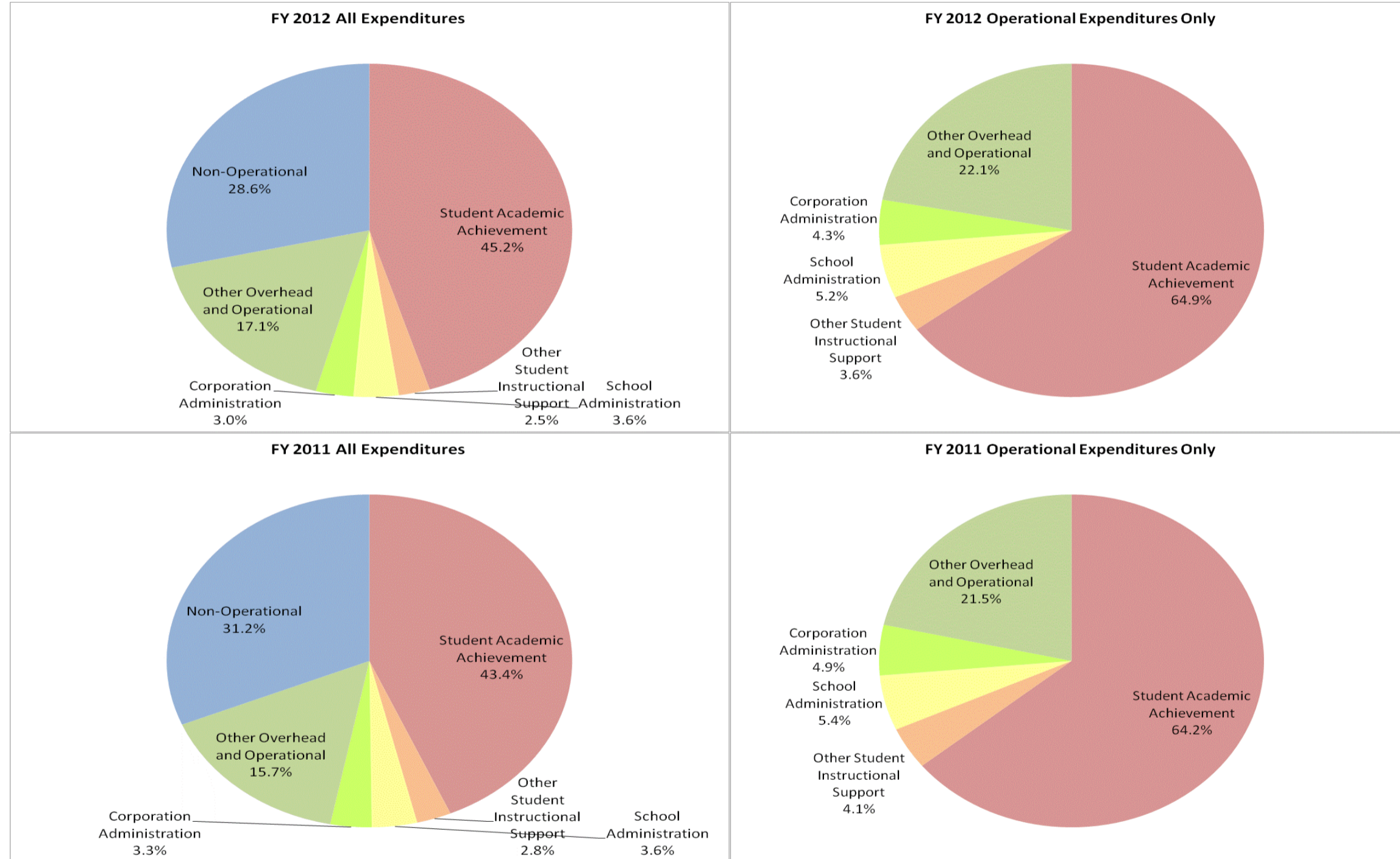


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Wawasee Community School Corp (4345)**

Wawasee Community School Corp (4345)

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	\$18,474,334	53.7%	\$16,081,840	51.2%	\$16,080,509	43.4%	\$16,603,758	45.2%
Student Instructional Support	\$2,936,850	8.5%	\$2,395,316	7.6%	\$2,360,998	6.4%	\$2,237,033	6.1%
Overhead and Operational	\$6,533,002	19.0%	\$7,159,043	22.8%	\$7,014,672	18.9%	\$7,406,972	20.2%
Nonoperational	\$6,470,500	18.8%	\$5,754,773	18.3%	\$11,563,702	31.2%	\$10,505,587	28.6%
Grand Total	\$34,414,686		\$31,390,972		\$37,019,882		\$36,753,350	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	62.2%	58.9%	49.8%	51.3%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Wawasee Community School Corp (4345)

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	\$112,071			
	11100 Regular Programs; Elementary	\$4,311,893	\$5,920,912	\$6,195,541	\$6,396,104	48%	8%	3%
	11200 Regular Programs; Middle/Junior High	\$2,268,021	\$2,869,430	\$2,919,051	\$3,006,032	33%	5%	3%
	11300 Regular Programs; High School	\$2,532,932	\$3,317,907	\$3,759,346	\$3,883,508	53%	17%	3%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$76,658	\$32,704	\$0		-100%	-100%
	11410 Vocational Education; Agriculture A	\$69,031	\$112,846	\$93,478	\$127,362	85%	13%	36%
	11430 Vocational Education; Distributive Education	\$60,611	\$72,283	\$73,938	\$70,207	16%	-3%	-5%
	11460 Vocational Education; Occupational Home Economics	\$60,656	\$90,322	\$79,755	\$89,411	47%	-1%	12%
	11470 Vocational Education; Business Education	\$64,017	\$88,569	\$44,768	\$93,977	47%	6%	110%
	11480 Vocational Education; Industrial Education A	\$120,717	\$160,777	\$161,261	\$145,550	21%	-9%	-10%
	11590 Other Vocational Education Programs	\$97,583	\$119,326	\$121,871	\$125,006	28%	5%	3%
	12110 Gifted And Talented; Gifted and Talented	\$62,384	\$42,979	\$44,492	\$41,277	-34%	-4%	-7%
	12210 Mental Disabilities; Mild Mental Disabilities	\$779,069	\$1,077,213	\$915,734	\$933,646	20%	-13%	2%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$32,197	\$53,169	\$56,389	\$57,859	80%	9%	3%
	12330 Physical Impairment; Visual Impairment	\$22,085	\$0	\$0	\$0	-100%		
	12340 Physical Impairment; Hearing Impairment	\$51,879	\$89,175	\$93,965	\$91,058	76%	2%	-3%
	12350 Physical Impairment; Homebound	\$24,018	\$24,234	\$26,748	\$11,517	-52%	-78%	-57%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$58,411	\$108,768	\$112,080	\$113,354	94%	4%	1%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$13,027	\$0	\$4,354	\$350	-97%		-92%
	12510 Culturally Different; Communication Disorders	\$54,326	\$132,001	\$129,380	\$136,128	151%	3%	5%
	12520 Culturally Different; Compensatory	\$45,789	\$58,962	\$36,970	\$31,821	-31%	-46%	-14%
	12610 Learning Disability	\$37,939	\$83,204	\$77,733	\$65,336	72%	-21%	-16%
	12810 Special Education Preschool	\$130,339	\$113,828	\$34,415	\$26,274	-80%	-77%	-24%
	12900 Other Special Programs	\$52,217	\$26,758	\$36,637	\$39,852	-24%	49%	9%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$10,829	\$10,818	\$2,160	\$5,478	-49%	-49%	154%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$6,110	\$11,624	\$13,014	\$9,968	63%	-14%	-23%
	14100 Summer School Programs; Elementary	\$0	\$4,876	\$3,138	\$9,575		96%	205%
	14300 Summer School Programs; High School	\$49,582	\$56,167	\$39,182	\$54,124	9%	-4%	38%
	16100 Remediation Testing	\$45,660	\$58,331	\$44,824	\$17,992	-61%	-69%	-60%
	16200 Preventive Remediation	\$26,482	\$0	\$0	\$0	-100%		
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$0	\$39,528	\$6,560	\$0		-100%	-100%
	22110 Improvement of Instruction; Service Area Direction	\$86,934	\$0	\$4,879	\$4,534	-95%		-7%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$46,506	\$311,723	\$227,453	\$208,719	349%	-33%	-8%
	22130 Improvement of Instruction; Instructional Staff Training	\$3,851	\$22,683	\$209,958	\$49,969	> 500%	120%	-76%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$145,081	\$112,617	\$28,972	\$21,628	-85%	-81%	-25%
	22220 Library/Media Services; School Library	\$266,902	\$322,126	\$289,196	\$191,114	-28%	-41%	-34%
	22230 Library/Media Services; Audiovisual	\$30,234	\$17,611	\$18,269	\$14,660	-52%	-17%	-20%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$6,672	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	-\$13	\$5,698	\$0			-100%
	22360 Instruction, Related Technology; Network Support	\$362,414	\$0	\$0	\$0	-100%		
	22900 Other Support Service, Instructional Staff	\$0	\$31,736	\$53,012	\$52,428		65%	-1%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$226,736	\$414,690	\$83,585	\$365,867	61%	-12%	338%
	26497 2007 Account Code - Teachers Retirement Fund	\$687,178	\$0	\$0	\$0			
Student Academic Achievement Total		\$12,950,310	\$16,081,840	\$16,080,509	\$16,603,758	28%	3%	3%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$345,405	\$538,897	\$547,928	\$464,407	34%	-14%	-15%
	21320 Health Services; Medical Services	\$106,052	\$130,850	\$134,296	\$136,575	29%	4%	2%
	21390 Health Services; Other Health Services	\$41,043	\$40,682	\$47,607	\$46,936	14%	15%	-1%
	21420 Psychological Testing	\$104,300	\$58,087	\$98,590	\$92,735	-11%	60%	-6%
	21430 Psychological Counseling	\$2,900	\$2,270	\$2,250	\$2,275	-22%	0%	1%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$41,281	\$15,544			-62%
	21810 Special Education Administration; Service Area Direction	\$125,651	\$141,763	\$150,791	\$157,741	26%	11%	5%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$83	\$478			474%
	24100 Office of The Principal	\$1,030,455	\$1,207,838	\$1,113,139	\$1,116,976	8%	-8%	0%
	24900 Other Support Services, School Administration	\$260,363	\$274,930	\$225,033	\$203,367	-22%	-26%	-10%
Student Instructional Support Total		\$2,016,171	\$2,395,316	\$2,360,998	\$2,237,033	11%	-7%	-5%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$23,425	\$41,565	\$33,744	\$45,625	95%	10%	35%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Wawasee Community School Corp (4345)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	23150 Board of Education; Legal Services	\$10,269	\$81,185	\$50,931	\$49,746	384%	-39%	-2%
	23160 Board of Education; Promotion Expenses	\$2,969	\$754	\$0	\$854	-71%	13%	
	23210 Executive Administration; Office of The Superintendent	\$134,921	\$668,106	\$257,708	\$272,093	102%	-59%	6%
	23220 Executive Administration; Community Relations	\$1,257	\$0	\$0	\$0	-100%		
	23290 Executive Administration; Other Executive Administration Services	\$0	\$3,288	\$3,487	\$3,465		5%	-1%
	25110 Fiscal Services; Office of The Business Manager	\$93,917	\$121,643	\$124,890	\$124,685	33%	3%	0%
	25160 Fiscal Services; Financial Accounting	\$124,282	\$137,070	\$137,470	\$129,849	4%	-5%	-6%
	25191 Other Fiscal Services; Refund of Revenue	\$128	\$0	\$0	\$0	-100%		
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$8,584	\$8,677	\$9,318		9%	7%
	25199 Other Fiscal Services; Other	\$24,797	\$22,121	\$0	\$0	-100%	-100%	
	25600 Public Information Services	\$3,197	\$3,587	\$3,480	\$6,310	97%	76%	81%
	25750 Personnel Services; Health Services	\$2,560	\$1,960	\$1,800	\$2,625	3%	34%	46%
	25810 Administrative Technology Services; Technology Services Supervision And Administr	\$0	\$306,047	\$309,199	\$260,322		-15%	-16%
	25850 Administrative Technology Services; Network Support	\$0	\$191,377	\$286,800	\$200,886		5%	-30%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,942,665	\$2,246,857	\$1,952,200	\$2,049,452	5%	-9%	5%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$51,273	\$78,459	\$88,302	\$42,897	-16%	-45%	-51%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$215,734	\$209,557	\$299,327	\$228,771	6%	9%	-24%
	26499 2007 Account Code - Other	\$98,420	\$0	\$0	\$0			
	26700 Operation and Maintenance of Plant Services; Insurance	\$142,304	\$112,928	\$293,028	\$300,181	111%	166%	2%
	27010 Student Transportation; Service Area Direction	\$69,998	\$103,873	\$114,535	\$99,041	41%	-5%	-14%
	27100 Student Transportation; Vehicle Operation	\$657,639	\$813,242	\$928,171	\$955,737	45%	18%	3%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$514,978	\$676,085	\$645,195	\$687,833	34%	2%	7%
	27400 Student Transportation; Purchase of School Buses	\$312,022	\$90,000	\$182,743	\$487,949	56%	442%	167%
	27500 Student Transportation; Insurance on Buses	\$74,847	\$50,205	\$275	\$150,058	100%	199%	> 500%
	27900 Student Transportation; Other Student Transportation Services	\$23,878	\$34,243	\$30,614	\$31,406	32%	-8%	3%
	31100 Food Services Operations; Service Area Direction	\$28,643	\$6,028	\$13,420	\$18,718	-35%	211%	39%
	31200 Food Services Operations; Food Preparation and Dispensing	\$793,743	\$1,115,022	\$1,199,558	\$1,198,062	51%	7%	0%
	31900 Other Food Services	\$36,589	\$35,257	\$49,118	\$51,088	40%	45%	4%
Overhead and Operational Total		\$5,384,456	\$7,159,043	\$7,014,672	\$7,406,972	38%	3%	6%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$878	\$4,425	\$4,191		377%	-5%
	33200 Community Recreation	\$19,795	\$17,276	\$18,081	\$17,072	-14%	-1%	-6%
	33400 Athletic Coaches	\$344,079	\$434,298	\$434,380	\$440,313	28%	1%	1%
	33990 Other Community Services; Other	\$0	\$0	\$13,350	\$0			-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$22,550	\$23,254	\$13,141	\$19,930	-12%	-14%	52%
	43000 Facilities Acquisition and Construction; Professional Services	\$21,508	\$478,094	\$47,165	\$104,833	387%	-78%	122%
	45100 Building Acquisition, Construction and Improvements	\$432,421	\$473,982	\$3,610,774	\$2,741,480	> 500%	478%	-24%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$166,912	\$171,914	\$150,134	\$188,867	13%	10%	26%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$503,300	\$445,966	\$318,631	\$482,518	-4%	8%	51%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$274,645	\$576,594	\$1,855,618	\$1,218,049	343%	111%	-34%
	51100 Debt Services; Principal on Debt; Bonds	\$1,140,413	\$585,000	\$2,314,897	\$2,460,000	116%	321%	6%
	52100 Debt Services; Interest on Debt; Bonds	\$111,163	\$161,273	\$397,752	\$327,633	195%	103%	-18%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$85,270	\$182,432	\$17,770	\$26,257	-69%	-86%	48%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,670,869	\$830,000	\$975,000	\$1,025,500	-62%	24%	5%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$495,565	\$1,373,812	\$1,390,534	\$1,442,920	191%	5%	4%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$1,550	\$5,524			256%
	60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$500	\$500			0%
Nonoperational Total		\$6,288,489	\$5,754,773	\$11,563,702	\$10,505,587	67%	83%	-9%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$193,595	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,095,605	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$6,478,899	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$7,162	\$0	\$0	\$0			
Prorated By Fund Total		\$7,775,260	\$0	\$0	\$0			