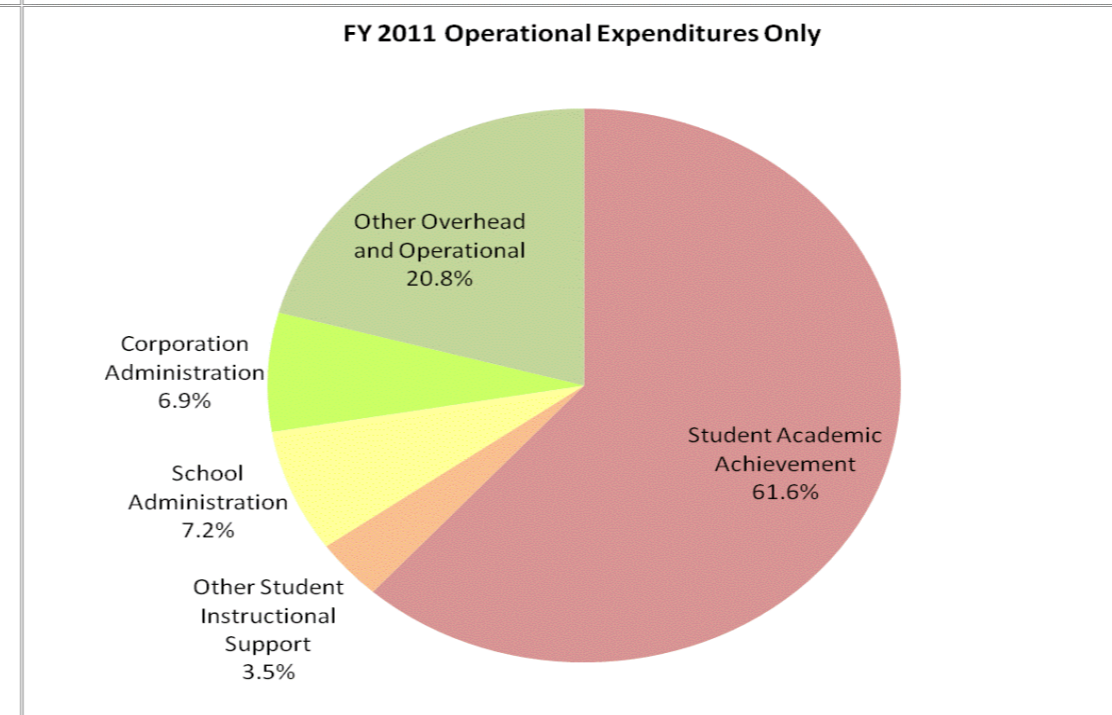
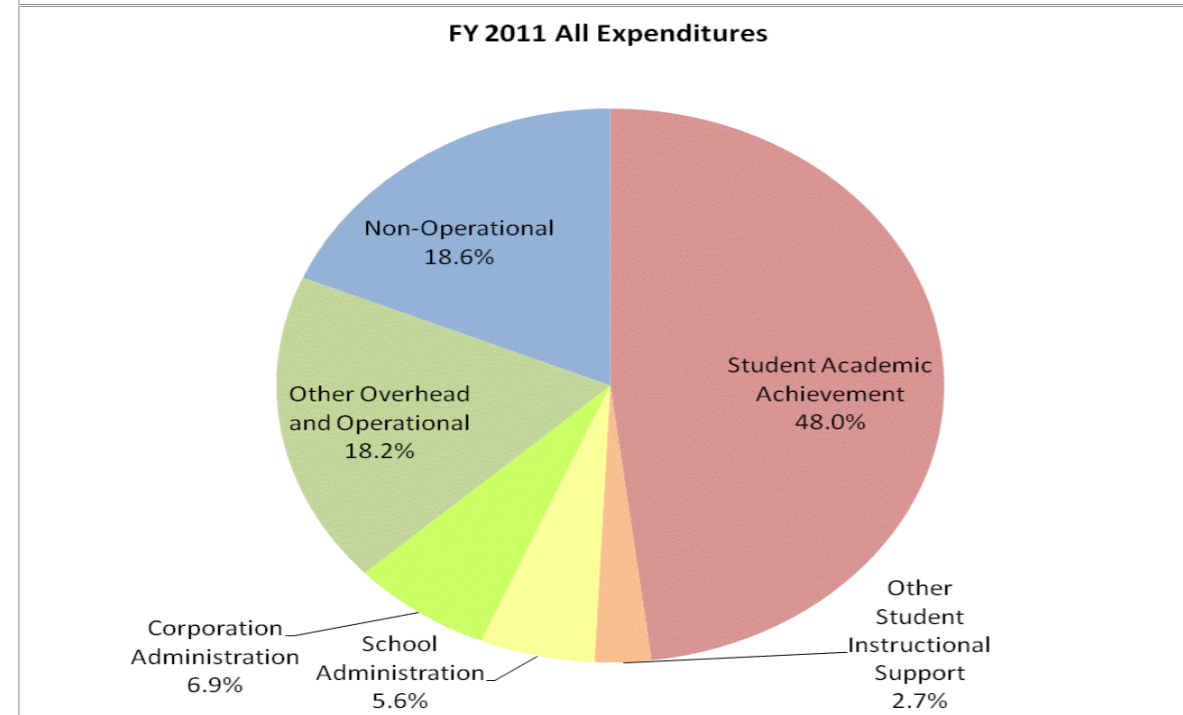
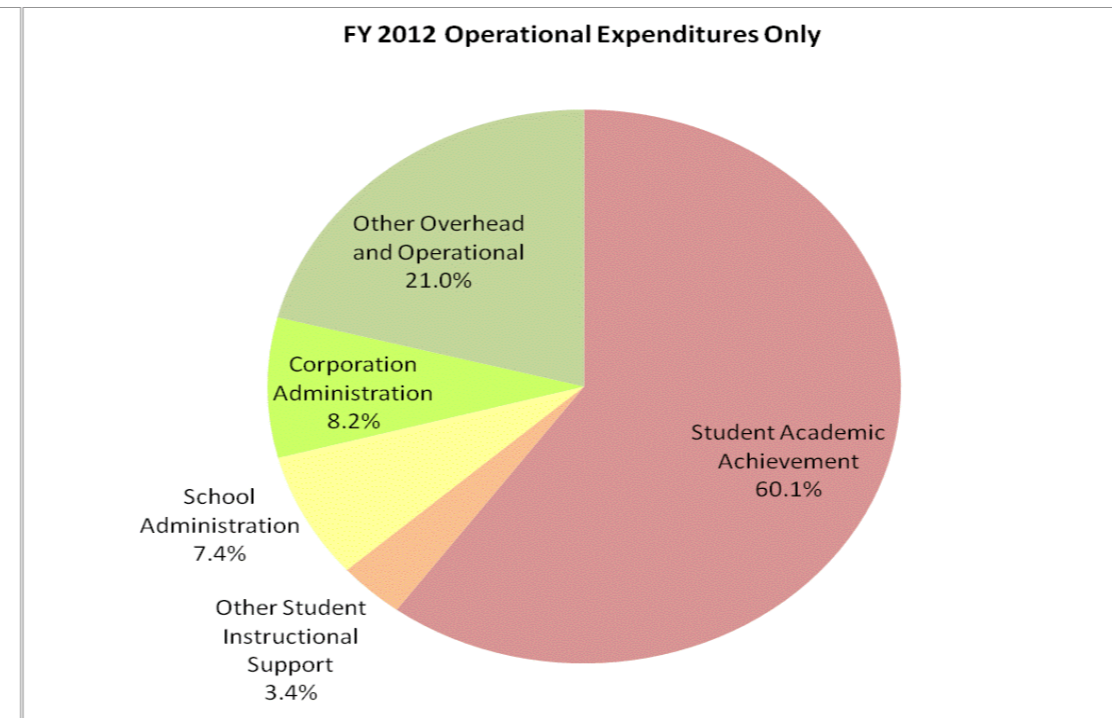
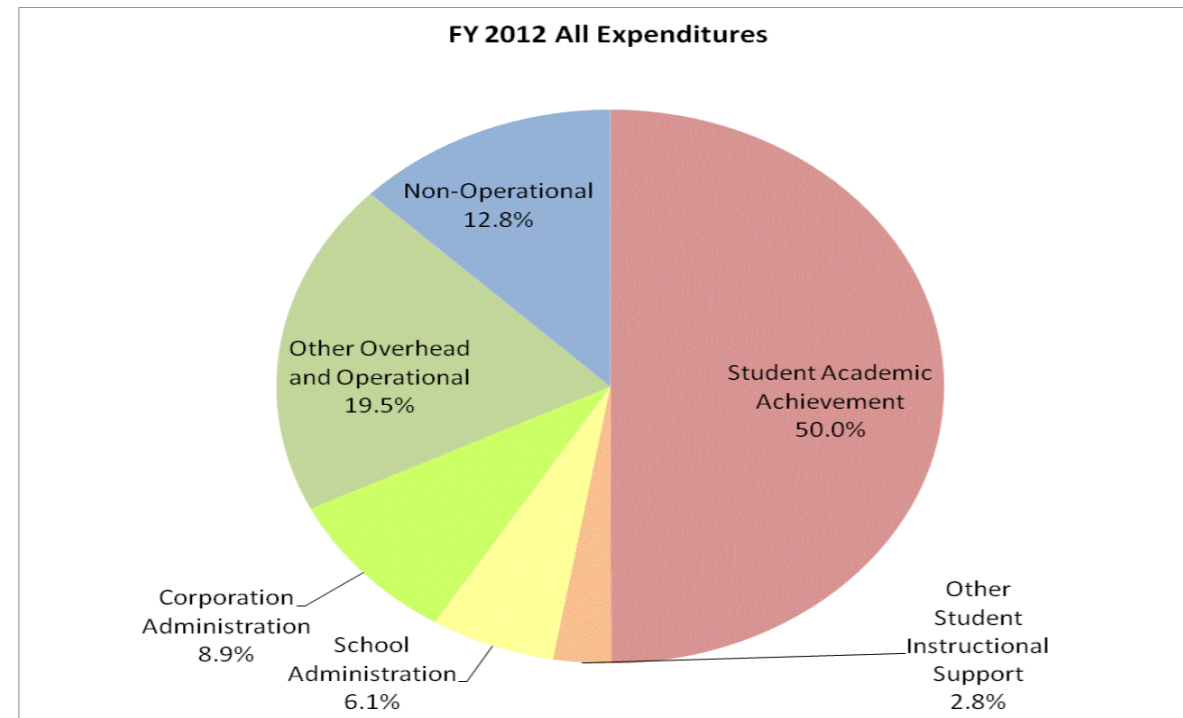


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Wes-Del Community Schools (1885)**

Wes-Del Community Schools (1885)

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	\$4,421,128	49.0%	\$4,351,553	40.6%	\$4,198,215	48.0%	\$4,114,240	50.0%
Student Instructional Support	\$654,603	7.3%	\$880,751	8.2%	\$726,573	8.3%	\$730,366	8.9%
Overhead and Operational	\$1,879,529	20.9%	\$2,193,987	20.5%	\$2,187,244	25.0%	\$2,338,580	28.4%
Nonoperational	\$2,058,678	22.8%	\$3,294,148	30.7%	\$1,629,196	18.6%	\$1,051,812	12.8%
Grand Total	\$9,013,939		\$10,720,440		\$8,741,228		\$8,234,998	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	56.3%	48.8%	56.3%	58.8%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Wes-Del Community Schools (1885)

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	\$155,841	\$184,503	\$180,901		16%	-2%
	11100 Regular Programs; Elementary	\$934,955	\$1,249,007	\$1,319,316	\$1,202,455	29%	-4%	-9%
	11200 Regular Programs; Middle/Junior High	\$0	\$2,863	\$0	\$0		-100%	
	11300 Regular Programs; High School	\$1,426,782	\$1,531,544	\$1,459,814	\$1,548,914	9%	1%	6%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$232,443	\$140,379			-40%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$229,214	\$0	\$0		-100%	
	11450 Vocational Education; Consumer and Homemaking	\$51,043	\$74,996	\$69,774	\$67,855	33%	-10%	-3%
	11590 Other Vocational Education Programs	\$13	\$0	\$0	\$0	-100%		
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$31,900	\$4,000	\$8,000		-75%	100%
	12110 Gifted And Talented; Gifted and Talented	\$13,033	\$19,940	\$26,291	\$27,358	110%	37%	4%
	12350 Physical Impairment; Homebound	\$0	\$3,377	\$535	\$16		-100%	-97%
	12510 Culturally Different; Communication Disorders	\$42,386	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$165,262	\$202,198	\$281,635	\$208,561	26%	3%	-26%
	12900 Other Special Programs	\$547	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$11,678	\$15,157	\$14,299	\$19,831	70%	31%	39%
	14300 Summer School Programs; High School	\$14,609	\$11,937	\$1,519	\$1,528	-90%	-87%	1%
	16100 Remediation Testing	\$60	\$0	\$0	\$0	-100%		
	16200 Preventive Remediation	\$73,090	\$90,603	\$90,929	\$92,612	27%	2%	2%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$55,627	\$93,924	\$28,802	\$30,265	-46%	-68%	5%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specifi	\$278,376	\$327,577	\$291,911	\$301,780	8%	-8%	3%
	22110 Improvement of Instruction; Service Area Direction	\$20,530	\$30,005	\$32,898	\$31,732	55%	6%	-4%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$51,492	\$9	\$0	\$0	-100%	-100%	
	22130 Improvement of Instruction; Instructional Staff Training	\$11,572	\$10,043	\$625	\$1,500	-87%	-85%	140%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$5,550	\$2,896	\$2,503	\$3,649	-34%	26%	46%
	22210 Library/Media Services; Service Area Direction	\$0	\$54,007	\$56,839	\$56,661		5%	0%
	22220 Library/Media Services; School Library	\$81,811	\$58,408	\$44,876	\$25,305	-69%	-57%	-44%
	22230 Library/Media Services; Audiovisual	\$9,311	\$6,179	\$4,449	\$6,915	-26%	12%	55%
	22290 Library/Media Services; Other Educational Media Services	\$14,543	\$7,697	\$16,662	\$5,426	-63%	-30%	-67%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$53,554	\$0	\$0	\$10,007	-81%		
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$18,633	\$0	\$0		-100%	
	22360 Instruction, Related Technology; Network Support	\$193,477	\$0	\$0	\$8,727	-95%		
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$6,301	\$11,668			85%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$92,193	\$123,598	\$27,293	\$87,195	-5%	-29%	219%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$0	\$35,000			
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$432	\$0	\$0	\$0	-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$214,620	\$0	\$0	\$0			
Student Academic Achievement Total		\$3,816,543	\$4,351,553	\$4,198,215	\$4,114,240	8%	-5%	-2%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$5,098	\$113			-98%
	21210 Guidance Services; Service Area Direction	\$0	\$141,212	\$64,952	\$60,094		-57%	-7%
	21220 Guidance Services; Counseling Services	\$114,553	\$19,346	\$17,108	\$17,604	-85%	-9%	3%
	21310 Health Services; Service Area Direction	\$0	\$1,626	\$562	\$0		-100%	-100%
	21340 Health Services; Nurse Services	\$40,038	\$55,403	\$55,629	\$56,164	40%	1%	1%
	21390 Health Services; Other Health Services	\$109	\$635	\$54	\$187	72%	-71%	247%
	21420 Psychological Testing	\$35,442	\$33,167	\$29,397	\$24,520	-31%	-26%	-17%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$66,509	\$62,980	\$70,909		7%	13%
	21990 Other Support Services, Students; Other Student Services	\$1,074	\$8,817	\$2,710	\$678	-37%	-92%	-75%
	24100 Office of The Principal	\$359,822	\$554,036	\$488,083	\$500,097	39%	-10%	2%
	24900 Other Support Services, School Administration	\$135	\$0	\$0	\$0	-100%		
Student Instructional Support Total		\$551,173	\$880,751	\$726,573	\$730,366	33%	-17%	1%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$0	\$10,765	\$10,765	\$10,765		0%	0%
	23120 Board of Education; Service Area Assistants	\$86,475	\$40,485	\$40,826	\$42,610	-51%	5%	4%
	23150 Board of Education; Legal Services	\$7,649	\$7,215	\$2,601	\$8,910	16%	23%	243%
	23160 Board of Education; Promotion Expenses	\$4,166	\$1,419	\$3,730	\$3,253	-22%	129%	-13%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Wes-Del Community Schools (1885)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	23190 Board of Education; Other Governing Body Services	\$0	\$20,808	\$15,125	\$16,367		-21%	8%
	23210 Executive Administration; Office of The Superintendent	\$105,216	\$134,506	\$142,363	\$147,544	40%	10%	4%
	23220 Executive Administration; Community Relations	\$804	\$0	\$0	\$0	-100%		
	23230 Executive Administration; Staff Relations and Negotiations	\$205	\$1,976	\$0	\$60	-70%	-97%	
	23290 Executive Administration; Other Executive Administration Services	\$0	\$10,003	\$4,370	\$8,397		-16%	92%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$6,361	\$64,199	\$71,131	\$92,833	> 500%	45%	31%
	25191 Other Fiscal Services; Refund of Revenue	\$19,528	\$769	\$0	\$33,311	71%	> 500%	
	25193 Other Fiscal Services; Printed Forms	\$7,480	\$9,673	\$8,866	\$6,173	-17%	-36%	-30%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$2,653	\$3,176	\$3,005		13%	-5%
	25199 Other Fiscal Services; Other	\$31,826	\$16,741	\$14,416	\$17,492	-45%	4%	21%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$31,729	\$25,970	\$27,007		-15%	4%
	25300 Printing, Publishing, and Duplicating Services	\$0	\$10,947	\$12,874	\$12,029		10%	-7%
	25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$74,726	\$71,062	\$77,646		4%	9%
	25850 Administrative Technology Services; Network Support	\$0	\$39,824	\$35,317	\$44,439		12%	26%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$96,853	\$119,537	\$178,552		84%	49%
	25870 Administrative Technology Services; Professional Development Costs For Administrati	\$0	\$0	\$900	\$2,500			178%
	25890 Other Technology Services	\$0	\$0	\$8,550	\$520			-94%
	25920 Ditch Assessments	\$143	\$141	\$0	\$0	-100%	-100%	
	25950 Other Assessments	\$0	\$2,440	\$2,032	\$1,055		-57%	-48%
	25990 Other Support Services, Central	\$0	\$5,000	\$5,164	\$495		-90%	-90%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$77,726	\$60,590	\$53,084		-32%	-12%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$560,484	\$556,316	\$488,817	\$517,587	-8%	-7%	6%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$10,991	\$10,778	\$8,208	\$5,453	-50%	-49%	-34%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$29,997	\$31,521	\$44,057	\$26,460	-12%	-16%	-40%
	26600 Operation and Maintenance of Plant Services; Security Services	\$268	\$11	\$1,285	\$0	-100%	-100%	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$47,630	\$57,197	\$45,017	\$45,000	-6%	-21%	0%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plai	\$0	\$44,229	\$15,638	\$23,053		-48%	47%
	27010 Student Transportation; Service Area Direction	\$16,080	\$45,432	\$53,136	\$57,473	257%	27%	8%
	27100 Student Transportation; Vehicle Operation	\$205,960	\$187,878	\$185,538	\$195,162	-5%	4%	5%
	27200 Student Transportation; Monitoring Services	\$3,111	\$17,297	\$26,848	\$20,596	> 500%	19%	-23%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$98,873	\$14,220	\$7,432	\$12,966	-87%	-9%	74%
	27400 Student Transportation; Purchase of School Buses	\$144,997	\$129,708	\$174,567	\$170,207	17%	31%	-2%
	27500 Student Transportation; Insurance on Buses	\$17,160	\$0	\$3,699	\$4,985	-71%		35%
	27700 Student Transportation; Contracted Transportation Services	\$6,748	\$0	\$2,997	\$0	-100%		-100%
	27900 Student Transportation; Other Student Transportation Services	\$13,513	\$70,289	\$84,563	\$84,625	> 500%	20%	0%
	27910 Student Transportation; Bus Driver Training	\$835	\$0	\$0	\$0	-100%		
	31100 Food Services Operations; Service Area Direction	\$22,109	\$28,264	\$29,370	\$29,991	36%	6%	2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$115,342	\$153,270	\$144,404	\$146,837	27%	-4%	2%
	31400 Food Services Operations; Food Purchases	\$152,586	\$179,857	\$204,585	\$205,105	34%	14%	0%
	31900 Other Food Services	\$0	\$7,121	\$7,716	\$5,031		-29%	-35%
Overhead and Operational Total		\$1,716,537	\$2,193,987	\$2,187,244	\$2,338,580	36%	7%	7%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$2,723	\$193	\$0	\$0	-100%	-100%	
	33200 Community Recreation	\$473	\$1,065	\$416	\$256	-46%	-76%	-39%
	33300 Civic Services	\$0	\$0	\$0	\$3,500			
	33400 Athletic Coaches	\$34,085	\$55,554	\$57,813	\$59,254	74%	7%	2%
	33990 Other Community Services; Other	\$0	\$1,402	\$0	\$0		-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$5,264	\$6,463	\$5,000	\$5,300	1%	-18%	6%
	45100 Building Acquisition, Construction and Improvements	\$41,506	\$226,956	\$61,597	\$177,896	329%	-22%	189%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$99,323	\$99,323	\$0	\$0	-100%	-100%	
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$2,440	\$0	\$0		-100%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$44,822	\$84,796	\$80,524	\$84,359	88%	-1%	5%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$33,486	\$6,436	\$19,688	\$11,417	-66%	77%	-42%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$19,023	\$30,000	\$20,000	\$7,306	-62%	-76%	-63%
	51100 Debt Services; Principal on Debt; Bonds	\$40,000	\$90,000	\$95,000	\$100,000	150%	11%	5%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$1,103,692	\$0	\$0	\$0	-100%		
	52100 Debt Services; Interest on Debt; Bonds	\$11,149	\$15,238	\$83,470	\$3,525	-68%	-77%	-96%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$4,768	\$2,074,282	\$754,187	\$0	-100%	-100%	-100%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$11,741	\$0	\$0	\$0	-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$598,000	\$281,075	\$305,000	\$310,000	-48%	10%	2%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Wes-Del Community Schools (1885)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$318,925	\$146,500	\$289,000		-9%	97%
Nonoperational Total		\$2,050,055	\$3,294,148	\$1,629,196	\$1,051,812	-49%	-68%	-35%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$44,799	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$319,690	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$34,415	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$401,545	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$1,022	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$78,159	\$0	\$0	\$0			
Prorated By Fund Total		\$879,630	\$0	\$0	\$0			