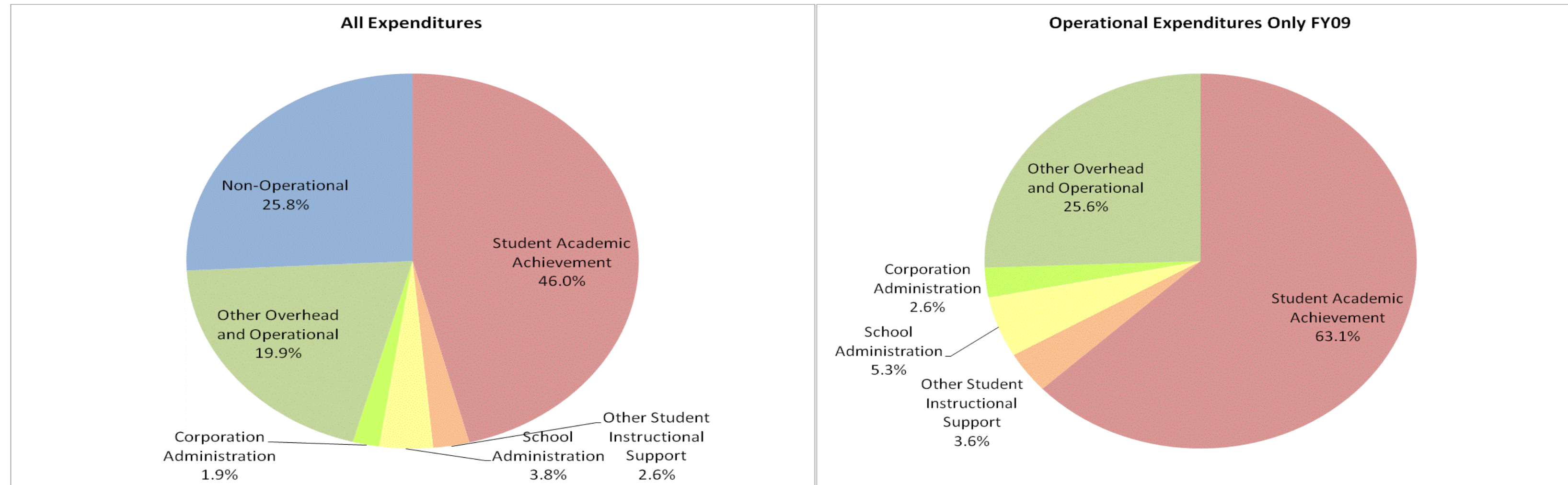


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Wa-Nee Community Schools (2285)**

Wa-Nee Community Schools (2285)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$11,103,795	53.1%	\$17,101,800	51.2%	\$16,324,353	48.8%	\$13,713,245	46.0%
Student Instructional Support	\$1,446,021	6.9%	\$2,057,636	6.2%	\$2,079,276	6.2%	\$1,914,487	6.4%
Overhead and Operational	\$4,014,024	19.2%	\$6,464,366	19.4%	\$6,582,228	19.7%	\$6,513,087	21.8%
Nonoperational	\$4,343,689	20.8%	\$7,748,023	23.2%	\$8,484,826	25.4%	\$7,702,171	25.8%
<b>Grand Total</b>	<b>\$20,907,529</b>		<b>\$33,371,824</b>		<b>\$33,470,682</b>	<b>-11%</b>	<b>\$29,842,990</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY1999	FY2006	FY2008	FY2009
	60.0%	57.4%	55.0%	52.4%



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

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$19,944	\$31,152	\$46,582		134%	50%
	11100 Regular Programs; Elementary	\$3,964,778	\$4,483,113	\$5,164,634	\$4,585,062	16%	2%	-11%
	11200 Regular Programs; Middle/Junior High	\$1,078,154	\$2,125,939	\$2,438,297	\$2,206,168	105%	4%	-10%
	11300 Regular Programs; High School	\$1,852,180	\$2,407,246	\$2,847,061	\$2,605,042	41%	8%	-9%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$75,077	\$41,143	\$75,851		1%	84%
	11420 Vocational Education; Agriculture B	\$27,750	\$40,515	\$46,080	\$51,184	84%	26%	11%
	11450 Vocational Education; Consumer and Homemaking	\$93,339	\$93,225	\$69,740	\$61,843	-34%	-34%	-11%
	11510 Vocational Education; Cooperative Education	\$0	\$875	\$26,395	\$13,402		> 500%	-49%
	11590 Other Vocational Education Programs	\$12,272	\$0	\$0	\$0	-100%		
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$59,543	\$67,295	\$61,878		4%	-8%
	12110 Gifted And Talented; Gifted and Talented	\$48,703	\$18,125	\$29,678	\$42,144	-13%	133%	42%
	12210 Mental Disabilities; Mild Mental Disabilities	\$69,310	\$571,426	\$647,126	\$633,445	> 500%	11%	-2%
	12350 Physical Impairment; Homebound	\$2,089	\$1,437	\$17,770	\$20,480	> 500%	> 500%	15%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$73,512	\$505,093	\$499,868	\$731,094	> 500%	45%	46%
	12510 Culturally Different; Communication Disorders	\$0	\$21,506	\$30,295	\$27,322		27%	-10%
	12610 Learning Disability	\$293,507	\$300,636	\$313,596	\$305,851	4%	2%	-2%
	12710 Equal Opportunity At Risk	\$126,684	\$64,118	\$71,007	\$125,198	-1%	95%	76%
	12900 Other Special Programs	\$9,655	\$30,306	\$30,332	\$48,541	403%	60%	60%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$11,980	\$9,694	\$5,483	\$0	-100%	-100%	-100%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$0	\$4,753	\$10,067			112%
	14100 Summer School Programs; Elementary	\$37,630	\$1,848	\$22,822	\$20,796	-45%	> 500%	-9%
	14200 Summer School Programs; Middle/Junior High School	\$2,089	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$78,908	\$81,632	\$46,896	\$33,212	-58%	-59%	-29%
	16100 Remediation Testing	\$18,212	\$17,943	\$14,606	\$14,849	-18%	-17%	2%
	16200 Preventive Remediation	\$64,709	\$24,804	\$76,792	\$39,498	-39%	59%	-49%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$50,531	\$142,890	\$147,659	\$186,371	269%	30%	26%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$521,090	\$843,860	\$984,214	\$1,090,047	109%	29%	11%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$32,765	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$98,409	\$120,760	\$162,998	\$167,037	70%	38%	2%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$41,074	\$104,954	\$129,038	\$43,958	7%	-58%	-66%
	22130 Improvement of Instruction; Instructional Staff Training	\$19,243	\$40,536	\$14,828	\$19,339	0%	-52%	30%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$4,749	\$6,480	\$2,244	\$1,883	-60%	-71%	-16%
	22210 Library/Media Services; Service Area Direction	\$177,486	\$258,328	\$206,813	\$249,294	40%	-3%	21%
	22220 Library/Media Services; School Library	\$32,933	\$22,479	\$28,452	\$25,159	-24%	12%	-12%
	22230 Library/Media Services; Audiovisual	\$7,642	\$7,371	\$8,802	\$4,764	-38%	-35%	-46%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$97,560	\$87,769	\$25,514	\$33,434	-66%	-62%	31%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$1,030	\$4,932			379%
	22400 Academic Student Assessment	\$0	\$0	\$0	\$580			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$101,199	\$232,075	\$218,390	\$126,939	25%	-45%	-42%
	26497 2007 Account Code - Teachers Retirement Fund	\$374,662	\$628,646	\$248,263	\$0			
<b>Student Academic Achievement Total</b>		<b>\$9,424,807</b>	<b>\$13,450,192</b>	<b>\$14,721,065</b>	<b>\$13,713,245</b>	<b>46%</b>	<b>2%</b>	<b>-7%</b>
<b>Student Instructional Support</b>								
	21130 Attendance and Social Work Services; Social Work Services	\$9,900	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$303,734	\$424,408	\$570,360	\$514,130	69%	21%	-10%
	21230 Guidance Services; Appraisal Services	\$268	\$0	\$0	\$0	-100%		
	21240 Guidance Services; Information Services	\$42,389	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$88,610	\$141,123	\$149,047	\$167,966	90%	19%	13%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$702	\$1,734			147%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$49,658	\$61,058	\$658	\$0	-100%	-100%	-100%
	21890 Special Education Administration; Other Special Education Administration	\$60,430	\$79,883	\$82,822	\$89,928	49%	13%	9%
	24100 Office of The Principal	\$639,285	\$819,441	\$985,330	\$1,140,729	78%	39%	16%
<b>Student Instructional Support Total</b>		<b>\$1,194,274</b>	<b>\$1,525,913</b>	<b>\$1,788,920</b>	<b>\$1,914,487</b>	<b>60%</b>	<b>25%</b>	<b>7%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$28,742	\$42,402	\$35,053	\$36,224	26%	-15%	3%
	23150 Board of Education; Legal Services	\$12,960	\$48,156	\$76,769	\$64,005	394%	33%	-17%
	23160 Board of Education; Promotion Expenses	\$2,776	\$2,185	\$1,454	\$602	-78%	-72%	-59%
	23210 Executive Administration; Office of The Superintendent	\$143,708	\$162,375	\$205,892	\$207,454	44%	28%	1%
	23220 Executive Administration; Community Relations	\$6,045	\$4,882	\$3,596	\$3,995	-34%	-18%	11%
	23230 Executive Administration; Staff Relations and Negotiations	\$462	\$11,801	\$1,121	\$0	-100%	-100%	-100%
	25110 Fiscal Services; Office of The Business Manager	\$43,785	\$79,479	\$104,363	\$110,723	153%	39%	6%
	25120 Fiscal Services; Service Area Direction	\$21,493	\$40,866	\$18,026	\$0	-100%	-100%	-100%
	25150 Fiscal Services; Payroll Services	\$17,161	\$21,028	\$31,368	\$35,695	108%	70%	14%
	25160 Fiscal Services; Financial Accounting	\$0	\$0	\$25,968	\$50,299			94%

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

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	25170 Fiscal Services; Internal Auditing	\$0	\$2,375	\$0	\$0		-100%	
	25191 Other Fiscal Services; Refund of Revenue	\$10,511	\$8,187	\$9,101	\$18,133	73%	121%	99%
	25192 Other Fiscal Services; Petty Cash	\$250	\$250	\$250	\$0	-100%	-100%	-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$351	\$4,184	\$15,516		> 500%	271%
	25196 Other Fiscal Services; Cash Change	\$550	\$900	\$0	\$0	-100%	-100%	
	25300 Printing, Publishing, and Duplicating Services	\$6,925	\$5,032	\$3,950	\$4,036	-42%	-20%	2%
	25710 Personnel Services; Supervision of Personnel Services	\$2,007	\$6,078	\$3,072	\$0	-100%	-100%	-100%
	25740 Personnel Services; Noninstructional Personnel Training	\$1,711	\$0	\$5,109	\$125	-93%		-98%
	25750 Personnel Services; Health Services	\$3,004	\$8,106	\$6,461	\$6,810	127%	-16%	5%
	25890 Other Technology Services	\$0	\$0	\$0	\$11,847			
	25910 Judgments	\$0	\$0	\$4,271	\$0			-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$6,042	\$18,055	\$11,962	\$1,506	-75%	-92%	-87%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,189,074	\$1,703,255	\$1,884,767	\$2,108,961	77%	24%	12%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$26,324	\$46,140	\$52,304	\$55,953	113%	21%	7%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$296,814	\$396,422	\$461,809	\$507,578	71%	28%	10%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$488	\$383	\$1,771	\$0			
	26499 2007 Account Code - Other	\$2,700	\$14,615	\$14,422	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$800	\$1,440	\$1,440		80%	0%
	26700 Operation and Maintenance of Plant Services; Insurance	\$51,829	\$180,667	\$153,040	\$149,064	188%	-17%	-3%
	27010 Student Transportation; Service Area Direction	\$87,444	\$91,854	\$85,754	\$98,730	13%	7%	15%
	27100 Student Transportation; Vehicle Operation	\$417,576	\$625,225	\$818,328	\$840,539	101%	34%	3%
	27200 Student Transportation; Monitoring Services	\$70,567	\$109,339	\$100,256	\$102,077	45%	-7%	2%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$213,907	\$349,364	\$458,075	\$482,804	126%	38%	5%
	27400 Student Transportation; Purchase of School Buses	\$171,361	\$493,138	\$236,847	\$393,633	130%	-20%	66%
	27500 Student Transportation; Insurance on Buses	\$26,730	\$13,444	\$11,623	\$1,288	-95%	-90%	-89%
	27700 Student Transportation; Contracted Transportation Services	\$6,299	\$1,000	\$1,000	\$0	-100%	-100%	-100%
	27900 Student Transportation; Other Student Transportation Services	\$8,102	\$6,468	\$4,204	\$5,884	-27%	-9%	40%
	27910 Student Transportation; Bus Driver Training	\$3,627	\$1,254	\$95	\$122	-97%	-90%	28%
	31100 Food Services Operations; Service Area Direction	\$30,495	\$44,114	\$61,870	\$55,134	81%	25%	-11%
	31200 Food Services Operations; Food Preparation and Dispensing	\$265,400	\$391,975	\$535,690	\$623,229	135%	59%	16%
	31400 Food Services Operations; Food Purchases	\$345,630	\$462,205	\$521,521	\$499,798	45%	8%	-4%
	31900 Other Food Services	\$15,746	\$19,963	\$19,249	\$19,881	26%	0%	3%
<b>Overhead and Operational Total</b>		<b>\$3,538,244</b>	<b>\$5,414,132</b>	<b>\$5,976,033</b>	<b>\$6,513,087</b>	<b>84%</b>	<b>20%</b>	<b>9%</b>
<b>Nonoperational</b>								
	33200 Community Recreation	\$35,196	\$12,446	\$17,639	\$11,253	-68%	-10%	-36%
	33300 Civic Services	\$1,700	\$1,700	\$1,700	\$1,700	0%	0%	0%
	33400 Athletic Coaches	\$223,072	\$229,050	\$251,016	\$391,295	75%	71%	56%
	33910 High School Band Uniforms	\$16,000	\$489	\$0	\$0	-100%	-100%	
	33930 Latch Key Kid Program	\$9,430	\$16,857	\$14,864	\$16,892	79%	0%	14%
	33990 Other Community Services; Other	\$0	\$2,191	\$3,278	\$6,018		175%	84%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$3,300	\$581,165	\$980		-70%	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$15,675	\$232,500	\$0	\$3,468	-78%	-99%	
	45100 Building Acquisition, Construction and Improvements	\$11,851	\$410,840	\$261,312	\$397,549	> 500%	-3%	52%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$350,000	\$141,529	\$424,586		21%	200%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$4,600	\$17,345	\$946		-79%	-95%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$177,254	\$255,418	\$226,458	\$231,888	31%	-9%	2%
	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	\$176,026	\$500,258	\$564,862	\$242,065	38%	-52%	-57%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$121,292	\$151,018	\$50,359	\$726	-99%	-100%	-99%
	51100 Debt Services; Principal on Debt; Bonds	\$80,000	\$445,000	\$350,000	\$95,000	19%	-79%	-73%
	52100 Debt Services; Interest on Debt; Bonds	\$87,735	\$178,955	\$137,361	\$62,579	-29%	-65%	-54%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$66,778	\$35,404	\$153,369	\$128,778	93%	264%	-16%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,165,651	\$4,794,764	\$5,635,881	\$5,654,838	79%	18%	0%
	54200 Common School Fund; Principal	\$99,298	\$29,915	\$25,376	\$21,340	-79%	-29%	-16%
	54250 Common School Fund; Interest	\$0	\$0	\$1,746	\$2,270			30%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$0	\$6,000			
	60700 Nonprogramed Charges; Scholarships	\$0	\$1,000	\$2,000	\$2,000		100%	0%
<b>Nonoperational Total</b>		<b>\$4,286,959</b>	<b>\$7,657,916</b>	<b>\$8,437,260</b>	<b>\$7,702,171</b>	<b>80%</b>	<b>1%</b>	<b>-9%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$204,640	\$224,659	\$111,401	\$0			
	26492 2007 Account Code - Social Security	\$834,188	\$1,097,130	\$451,227	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$36,372	\$116,399	\$65,601	\$0			
	26494 2007 Account Code - Group Insurance	\$1,289,164	\$3,771,972	\$1,863,186	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$2,507	\$5,220	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$98,880	\$111,005	\$50,768	\$0			

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

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Prorated By Fund Total</b>		\$2,463,245	\$5,323,672	\$2,547,404	\$0			