

**Trends in School Corporation Expenditures**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Wawasee Community School Corp (4345)**

<b>Student Instructional Category</b>	<b>Account</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>Increase from FY09</b>	<b>Increase from Previous Year</b>	<b>FY12 % Total Expenditures</b>
<b><i>Student Academic Achievement</i></b>	Regular Programs	\$12,184,907	\$14,933,298	\$12,906,642	\$13,397,715	10.0%	3.8%	36.45%
	Mental Disabilities	\$1,130,382	\$954,007	\$972,123	\$991,505	-12.3%	2.0%	2.70%
	Vocational Education	\$524,798	\$442,025	\$453,200	\$526,508	.3%	16.2%	1.43%
	Textbooks for Rent or Resale	\$414,690	\$297,299	\$83,585	\$365,867	-11.8%	337.7%	1.0%
	Improvement of Instruction	\$447,023	\$558,960	\$471,263	\$284,850	-36.3%	-39.6%	.78%
	Library/Media Services	\$339,737	\$286,247	\$307,465	\$205,774	-39.4%	-33.1%	.56%
	Culturally Different	\$190,963	\$208,862	\$166,350	\$167,949	-12.1%	1.0%	.46%
	Other Vocational Education Programs	\$119,326	\$121,230	\$121,871	\$125,006	4.8%	2.6%	.34%
	Emotional Disabilities	\$108,768	\$156,007	\$116,433	\$113,704	4.5%	-2.3%	.31%
	Physical Impairment	\$141,410	\$117,563	\$120,712	\$102,574	-27.5%	-15.0%	.28%
	Learning Disability	\$83,204	\$96,626	\$77,733	\$65,336	-21.5%	-15.9%	.18%
	Summer School Programs	\$61,043	\$59,328	\$42,320	\$63,699	4.4%	50.5%	.17%
	Other Support Service, Instructional Staff	\$31,736	\$46,547	\$53,012	\$52,428	65.2%	-1.1%	.14%
	Gifted And Talented	\$42,979	\$42,111	\$44,492	\$41,277	-4.0%	-7.2%	.11%
	Other Special Programs	\$26,758	\$100,286	\$36,637	\$39,852	48.9%	8.8%	.11%
	Special Education Preschool	\$113,828	\$74,790	\$34,415	\$26,274	-76.9%	-23.7%	.07%
	Remediation Testing	\$58,331	\$56,070	\$44,824	\$17,992	-69.2%	-59.9%	.05%
	Adult/Continuing Education Programs	\$22,442	\$17,469	\$15,173	\$15,446	-31.2%	1.8%	.04%
	Preventive Remediation	\$0	\$14,626	\$0	\$0	N/A	N/A	.0%
	Payments to Other Governmental Units Within State	\$39,528	\$2,398	\$6,560	\$0	-100.0%	-100.0%	.0%
	Instruction, Related Technology	-\$13	\$23,570	\$5,698	\$0	N/A	-100.0%	.0%
	<b>Total</b>	<b>\$16,081,840</b>	<b>\$18,609,320</b>	<b>\$16,080,509</b>	<b>\$16,603,758</b>	<b>3.2%</b>	<b>3.3%</b>	<b>45.18%</b>
<b><i>Student Instructional Support</i></b>	Office of The Principal	\$1,207,838	\$1,226,378	\$1,113,139	\$1,116,976	-7.5%	.3%	3.04%
	Guidance Services	\$538,897	\$558,277	\$547,928	\$464,407	-13.8%	-15.2%	1.26%
	Other Support Services, School Administration	\$274,930	\$280,502	\$225,033	\$203,367	-26.0%	-9.6%	.55%
	Health Services	\$171,532	\$141,154	\$181,903	\$183,511	7.0%	.9%	.50%
	Special Education Administration	\$141,763	\$217,465	\$150,791	\$157,741	11.3%	4.6%	.43%
	Psychological Testing	\$58,087	\$119,095	\$98,590	\$92,735	59.6%	-5.9%	.25%
	Physical Therapy Services	\$0	\$32,169	\$41,281	\$15,544	N/A	-62.3%	.04%
	Psychological Counseling	\$2,270	\$2,525	\$2,250	\$2,275	.2%	1.1%	.01%
	Other Support Services, Students	\$0	\$0	\$83	\$478	N/A	473.5%	.0%
	<b>Total</b>	<b>\$2,395,316</b>	<b>\$2,577,565</b>	<b>\$2,360,998</b>	<b>\$2,237,033</b>	<b>-6.6%</b>	<b>-5.3%</b>	<b>6.09%</b>
<b><i>Overhead and Operational</i></b>	Operation and Maintenance of Plant Services	\$2,647,800	\$2,868,476	\$2,632,857	\$2,621,301	-1.0%	-.4%	7.13%

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	Student Transportation	\$1,767,648	\$2,769,500	\$1,901,533	\$2,412,024	36.5%	26.8%	6.56%
	Food Services Operations	\$1,121,050	\$1,180,291	\$1,212,978	\$1,216,780	8.5%	.3%	3.31%
	Administrative Technology Services	\$497,424	\$583,298	\$595,999	\$461,208	-7.3%	-22.6%	1.25%
	Executive Administration	\$671,393	\$535,093	\$261,194	\$275,558	-59.0%	5.5%	.75%
	Fiscal Services	\$258,714	\$259,506	\$262,360	\$254,533	-1.6%	-3.0%	.69%
	Board of Education	\$123,505	\$81,722	\$84,675	\$96,226	-22.1%	13.6%	.26%
	Other Food Services	\$35,257	\$51,411	\$49,118	\$51,088	44.9%	4.0%	.14%
	Other Fiscal Services	\$30,706	\$31,142	\$8,677	\$9,318	-69.7%	7.4%	.03%
	Public Information Services	\$3,587	\$3,811	\$3,480	\$6,310	75.9%	81.3%	.02%
	Personnel Services	\$1,960	\$2,360	\$1,800	\$2,625	33.9%	45.8%	.01%
	<b>Total</b>	<b>\$7,159,043</b>	<b>\$8,366,611</b>	<b>\$7,014,672</b>	<b>\$7,406,972</b>	<b>3.5%</b>	<b>5.6%</b>	<b>20.15%</b>
<b><i>Nonoperational</i></b>	Debt Services	\$3,132,516	\$5,063,826	\$5,095,953	\$5,282,310	68.6%	3.7%	14.37%
	Building Acquisition, Construction and Improvements	\$473,982	\$7,591,121	\$3,610,774	\$2,741,480	478.4%	-24.1%	7.46%
	Facilities Acquisition and Construction	\$1,695,823	\$2,302,132	\$2,384,688	\$2,014,196	18.8%	-15.5%	5.48%
	Athletic Coaches	\$434,298	\$438,362	\$434,380	\$440,313	1.4%	1.4%	1.20%
	Community Recreation	\$17,276	\$17,833	\$18,081	\$17,072	-1.2%	-5.6%	.05%
	Other Debt Services Obligations	\$0	\$26,015	\$1,550	\$5,524	N/A	256.4%	.02%
	Community Service Operations	\$878	\$8,064	\$4,425	\$4,191	377.2%	-5.3%	.01%
	Nonprogramed Charges	\$0	\$1,771	\$500	\$500	N/A	.0%	.0%
	Other Community Services	\$0	\$0	\$13,350	\$0	N/A	-100.0%	.0%
	<b>Total</b>	<b>\$5,754,773</b>	<b>\$15,449,123</b>	<b>\$11,563,702</b>	<b>\$10,505,587</b>	<b>82.6%</b>	<b>-9.2%</b>	<b>28.58%</b>
	<b>Grand Total</b>	<b>\$31,390,972</b>	<b>\$45,002,619</b>	<b>\$37,019,882</b>	<b>\$36,753,350</b>	<b>17.1%</b>	<b>-.7%</b>	<b>100.0%</b>