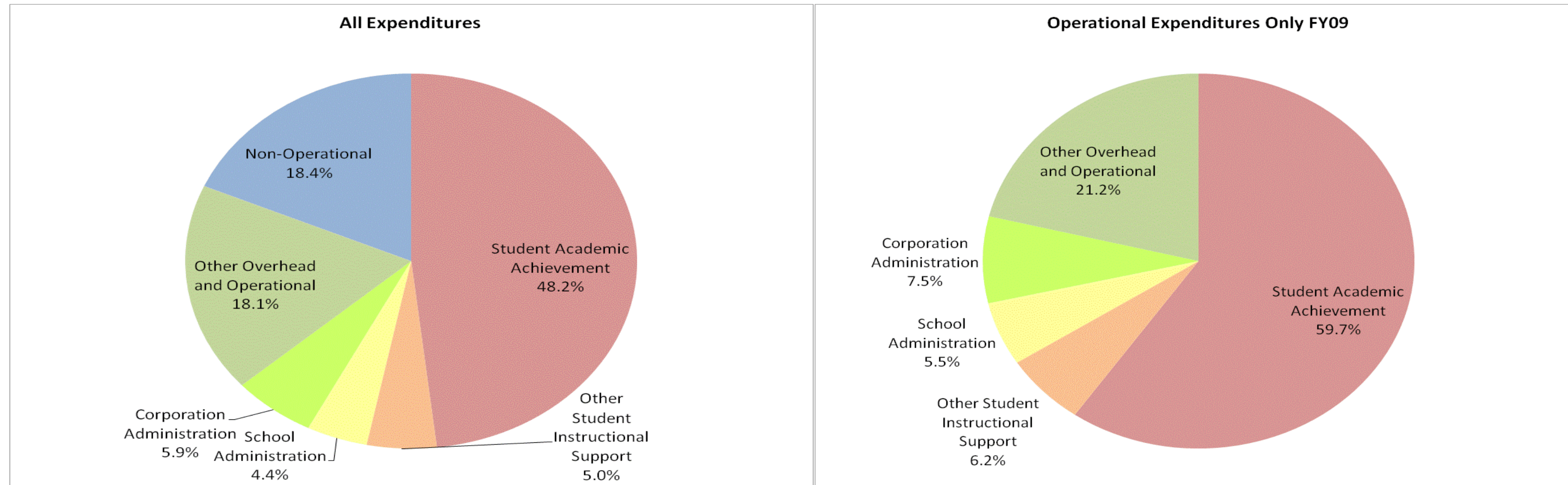


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Warsaw Community Schools (4415)**

**Warsaw Community Schools (4415)**

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$25,769,313	53.8%	\$31,816,065	54.2%	\$32,326,417	52.6%	\$33,659,874	49.6%
Student Instructional Support	\$4,557,774	9.5%	\$5,671,115	9.7%	\$6,117,595	9.9%	\$6,530,672	9.6%
Overhead and Operational	\$9,491,570	19.8%	\$11,013,763	18.8%	\$13,137,100	21.4%	\$14,809,142	21.8%
Nonoperational	\$8,079,572	16.9%	\$10,186,850	17.4%	\$9,931,207	16.1%	\$12,884,886	19.0%
<b>Grand Total</b>	<b>\$47,898,229</b>		<b>\$58,687,793</b>		<b>\$61,512,319</b>	<b>16%</b>	<b>\$67,884,574</b>	

	FY1999	FY2006	FY2008	FY2009
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	63.3%	63.9%	62.5%	59.2%



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Warsaw Community Schools (4415)**

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>								
	11100 Regular Programs; Elementary	\$7,585,882	\$9,766,939	\$11,812,798	\$13,262,129	75%	36%	12%
	11200 Regular Programs; Middle/Junior High	\$2,132,429	\$2,747,861	\$3,343,953	\$3,929,778	84%	43%	18%
	11300 Regular Programs; High School	\$3,823,442	\$4,424,095	\$5,545,275	\$6,340,128	66%	43%	14%
	11420 Vocational Education; Agriculture B	\$76,125	\$84,713	\$113,414	\$118,187	55%	40%	4%
	11430 Vocational Education; Distributive Education	\$31,217	\$1,859	\$1,334	\$5,247	-83%	182%	293%
	11450 Vocational Education; Consumer and Homemaking	\$329,742	\$466,334	\$494,252	\$541,604	64%	16%	10%
	11470 Vocational Education; Business Education	\$400,405	\$414,271	\$354,394	\$403,337	1%	-3%	14%
	11480 Vocational Education; Industrial Education A	\$112,374	\$127,211	\$152,015	\$160,523	43%	26%	6%
	11510 Vocational Education; Cooperative Education	\$103,552	\$121,474	\$154,011	\$198,766	92%	64%	29%
	11590 Other Vocational Education Programs	\$0	\$5,902	\$7,160	\$6,653		13%	-7%
	12110 Gifted And Talented; Gifted and Talented	\$109,381	\$135,476	\$164,291	\$222,768	104%	64%	36%
	12210 Mental Disabilities; Mild Mental Disabilities	\$129,391	\$192,218	\$170,903	\$200,987	55%	5%	18%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$149,048	\$165,721	\$276,980	\$322,881	117%	95%	17%
	12230 Mental Disabilities; Severe Mental Disabilities	\$2,450	\$3,113	\$1,242	\$4,465	82%	43%	259%
	12310 Physical Impairment; Orthopedic Impairment	\$52,157	\$50,759	\$67,214	\$1,437	-97%	-97%	-98%
	12320 Physical Impairment; Multiple Disabilities	\$42,762	\$89,512	\$92,645	\$109,196	155%	22%	18%
	12330 Physical Impairment; Visual Impairment	\$43,333	\$63,326	\$41,552	\$44,037	2%	-30%	6%
	12340 Physical Impairment; Hearing Impairment	\$93,867	\$76,213	\$116,721	\$118,215	26%	55%	1%
	12350 Physical Impairment; Homebound	\$24,721	\$25,816	\$28,574	\$24,386	-1%	-6%	-15%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$278,829	\$235,150	\$288,196	\$426,323	53%	81%	48%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$0	\$13,016			
	12510 Culturally Different; Communication Disorders	\$5,435	\$24,730	\$17,256	\$22,495	314%	-9%	30%
	12520 Culturally Different; Compensatory	\$58,520	\$164,322	\$450,357	\$582,740	> 500%	255%	29%
	12610 Learning Disability	\$176,777	\$21,856	\$0	\$0	-100%	-100%	
	12710 Equal Opportunity At Risk	\$120,365	\$0	\$0	\$0	-100%		
	12810 Special Education Preschool	\$160,672	\$202,443	\$261,217	\$283,494	76%	40%	9%
	12900 Other Special Programs	\$946,077	\$1,473,166	\$2,166,543	\$2,601,852	175%	77%	20%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$96,596	\$188,846	\$198,104	\$155,527	61%	-18%	-21%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$9,083	\$0	\$0	\$0	-100%		
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$506	\$848	\$856	\$402	-21%	-53%	-53%
	14100 Summer School Programs; Elementary	\$102,358	\$184,137	\$186,370	\$303,712	197%	65%	63%
	14300 Summer School Programs; High School	\$104,417	\$172,919	\$286,701	\$241,420	131%	40%	-16%
	16100 Remediation Testing	\$327,557	\$0	\$0	\$0	-100%		
	16200 Preventive Remediation	\$0	\$178,393	\$230,489	\$236,236		32%	2%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$494,474	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$201,895	\$252,457	\$205,337	\$339,170	68%	34%	65%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$48,512	\$92,298	\$93,423	\$51,566	6%	-44%	-45%
	22130 Improvement of Instruction; Instructional Staff Training	\$38,810	\$108,181	\$140,054	\$240,516	> 500%	122%	72%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$2,500	\$12,700	\$9,270	\$31,972	> 500%	152%	245%
	22210 Library/Media Services; Service Area Direction	\$65,381	\$31,684	\$48,244	\$54,697	-16%	73%	13%
	22220 Library/Media Services; School Library	\$490,687	\$520,145	\$521,638	\$638,625	30%	23%	22%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$656,193	\$181,960	\$183,784	\$65,561	-90%	-64%	-64%
	22360 Instruction, Related Technology; Network Support	\$0	\$542,779	\$323,964	\$0	-100%	-100%	-100%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$168			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$315,089	\$787,878	\$160,041	\$1,355,657	330%	72%	> 500%
	26497 2007 Account Code - Teachers Retirement Fund	\$374,755	\$681,146	\$407,199	\$0			
<b>Student Academic Achievement Total</b>		<b>\$20,317,764</b>	<b>\$25,020,853</b>	<b>\$29,117,770</b>	<b>\$33,659,874</b>	<b>66%</b>	<b>35%</b>	<b>16%</b>
<b>Student Instructional Support</b>								
	21120 Attendance and Social Work Services; Attendance Services	\$38,987	\$51,009	\$56,286	\$114,050	193%	124%	103%
	21140 Attendance and Social Work Services; Pupil Accounting	\$0	\$3,573	\$25,526	\$39,290		> 500%	54%
	21220 Guidance Services; Counseling Services	\$360,305	\$599,925	\$664,633	\$855,338	137%	43%	29%
	21290 Guidance Services; Other Guidance Services	\$0	\$0	\$5,315	\$6,303			19%
	21310 Health Services; Service Area Direction	\$37,766	\$49,282	\$56,215	\$59,961	59%	22%	7%
	21340 Health Services; Nurse Services	\$107,592	\$307,492	\$405,299	\$477,902	344%	55%	18%
	21390 Health Services; Other Health Services	\$245,058	\$221,156	\$298,985	\$330,948	35%	50%	11%
	21420 Psychological Testing	\$331,605	\$242,616	\$278,353	\$289,828	-13%	19%	4%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$233,666	\$327,564	\$439,726	\$540,753	131%	65%	23%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$8,339	\$12,425	\$14,650		76%	18%
	21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$0	\$0	\$20,661			
	21810 Special Education Administration; Service Area Direction	\$283,665	\$355,154	\$483,559	\$541,331	91%	52%	12%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$3,871	\$122,395			> 500%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$68,195			
	24100 Office of The Principal	\$1,930,575	\$2,247,189	\$2,789,517	\$3,049,067	58%	36%	9%
<b>Student Instructional Support Total</b>		<b>\$3,569,218</b>	<b>\$4,413,299</b>	<b>\$5,519,711</b>	<b>\$6,530,672</b>	<b>83%</b>	<b>48%</b>	<b>18%</b>

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Warsaw Community Schools (4415)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$29,807	\$28,170	\$33,680	\$35,895	20%	27%	7%
	23150 Board of Education; Legal Services	\$7,154	\$22,327	\$53,428	\$34,778	386%	56%	-35%
	23160 Board of Education; Promotion Expenses	\$2,941	\$2,722	\$7,015	\$8,902	203%	227%	27%
	23190 Board of Education; Other Governing Body Services	\$12,840	\$11,959	\$12,265	\$9,881	-23%	-17%	-19%
	23210 Executive Administration; Office of The Superintendent	\$225,036	\$256,808	\$440,309	\$497,908	121%	94%	13%
	23220 Executive Administration; Community Relations	\$21,657	\$22,602	\$34,326	\$44,734	107%	98%	30%
	23290 Executive Administration; Other Executive Administration Services	\$6,616	\$0	\$0	\$0	-100%		
	25110 Fiscal Services; Office of The Business Manager	\$130,380	\$157,588	\$209,011	\$251,516	93%	60%	20%
	25120 Fiscal Services; Service Area Direction	\$40,457	\$58,861	\$63,992	\$73,402	81%	25%	15%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$19,158	\$29,380	\$40,116	\$49,822	160%	70%	24%
	25150 Fiscal Services; Payroll Services	\$48,212	\$129,446	\$166,733	\$245,590	409%	90%	47%
	25191 Other Fiscal Services; Refund of Revenue	\$460	\$3,545	\$6,210	\$10,569	> 500%	198%	70%
	25192 Other Fiscal Services; Petty Cash	\$275	\$150	\$0	\$0	-100%	-100%	
	25196 Other Fiscal Services; Cash Change	\$1,700	\$475	\$1,493	\$475	-72%	0%	-68%
	25199 Other Fiscal Services; Other	\$303	\$159	\$6	\$42	-86%	-74%	> 500%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$20,168	\$27,328	\$30,926	\$36,950	83%	35%	19%
	25400 Planning, Research, Development and Evaluation	\$2,503	\$0	\$0	\$0	-100%		
	25710 Personnel Services; Supervision of Personnel Services	\$1,741	\$0	\$0	\$0	-100%		
	25740 Personnel Services; Noninstructional Personnel Training	\$4,472	\$0	\$4,250	\$2,680	-40%		-37%
	25750 Personnel Services; Health Services	\$15,053	\$16,460	\$17,159	\$629	-96%	-96%	
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$449,257	\$881,532			96%
	25890 Other Technology Services	\$47,135	\$989	\$0	\$0	-100%	-100%	
	25920 Ditch Assessments	\$28	\$129	\$162	\$467	> 500%	262%	189%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$78,543	\$130,047	\$157,039	\$176,130	124%	35%	12%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,244,075	\$4,027,839	\$4,511,304	\$5,195,202	60%	29%	15%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$171,213	\$0	\$0	\$0	-100%		
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$614,460	\$611,860	\$860,401	\$969,756	58%	58%	13%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$0	\$332	\$0	\$0			
	26499 2007 Account Code - Other	\$419,431	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$28,866	\$0	\$0		-100%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$80,240	\$216,114	\$187,628	\$365,836	356%	69%	95%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$104,261	\$0	\$0	\$0	-100%		
	27010 Student Transportation; Service Area Direction	\$98,144	\$142,844	\$193,638	\$354,128	261%	148%	83%
	27100 Student Transportation; Vehicle Operation	\$772,908	\$1,031,820	\$1,161,177	\$1,268,121	64%	23%	9%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$313,001	\$642,433	\$876,476	\$845,936	170%	32%	-3%
	27400 Student Transportation; Purchase of School Buses	\$349,793	\$146,506	\$549,640	\$592,560	69%	304%	8%
	27500 Student Transportation; Insurance on Buses	\$18,669	\$84,584	\$74,085	\$71,754	284%	-15%	-3%
	27700 Student Transportation; Contracted Transportation Services	\$334	\$1,349	\$6,479	\$6,281	> 500%	366%	-3%
	31100 Food Services Operations; Service Area Direction	\$54,338	\$103,409	\$132,064	\$206,840	281%	100%	57%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,461,798	\$1,778,975	\$2,203,014	\$2,551,561	75%	43%	16%
	31300 Food Services Operations; Food Delivery	\$0	\$0	\$0	\$19,265			
<b>Overhead and Operational Total</b>		<b>\$8,419,303</b>	<b>\$9,716,072</b>	<b>\$12,483,283</b>	<b>\$14,809,142</b>	<b>76%</b>	<b>52%</b>	<b>19%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$2,132	\$14,940	\$5,289	\$4,717	121%	-68%	-11%
	33400 Athletic Coaches	\$305,839	\$297,009	\$299,223	\$386,417	26%	30%	29%
	33910 High School Band Uniforms	\$5,234	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$0	\$0	\$0	\$1,822			
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$43,093	\$69,315	\$128,428	\$157,883	266%	128%	23%
	43000 Facilities Acquisition and Construction; Professional Services	\$12,255	\$194,560	\$64,639	\$78,959	> 500%	-59%	22%
	45100 Building Acquisition, Construction and Improvements	\$1,234,709	\$2,300,195	\$2,544,334	\$3,138,423	154%	36%	23%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$0	\$182,760			
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$5,500	\$18,000	\$15,000	\$15,900	189%	-12%	6%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$315,761	\$2,265,906	\$2,207,302	\$2,049,493	> 500%	-10%	-7%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$187,549	\$289,988	\$0	\$0	-100%	-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$230,000	\$310,000	\$325,000	\$335,000	46%	8%	3%
	52100 Debt Services; Interest on Debt; Bonds	\$37,065	\$235,081	\$218,610	\$208,159	462%	-11%	-5%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$113,467	\$71,876	\$121,354		7%	69%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,558,075	\$3,996,000	\$4,001,500	\$6,204,000	12%	55%	55%
	54200 Common School Fund; Principal	\$46,043	\$0	\$0	\$0	-100%		
<b>Nonoperational Total</b>		<b>\$7,983,253</b>	<b>\$10,104,460</b>	<b>\$9,881,200</b>	<b>\$12,884,886</b>	<b>61%</b>	<b>28%</b>	<b>30%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$259,912	\$269,557	\$150,711	\$0			
	26492 2007 Account Code - Social Security	\$1,865,150	\$2,306,792	\$1,153,408	\$0			

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Warsaw Community Schools (4415)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	26493 2007 Account Code - Workmen's Compensation	\$36,053	\$242,181	\$211,627	\$0			
	26494 2007 Account Code - Group Insurance	\$5,252,628	\$6,530,355	\$2,938,183	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$2,550	\$12,246	\$3,831	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$192,398	\$71,977	\$52,594	\$0			
<b>Prorated By Fund Total</b>		<b>\$7,608,691</b>	<b>\$9,433,109</b>	<b>\$4,510,353</b>	<b>\$0</b>			