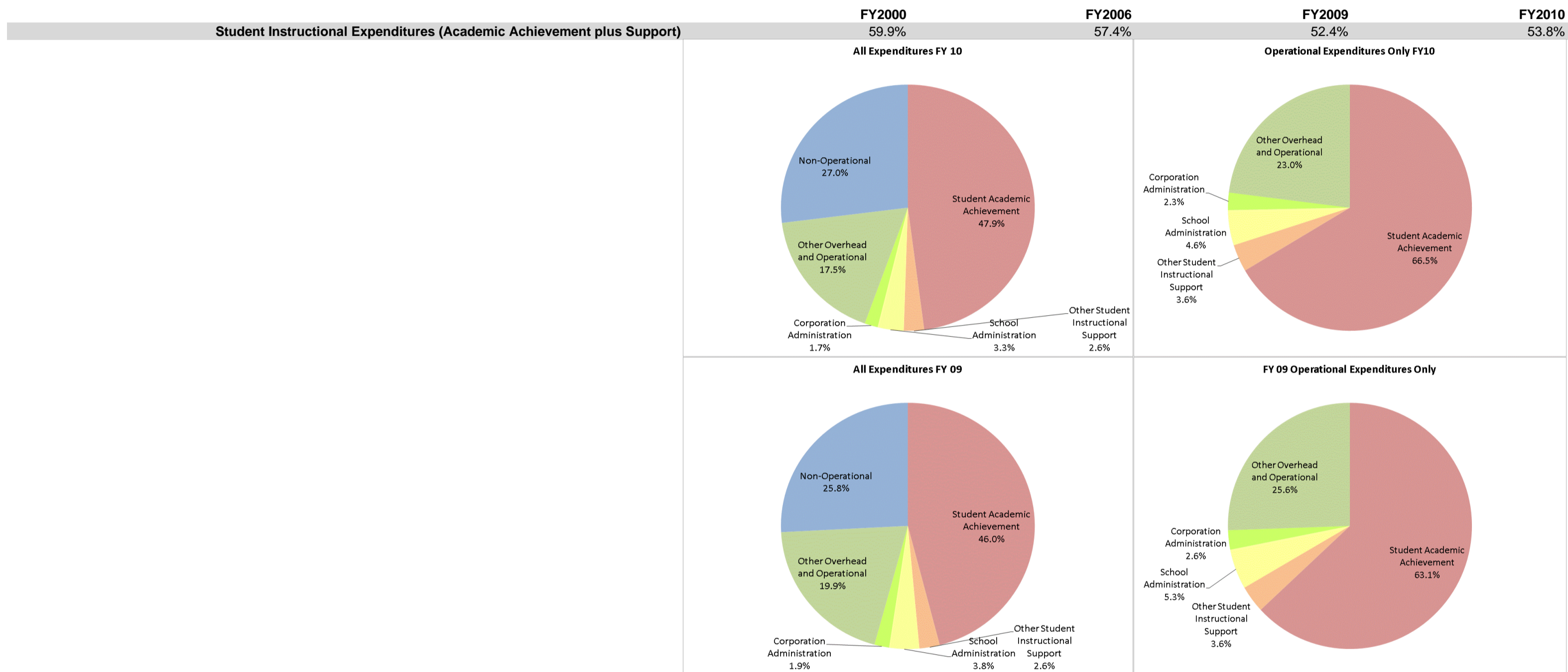


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Wa-Nee Community Schools (2285)**

Wa-Nee Community Schools (2285)

| Student Instructional Category | FY00 % of Total | | FY06 % of Total | | FY09 % of Total | | FY10 % of Total | |
|--------------------------------|---------------------|-------|---------------------|-------|---------------------|-------|---------------------|-------|
| | FY 2000 | Exp | FY 2006 | Exp | FY 2009 | Exp | FY 2010 | Exp |
| Student Academic Achievement | \$11,909,826 | 53.2% | \$17,101,800 | 51.2% | \$13,713,245 | 46.0% | \$16,224,049 | 47.9% |
| Student Instructional Support | \$1,493,264 | 6.7% | \$2,057,636 | 6.2% | \$1,914,487 | 6.4% | \$1,997,379 | 5.9% |
| Overhead and Operational | \$4,290,080 | 19.2% | \$6,464,366 | 19.4% | \$6,513,087 | 21.8% | \$6,494,539 | 19.2% |
| Nonoperational | \$4,686,060 | 20.9% | \$7,748,023 | 23.2% | \$7,702,171 | 25.8% | \$9,129,125 | 27.0% |
| Grand Total | \$22,379,229 | | \$33,371,824 | | \$29,842,990 | | \$33,845,092 | |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Wa-Nee Community Schools (2285)

| Student Instructional Category | Account | FY 2000 | FY 2006 | FY 2009 | FY 2010 | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|--|---|---------------------|---------------------|---------------------|---------------------|------------------|-----------------|-----------------|
| Student Academic Achievement | | | | | | | | |
| | 11050 Regular Programs; Full Day Kindergarten | \$0 | \$19,944 | \$46,582 | \$61,380 | | 208% | 32% |
| | 11100 Regular Programs; Elementary | \$4,100,311 | \$4,483,113 | \$4,585,062 | \$5,498,886 | 34% | 23% | 20% |
| | 11200 Regular Programs; Middle/Junior High | \$1,130,096 | \$2,125,939 | \$2,206,168 | \$2,664,282 | 136% | 25% | 21% |
| | 11300 Regular Programs; High School | \$1,898,494 | \$2,407,246 | \$2,605,042 | \$3,088,517 | 63% | 28% | 19% |
| | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$0 | \$75,077 | \$75,851 | \$128,635 | | 71% | 70% |
| | 11420 Vocational Education; Agriculture B | \$30,295 | \$40,515 | \$51,184 | \$54,431 | 80% | 34% | 6% |
| | 11450 Vocational Education; Consumer and Homemaking | \$97,644 | \$93,225 | \$61,843 | \$86,131 | -12% | -8% | 39% |
| | 11510 Vocational Education; Cooperative Education | \$853 | \$875 | \$13,402 | \$0 | -100% | -100% | -100% |
| | 11590 Other Vocational Education Programs | \$10,668 | \$0 | \$0 | \$0 | -100% | | |
| | 11630 Regular Programs; Alternative Education Programs; High School | \$0 | \$59,543 | \$61,878 | \$72,742 | | 22% | 18% |
| | 12110 Gifted And Talented; Gifted and Talented | \$50,648 | \$18,125 | \$42,144 | \$40,704 | -20% | 125% | -3% |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$75,317 | \$571,426 | \$633,445 | \$703,601 | > 500% | 23% | 11% |
| | 12350 Physical Impairment; Homebound | \$1,176 | \$1,437 | \$20,480 | \$12,724 | > 500% | > 500% | -38% |
| | 12410 Emotional Disabilities; Emotional Disabilities; Full Time | \$98,071 | \$505,093 | \$731,094 | \$546,069 | 457% | 8% | -25% |
| | 12510 Culturally Different; Communication Disorders | \$222 | \$21,506 | \$27,322 | \$44,375 | > 500% | 106% | 62% |
| | 12520 Culturally Different; Compensatory | \$4,950 | \$0 | \$0 | \$0 | -100% | | |
| | 12610 Learning Disability | \$282,782 | \$300,636 | \$305,851 | \$600,395 | 112% | 100% | 96% |
| | 12710 Equal Opportunity At Risk | \$132,976 | \$64,118 | \$125,198 | \$64,042 | -52% | 0% | -49% |
| | 12900 Other Special Programs | \$15,120 | \$30,306 | \$48,541 | \$58,554 | 287% | 93% | 21% |
| | 13600 Adult/Continuing Education Programs; Special Interest Programs | \$16,255 | \$9,694 | \$0 | \$0 | -100% | -100% | |
| | 13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program | \$0 | \$0 | \$10,067 | \$9,372 | | | -7% |
| | 14100 Summer School Programs; Elementary | \$41,323 | \$1,848 | \$20,796 | \$0 | -100% | -100% | -100% |
| | 14200 Summer School Programs; Middle/Junior High School | \$660 | \$0 | \$0 | \$0 | -100% | | |
| | 14300 Summer School Programs; High School | \$73,594 | \$81,632 | \$33,212 | \$20,935 | -72% | -74% | -37% |
| | 16100 Remediation Testing | \$20,961 | \$17,943 | \$14,849 | \$0 | -100% | -100% | -100% |
| | 16200 Preventive Remediation | \$114,741 | \$24,804 | \$39,498 | \$55,124 | -52% | 122% | 40% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$89,862 | \$142,890 | \$186,371 | \$204,894 | 128% | 43% | 10% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$616,382 | \$843,860 | \$1,090,047 | \$1,243,450 | 102% | 47% | 14% |
| | 17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other | \$32,700 | \$0 | \$0 | \$0 | -100% | | |
| | 22110 Improvement of Instruction; Service Area Direction | \$120,117 | \$120,760 | \$167,037 | \$161,900 | 35% | 34% | -3% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$39,788 | \$104,954 | \$43,958 | \$77,354 | 94% | -26% | 76% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$27,971 | \$40,536 | \$19,339 | \$22,272 | -20% | -45% | 15% |
| | 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$6,058 | \$6,480 | \$1,883 | \$0 | -100% | -100% | -100% |
| | 22210 Library/Media Services; Service Area Direction | \$210,664 | \$258,328 | \$249,294 | \$242,940 | 15% | -6% | -3% |
| | 22220 Library/Media Services; School Library | \$30,734 | \$22,479 | \$25,159 | \$30,784 | 0% | 37% | 22% |
| | 22230 Library/Media Services; Audiovisual | \$8,991 | \$7,371 | \$4,764 | \$7,851 | -13% | 7% | 65% |
| | 22250 Library/Media Services; Computer Assisted Instruction Services | \$79,166 | \$87,769 | \$33,434 | \$9,535 | -88% | -89% | -71% |
| | 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$0 | \$0 | \$4,932 | \$1,560 | | | -68% |
| | 22400 Academic Student Assessment | \$0 | \$0 | \$580 | \$565 | | | -3% |
| | 22900 Other Support Service, Instructional Staff | \$0 | \$0 | \$0 | \$8,534 | | | |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$193,751 | \$232,075 | \$126,939 | \$401,510 | 107% | 73% | 216% |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$426,225 | \$628,646 | \$0 | \$0 | | | |
| Student Academic Achievement Total | | \$10,079,566 | \$13,450,192 | \$13,713,245 | \$16,224,049 | 61% | 21% | 18% |
| Student Instructional Support | | | | | | | | |
| | 21130 Attendance and Social Work Services; Social Work Services | \$8,519 | \$0 | \$0 | \$0 | -100% | | |
| | 21220 Guidance Services; Counseling Services | \$297,260 | \$424,408 | \$514,130 | \$595,106 | 100% | 40% | 16% |
| | 21230 Guidance Services; Appraisal Services | \$1,643 | \$0 | \$0 | \$0 | -100% | | |
| | 21240 Guidance Services; Information Services | \$44,600 | \$0 | \$0 | \$0 | -100% | | |
| | 21340 Health Services; Nurse Services | \$94,047 | \$141,123 | \$167,966 | \$185,981 | 98% | 32% | 11% |
| | 21520 Speech Pathology and Audiology Services; Speech Pathology Services | \$0 | \$0 | \$1,734 | \$1,186 | | | -32% |
| | 21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services | \$51,767 | \$61,058 | \$0 | \$0 | -100% | -100% | |
| | 21620 Occupational Therapy, Related Services; Occupational Therapy Services | \$0 | \$0 | \$0 | \$110 | | | |
| | 21890 Special Education Administration; Other Special Education Administration | \$63,030 | \$79,883 | \$89,928 | \$90,772 | 44% | 14% | 1% |
| | 24100 Office of The Principal | \$656,862 | \$819,441 | \$1,140,729 | \$1,124,224 | 71% | 37% | -1% |
| Student Instructional Support Total | | \$1,217,728 | \$1,525,913 | \$1,914,487 | \$1,997,379 | 64% | 31% | 4% |
| Overhead and Operational | | | | | | | | |
| | 23110 Board of Education; Service Area Direction | \$39,511 | \$42,402 | \$36,224 | \$32,883 | -17% | -22% | -9% |
| | 23150 Board of Education; Legal Services | \$26,646 | \$48,156 | \$64,005 | \$50,820 | 91% | 6% | -21% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Wa-Nee Community Schools (2285)

| Student Instructional Category | Account | FY 2000 | FY 2006 | FY 2009 | FY 2010 | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|---------------------------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| | 23160 Board of Education; Promotion Expenses | \$2,687 | \$2,185 | \$602 | \$2,091 | -22% | -4% | 247% |
| | 23210 Executive Administration; Office of The Superintendent | \$162,611 | \$162,375 | \$207,454 | \$207,582 | 28% | 28% | 0% |
| | 23220 Executive Administration; Community Relations | \$3,471 | \$4,882 | \$3,995 | \$2,917 | -16% | -40% | -27% |
| | 23230 Executive Administration; Staff Relations and Negotiations | \$6,371 | \$11,801 | \$0 | \$2,396 | -62% | -80% | |
| | 25110 Fiscal Services; Office of The Business Manager | \$52,129 | \$79,479 | \$110,723 | \$111,287 | 113% | 40% | 1% |
| | 25120 Fiscal Services; Service Area Direction | \$22,901 | \$40,866 | \$0 | \$0 | -100% | -100% | |
| | 25150 Fiscal Services; Payroll Services | \$18,250 | \$21,028 | \$35,695 | \$41,663 | 128% | 98% | 17% |
| | 25160 Fiscal Services; Financial Accounting | \$0 | \$0 | \$50,299 | \$47,091 | | | -6% |
| | 25170 Fiscal Services; Internal Auditing | \$0 | \$2,375 | \$0 | \$0 | | -100% | |
| | 25191 Other Fiscal Services; Refund of Revenue | \$11,143 | \$8,187 | \$18,133 | \$32,749 | 194% | 300% | 81% |
| | 25192 Other Fiscal Services; Petty Cash | \$250 | \$250 | \$0 | \$100 | -60% | -60% | |
| | 25195 Other Fiscal Services; Bank Account Service Charge | \$1,620 | \$351 | \$15,516 | \$7,444 | 359% | > 500% | -52% |
| | 25196 Other Fiscal Services; Cash Change | \$586 | \$900 | \$0 | \$0 | -100% | -100% | |
| | 25300 Printing, Publishing, and Duplicating Services | \$10,957 | \$5,032 | \$4,036 | \$3,306 | -70% | -34% | -18% |
| | 25710 Personnel Services; Supervision of Personnel Services | \$2,580 | \$6,078 | \$0 | \$0 | -100% | -100% | |
| | 25720 Personnel Services; Recruitment and Placement | \$28 | \$0 | \$0 | \$0 | -100% | | |
| | 25740 Personnel Services; Noninstructional Personnel Training | \$2,242 | \$0 | \$125 | \$0 | -100% | | -100% |
| | 25750 Personnel Services; Health Services | \$2,744 | \$8,106 | \$6,810 | \$6,076 | 121% | -25% | -11% |
| | 25890 Other Technology Services | \$0 | \$0 | \$11,847 | \$25,007 | | | 111% |
| | 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$0 | \$18,055 | \$1,506 | \$972 | | -95% | -35% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$1,222,947 | \$1,703,255 | \$2,108,961 | \$2,064,929 | 69% | 21% | -2% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$27,522 | \$46,140 | \$55,953 | \$51,932 | 89% | 13% | -7% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$318,425 | \$396,422 | \$507,578 | \$619,306 | 94% | 56% | 22% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$348 | \$383 | \$0 | \$0 | | | |
| | 26499 2007 Account Code - Other | \$2,160 | \$14,615 | \$0 | \$0 | | | |
| | 26600 Operation and Maintenance of Plant Services; Security Services | \$2,800 | \$800 | \$1,440 | \$0 | -100% | -100% | -100% |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$46,448 | \$180,667 | \$149,064 | \$150,504 | 224% | -17% | 1% |
| | 27010 Student Transportation; Service Area Direction | \$91,362 | \$91,854 | \$98,730 | \$100,312 | 10% | 9% | 2% |
| | 27100 Student Transportation; Vehicle Operation | \$439,266 | \$625,225 | \$840,539 | \$972,809 | 121% | 56% | 16% |
| | 27200 Student Transportation; Monitoring Services | \$76,930 | \$109,339 | \$102,077 | \$85,465 | 11% | -22% | -16% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$231,058 | \$349,364 | \$482,804 | \$372,455 | 61% | 7% | -23% |
| | 27400 Student Transportation; Purchase of School Buses | \$224,280 | \$493,138 | \$393,633 | \$301,464 | 34% | -39% | -23% |
| | 27500 Student Transportation; Insurance on Buses | \$18,537 | \$13,444 | \$1,288 | \$9,287 | -50% | -31% | > 500% |
| | 27700 Student Transportation; Contracted Transportation Services | \$2,806 | \$1,000 | \$0 | \$0 | -100% | -100% | |
| | 27900 Student Transportation; Other Student Transportation Services | \$5,520 | \$6,468 | \$5,884 | \$6,970 | 26% | 8% | 18% |
| | 27910 Student Transportation; Bus Driver Training | \$3,661 | \$1,254 | \$122 | \$539 | -85% | -57% | 343% |
| | 31100 Food Services Operations; Service Area Direction | \$32,196 | \$44,114 | \$55,134 | \$53,866 | 67% | 22% | -2% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$286,376 | \$391,975 | \$623,229 | \$613,615 | 114% | 57% | -2% |
| | 31400 Food Services Operations; Food Purchases | \$362,783 | \$462,205 | \$499,798 | \$501,483 | 38% | 8% | 0% |
| | 31900 Other Food Services | \$14,482 | \$19,963 | \$19,881 | \$15,220 | 5% | -24% | -23% |
| Overhead and Operational Total | | \$3,776,636 | \$5,414,132 | \$6,513,087 | \$6,494,539 | 72% | 20% | 0% |
| Nonoperational | | | | | | | | |
| | 33200 Community Recreation | \$37,901 | \$12,446 | \$11,253 | \$11,670 | -69% | -6% | 4% |
| | 33300 Civic Services | \$0 | \$1,700 | \$1,700 | \$1,700 | | 0% | 0% |
| | 33400 Athletic Coaches | \$233,888 | \$229,050 | \$391,295 | \$309,963 | 33% | 35% | -21% |
| | 33910 High School Band Uniforms | \$0 | \$489 | \$0 | \$0 | | -100% | |
| | 33930 Latch Key Kid Program | \$7,718 | \$16,857 | \$16,892 | \$8,968 | 16% | -47% | -47% |
| | 33990 Other Community Services; Other | \$0 | \$2,191 | \$6,018 | \$5,278 | | 141% | -12% |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$0 | \$3,300 | \$980 | \$11,836 | | 259% | > 500% |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$179,388 | \$232,500 | \$3,468 | \$518 | -100% | -100% | -85% |
| | 45100 Building Acquisition, Construction and Improvements | \$140,642 | \$410,840 | \$397,549 | \$889,719 | > 500% | 117% | 124% |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$0 | \$350,000 | \$424,586 | \$283,058 | | -19% | -33% |
| | 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$0 | \$4,600 | \$946 | \$132,555 | | > 500% | > 500% |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$210,744 | \$255,418 | \$231,888 | \$632,616 | 200% | 148% | 173% |
| | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$0 | \$2,210 | \$0 | \$0 | | -100% | |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$209,365 | \$500,258 | \$242,065 | \$439,177 | 110% | -12% | 81% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$92,204 | \$151,018 | \$726 | \$60,750 | -34% | -60% | > 500% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$90,000 | \$445,000 | \$95,000 | \$305,000 | 239% | -31% | 221% |
| | 52100 Debt Services; Interest on Debt; Bonds | \$80,055 | \$178,955 | \$62,579 | \$174,926 | 119% | -2% | 180% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$52,102 | \$35,404 | \$128,778 | \$13,069 | -75% | -63% | -90% |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$3,191,386 | \$4,794,764 | \$5,654,838 | \$5,819,881 | 82% | 21% | 3% |
| | 54200 Common School Fund; Principal | \$97,316 | \$29,915 | \$21,340 | \$25,220 | -74% | -16% | 18% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Wa-Nee Community Schools (2285)

| Student Instructional Category | Account | FY 2000 | FY 2006 | FY 2009 | FY 2010 | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|--------------------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| | 54250 Common School Fund; Interest | \$0 | \$0 | \$2,270 | \$1,223 | | | -46% |
| | 59100 Other Debt Services Obligations; Registrars Fee | \$0 | \$0 | \$6,000 | \$0 | | | -100% |
| | 60700 Nonprogramed Charges; Scholarships | \$0 | \$1,000 | \$2,000 | \$2,000 | | 100% | 0% |
| Nonoperational Total | | \$4,622,709 | \$7,657,916 | \$7,702,171 | \$9,129,125 | 97% | 19% | 19% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$212,158 | \$224,659 | \$0 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$866,368 | \$1,097,130 | \$0 | \$0 | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$24,164 | \$116,399 | \$0 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$1,470,831 | \$3,771,972 | \$0 | \$0 | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$0 | \$2,507 | \$0 | \$0 | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$109,071 | \$111,005 | \$0 | \$0 | | | |
| Prorated By Fund Total | | \$2,682,591 | \$5,323,672 | \$0 | \$0 | | | |