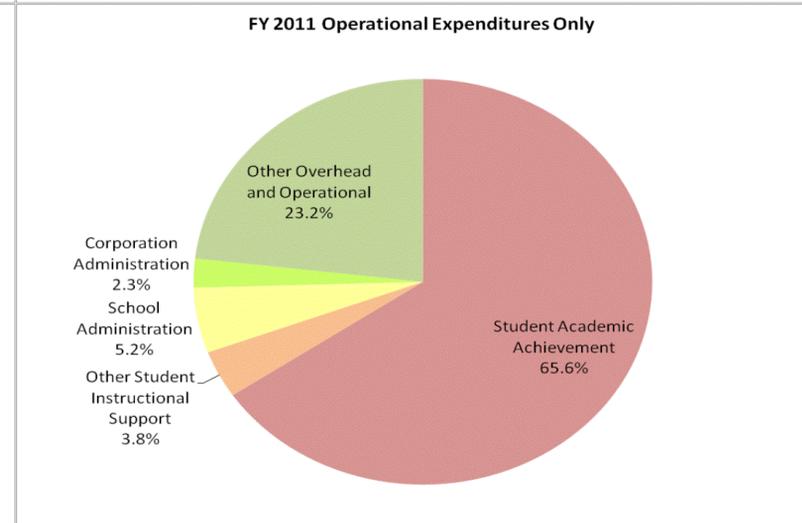
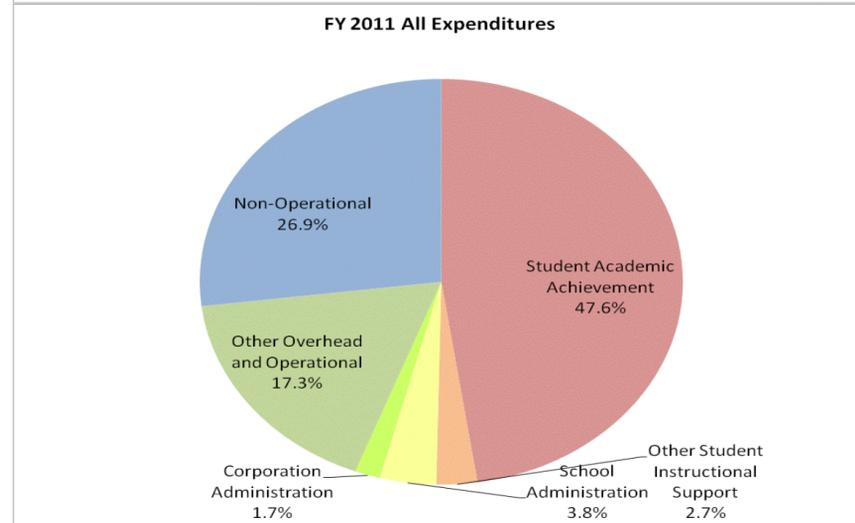
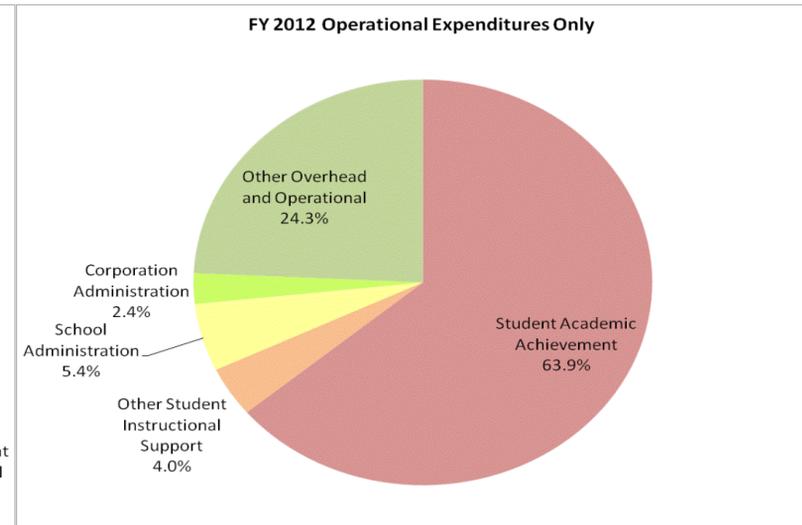
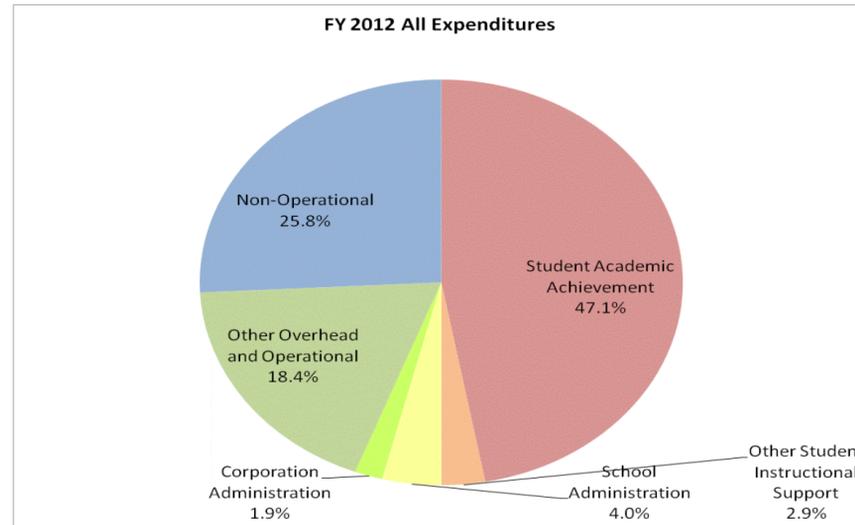


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Wa-nee Community Schools (2285)**

Wa-nee Community Schools (2285)

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	\$17,101,800	51.2%	\$13,713,245	46.0%	\$15,666,652	47.6%	\$14,920,585	47.1%
Student Instructional Support	\$2,057,636	6.2%	\$1,914,487	6.4%	\$2,141,004	6.5%	\$2,178,743	6.9%
Overhead and Operational	\$6,464,366	19.4%	\$6,513,087	21.8%	\$6,245,932	19.0%	\$6,420,240	20.3%
Nonoperational	\$7,748,023	23.2%	\$7,702,171	25.8%	\$8,858,565	26.9%	\$8,172,607	25.8%
Grand Total	\$33,371,824		\$29,842,990		\$32,912,153		\$31,692,176	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	57.4%	52.4%	54.1%	54.0%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Wa-Ne Community Schools (2285)

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								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$717	\$0			-100%
	11050 Regular Programs; Full Day Kindergarten	\$19,944	\$46,582	\$23,602	\$3,755	-81%	-92%	-84%
	11100 Regular Programs; Elementary	\$4,483,113	\$4,585,062	\$5,480,621	\$5,188,496	16%	13%	-5%
	11200 Regular Programs; Middle/Junior High	\$2,125,939	\$2,206,168	\$2,610,398	\$2,699,762	27%	22%	3%
	11300 Regular Programs; High School	\$2,407,246	\$2,605,042	\$3,162,432	\$2,987,955	24%	15%	-6%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$75,077	\$75,851	\$139,819	\$146,002	94%	92%	4%
	11420 Vocational Education; Agriculture B	\$40,515	\$51,184	\$37,941	\$58,333	44%	14%	54%
	11450 Vocational Education; Consumer and Homemaking	\$93,225	\$61,843	\$37,375	\$78,448	-16%	27%	110%
	11510 Vocational Education; Cooperative Education	\$875	\$13,402	\$0	\$0	-100%	-100%	
	11630 Regular Programs; Alternative Education Programs; High School	\$59,543	\$61,878	\$74,014	\$212,263	256%	243%	187%
	12110 Gifted And Talented; Gifted and Talented	\$18,125	\$42,144	\$20,428	\$56,548	212%	34%	177%
	12210 Mental Disabilities; Mild Mental Disabilities	\$571,426	\$633,445	\$701,627	\$724,334	27%	14%	3%
	12350 Physical Impairment; Homebound	\$1,437	\$20,480	\$22,119	\$16,436	> 500%	-20%	-26%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$505,093	\$731,094	\$582,314	\$438,732	-13%	-40%	-25%
	12510 Culturally Different; Communication Disorders	\$21,506	\$27,322	\$36,044	\$43,494	102%	59%	21%
	12610 Learning Disability	\$300,636	\$305,851	\$542,325	\$403,641	34%	32%	-26%
	12710 Equal Opportunity At Risk	\$64,118	\$125,198	\$10,742	\$1,788	-97%	-99%	-83%
	12900 Other Special Programs	\$30,306	\$48,541	\$29,958	\$31,255	3%	-36%	4%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$9,694	\$0	\$0	\$0	-100%		
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$10,067	\$5,355	\$3,951		-61%	-26%
	14100 Summer School Programs; Elementary	\$1,848	\$20,796	\$0	\$11,026	497%	-47%	
	14300 Summer School Programs; High School	\$81,632	\$33,212	\$7,700	\$0	-100%	-100%	-100%
	16100 Remediation Testing	\$17,943	\$14,849	\$4,185	\$0	-100%	-100%	-100%
	16200 Preventive Remediation	\$24,804	\$39,498	\$54,377	\$42,362	71%	7%	-22%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$142,890	\$186,371	\$165,456	\$164,030	15%	-12%	-1%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specic	\$843,860	\$1,090,047	\$1,094,528	\$785,348	-7%	-28%	-28%
	22110 Improvement of Instruction; Service Area Direction	\$120,760	\$167,037	\$107,977	\$111,489	-8%	-33%	3%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$104,954	\$43,958	\$76,102	\$171,114	63%	289%	125%
	22130 Improvement of Instruction; Instructional Staff Training	\$40,536	\$19,339	\$23,475	\$44,815	11%	132%	91%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$6,480	\$1,883	\$0	\$0	-100%	-100%	
	22210 Library/Media Services; Service Area Direction	\$258,328	\$249,294	\$221,902	\$252,216	-2%	1%	14%
	22220 Library/Media Services; School Library	\$22,479	\$25,159	\$24,708	\$27,998	25%	11%	13%
	22230 Library/Media Services; Audiovisual	\$7,371	\$4,764	\$4,168	\$4,071	-45%	-15%	-2%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$87,769	\$33,434	\$11,426	\$1,867	-98%	-94%	-84%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$4,932	\$1,560	\$1,560		-68%	0%
	22400 Academic Student Assessment	\$0	\$580	\$0	\$0		-100%	
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$65,641	\$58,882			-10%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$232,075	\$126,939	\$285,619	\$148,617	-36%	17%	-48%
	26497 2007 Account Code - Teachers Retirement Fund	\$628,646	\$0	\$0	\$0			
Student Academic Achievement Total		\$13,450,192	\$13,713,245	\$15,666,652	\$14,920,585	11%	9%	-5%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$424,408	\$514,130	\$616,552	\$635,995	50%	24%	3%
	21340 Health Services; Nurse Services	\$141,123	\$167,966	\$188,535	\$191,771	36%	14%	2%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$1,734	\$768	\$0		-100%	-100%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Se	\$61,058	\$0	\$0	\$0	-100%		
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$250	\$289			16%
	21890 Special Education Administration; Other Special Education Administration	\$79,883	\$89,928	\$93,270	\$96,794	21%	8%	4%
	24100 Office of The Principal	\$819,441	\$1,140,729	\$1,241,629	\$1,253,894	53%	10%	1%
Student Instructional Support Total		\$1,525,913	\$1,914,487	\$2,141,004	\$2,178,743	43%	14%	2%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$42,402	\$36,224	\$32,713	\$33,000	-22%	-9%	1%
	23150 Board of Education; Legal Services	\$48,156	\$64,005	\$49,466	\$38,777	-19%	-39%	-22%
	23160 Board of Education; Promotion Expenses	\$2,185	\$602	\$1,480	\$1,581	-28%	163%	7%
	23210 Executive Administration; Office of The Superintendent	\$162,375	\$207,454	\$212,279	\$214,734	32%	4%	1%
	23220 Executive Administration; Community Relations	\$4,882	\$3,995	\$3,335	\$2,669	-45%	-33%	-20%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Wa-Nee Community Schools (2285)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	23230 Executive Administration; Staff Relations and Negotiations	\$11,801	\$0	\$600	\$0	-100%		-100%
	25110 Fiscal Services; Office of The Business Manager	\$79,479	\$110,723	\$116,807	\$123,217	55%	11%	5%
	25120 Fiscal Services; Service Area Direction	\$40,866	\$0	\$0	\$0	-100%		
	25150 Fiscal Services; Payroll Services	\$21,028	\$35,695	\$49,509	\$44,573	112%	25%	-10%
	25160 Fiscal Services; Financial Accounting	\$0	\$50,299	\$46,165	\$45,962		-9%	0%
	25170 Fiscal Services; Internal Auditing	\$2,375	\$0	\$0	\$0	-100%		
	25191 Other Fiscal Services; Refund of Revenue	\$8,187	\$18,133	\$6,234	\$36,306	343%	100%	482%
	25192 Other Fiscal Services; Petty Cash	\$250	\$0	\$100	\$62	-75%		-38%
	25195 Other Fiscal Services; Bank Account Service Charge	\$351	\$15,516	\$7,653	\$6,950	> 500%	-55%	-9%
	25196 Other Fiscal Services; Cash Change	\$900	\$0	\$0	\$0	-100%		
	25199 Other Fiscal Services; Other	\$0	\$0	\$109	\$26			-76%
	25300 Printing, Publishing, and Duplicating Services	\$5,032	\$4,036	\$2,229	\$5,114	2%	27%	129%
	25710 Personnel Services; Supervision of Personnel Services	\$6,078	\$0	\$0	\$0	-100%		
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$125	\$0	\$0		-100%	
	25750 Personnel Services; Health Services	\$8,106	\$6,810	\$5,889	\$6,297	-22%	-8%	7%
	25890 Other Technology Services	\$0	\$11,847	\$27,365	\$32,912		178%	20%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$18,055	\$1,506	\$2,800	\$1,994	-89%	32%	-29%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,703,255	\$2,108,961	\$1,895,389	\$1,867,288	10%	-11%	-1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$46,140	\$55,953	\$58,320	\$59,188	28%	6%	1%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$396,422	\$507,578	\$606,033	\$677,922	71%	34%	12%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$383	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$14,615	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$800	\$1,440	\$0	\$0	-100%	-100%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$180,667	\$149,064	\$176,916	\$176,619	-2%	18%	0%
	27010 Student Transportation; Service Area Direction	\$91,854	\$98,730	\$85,100	\$108,743	18%	10%	28%
	27100 Student Transportation; Vehicle Operation	\$625,225	\$840,539	\$1,024,031	\$1,019,369	63%	21%	0%
	27200 Student Transportation; Monitoring Services	\$109,339	\$102,077	\$54,759	\$58,561	-46%	-43%	7%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$349,364	\$482,804	\$412,662	\$430,464	23%	-11%	4%
	27400 Student Transportation; Purchase of School Buses	\$493,138	\$393,633	\$151,272	\$141,741	-71%	-64%	-6%
	27500 Student Transportation; Insurance on Buses	\$13,444	\$1,288	\$10,000	\$15,337	14%	> 500%	53%
	27700 Student Transportation; Contracted Transportation Services	\$1,000	\$0	\$0	\$0	-100%		
	27900 Student Transportation; Other Student Transportation Services	\$6,468	\$5,884	\$6,174	\$20,135	211%	242%	226%
	27910 Student Transportation; Bus Driver Training	\$1,254	\$122	\$261	\$162	-87%	33%	-38%
	31100 Food Services Operations; Service Area Direction	\$44,114	\$55,134	\$57,430	\$47,571	8%	-14%	-17%
	31200 Food Services Operations; Food Preparation and Dispensing	\$391,975	\$623,229	\$617,207	\$655,815	67%	5%	6%
	31400 Food Services Operations; Food Purchases	\$462,205	\$499,798	\$514,352	\$531,207	15%	6%	3%
	31900 Other Food Services	\$19,963	\$19,881	\$11,294	\$15,942	-20%	-20%	41%
Overhead and Operational Total		\$5,414,132	\$6,513,087	\$6,245,932	\$6,420,240	19%	-1%	3%
Nonoperational								
	33200 Community Recreation	\$12,446	\$11,253	\$10,173	\$11,065	-11%	-2%	9%
	33300 Civic Services	\$1,700	\$1,700	\$1,700	\$99,700	> 500%	> 500%	> 500%
	33400 Athletic Coaches	\$229,050	\$391,295	\$297,370	\$321,140	40%	-18%	8%
	33910 High School Band Uniforms	\$489	\$0	\$0	\$0	-100%		
	33930 Latch Key Kid Program	\$16,857	\$16,892	\$6,709	\$8,000	-53%	-53%	19%
	33990 Other Community Services; Other	\$2,191	\$6,018	\$7,808	\$5,900	169%	-2%	-24%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$3,300	\$980	\$23,247	\$79,745	> 500%	> 500%	243%
	43000 Facilities Acquisition and Construction; Professional Services	\$232,500	\$3,468	\$54,597	\$96,000	-59%	> 500%	76%
	45100 Building Acquisition, Construction and Improvements	\$410,840	\$397,549	\$1,113,492	\$1,076,919	162%	171%	-3%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$350,000	\$424,586	\$283,058	\$283,058	-19%	-33%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$4,600	\$946	\$39,165	\$110,086	> 500%	> 500%	181%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$255,418	\$231,888	\$166,635	\$403,608	58%	74%	142%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$2,210	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$500,258	\$242,065	\$504,398	\$667,339	33%	176%	32%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$151,018	\$726	\$0	\$0	-100%	-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$445,000	\$95,000	\$280,000	\$355,000	-20%	274%	27%
	52100 Debt Services; Interest on Debt; Bonds	\$178,955	\$62,579	\$103,767	\$71,648	-60%	14%	-31%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$35,404	\$128,778	\$7,561	\$0	-100%	-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$4,794,764	\$5,654,838	\$5,956,763	\$4,581,000	-4%	-19%	-23%
	54200 Common School Fund; Principal	\$29,915	\$21,340	\$0	\$0	-100%	-100%	
	54250 Common School Fund; Interest	\$0	\$2,270	\$0	\$0		-100%	

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Wa-Nee Community Schools (2285)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$6,000	\$125	\$400		-93%	220%
	60700 Nonprogramed Charges; Scholarships	\$1,000	\$2,000	\$2,000	\$2,000	100%	0%	0%
Nonoperational Total		\$7,657,916	\$7,702,171	\$8,858,565	\$8,172,607	7%	6%	-8%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$224,659	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,097,130	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$116,399	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$3,771,972	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$2,507	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$111,005	\$0	\$0	\$0			
Prorated By Fund Total		\$5,323,672	\$0	\$0	\$0			