

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
M S D Wabash County Schools (8050)

M S D Wabash County Schools (8050)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$8,310,416	\$7,993,126	\$7,360,657	\$7,285,311	-3%	-1%
Noncertified Salaries (120)	\$1,363,177	\$1,367,221	\$1,424,088	\$1,401,307	1%	-2%
Group Health Insurance (222)	\$1,054,240	\$1,018,157	\$1,007,138	\$1,021,731	-1%	1%
Transfer Tuition to Other School Corporations Within the State (561)	\$1,207,405	\$1,091,825	\$1,051,745	\$1,014,297	-4%	-4%
Social Security-Certified Employee Retirement (212)	\$612,776	\$580,014	\$532,913	\$528,900	-4%	-1%
Teacher Retirement Fund, After 7-1-95 (216)	\$356,469	\$370,354	\$397,670	\$444,986	6%	12%
Nonlicensed Employees Temporary Salaries (136)	\$200,622	\$161,205	\$168,162	\$184,412	-2%	10%
Purchased Property Services; Rentals (440)	\$155,000	\$155,000	\$158,200	\$155,000	0%	-2%
Public Employees Retirement Fund (214)	\$91,072	\$101,837	\$120,777	\$136,709	11%	13%
Severance/Early Retirement Pay (213)	\$115,552	\$66,206	\$167,078	\$136,441	4%	-18%
Operational Supplies (611)	\$172,812	\$165,670	\$150,857	\$134,309	-6%	-11%
Textbooks (630)	\$111,224	\$322,082	\$138,651	\$112,290	0%	-19%
Social Security-Noncertified Employee Retirement (211)	\$106,875	\$106,351	\$111,957	\$111,915	1%	0%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$177,068	\$156,059	\$129,502	\$105,863	-12%	-18%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$115,340	\$112,904	\$109,099	\$98,496	-4%	-10%
Travel (580)	\$51,429	\$98,535	\$76,904	\$66,796	7%	-13%
Other General Supplies (615, 660 to 689)	\$12,101	\$6,081	\$10,451	\$64,907	52%	> 500%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$32,588	\$117,425	\$35,563	\$59,189	16%	66%
Licensed Employees Temporary Salaries (135)	\$82,114	\$51,894	\$40,905	\$53,695	-10%	31%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$11,151	\$14,115	\$19,067	\$41,280	39%	116%
Computer Hardware (741)	\$6,866	\$235,857	\$42,662	\$37,476	53%	-12%
Library Books (640)	\$41,211	\$43,534	\$38,322	\$36,076	-3%	-6%
Distance Learning Equipment (742)	\$10,853	\$5,597	\$9,700	\$26,133	25%	169%
Group Life Insurance (221)	\$20,144	\$19,036	\$18,462	\$16,754	-5%	-9%
Connectivity (744)	\$3,665	\$10,138	\$24	\$16,050	45%	> 500%
Stipends (131)	\$0	\$208	\$4,500	\$15,699	N/A	249%
Equipment (730)	\$8,071	\$32,780	\$16,595	\$14,314	15%	-14%
Purchased Professional and Technical Pupil Services (313)	\$0	\$0	\$8,040	\$14,224	N/A	77%
Purchased Professional and Technical Staff Services (314)	\$5,694	\$15,113	\$14,018	\$13,831	25%	-1%
Purchased Professional and Technical Instruction Services (311)	\$9,307	\$11,854	\$13,866	\$10,791	4%	-22%
Workers Compensation Insurance (225)	\$0	\$0	\$4,542	\$9,514	N/A	109%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$6,431	\$5,592	\$5,630	\$5,387	-4%	-4%
Other Purchased Professional and Technical Services (319)	\$5,015	\$2,768	\$1,800	\$4,648	-2%	158%
Unemployment compensation (230)	\$12,436	\$6,437	\$4,829	\$3,336	-28%	-31%
Dues and Fees (810)	\$7,209	\$3,045	\$3,331	\$3,254	-18%	-2%

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M S D Wabash County Schools (8050)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Periodicals (650)	\$6,057	\$4,734	\$4,188	\$3,220	-15%	-23%
Postage and Postage Machine Rental (532)	\$1,090	\$1,700	\$503	\$2,874	27%	471%
Other Technology Hardware (746)	\$79,333	\$20,388	\$12,454	\$1,353	-64%	-89%
Miscellaneous Objects (876 to 899)	\$2,233	\$2,016	\$97	\$92	-55%	-5%
Printing and Binding (550)	\$47	\$0	\$0	\$0	-100%	N/A
Subawards/Subgrants < \$25,000 - To Other Governmental Units (930)	\$248,485	\$55,831	\$0	\$0	-100%	N/A
Telecommunications Equipment (745)	\$120	\$0	\$0	\$0	-100%	N/A
Technology Related Professional Development (748)	\$0	\$0	\$399	\$0	N/A	-100%
Other Purchased Services (593)	\$0	\$80	\$0	\$0	N/A	N/A
Student Academic Achievement Total	\$14,813,699	\$14,532,769	\$13,415,345	\$13,392,862	-2%	0%
Student Instructional Support						
Certified Salaries (110)	\$2,258,113	\$2,126,903	\$1,992,985	\$1,793,291	-6%	-10%
Noncertified Salaries (120)	\$702,477	\$744,903	\$760,753	\$782,154	3%	3%
Group Health Insurance (222)	\$472,607	\$463,237	\$556,023	\$476,625	0%	-14%
Purchased Professional and Technical Instruction Services (311)	\$0	\$0	\$87,266	\$251,075	N/A	188%
Social Security-Certified Employee Retirement (212)	\$167,191	\$157,043	\$146,853	\$133,363	-5%	-9%
Teacher Retirement Fund, After 7-1-95 (216)	\$141,069	\$119,917	\$112,502	\$106,437	-7%	-5%
Public Employees Retirement Fund (214)	\$68,698	\$77,865	\$89,392	\$103,720	11%	16%
Equipment (730)	\$17,640	\$12,997	\$0	\$59,761	36%	N/A
Social Security-Noncertified Employee Retirement (211)	\$52,350	\$54,882	\$56,093	\$57,599	2%	3%
Severance/Early Retirement Pay (213)	\$52,936	\$23,897	\$81,839	\$48,507	-2%	-41%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$42,455	\$42,067	\$43,493	\$39,248	-2%	-10%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$45,538	\$44,197	\$43,592	\$37,652	-5%	-14%
Travel (580)	\$41,784	\$36,825	\$42,393	\$32,700	-6%	-23%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$8,206	\$13,878	\$13,681	\$24,457	31%	79%
Operational Supplies (611)	\$48,953	\$44,473	\$34,242	\$20,373	-20%	-41%
Nonlicensed Employees Temporary Salaries (136)	\$13,515	\$8,285	\$14,605	\$18,155	8%	24%
Group Life Insurance (221)	\$9,613	\$9,033	\$8,825	\$7,375	-6%	-16%
Purchased Professional and Technical Pupil Services (313)	\$1,301	\$6,968	\$8,000	\$3,500	28%	-56%
Dues and Fees (810)	\$3,580	\$2,438	\$3,260	\$3,370	-1%	3%
Licensed Employees Temporary Salaries (135)	\$0	\$0	\$0	\$2,048	N/A	N/A
Other Purchased Professional and Technical Services (319)	\$35,081	\$120	\$1,690	\$1,860	-52%	10%
Other Communication Services (533 to 539)	\$7,671	\$1,233	\$4,448	\$1,632	-32%	-63%
Purchased Property Services; Cleaning Services (420)	\$1,410	\$713	\$1,387	\$503	-23%	-64%
Periodicals (650)	\$742	\$44	\$432	\$349	-17%	-19%

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Biannual Financial Report Data
M S D Wabash County Schools (8050)**

M S D Wabash County Schools (8050)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Purchased Property Services; Repairs and Maintenance Services (430)	\$78	\$379	\$187	\$265	36%	42%
Advertising (540)	\$0	\$0	\$0	\$57	N/A	N/A
Miscellaneous Objects (876 to 899)	\$0	\$0	\$0	\$40	N/A	N/A
Other General Supplies (615, 660 to 689)	\$45	\$30	\$3,961	\$32	-8%	-99%
Computer Hardware (741)	\$15,642	\$5,285	\$0	\$0	-100%	N/A
Wireless Equipment (743)	\$2,075	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Data Processing Services (316)	\$5,243	\$5,243	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$3,115	\$1,742	\$27	\$0	-100%	-100%
Workers Compensation Insurance (225)	\$0	\$0	\$81	\$0	N/A	-100%
Purchased Professional and Technical Staff Services (314)	\$199	\$0	\$50	\$0	-100%	-100%
Other Technology Hardware (746)	\$3,311	\$0	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$12,208	\$645	\$0	-\$3	N/A	N/A
Student Instructional Support Total	\$4,234,845	\$4,005,241	\$4,108,060	\$4,006,145	-1%	-2%
Overhead and Operational						
Noncertified Salaries (120)	\$1,889,114	\$1,960,421	\$2,017,264	\$2,034,544	2%	1%
Vehicles (731)	\$611,278	\$120,197	\$110,007	\$779,615	6%	> 500%
Food Purchases (614)	\$389,015	\$394,235	\$404,340	\$407,479	1%	1%
Light and Power - Other than Heating and Cooling (625)	\$378,085	\$357,391	\$348,603	\$345,751	-2%	-1%
Group Health Insurance (222)	\$254,420	\$265,542	\$277,599	\$290,364	3%	5%
Certified Salaries (110)	\$329,172	\$259,058	\$260,711	\$259,145	-6%	-1%
Equipment (730)	\$181,885	\$202,089	\$262,896	\$257,266	9%	-2%
Public Employees Retirement Fund (214)	\$169,787	\$189,377	\$208,772	\$247,490	10%	19%
Gasoline and Lubricants (613)	\$209,606	\$244,937	\$252,344	\$246,782	4%	-2%
Heating and Cooling for Buildings - Gas (622)	\$123,816	\$98,214	\$94,437	\$195,428	12%	107%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$134,378	\$130,619	\$150,348	\$172,540	6%	15%
Social Security-Noncertified Employee Retirement (211)	\$146,071	\$152,463	\$156,931	\$156,692	2%	0%
Operational Supplies (611)	\$109,537	\$113,409	\$101,078	\$117,068	2%	16%
Purchased Property Services; Repairs and Maintenance Services (430)	\$89,952	\$58,940	\$84,549	\$114,394	6%	35%
Purchased Services; Student Transportation Services (510)	\$99,654	\$96,578	\$94,429	\$101,394	0%	7%
Workers Compensation Insurance (225)	\$50,618	\$58,959	\$64,594	\$94,898	17%	47%
Other Purchased Professional and Technical Services (319)	\$14,968	\$89,160	\$70,634	\$73,850	49%	5%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$52,455	\$11,211	\$51,422	\$58,863	3%	14%
Nonlicensed Employees Temporary Salaries (136)	\$40,952	\$50,327	\$64,715	\$58,065	9%	-10%
Computer Hardware (741)	\$34,060	\$18,818	\$10,518	\$30,122	-3%	186%
Utility Services Water and Sewage (411)	\$25,823	\$27,188	\$25,102	\$25,480	0%	2%

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M S D Wabash County Schools (8050)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Utility Services Removal of Refuse and Garbage (412)	\$10,422	\$16,929	\$17,509	\$23,091	22%	32%
Social Security-Certified Employee Retirement (212)	\$24,528	\$19,010	\$19,426	\$19,441	-6%	0%
Tires and Repairs (612)	\$6,936	\$18,887	\$19,445	\$19,375	29%	0%
Telephone (531)	\$41,575	\$42,818	\$31,294	\$19,067	-18%	-39%
Severance/Early Retirement Pay (213)	\$12,625	\$11,711	\$11,406	\$19,061	11%	67%
Teacher Retirement Fund, After 7-1-95 (216)	\$14,705	\$15,756	\$16,062	\$15,760	2%	-2%
Travel (580)	\$12,407	\$9,880	\$14,363	\$15,072	5%	5%
Board Members Compensation (115)	\$7,500	\$10,000	\$10,000	\$10,000	7%	0%
Dues and Fees (810)	\$7,750	\$9,010	\$9,251	\$8,801	3%	-5%
Student Transportation Purchased From Another School Corporation Within The State (511)	\$7,845	\$5,746	\$9,297	\$7,605	-1%	-18%
Other Employee Benefits (241 to 290)	\$2,670	\$7,175	\$8,994	\$7,499	29%	-17%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$7,931	\$7,351	\$7,119	\$6,476	-5%	-9%
Other Public or Private Utility Services (419)	\$3,608	\$3,717	\$6,491	\$5,489	11%	-15%
Purchased Professional and Technical Board of Education Services (318)	\$10,619	\$11,882	\$12,336	\$5,382	-16%	-56%
Other General Supplies (615, 660 to 689)	\$3,921	\$2,546	\$1,618	\$4,751	5%	194%
Advertising (540)	\$3,538	\$3,899	\$4,342	\$4,190	4%	-3%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$5,674	\$3,271	\$3,226	\$3,272	-13%	1%
Group Life Insurance (221)	\$3,168	\$3,123	\$3,098	\$2,935	-2%	-5%
Purchased Professional and Technical Staff Services (314)	\$0	\$0	\$0	\$2,661	N/A	N/A
Purchased Property Services; Rentals (440)	\$3,509	\$1,732	\$2,337	\$2,328	-10%	0%
Bank Service Charges (871)	\$2,864	\$2,550	\$2,282	\$2,188	-7%	-4%
Other Purchased Services (593)	\$1,664	\$1,997	\$684	\$2,111	6%	209%
Official Bond Premiums (525)	\$1,920	\$1,920	\$1,920	\$1,920	0%	0%
Other Communication Services (533 to 539)	\$4,041	\$3,592	\$1,917	\$1,668	-20%	-13%
Connectivity (744)	\$590	\$48,347	\$320	\$1,031	15%	222%
Periodicals (650)	\$1,030	\$973	\$993	\$468	-18%	-53%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$3,990	\$619	\$1,163	\$441	-42%	-62%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$4,405	\$0	\$135	\$300	-49%	122%
Unemployment compensation (230)	\$222	\$477	\$802	\$31	-39%	-96%
Miscellaneous Objects (876 to 899)	\$0	\$71,506	\$0	\$0	N/A	N/A
Late Payments (872)	\$0	\$35	-\$35	\$0	N/A	N/A
Postage and Postage Machine Rental (532)	\$33	\$78	\$97	\$0	-100%	-100%
Purchased Professional and Technical Data Processing Services (316)	\$0	\$4,854	\$0	\$0	N/A	N/A
Purchased Property Services; Cleaning Services (420)	\$150	\$225	\$150	\$0	-100%	-100%
Wireless Equipment (743)	\$1,792	\$0	\$0	\$0	-100%	N/A
Telecommunications Equipment (745)	\$14,229	\$17,363	\$2,142	\$0	-100%	-100%

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M S D Wabash County Schools (8050)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Other purchased property services (490 to 499)	\$0	\$0	\$497	\$0	N/A	-100%
Other Technology Hardware (746)	\$1,913	\$0	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$5,564,417	\$5,258,108	\$5,331,973	\$6,279,643	3%	18%
Nonoperational						
Redemption of Principal (831)	\$915,050	\$993,300	\$1,035,000	\$1,880,000	20%	82%
Purchased Property Services; Construction Services (450)	\$713,108	\$2,013,245	\$784,041	\$452,876	-11%	-42%
Interest on Bonds or Notes (832)	\$339,559	\$376,659	\$438,605	\$441,504	7%	1%
Computer Hardware (741)	\$139,930	\$224,954	\$185,122	\$135,384	-1%	-27%
Equipment (730)	\$107,267	\$281,760	\$227,154	\$130,925	5%	-42%
Certified Salaries (110)	\$128,500	\$108,711	\$103,705	\$107,878	-4%	4%
Nonlicensed Employees Temporary Salaries (136)	\$97,077	\$91,280	\$91,994	\$86,341	-3%	-6%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$77,458	\$54,674	\$16,049	\$56,385	-8%	251%
Noncertified Salaries (120)	\$16,262	\$18,881	\$18,627	\$17,231	1%	-7%
Purchased Property Services; Rentals (440)	\$37,019	\$48,382	\$15,592	\$16,800	-18%	8%
Buildings (720)	\$132,172	\$130,959	\$59,195	\$13,883	-43%	-77%
Social Security-Certified Employee Retirement (212)	\$10,137	\$8,167	\$7,764	\$8,262	-5%	6%
Miscellaneous Objects (876 to 899)	\$0	\$8,200	\$8,200	\$8,200	N/A	0%
Social Security-Noncertified Employee Retirement (211)	\$7,859	\$8,141	\$8,225	\$7,497	-1%	-9%
Improvements Other Than Buildings (715)	\$44,075	\$1,263	\$62,210	\$7,466	-36%	-88%
Teacher Retirement Fund, After 7-1-95 (216)	\$4,963	\$5,401	\$5,556	\$6,848	8%	23%
Other Purchased Professional and Technical Services (319)	\$14,768	\$195,835	\$3,390	\$4,387	-26%	29%
Connectivity (744)	\$16,607	\$168,109	\$44,934	\$2,758	-36%	-94%
Public Employees Retirement Fund (214)	\$1,049	\$1,307	\$1,254	\$1,402	8%	12%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2,160	\$1,516	\$1,131	\$928	-19%	-18%
Postage and Postage Machine Rental (532)	\$902	\$761	\$784	\$789	-3%	1%
Telephone (531)	\$1,155	\$807	\$956	\$552	-17%	-42%
Awards (875)	\$500	\$500	\$1,000	\$500	0%	-50%
Licensed Employees Temporary Salaries (135)	\$300	\$658	\$415	\$295	0%	-29%
Other Technology Hardware (746)	\$8,457	\$6,830	\$13,449	\$120	-65%	-99%
Bank Service Charges (871)	\$0	\$40	\$20	\$60	N/A	200%
Other General Supplies (615, 660 to 689)	\$0	\$0	\$282	\$30	N/A	-89%
Wireless Equipment (743)	\$58,698	\$14,718	\$9,812	\$0	-100%	-100%
Unemployment compensation (230)	\$371	\$1,707	\$18	\$0	-100%	-100%
urchased From Another School Corporation or Educational Service Agency Within the State (591)	\$8,200	\$0	\$0	\$0	-100%	N/A
Operational Supplies (611)	\$476	\$0	\$0	\$0	-100%	N/A

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Nonoperational Total	\$2,884,077	\$4,766,764	\$3,144,482	\$3,389,301	4%	8%
Grand Total	\$27,497,039	\$28,562,882	\$25,999,859	\$27,067,950	0%	4%