

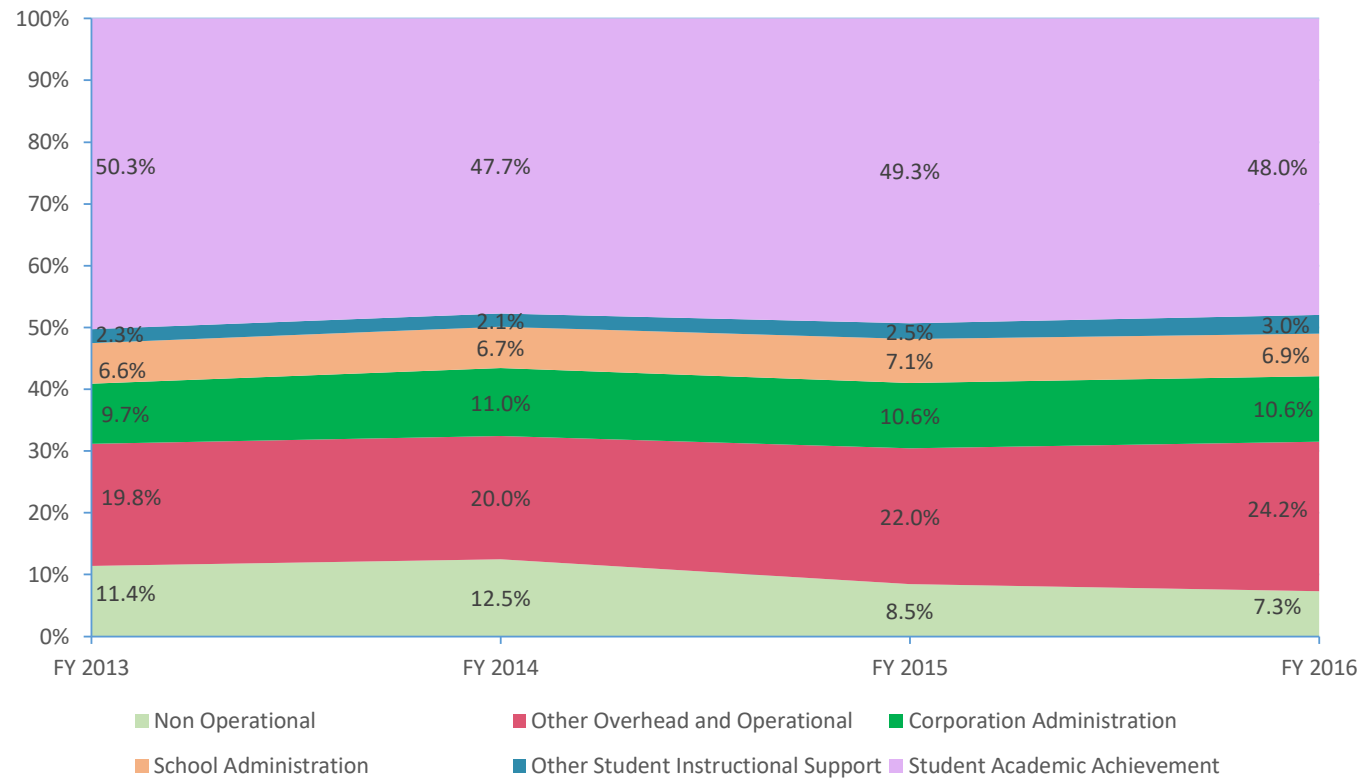
**School Corporation Expenditures by Account
Biannual Financial Report Data
Wabash City Schools (8060)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$7,149,657	58.7%	\$7,601,253	55.4%	\$7,482,343	50.3%	\$7,540,977	47.7%	\$7,380,989	49.3%	\$6,727,397	48.0%
Student Instructional Support	\$1,048,785	8.6%	\$1,310,560	9.5%	\$1,312,477	8.8%	\$1,394,873	8.8%	\$1,445,795	9.7%	\$1,391,388	9.9%
Total	\$8,198,442	67.3%	\$8,911,814	64.9%	\$8,794,820	59.1%	\$8,935,850	56.6%	\$8,826,784	59.0%	\$8,118,785	57.9%

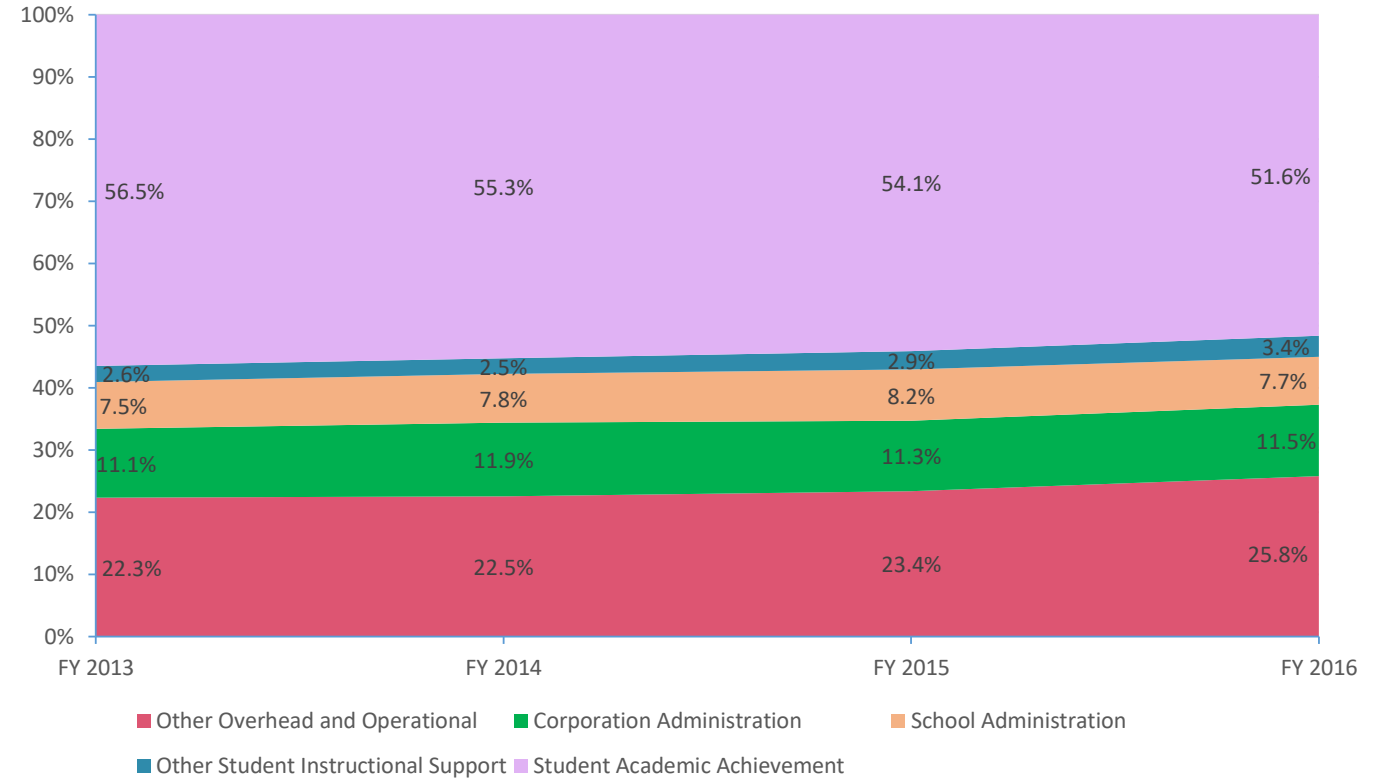
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,881,523	23.7%	\$3,728,194	27.2%	\$4,389,867	29.5%	\$4,890,174	31.0%	\$4,871,879	32.6%	\$4,881,106	34.8%
Non Operational	\$1,100,989	9.0%	\$1,085,752	7.9%	\$1,697,074	11.4%	\$1,971,429	12.5%	\$1,265,880	8.5%	\$1,025,508	7.3%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,982,512	32.7%	\$4,813,947	35.1%	\$6,086,942	40.9%	\$6,861,603	43.4%	\$6,137,759	41.0%	\$5,906,614	42.1%

Grand Total	\$12,180,954	\$13,725,760	\$14,881,762	\$15,797,453	\$14,964,544	\$14,025,399
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All Expenditures



Operational Expenditures Only³



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
Wabash City Schools (8060)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$61,398	\$68,413	\$415,735	\$412,864	572.4%	503.5%	-0.7%
11100	Regular Programs	Elementary	\$1,807,082	\$2,646,215	\$2,048,421	\$1,907,739	5.6%	-27.9%	-6.9%
11200	Regular Programs	Middle/Junior High	\$836,088	\$1,301,740	\$1,441,366	\$1,338,584	60.1%	2.8%	-7.1%
11300	Regular Programs	High School	\$1,235,955	\$1,755,627	\$1,700,184	\$1,566,650	26.8%	-10.8%	-7.9%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$0	\$0	\$9,505	NA	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$73,655	\$0	\$2,200	NA	-97.0%	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$162,793	\$289,806	\$104,121	\$20,561	-87.4%	-92.9%	-80.3%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$207,105	\$407,695	\$341,154	\$293,020	41.5%	-28.1%	-14.1%
12610	Special Programs	Learning Disability	\$240,537	\$304,617	\$291,703	\$260,230	8.2%	-14.6%	-10.8%
12710	Special Programs	Equal Opportunity At Risk	\$44,897	\$80,792	\$88,700	\$93,482	108.2%	15.7%	5.4%
12900	Special Programs	Other Special Programs	\$10,834	\$40,945	\$39,285	\$40,173	270.8%	-1.9%	2.3%
13600	Adult/Continuing Education Programs	Special Interest Programs	\$0	\$0	\$0	\$2,355	NA	NA	NA
14100	Summer School Programs	Elementary	\$2,464	\$0	\$2,814	\$3,025	22.8%	NA	7.5%
14200	Summer School Programs	Middle/Junior High School	\$9,030	\$6,486	\$11,618	\$10,053	11.3%	55.0%	-13.5%
14300	Summer School Programs	High School	\$6,189	\$7,101	\$0	\$0	-100.0%	-100.0%	NA
16100	Remediation	Remediation Testing	\$16,140	\$13,325	\$0	\$9,522	-41.0%	-28.5%	NA
16200	Remediation	Preventive Remediation	\$16,367	\$25,748	\$0	\$0	-100.0%	-100.0%	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$0	\$0	\$0	\$913	NA	NA	NA
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$0	\$0	\$0	\$8,152	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$3,621	\$22,246	\$13,373	\$6,078	67.9%	-72.7%	-54.5%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$88,806	\$72,994	\$102,518	\$67,516	-24.0%	-7.5%	-34.1%
22220	Instruction	Library/Media Services - School Library	\$191,122	\$228,981	\$152,583	\$146,253	-23.5%	-36.1%	-4.1%
22230	Instruction	Library/Media Services - Audiovisual	\$1,320	\$2,772	\$3,882	\$2,252	70.5%	-18.8%	-42.0%
22290	Instruction	Library/Media Services - Other Educational Media Services	\$75	\$79	\$0	\$0	-100.0%	-100.0%	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$68,080	\$97,872	NA	NA	43.8%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$6,698	\$0	\$0	NA	-100.0%	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$178,920	\$87,299	\$265,199	\$249,608	39.5%	185.9%	-5.9%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$16,326	\$1,924	\$57,156	NA	250.1%	2870.7%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$76,850	\$110,743	\$100,636	\$108,460	41.1%	-2.1%	7.8%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$162,276	\$13,173	NA	NA	-91.9%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$804	\$464	\$0	\$0	-100.0%	-100.0%	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$30,485	\$0	\$0	NA	-100.0%	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$0	\$25,419	\$0	NA	NA	-100.0%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$312,978	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$5,511,377	\$7,601,253	\$7,380,989	\$6,727,397	22.1%	-11.5%	-8.9%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$141,826	\$222,920	\$262,267	\$315,199	122.2%	41.4%	20.2%
21230	Students	Guidance Services - Appraisal Services	\$1,523	\$942	\$18,131	\$15,919	945.2%	1589.9%	-12.2%
21330	Students	Health Services - Dental Services	\$2,062	\$3,862	\$1,354	\$1,993	-3.3%	-48.4%	47.2%
21340	Students	Health Services - Nurse Services	\$70,030	\$123,184	\$98,386	\$92,512	32.1%	-24.9%	-6.0%
21390	Students	Health Services - Other Health Services	\$395	\$200	\$0	\$0	-100.0%	-100.0%	NA
24100	School Administration	Office of The Principal	\$558,095	\$959,452	\$1,018,344	\$965,465	73.0%	0.6%	-5.2%
24900	School Administration	Other Support Services - School Admin.	\$0	\$0	\$47,313	\$300	NA	NA	-99.4%
Student Instructional Support Total			\$773,930	\$1,310,560	\$1,445,795	\$1,391,388	79.8%	6.2%	-3.8%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$13,033	\$14,467	\$12,519	\$12,219	-6.2%	-15.5%	-2.4%
23120	General Administration	Board of Education - Service Area Assistants	\$20,611	\$38,402	\$29,487	\$33,989	64.9%	-11.5%	15.3%
23150	General Administration	Board of Education - Legal Services	\$1,560	\$1,390	\$21,378	\$1,200	-23.1%	-13.7%	-94.4%
23160	General Administration	Board of Education - Promotion Expenses	\$313	\$3,701	\$7,647	\$7,591	2323.3%	105.1%	-0.7%
23190	General Administration	Board of Education - Other Governing Body Services	\$6,264	\$2,263	\$0	\$0	-100.0%	-100.0%	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$273,683	\$668,113	\$611,654	\$651,612	138.1%	-2.5%	6.5%

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Wabash City Schools (8060)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$11,490	\$19,391	\$17,360	\$23,521	104.7%	21.3%	35.5%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$0	\$0	\$703,372	\$643,039	NA	NA	-8.6%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$17,440	\$84,980	\$42,731	\$43,574	149.8%	-48.7%	2.0%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$709	\$3,157	\$438	\$0	-100.0%	-100.0%	-100.0%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$900	\$1,780	\$10,020	\$8,764	873.8%	392.2%	-12.5%
25230	Central Services	Purch., Warehouse., & Dist. Serv. - Warehousing & Dist.	\$61	\$45	\$0	\$0	-100.0%	-100.0%	NA
25750	Central Services	Personnel Services - Health Services	\$1,653	\$548	\$7,485	\$14,018	748.2%	2456.1%	87.3%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$78,298	\$580	\$0	NA	-100.0%	-100.0%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$5,484	\$117,649	\$46,861	NA	754.5%	-60.2%
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$733	\$0	\$0	NA	-100.0%	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,012,121	\$1,384,215	\$1,279,039	\$1,369,942	35.4%	-1.0%	7.1%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$14,990	\$31,326	\$17,566	\$218,184	1355.6%	596.5%	1142.1%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$97,878	\$63,448	\$41,501	\$12,201	-87.5%	-80.8%	-70.6%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$915	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$4,072	\$4,776	\$34,342	\$9,344	129.5%	95.6%	-72.8%
26600	Operation and Maintenance of Plant Services	Security Services	\$3,300	\$4,586	\$3,788	\$3,917	18.7%	-14.6%	3.4%
26700	Operation and Maintenance of Plant Services	Insurance	\$98,552	\$124,716	\$179,872	\$178,176	80.8%	42.9%	-0.9%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$20,041	\$2,473	\$2,275	\$4,479	-77.7%	81.1%	96.9%
27010	Student Transportation	Service Area Direction	\$26,127	\$40,572	\$44,478	\$49,840	90.8%	22.8%	12.1%
27100	Student Transportation	Vehicle Operation	\$124,003	\$162,694	\$235,094	\$349,979	182.2%	115.1%	48.9%
27200	Student Transportation	Monitoring Services	\$10,255	\$3,950	\$3,964	\$41,907	308.6%	960.9%	957.3%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$54,415	\$56,449	\$83,387	\$124,478	128.8%	120.5%	49.3%
27400	Student Transportation	Purchase of School Buses	\$30,179	\$28,608	\$243,373	\$137,571	355.8%	380.9%	-43.5%
27500	Student Transportation	Insurance on Buses	\$14,000	\$15,000	\$0	\$119	-99.2%	-99.2%	NA
27700	Student Transportation	Contracted Transportation Services	\$0	\$4,369	\$3,493	\$2,732	NA	-37.5%	-21.8%
27900	Student Transportation	Other Student Transportation Services	\$114,984	\$114,640	\$160,311	\$3,252	-97.2%	-97.2%	-98.0%
27910	Student Transportation	Bus Driver Training	\$100	\$0	\$0	\$0	-100.0%	NA	NA
31100	Food Services Operations	Service Area Direction	\$41,547	\$103,622	\$163,286	\$146,901	253.6%	41.8%	-10.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$206,140	\$278,906	\$285,301	\$271,193	31.6%	-2.8%	-4.9%
31300	Food Services Operations	Food Delivery	\$4,265	\$6,360	\$7,692	\$7,372	72.9%	15.9%	-4.2%
31400	Food Services Operations	Food Purchases	\$270,333	\$339,735	\$470,980	\$427,297	58.1%	25.8%	-9.3%
31900	Food Services Operations	Other Food Services	\$29,119	\$34,997	\$29,820	\$35,833	23.1%	2.4%	20.2%
Overhead and Operational Total			\$2,525,054	\$3,728,194	\$4,871,879	\$4,881,106	93.3%	30.9%	0.2%
Non Operational									
33400	Category not Specified	Athletic Coaches	\$141,331	\$185,906	\$185,264	\$173,148	22.5%	-6.9%	-6.5%
33930	Other Community Services	Latch Key Kid Program	\$20,563	\$23,166	\$0	\$0	-100.0%	-100.0%	NA
33990	Other Community Services	Other	\$2,450	\$3,914	\$117,113	\$6,938	183.2%	77.3%	-94.1%
43000	Category not Specified	Professional Services	\$12,390	\$4,878	\$1,740	\$6,909	-44.2%	41.6%	297.1%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$181,355	\$247,077	\$24,382	\$11,607	-93.6%	-95.3%	-52.4%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$139,980	\$139,980	\$0	\$0	-100.0%	-100.0%	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$29,911	\$199	\$0	\$4,804	-83.9%	2314.0%	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$0	\$0	\$0	\$5,000	NA	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$162,595	\$106,653	\$106,678	\$91,210	-43.9%	-14.5%	-14.5%
49000	Category not Specified	Other Facilities Acq. and Construction	\$55,909	\$8,519	\$0	\$0	-100.0%	-100.0%	NA
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$0	\$37,992	\$0	NA	NA	-100.0%
52100	Interest on Debt	Bonds	\$0	\$139,000	\$178,350	\$286,130	NA	105.8%	60.4%
52200	Interest on Debt	Temporary Loans	\$21,118	\$14,168	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$277,000	\$139,500	\$262,000	\$272,000	-1.8%	95.0%	3.8%
53200	Lease Rental	Equipment-Principal	\$0	\$72,792	\$352,362	\$167,762	NA	130.5%	-52.4%
Non Operational Total			\$1,044,603	\$1,085,752	\$1,265,880	\$1,025,508	-1.8%	-5.5%	-19.0%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$42,873	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
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Wabash City Schools (8060)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
26491 - SIS NA PERF - 2007 Account Code	\$7,466	\$0	\$0	\$0	NA	NA	NA
26491 - O&O NA PERF - 2007 Account Code	\$20,302	\$0	\$0	\$0	NA	NA	NA
26491 - NO NA PERF - 2007 Account Code	\$1,532	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA Social Security - 2007 Account Code	\$351,165	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA Social Security - 2007 Account Code	\$56,836	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$81,526	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$11,660	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$32,585	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$5,661	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$5,493	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA Workman's Compensation - 2007 Account Code	\$1,157	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$965,048	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$161,715	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$208,069	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$33,175	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$67	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$12	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$11	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$2	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$246,542	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$43,164	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$41,069	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$8,859	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$2,325,989	\$0	\$0	\$0	NA	NA	NA