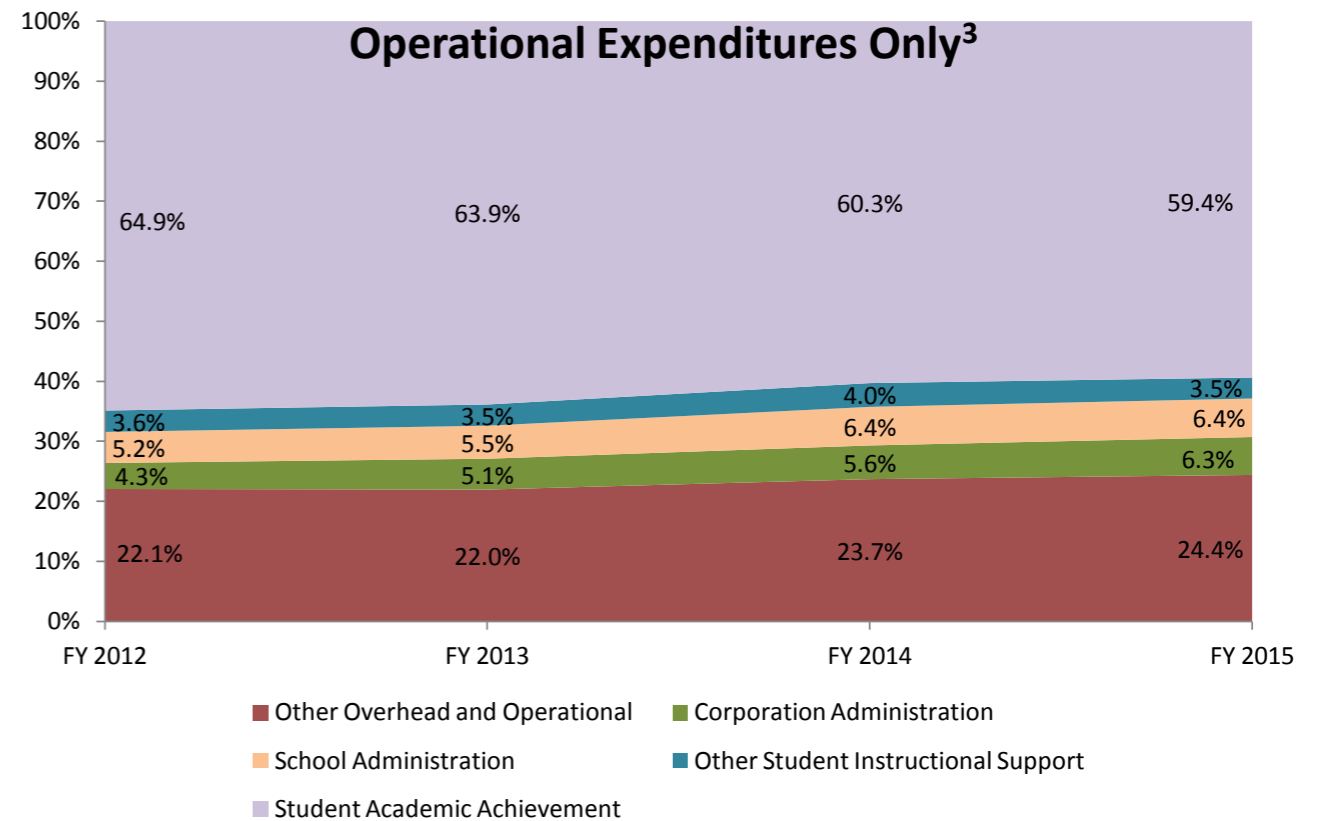
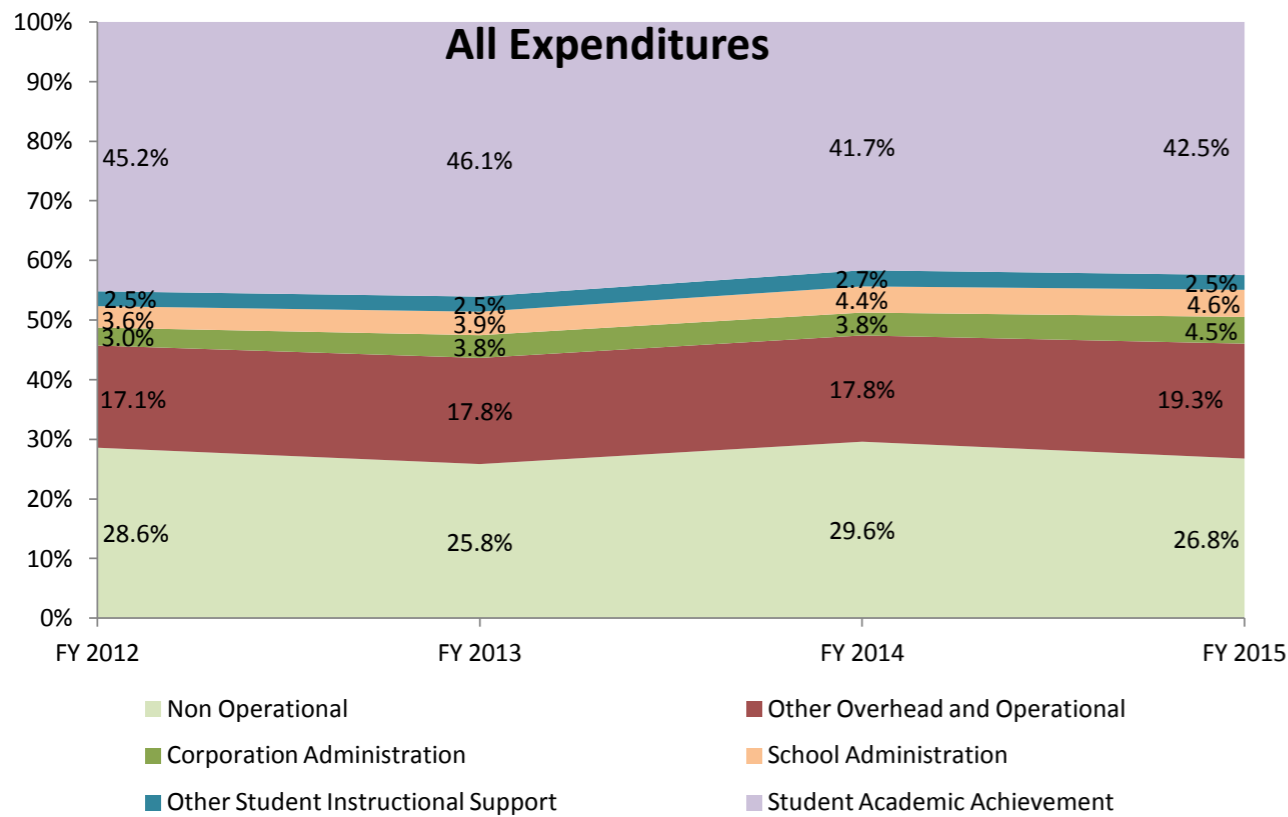


School Corporation Expenditures by Account
Biannual Financial Report Data
Wawasee Community School Corp (4345)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$18,474,334	53.7%	\$16,081,840	51.2%	\$16,603,758	45.2%	\$16,566,611	46.1%	\$16,058,663	41.7%	\$15,252,935	42.5%
Student Instructional Support	\$2,936,850	8.5%	\$2,395,316	7.6%	\$2,237,033	6.1%	\$2,328,633	6.5%	\$2,735,241	7.1%	\$2,523,189	7.0%
Total	\$21,411,184	62.2%	\$18,477,156	58.9%	\$18,840,791	51.3%	\$18,895,244	52.5%	\$18,793,904	48.7%	\$17,776,124	49.5%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$6,533,002	19.0%	\$7,159,043	22.8%	\$7,406,972	20.2%	\$7,772,672	21.6%	\$8,349,009	21.7%	\$8,531,392	23.7%
Non Operational	\$6,470,500	18.8%	\$5,754,773	18.3%	\$10,505,587	28.6%	\$9,292,175	25.8%	\$11,410,877	29.6%	\$9,615,384	26.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$13,003,502	37.8%	\$12,913,816	41.1%	\$17,912,559	48.7%	\$17,064,846	47.5%	\$19,759,886	51.3%	\$18,146,775	50.5%

Grand Total	\$34,414,686	\$31,390,972	\$36,753,350	\$35,960,091	\$38,553,790	\$35,922,899
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Wawasee Community School Corp (4345)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
Student Academic Achievement							
11050 Regular Programs Full Day Kindergarten	\$0	\$0	\$650,161	\$653,149	NA	NA	0.5%
11100 Regular Programs Elementary	\$4,311,893	\$5,920,912	\$5,342,379	\$4,960,006	15.0%	-16.2%	-7.2%
11200 Regular Programs Middle/Junior High	\$2,268,021	\$2,869,430	\$3,174,205	\$2,922,774	28.9%	1.9%	-7.9%
11300 Regular Programs High School	\$2,532,932	\$3,317,907	\$3,096,747	\$2,859,626	12.9%	-13.8%	-7.7%
11355 Regular Programs High School - Acad. Honors High Ability Students	\$0	\$76,658	\$66,000	\$50,000	NA	-34.8%	-24.2%
11410 Regular Programs Vocational Education - Agriculture A	\$69,031	\$112,846	\$123,088	\$102,143	48.0%	-9.5%	-17.0%
11430 Regular Programs Vocational Education - Distributive Education	\$60,611	\$72,283	\$80,319	\$80,064	32.1%	10.8%	-0.3%
11460 Regular Programs Vocational Education - Occupational Home Economics	\$60,656	\$90,322	\$112,428	\$120,176	98.1%	33.1%	6.9%
11470 Regular Programs Vocational Education - Business Education	\$64,017	\$88,569	\$147,874	\$213,506	233.5%	141.1%	44.4%
11480 Regular Programs Vocational Education - Industrial Education A	\$120,717	\$160,777	\$225,008	\$226,430	87.6%	40.8%	0.6%
11590 Regular Programs Vocational Education - Other Vocational Ed. Programs	\$97,583	\$119,326	\$240,562	\$162,568	66.6%	36.2%	-32.4%
12110 Special Programs Gifted and Talented - Gifted And Talented	\$62,384	\$42,979	\$40,381	\$42,103	-32.5%	-2.0%	4.3%
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$779,069	\$1,077,213	\$1,097,283	\$1,092,278	40.2%	1.4%	-0.5%
12220 Special Programs Mental Disabilities - Moderate Mental Disabilities	\$32,197	\$53,169	\$60,656	\$73,856	129.4%	38.9%	21.8%
12330 Special Programs Physical Impairment - Visual Impairment	\$22,085	\$0	\$0	\$0	NA	NA	NA
12340 Special Programs Physical Impairment - Hearing Impairment	\$51,879	\$89,175	\$93,875	\$97,928	88.8%	9.8%	4.3%
12350 Special Programs Physical Impairment - Homebound	\$24,018	\$52,234	\$19,747	\$8,582	-64.3%	-83.6%	-56.5%
12410 Special Programs Emotional Disabilities - Full Time	\$58,411	\$108,768	\$119,388	\$204,457	250.0%	88.0%	71.3%
12420 Special Programs Emotional Disabilities - All Others	\$13,027	\$0	\$0	\$0	NA	NA	NA
12510 Special Programs Culturally Different - Communication Disorders	\$54,326	\$132,001	\$173,861	\$172,517	217.6%	30.7%	-0.8%
12520 Special Programs Culturally Different - Compensatory	\$45,789	\$58,962	\$32,451	\$19,019	-58.5%	-67.7%	-41.4%
12610 Special Programs Learning Disability	\$37,939	\$83,204	\$65,864	\$65,048	71.5%	-21.8%	-1.2%
12810 Special Programs Special Education Preschool	\$130,339	\$113,828	\$136,851	\$154,955	18.9%	36.1%	13.2%
12900 Special Programs Other Special Programs	\$52,217	\$26,758	\$126,301	\$79,379	52.0%	196.7%	-37.2%
13100 Adult/Cont. Ed. Programs Instruction	\$10,829	\$10,818	\$859	\$737	-93.2%	-93.2%	-14.2%
13600 Adult/Cont. Ed. Programs Special Interest Programs	\$6,110	\$11,624	\$4,731	\$5,195	-15.0%	-55.3%	9.8%
14100 Summer School Programs Elementary	\$0	\$4,876	\$9,457	\$13,916	NA	185.4%	47.2%
14300 Summer School Programs High School	\$49,582	\$56,167	\$48,257	\$42,945	-13.4%	-23.5%	-11.0%
16100 Remediation Remediation Testing	\$45,660	\$58,331	\$14,059	\$22,042	-51.7%	-62.2%	56.8%
16200 Remediation Preventive Remediation	\$26,482	\$0	\$4,594	\$0	NA	NA	NA
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$0	\$39,528	\$4,760	\$0	NA	NA	NA
22110 Instruction Imp. of Instruction - Service Area Direction	\$86,934	\$0	\$9,121	\$5,272	-93.9%	NA	-42.2%
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$46,506	\$311,723	\$206,728	\$197,275	324.2%	-36.7%	-4.6%
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$3,851	\$22,683	\$44,910	\$89,182	2215.7%	293.2%	98.6%
22190 Instruction Imp. of Instruction - Other Imp. of Instruct. Services	\$145,081	\$112,617	\$34,006	\$56,313	-61.2%	-50.0%	65.6%
22220 Instruction Library/Media Services - School Library	\$266,902	\$322,126	\$262,761	\$241,948	-9.3%	-24.9%	-7.9%
22230 Instruction Library/Media Services - Audiovisual	\$30,234	\$17,611	\$13,349	\$13,632	-54.9%	-22.6%	2.1%
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$6,672	\$0	\$0	\$0	NA	NA	NA
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	(\$13)	\$0	\$0	NA	NA	NA
22360 Instruction Instruc. Related Tech. - Network Support	\$362,414	\$0	\$0	\$0	NA	NA	NA
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$31,736	\$56,873	\$43,533	NA	37.2%	-23.5%
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$226,736	\$414,690	\$118,768	\$160,381	-29.3%	-61.3%	35.0%
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$687,178	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total							
	\$12,950,310	\$16,081,840	\$16,058,663	\$15,252,935	17.8%	-5.2%	-5.0%
Student Instructional Support							
21220 Students Guidance Services - Counseling Services	\$345,405	\$538,897	\$555,472	\$546,166	58.1%	1.3%	-1.7%
21320 Students Health Services - Medical Services	\$106,052	\$130,850	\$180,798	\$155,058	46.2%	18.5%	-14.2%
21390 Students Health Services - Other Health Services	\$41,043	\$40,682	\$61,770	\$17,606	-57.1%	-56.7%	-71.5%
21420 Students Psychological Services - Psychological Testing	\$104,300	\$58,087	\$99,977	\$107,624	3.2%	85.3%	7.6%
21430 Students Psychological Services - Psychological Counseling	\$2,900	\$2,270	\$0	\$2,279	-21.4%	0.4%	NA
21810 Students Special Ed. Administration - Service Area Direction	\$125,651	\$141,763	\$138,213	\$51,832	-58.7%	-63.4%	-62.5%
21910 Students Other Support Services Students - Service Area Direction	\$0	\$0	\$6,577	\$6,835	NA	NA	3.9%

School Corporation Expenditures by Account
Biannual Financial Report Data
Wawasee Community School Corp (4345)

Account							Percent Change		
			FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015
24100	School Administration	Office of The Principal	\$1,030,455	\$1,207,838	\$1,457,288	\$1,397,016	35.6%	15.7%	-4.1%
24900	School Administration	Other Support Services - School Admin.	\$260,363	\$274,930	\$235,146	\$238,772	-8.3%	-13.2%	1.5%
Student Instructional Support Total			\$2,016,171	\$2,395,316	\$2,735,241	\$2,523,189	25.1%	5.3%	-7.8%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$23,425	\$41,565	\$41,385	\$43,748	86.8%	5.3%	5.7%
23150	General Administration	Board of Education - Legal Services	\$10,269	\$81,185	\$48,075	\$62,985	513.3%	-22.4%	31.0%
23160	General Administration	Board of Education - Promotion Expenses	\$2,969	\$754	\$6,366	\$6,012	102.5%	697.3%	-5.6%
23210	General Administration	Executive Administration - Office of The Superintendent	\$134,921	\$668,106	\$461,610	\$488,458	262.0%	-26.9%	5.8%
23220	General Administration	Executive Administration - Community Relations	\$1,257	\$0	\$0	\$0	NA	NA	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$3,288	\$23,190	\$32,524	NA	889.3%	40.3%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$93,917	\$121,643	\$182,588	\$201,842	114.9%	65.9%	10.5%
25160	Central Services	Fiscal Services - Financial Accounting	\$124,282	\$137,070	\$146,224	\$165,274	33.0%	20.6%	13.0%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$128	\$0	\$413	\$101	-21.1%	NA	-75.5%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$8,584	\$10,075	\$13,235	NA	54.2%	31.4%
25199	Central Services	Fiscal Services - Other - Other	\$24,797	\$22,121	\$0	\$0	NA	NA	NA
25600	Central Services	Public Information Services	\$3,197	\$3,587	\$39,923	\$32,597	919.6%	808.8%	-18.4%
25750	Central Services	Personnel Services - Health Services	\$2,560	\$1,960	\$1,974	\$4,648	81.6%	137.1%	135.5%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$306,047	\$298,892	\$268,367	NA	-12.3%	-10.2%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$191,377	\$217,554	\$288,618	NA	50.8%	32.7%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,942,665	\$2,246,857	\$2,229,812	\$2,253,026	16.0%	0.3%	1.0%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$51,273	\$78,459	\$67,577	\$49,988	-2.5%	-36.3%	-26.0%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$215,734	\$209,557	\$269,737	\$315,221	46.1%	50.4%	16.9%
26499	Category not Specified	Other - 2007 Account Code	\$98,420	\$0	\$0	\$0	NA	NA	NA
26700	Oper. & Maint. of Plant Serv.	Insurance	\$142,304	\$112,928	\$438,195	\$391,861	175.4%	247.0%	-10.6%
27010	Student Transportation	Service Area Direction	\$69,998	\$103,873	\$173,354	\$194,303	177.6%	87.1%	12.1%
27100	Student Transportation	Vehicle Operation	\$657,639	\$813,242	\$1,004,893	\$930,088	41.4%	14.4%	-7.4%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$514,978	\$676,085	\$837,652	\$913,173	77.3%	35.1%	9.0%
27400	Student Transportation	Purchase of School Buses	\$312,022	\$90,000	\$406,423	\$469,455	50.5%	421.6%	15.5%
27500	Student Transportation	Insurance on Buses	\$74,847	\$50,205	\$2,069	\$40,822	-45.5%	-18.7%	1873.0%
27900	Student Transportation	Other Student Transportation Services	\$23,878	\$34,243	\$37,592	\$33,167	38.9%	-3.1%	-11.8%
31100	Food Services Operations	Service Area Direction	\$28,643	\$6,028	\$22,909	\$18,529	-35.3%	207.4%	-19.1%
31200	Food Services Operations	Food Preparation and Dispensing	\$793,743	\$1,115,022	\$1,315,400	\$1,252,825	57.8%	12.4%	-4.8%
31900	Food Services Operations	Other Food Services	\$36,589	\$35,257	\$65,128	\$60,526	65.4%	71.7%	-7.1%
Overhead and Operational Total			\$5,384,456	\$7,159,043	\$8,349,009	\$8,531,392	58.4%	19.2%	2.2%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$878	\$3,839	\$9,311	NA	960.0%	142.5%
33200	Category not Specified	Community Recreation	\$19,795	\$17,276	\$20,366	\$19,153	-3.2%	10.9%	-6.0%
33400	Category not Specified	Athletic Coaches	\$344,079	\$434,298	\$474,927	\$717,154	108.4%	65.1%	51.0%
33990	Other Community Services	Other	\$0	\$0	\$6,449	\$924	NA	NA	-85.7%
41000	Category not Specified	Land Acquisition and Development	\$22,550	\$23,254	\$22,112	\$11,056	-51.0%	-52.5%	-50.0%
43000	Category not Specified	Professional Services	\$21,508	\$478,094	\$39,931	\$56,223	161.4%	-88.2%	40.8%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$432,421	\$473,982	\$2,389,003	\$1,747,918	304.2%	268.8%	-26.8%
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$166,912	\$171,914	\$158,506	\$159,034	-4.7%	-7.5%	0.3%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$503,300	\$445,966	\$387,376	\$271,575	-46.0%	-39.1%	-29.9%
49000	Category not Specified	Other Facilities Acq. and Construction	\$274,645	\$576,594	\$1,193,868	\$1,044,340	280.3%	81.1%	-12.5%
51100	Principal on Debt	Bonds	\$1,140,413	\$585,000	\$2,720,000	\$262,000	-77.0%	-55.2%	-90.4%
52100	Interest on Debt	Bonds	\$111,163	\$161,273	\$162,282	\$161,069	44.9%	-0.1%	-0.7%
52200	Interest on Debt	Temporary Loans	\$85,270	\$182,432	\$12,340	\$9,869	-88.4%	-94.6%	-20.0%
53100	Lease Rental	Buildings-Principal	\$2,670,869	\$830,000	\$2,500,000	\$3,928,000	47.1%	373.3%	57.1%
53150	Lease Rental	Buildings-Interest	\$495,565	\$1,373,812	\$1,298,433	\$1,187,355	139.6%	-13.6%	-8.6%
59100	Other Debt Services Obligations	Registrars Fee	\$0	\$0	\$18,530	\$27,904	NA	NA	50.6%

School Corporation Expenditures by Account
Biannual Financial Report Data
Wawasee Community School Corp (4345)

				Percent Change						
Account				FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015
60700	Category not Specified	Scholarships		\$0	\$0	\$2,915	\$2,500	NA	NA	-14.2%
Non Operational Total				\$6,288,489	\$5,754,773	\$11,410,877	\$9,615,384	52.9%	67.1%	-15.7%
Prorated by Fund										
26491	NA	PERF - Academic Achievement		\$102,665	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Instructional Support		\$15,531	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Overhead and Operational		\$72,339	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Non Operational		\$3,060	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Academic Achievement		\$765,129	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Instructional Support		\$129,994	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Overhead and Operational		\$175,398	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Non Operational		\$25,084	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Academic Achievement		\$4,650,725	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support		\$774,287	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational		\$900,220	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational		\$153,667	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Academic Achievement		\$5,506	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Instructional Support		\$866	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Overhead and Operational		\$589	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Non Operational		\$201	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total				\$7,775,260	\$0	\$0	\$0	NA	NA	NA