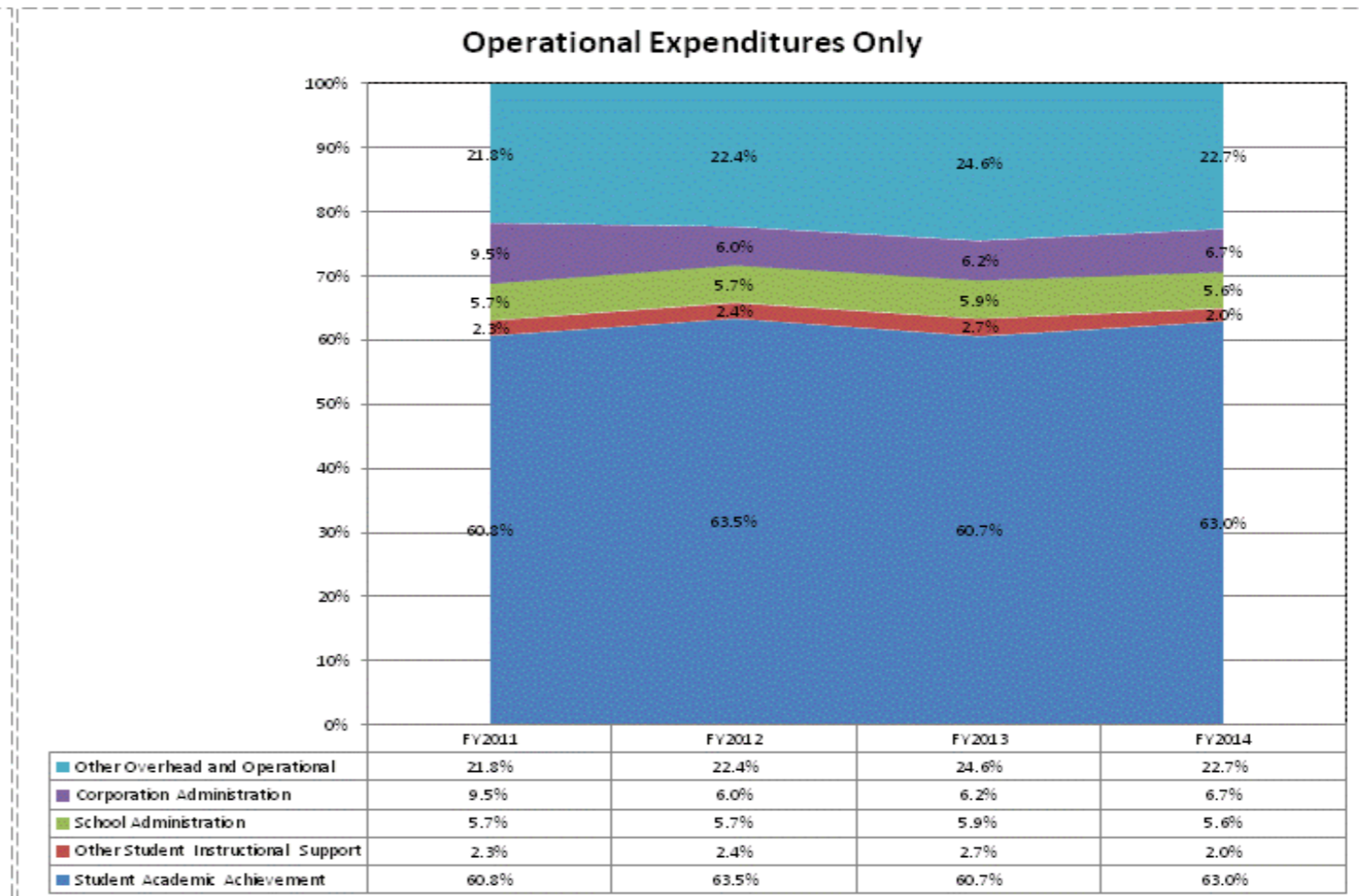
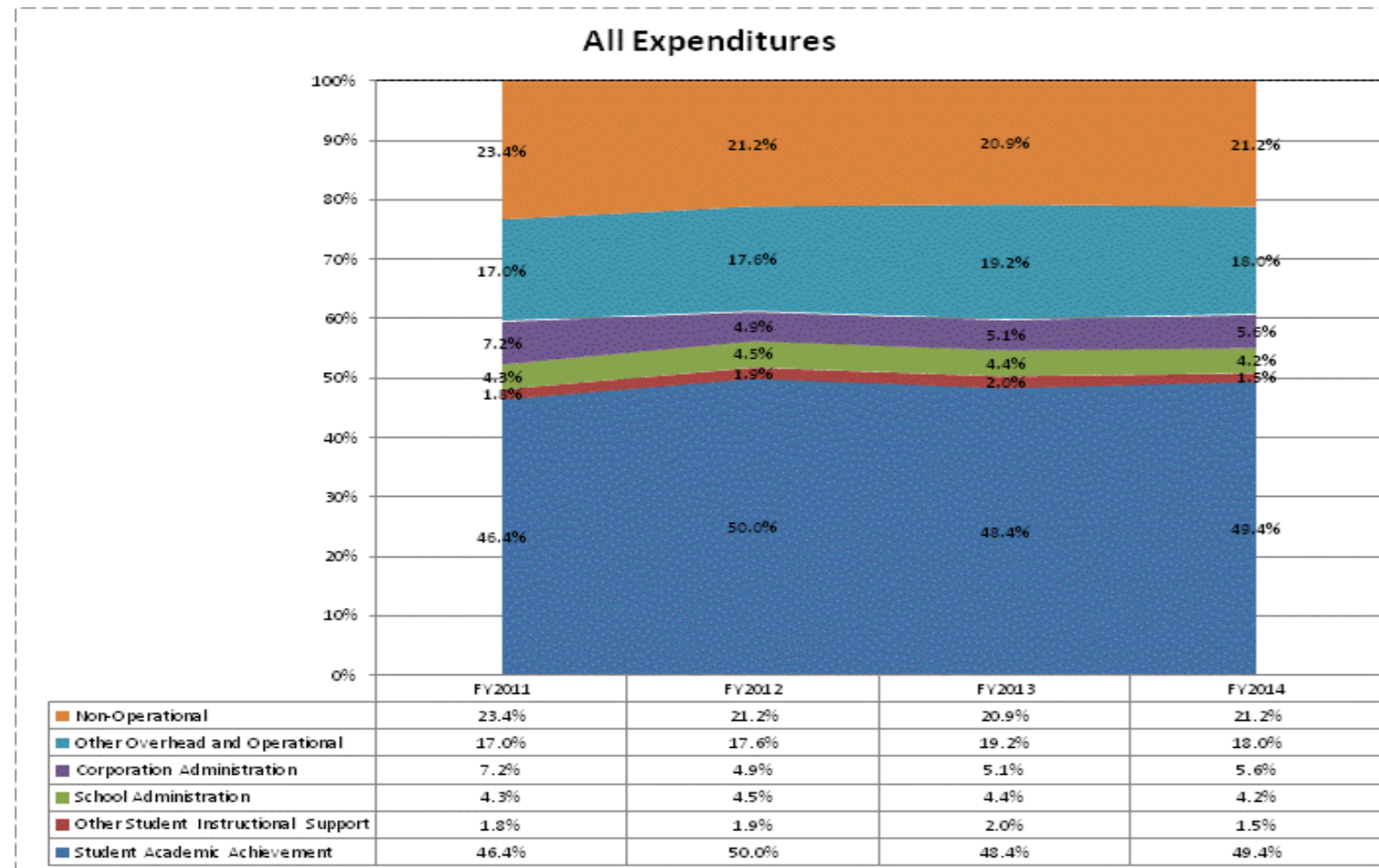


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Valparaiso Community Schools (6560)**

Valparaiso Community Schools (6560)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$32,239,521	48.3%	\$29,236,407	42.2%	\$29,656,579	48.4%	\$29,735,015	49.4%
Student Instructional Support	\$3,544,542	5.3%	\$3,906,257	5.6%	\$3,972,021	6.5%	\$3,458,272	5.7%
Overhead and Operational Nonoperational	\$14,422,890	21.6%	\$15,255,416	22.0%	\$14,900,707	24.3%	\$14,180,454	23.6%
Nonoperational	\$16,566,534	24.8%	\$20,833,912	30.1%	\$12,800,606	20.9%	\$12,780,917	21.2%
Grand Total	\$66,773,487		\$69,231,993		\$61,329,913		\$60,154,658	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	53.6%	47.9%	54.8%	55.2%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Valparaiso Community Schools (6560)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$1,039,139	\$1,158,164	N/A	N/A	11%
11100 Regular Programs; Elementary	\$7,690,686	\$10,173,186	\$9,371,980	\$9,244,376	20%	-9%	-1%
11200 Regular Programs; Middle/Junior High	\$4,612,002	\$5,810,175	\$6,161,640	\$5,988,374	30%	3%	-3%
11300 Regular Programs; High School	\$5,860,706	\$6,827,849	\$5,784,506	\$5,950,934	2%	-13%	3%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$1,023,182	\$1,115,416	\$1,104,393	N/A	8%	-1%
11430 Vocational Education; Distributive Education	\$146,085	\$183,601	\$104,888	\$117,733	-19%	-36%	12%
11440 Vocational Education; Health Occupations	\$58,324	\$77,099	\$2,244	\$3,006	-95%	-96%	34%
11450 Vocational Education; Consumer and Homemaking	\$198,337	\$180,591	\$78,163	\$76,466	-61%	-58%	-2%
11470 Vocational Education; Business Education	\$143,104	\$60,168	\$20,094	\$19,798	-86%	-67%	-1%
11480 Vocational Education; Industrial Education A	\$222,744	\$311,792	\$310,795	\$256,575	15%	-18%	-17%
11490 Vocational Education; Industrial Education B	\$120,720	\$165,580	\$243,542	\$183,646	52%	11%	-25%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$26,854	\$0	\$0	\$0	-100%	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$296,431	\$246,469	\$307,735	\$328,767	11%	33%	7%
11910 Other Regular Programs; Competency Testing	\$10,800	\$12,444	\$0	\$22,713	110%	83%	N/A
12110 Gifted And Talented; Gifted and Talented	\$210,837	\$230,086	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$29,619	\$51,403	N/A	N/A	74%
12350 Physical Impairment; Homebound	\$5,358	\$11,759	\$8,198	\$9,249	73%	-21%	13%
12520 Culturally Different; Compensatory	\$74,662	\$6,891	\$0	\$0	-100%	-100%	N/A
12900 Other Special Programs	\$147,328	\$115,396	\$115,586	\$91,051	-38%	-21%	-21%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$98,880	\$7,042	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$57,865	\$79,928	\$34,473	\$37,660	-35%	-53%	9%
14200 Summer School Programs; Middle/Junior High School	\$299	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$197,209	\$194,689	\$161,850	\$165,810	-16%	-15%	2%
15100 Enrichment Programs; Non-Credit	\$0	\$0	\$3,452	\$0	N/A	N/A	-100%
16100 Remediation Testing	\$103,640	\$96,116	\$13,851	\$43,746	-58%	-54%	216%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$48,095	\$11,454	\$0	\$0	-100%	-100%	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$336,692	\$0	\$0	\$0	-100%	N/A	N/A
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$1,676,211	\$0	\$0	\$0	-100%	N/A	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$203,500	\$0	\$0	N/A	-100%	N/A
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$2,298,910	\$2,948,277	\$3,197,348	N/A	39%	8%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$3,976	\$3,976	\$0	N/A	-100%	-100%
22110 Improvement of Instruction; Service Area Direction	\$0	\$3,266	\$26,705	\$32,267	N/A	> 500%	21%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$9,701	\$7,730	\$0	\$0	-100%	-100%	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$1,240	\$0	\$78,751	\$81,028	> 500%	N/A	3%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$268	\$0	N/A	N/A	-100%
22220 Library/Media Services; School Library	\$308,496	\$364,352	\$406,713	\$393,044	27%	8%	-3%
22230 Library/Media Services; Audiovisual	\$8,546	\$8,339	\$0	\$0	-100%	-100%	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$437,584	\$242,072	N/A	N/A	-45%
22290 Library/Media Services; Other Educational Media Services	\$0	\$0	\$65,647	\$0	N/A	N/A	-100%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$56,625	\$114,658	N/A	N/A	102%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$129,000	\$0	N/A	N/A	-100%
22360 Instruction, Related Technology; Network Support	\$283,897	\$0	\$0	\$349,837	23%	N/A	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$313,566	\$114,536	N/A	N/A	-63%
22400 Academic Student Assessment	\$0	\$0	\$30,870	\$0	N/A	N/A	-100%
22900 Other Support Service, Instructional Staff	\$0	\$13,816	\$29,097	\$27,421	N/A	98%	-6%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$227,733	\$502,491	\$157,133	\$297,253	31%	-41%	89%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,674	\$769	\$22,587	\$15,122	465%	> 500%	-33%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$102,702	\$1,372	\$41,219	\$13,674	-87%	> 500%	-67%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$1,845	\$2,391	\$1,388	\$2,892	57%	21%	108%
26497 2007 Account Code - Teachers Retirement Fund	\$1,000,476	\$0	\$0	\$0	N/A	N/A	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Valparaiso Community Schools (6560)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement Total	\$24,291,179	\$29,236,407	\$29,656,579	\$29,735,015	22%	2%	0%
Student Instructional Support							
21130 Attendance and Social Work Services; Social Work Services	\$119,834	\$179,641	\$130,869	\$15,012	-87%	-92%	-89%
21220 Guidance Services; Counseling Services	\$367,461	\$504,426	\$658,210	\$467,758	27%	-7%	-29%
21340 Health Services; Nurse Services	\$221,831	\$385,902	\$422,200	\$416,355	88%	8%	-1%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$35,942	\$10,501	N/A	N/A	-71%
24100 Office of The Principal	\$1,986,103	\$2,836,289	\$2,724,801	\$2,548,646	28%	-10%	-6%
Student Instructional Support Total	\$2,695,228	\$3,906,257	\$3,972,021	\$3,458,272	28%	-11%	-13%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$40,159	\$86,676	\$107,666	\$107,642	168%	24%	0%
23160 Board of Education; Promotion Expenses	\$4,035	\$6,204	\$8,546	\$3,704	-8%	-40%	-57%
23210 Executive Administration; Office of The Superintendent	\$688,945	\$1,149,174	\$898,937	\$846,688	23%	-26%	-6%
23220 Executive Administration; Community Relations	\$0	\$0	\$0	\$177	N/A	N/A	N/A
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25110 Fiscal Services; Office of The Business Manager	\$0	\$44,836	\$148,509	\$135,183	N/A	202%	-9%
25120 Fiscal Services; Service Area Direction	\$127,063	\$55,984	\$0	\$0	-100%	-100%	N/A
25150 Fiscal Services; Payroll Services	\$2,484	\$2,009	\$0	\$0	-100%	-100%	N/A
25160 Fiscal Services; Financial Accounting	\$658	\$4,634	\$0	\$0	-100%	-100%	N/A
25191 Other Fiscal Services; Refund of Revenue	\$1,702,802	\$35,123	\$2,108	\$14,104	-99%	-60%	> 500%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$18,877	\$36,376	N/A	N/A	93%
25196 Other Fiscal Services; Cash Change	\$0	\$0	\$0	\$2,120	N/A	N/A	N/A
25199 Other Fiscal Services; Other	\$0	\$0	\$3,852	\$3,564	N/A	N/A	-7%
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$44,961	\$123,820	\$0	\$0	-100%	-100%	N/A
25600 Public Information Services	\$31,682	\$13,563	\$0	\$0	-100%	-100%	N/A
25710 Personnel Services; Supervision of Personnel Services	\$90,000	\$0	\$0	\$0	-100%	N/A	N/A
25730 Personnel Services; Personnel Services	\$0	\$0	\$52,031	\$68,373	N/A	N/A	31%
25750 Personnel Services; Health Services	\$13,008	\$20,897	\$21,657	\$11,799	-9%	-44%	-46%
25790 Personnel Services; Other Professional Services	\$0	\$890,073	\$991,193	\$1,358,809	N/A	53%	37%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$16,398	\$0	N/A	N/A	-100%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$107,647	\$0	N/A	N/A	-100%
25890 Other Technology Services	\$290,866	\$862,092	\$713,034	\$768,865	164%	-11%	8%
25950 Other Assessments	\$16,188	\$5,582	\$6,898	\$7,316	-55%	31%	6%
25990 Other Support Services, Central	\$5,038	\$160,042	\$0	\$0	-100%	-100%	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$105,951	\$37,657	\$0	\$0	-100%	-100%	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,627,725	\$4,814,272	\$3,857,808	\$3,986,788	10%	-17%	3%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$423,205	\$612,815	\$732,800	\$677,148	60%	10%	-8%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$245,377	\$313,459	\$114,713	\$112,405	-54%	-64%	-2%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,550	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$47,000	\$59,522	\$42,472	\$43,934	-7%	-26%	3%
26700 Operation and Maintenance of Plant Services; Insurance	\$496,960	\$587,321	\$709,212	\$516,297	4%	-12%	-27%
27010 Student Transportation; Service Area Direction	\$314,119	\$314,927	\$189,542	\$264,990	-16%	-16%	40%
27100 Student Transportation; Vehicle Operation	\$971,049	\$1,120,620	\$1,193,370	\$1,210,892	25%	8%	1%
27200 Student Transportation; Monitoring Services	\$0	\$0	\$121,423	\$127,536	N/A	N/A	5%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$720,438	\$849,167	\$889,461	\$927,509	29%	9%	4%
27400 Student Transportation; Purchase of School Buses	\$477,502	\$535,986	\$400,394	\$376,861	-21%	-30%	-6%
27500 Student Transportation; Insurance on Buses	\$86,036	\$37,956	\$72,934	\$74,802	-13%	97%	3%
27900 Student Transportation; Other Student Transportation Services	\$155,613	\$18,234	\$5,219	\$3,921	-97%	-78%	-25%
31100 Food Services Operations; Service Area Direction	\$1,155,630	\$0	\$441,015	\$0	-100%	N/A	-100%
31200 Food Services Operations; Food Preparation and Dispensing	\$74,722	\$1,261,876	\$279,149	\$34,988	-53%	-97%	-87%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Valparaiso Community Schools (6560)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
31300 Food Services Operations; Food Delivery	\$1,811	\$1,788	\$412	\$262	-86%	-85%	-36%
31400 Food Services Operations; Food Purchases	\$798,152	\$1,046,672	\$1,105,451	\$1,070,783	34%	2%	-3%
31900 Other Food Services	\$86,509	\$182,437	\$1,647,981	\$1,386,618	> 500%	> 500%	-16%
Overhead and Operational Total	\$12,847,238	\$15,255,416	\$14,900,707	\$14,180,454	10%	-7%	-5%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$520	\$93,791	\$3,191	\$0	-100%	-100%	-100%
33200 Community Recreation	\$74,115	\$320,798	\$180,780	\$211,071	185%	-34%	17%
33400 Athletic Coaches	\$548,304	\$677,935	\$600,963	\$607,964	11%	-10%	1%
33990 Other Community Services; Other	\$0	\$0	\$2,977	\$3,517	N/A	N/A	18%
43000 Facilities Acquisition and Construction; Professional Services	\$116,985	\$290,441	\$36,389	\$34,606	-70%	-88%	-5%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$713,382	\$1,182,146	\$290,108	\$375,547	-47%	-68%	29%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$741	\$0	\$0	\$0	-100%	N/A	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$277,317	\$445,868	\$0	\$0	-100%	-100%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,217,932	\$1,276,271	\$1,410,457	\$1,558,280	28%	22%	10%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$957,535	\$923,265	\$95,548	\$67,302	-93%	-93%	-30%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$141,518	\$1,265,919	\$62,114	\$0	-100%	-100%	-100%
51100 Debt Services; Principal on Debt; Bonds	\$525,000	\$590,000	\$499,808	\$790,000	50%	34%	58%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$40,485	\$0	\$0	N/A	-100%	N/A
52100 Debt Services; Interest on Debt; Bonds	\$375,260	\$1,039,086	\$878,634	\$829,195	121%	-20%	-6%
52200 Debt Services; Interest on Debt; Temporary Loans	\$291,631	\$448,362	\$56,636	\$54,116	-81%	-88%	-4%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$9,605,000	\$10,856,746	\$5,410,731	\$3,156,716	-67%	-71%	-42%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,375,000	\$3,272,269	\$5,013,285	N/A	265%	53%
54200 Common School Fund; Principal	\$0	\$0	\$0	\$72,581	N/A	N/A	N/A
54250 Common School Fund; Interest	\$0	\$0	\$0	\$6,736	N/A	N/A	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$7,799	\$0	\$0	N/A	-100%	N/A
Nonoperational Total	\$14,845,239	\$20,833,912	\$12,800,606	\$12,780,917	-14%	-39%	0%
Prorated By Fund							
26491 2007 Account Code - PERF	\$490,331	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,000,537	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$22,000	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$7,528,373	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$13,504	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$2,039,858	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$12,094,602	\$0	\$0	\$0	N/A	N/A	N/A