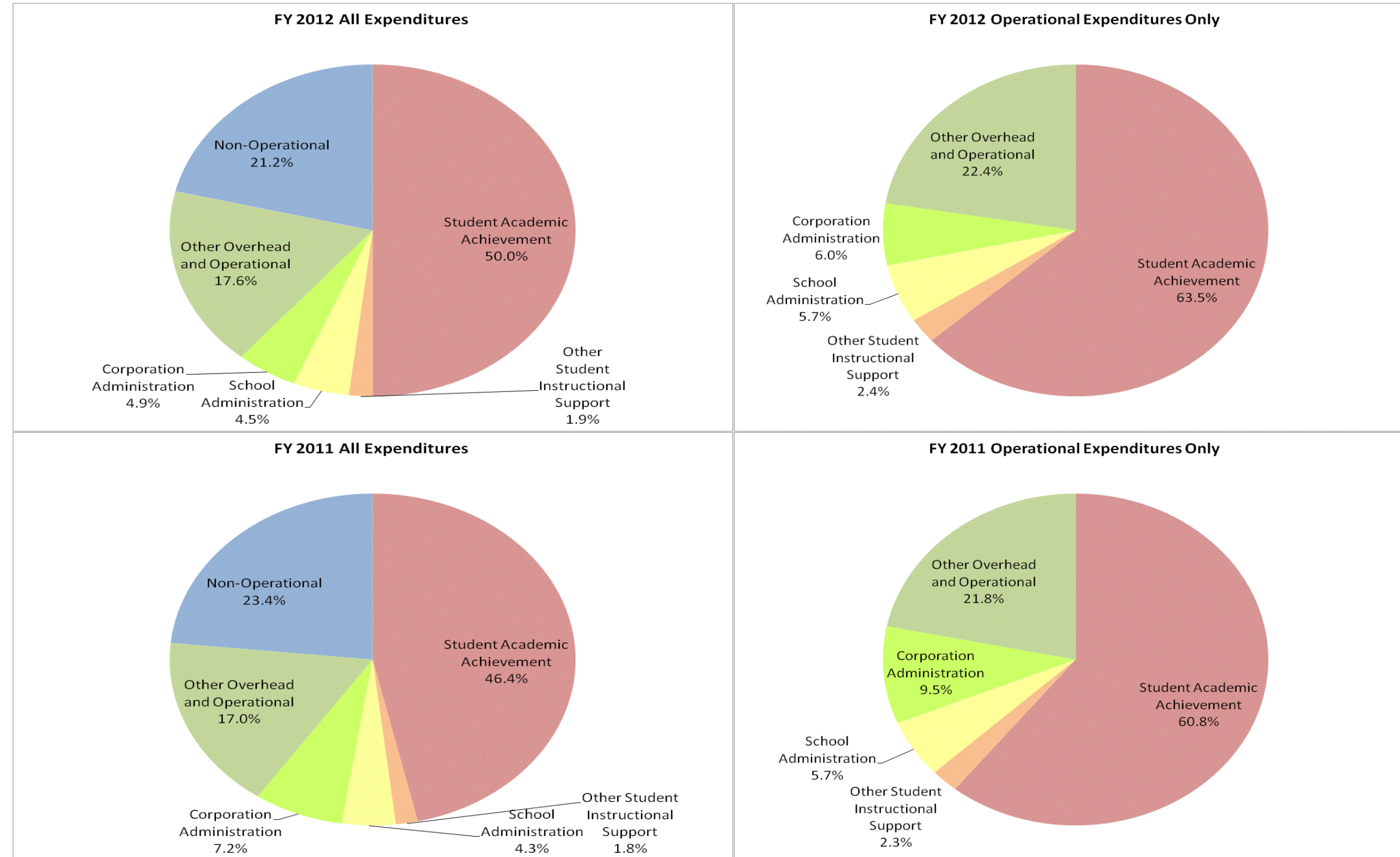


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Valparaiso Community Schools (6560)**

Valparaiso Community Schools (6560)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$32,239,521	48.3%	\$29,236,407	42.2%	\$31,073,036	46.4%	\$31,008,773	50.0%
Student Instructional Support	\$3,544,542	5.3%	\$3,906,257	5.6%	\$4,035,039	6.0%	\$3,945,190	6.4%
Overhead and Operational	\$14,422,890	21.6%	\$15,255,416	22.0%	\$16,173,995	24.2%	\$13,927,768	22.5%
Nonoperational	\$16,566,534	24.8%	\$20,833,912	30.1%	\$15,661,813	23.4%	\$13,152,995	21.2%
Grand Total	\$66,773,487		\$69,231,993		\$66,943,884		\$62,034,726	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	53.6%	47.9%	52.4%	56.3%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Valparaiso Community Schools (6560)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$626,525			
	11100 Regular Programs; Elementary	\$7,690,686	\$10,173,186	\$11,093,147	\$10,038,926	31%	-1%	-10%
	11200 Regular Programs; Middle/Junior High	\$4,612,002	\$5,810,175	\$6,362,954	\$6,634,907	44%	14%	4%
	11300 Regular Programs; High School	\$5,860,706	\$6,827,849	\$6,468,816	\$6,227,693	6%	-9%	-4%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$1,023,182	\$1,377,730	\$1,392,713		36%	1%
	11430 Vocational Education; Distributive Education	\$146,085	\$183,601	\$211,715	\$109,953	-25%	-40%	-48%
	11440 Vocational Education; Health Occupations	\$58,324	\$77,099	\$95,012	\$1,842	-97%	-98%	-98%
	11450 Vocational Education; Consumer and Homemaking	\$198,337	\$180,591	\$77,160	\$79,211	-60%	-56%	3%
	11470 Vocational Education; Business Education	\$143,104	\$60,168	\$12,473	\$18,466	-87%	-69%	48%
	11480 Vocational Education; Industrial Education A	\$222,744	\$311,792	\$265,227	\$272,819	22%	-12%	3%
	11490 Vocational Education; Industrial Education B	\$120,720	\$165,580	\$189,691	\$185,020	53%	12%	-2%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$26,854	\$0	\$0	\$0	-100%		
	11630 Regular Programs; Alternative Education Programs; High School	\$296,431	\$246,469	\$316,603	\$352,156	19%	43%	11%
	11910 Other Regular Programs; Competency Testing	\$10,800	\$12,444	\$0	\$0	-100%	-100%	
	12110 Gifted And Talented; Gifted and Talented	\$210,837	\$230,086	\$340,135	\$202,926	-4%	-12%	-40%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$50,704			
	12350 Physical Impairment; Homebound	\$5,358	\$11,759	\$3,976	\$7,410	38%	-37%	86%
	12520 Culturally Different; Compensatory	\$74,662	\$6,891	\$0	\$0	-100%	-100%	
	12900 Other Special Programs	\$147,328	\$115,396	\$37,841	\$70,655	-52%	-39%	87%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$98,880	\$7,042	\$0	\$33,818	-66%	380%	
	14100 Summer School Programs; Elementary	\$57,865	\$79,928	\$62,271	\$60,556	5%	-24%	-3%
	14200 Summer School Programs; Middle/Junior High School	\$299	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$197,209	\$194,689	\$191,908	\$196,541	0%	1%	2%
	16100 Remediation Testing	\$103,640	\$96,116	\$126,061	\$100,755	-3%	5%	-20%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$48,095	\$11,454	\$0	\$0	-100%	-100%	
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$336,692	\$0	\$0	\$0	-100%		
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$1,676,211	\$0	\$0	\$0	-100%		
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agree	\$0	\$203,500	\$0	\$0		-100%	
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$2,298,910	\$3,175,699	\$3,008,637		31%	-5%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$3,976	\$3,976	\$3,976		0%	0%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$3,266	\$15,184	\$6,257		92%	-59%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$9,701	\$7,730	\$15,343	\$14,891	54%	93%	-3%
	22130 Improvement of Instruction; Instructional Staff Training	\$1,240	\$0	\$0	\$13,009	> 500%		
	22220 Library/Media Services; School Library	\$308,496	\$364,352	\$358,813	\$348,220	13%	-4%	-3%
	22230 Library/Media Services; Audiovisual	\$8,546	\$8,339	\$4,336	\$5,906	-31%	-29%	36%
	22360 Instruction, Related Technology; Network Support	\$283,897	\$0	\$0	\$0	-100%		
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$106,970			
	22900 Other Support Service, Instructional Staff	\$0	\$13,816	\$38,403	\$33,944		146%	-12%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$227,733	\$502,491	\$204,031	\$757,767	233%	51%	271%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,674	\$769	\$1,946	\$8,699	225%	> 500%	347%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$102,702	\$1,372	\$18,847	\$32,672	-68%	> 500%	73%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$1,845	\$2,391	\$3,738	\$4,228	129%	77%	13%
	26497 2007 Account Code - Teachers Retirement Fund	\$1,000,476	\$0	\$0	\$0			
Student Academic Achievement Total		\$24,291,179	\$29,236,407	\$31,073,036	\$31,008,773	28%	6%	0%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$119,834	\$179,641	\$165,014	\$147,086	23%	-18%	-11%
	21220 Guidance Services; Counseling Services	\$367,461	\$504,426	\$579,816	\$612,778	67%	21%	6%
	21340 Health Services; Nurse Services	\$221,831	\$385,902	\$429,017	\$418,081	88%	8%	-3%
	24100 Office of The Principal	\$1,986,103	\$2,836,289	\$2,861,192	\$2,767,245	39%	-2%	-3%
Student Instructional Support Total		\$2,695,228	\$3,906,257	\$4,035,039	\$3,945,190	46%	1%	-2%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$40,159	\$86,676	\$89,663	\$38,696	-4%	-55%	-57%
	23160 Board of Education; Promotion Expenses	\$4,035	\$6,204	\$8,255	\$3,925	-3%	-37%	-52%
	23210 Executive Administration; Office of The Superintendent	\$688,945	\$1,149,174	\$1,245,129	\$1,190,805	73%	4%	-4%
	23220 Executive Administration; Community Relations	\$0	\$0	\$0	\$1,029			
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$104	\$0			-100%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Valparaiso Community Schools (6560)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	25110 Fiscal Services; Office of The Business Manager	\$0	\$44,836	\$100,324	\$145,645		225%	45%
	25120 Fiscal Services; Service Area Direction	\$127,063	\$55,984	\$9,151	\$0	-100%	-100%	-100%
	25150 Fiscal Services; Payroll Services	\$2,484	\$2,009	\$2,106	\$535	-78%	-73%	-75%
	25160 Fiscal Services; Financial Accounting	\$658	\$4,634	\$243	\$441	-33%	-90%	82%
	25191 Other Fiscal Services; Refund of Revenue	\$1,702,802	\$35,123	\$12,877	\$20,513	-99%	-42%	59%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$1,961			
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$44,961	\$123,820	\$59,466	\$51,577	15%	-58%	-13%
	25600 Public Information Services	\$31,682	\$13,563	\$9,518	\$3,660	-88%	-73%	-62%
	25710 Personnel Services; Supervision of Personnel Services	\$90,000	\$0	\$0	\$0	-100%		
	25750 Personnel Services; Health Services	\$13,008	\$20,897	\$27,383	\$27,799	114%	33%	2%
	25790 Personnel Services; Other Professional Services	\$0	\$890,073	\$2,290,488	\$731,415		-18%	-68%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$33,602			
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$121,858			
	25890 Other Technology Services	\$290,866	\$862,092	\$925,351	\$658,582	126%	-24%	-29%
	25950 Other Assessments	\$16,188	\$5,582	\$6,500	\$3,287	-80%	-41%	-49%
	25990 Other Support Services, Central	\$5,038	\$160,042	\$0	\$0	-100%	-100%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$105,951	\$37,657	\$0	\$0	-100%	-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,627,725	\$4,814,272	\$4,749,085	\$3,926,755	8%	-18%	-17%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$423,205	\$612,815	\$111,038	\$694,615	64%	13%	> 500%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$245,377	\$313,459	\$274,864	\$154,888	-37%	-51%	-44%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,550	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$47,000	\$59,522	\$28,766	\$37,485	-20%	-37%	30%
	26700 Operation and Maintenance of Plant Services; Insurance	\$496,960	\$587,321	\$566,862	\$530,805	7%	-10%	-6%
	27010 Student Transportation; Service Area Direction	\$314,119	\$314,927	\$467,119	\$338,131	8%	7%	-28%
	27100 Student Transportation; Vehicle Operation	\$971,049	\$1,120,620	\$1,245,532	\$1,179,088	21%	5%	-5%
	27200 Student Transportation; Monitoring Services	\$0	\$0	\$0	\$72,095			
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$720,438	\$849,167	\$860,771	\$1,079,632	50%	27%	25%
	27400 Student Transportation; Purchase of School Buses	\$477,502	\$535,986	\$359,903	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$86,036	\$37,956	\$28,219	\$65,789	-24%	73%	133%
	27900 Student Transportation; Other Student Transportation Services	\$155,613	\$18,234	\$80,610	\$118,136	-24%	> 500%	47%
	31100 Food Services Operations; Service Area Direction	\$1,155,630	\$0	\$0	\$0	-100%		
	31200 Food Services Operations; Food Preparation and Dispensing	\$74,722	\$1,261,876	\$0	\$0	-100%	-100%	
	31300 Food Services Operations; Food Delivery	\$1,811	\$1,788	\$0	\$0	-100%	-100%	
	31400 Food Services Operations; Food Purchases	\$798,152	\$1,046,672	\$1,076,846	\$1,129,565	42%	8%	5%
	31900 Other Food Services	\$86,509	\$182,437	\$1,537,823	\$1,565,456	> 500%	> 500%	2%
Overhead and Operational Total		\$12,847,238	\$15,255,416	\$16,173,995	\$13,927,768	8%	-9%	-14%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$520	\$93,791	\$13,572	\$8,157	> 500%	-91%	-40%
	33200 Community Recreation	\$74,115	\$320,798	\$78,779	\$182,472	146%	-43%	132%
	33400 Athletic Coaches	\$548,304	\$677,935	\$767,264	\$643,599	17%	-5%	-16%
	33990 Other Community Services; Other	\$0	\$0	\$0	\$2,374			
	43000 Facilities Acquisition and Construction; Professional Services	\$116,985	\$290,441	\$166,961	\$104,096	-11%	-64%	-38%
	45100 Building Acquisition, Construction and Improvements	\$713,382	\$1,182,146	\$1,236,645	\$689,987	-3%	-42%	-44%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$741	\$0	\$0	\$0	-100%		
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$277,317	\$445,868	\$49,573	\$650,385	135%	46%	> 500%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,217,932	\$1,276,271	\$1,268,216	\$1,784,633	47%	40%	41%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$957,535	\$923,265	\$1,666,991	\$1,112,350	16%	20%	-33%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$141,518	\$1,265,919	\$30,460	\$194,334	37%	-85%	> 500%
	51100 Debt Services; Principal on Debt; Bonds	\$525,000	\$590,000	\$3,865,000	\$360,000	-31%	-39%	-91%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Appr	\$0	\$40,485	\$0	\$3,149		-92%	
	52100 Debt Services; Interest on Debt; Bonds	\$375,260	\$1,039,086	\$946,723	\$457,138	22%	-56%	-52%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$291,631	\$448,362	\$110,428	\$88,319	-70%	-80%	-20%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$9,605,000	\$10,856,746	\$4,065,000	\$5,775,000	-40%	-47%	42%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,375,000	\$1,396,200	\$1,097,000		-20%	-21%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$7,799	\$0	\$0		-100%	
Nonoperational Total		\$14,845,239	\$20,833,912	\$15,661,813	\$13,152,995	-11%	-37%	-16%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$490,331	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$2,000,537	\$0	\$0	\$0			

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Valparaiso Community Schools (6560)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	26493 2007 Account Code - Workmen's Compensation	\$22,000	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$7,528,373	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$13,504	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$2,039,858	\$0	\$0	\$0			
Prorated By Fund Total		\$12,094,602	\$0	\$0	\$0			