

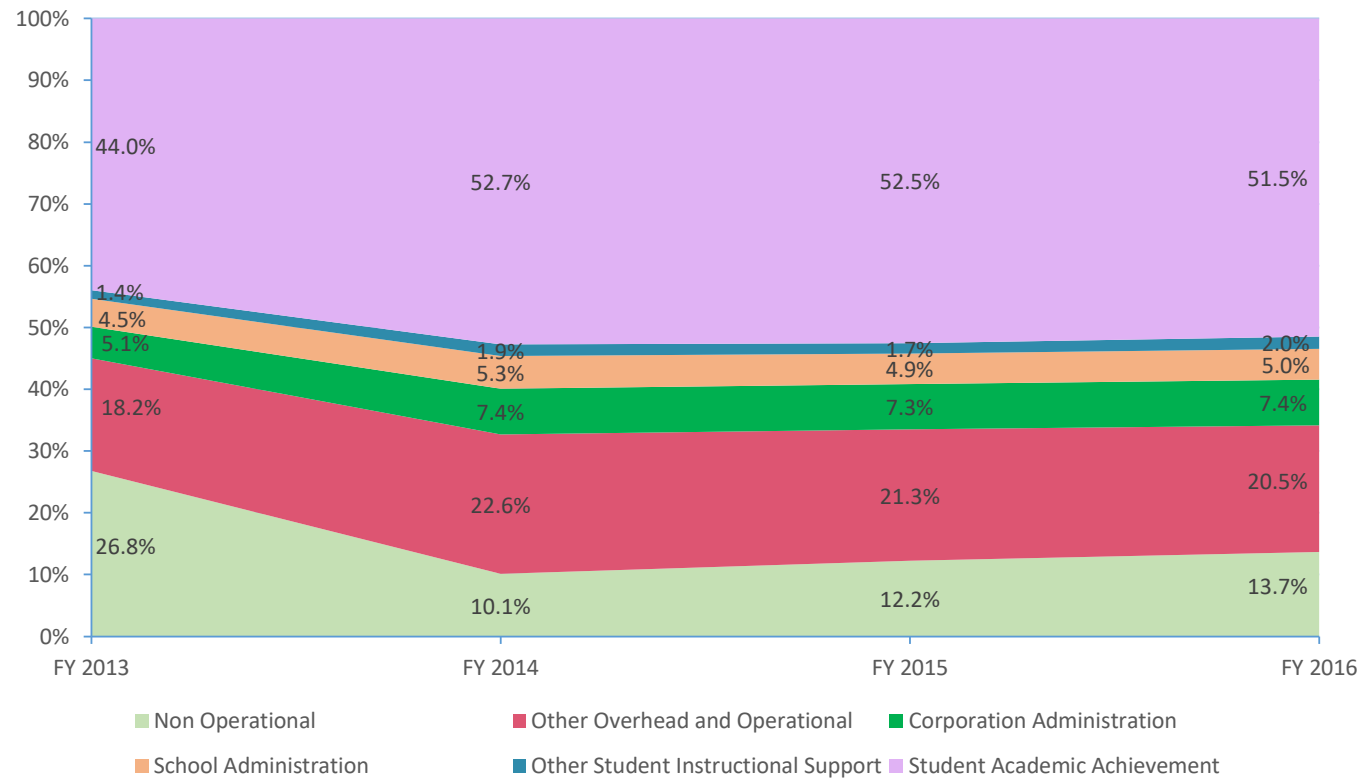
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Whiting School City (4760)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		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	\$5,066,978	48.6%	\$5,922,864	56.3%	\$5,957,824	44.0%	\$6,106,241	52.7%	\$6,406,941	52.5%	\$6,570,475	51.5%
Student Instructional Support	\$734,519	7.0%	\$782,244	7.4%	\$801,452	5.9%	\$830,427	7.2%	\$806,351	6.6%	\$890,081	7.0%
<b>Total</b>	<b>\$5,801,496</b>	<b>55.7%</b>	<b>\$6,705,108</b>	<b>63.8%</b>	<b>\$6,759,275</b>	<b>49.9%</b>	<b>\$6,936,668</b>	<b>59.9%</b>	<b>\$7,213,292</b>	<b>59.2%</b>	<b>\$7,460,556</b>	<b>58.4%</b>

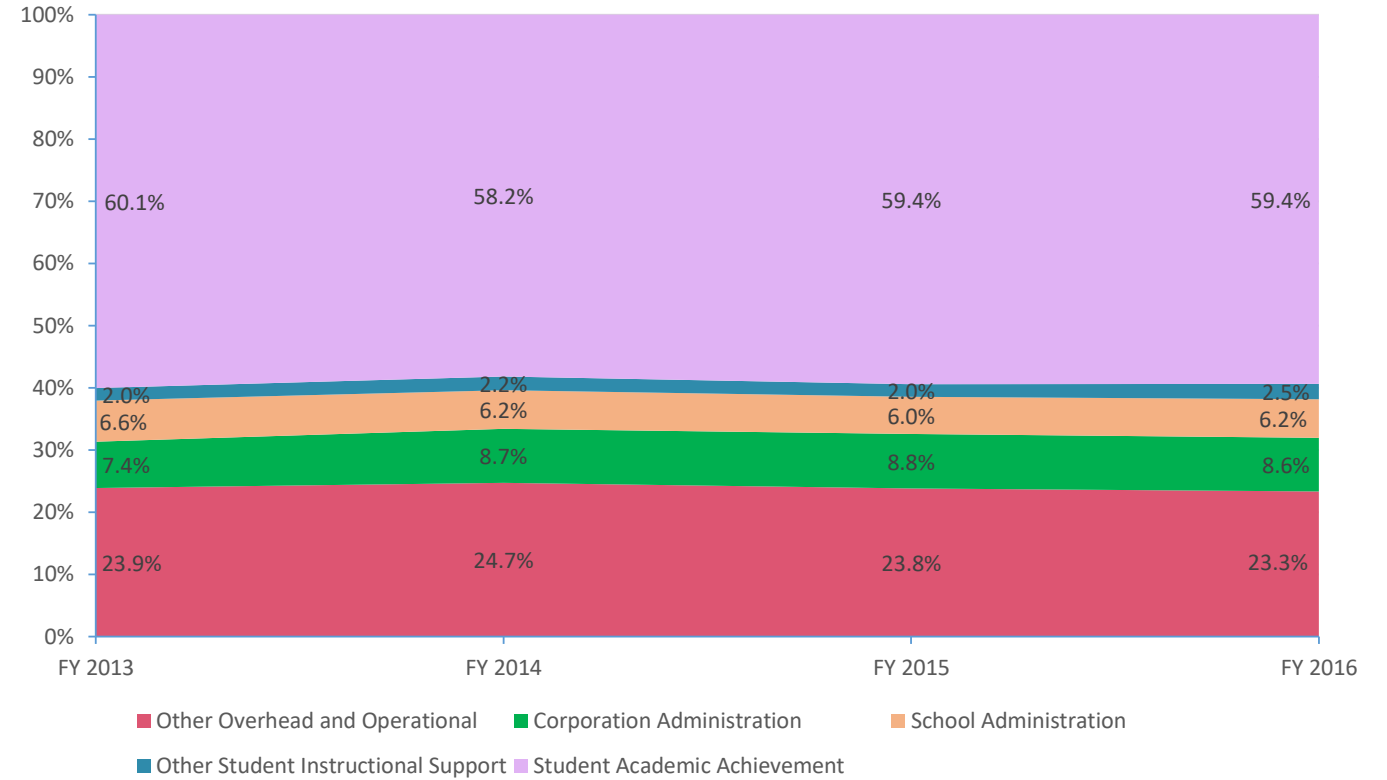
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,453,424	23.5%	\$2,828,976	26.9%	\$3,161,983	23.3%	\$3,469,191	30.0%	\$3,486,769	28.6%	\$3,560,420	27.9%
Non Operational	\$2,165,072	20.8%	\$982,987	9.3%	\$3,629,118	26.8%	\$1,172,459	10.1%	\$1,492,969	12.2%	\$1,744,956	13.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$4,618,496</b>	<b>44.3%</b>	<b>\$3,811,963</b>	<b>36.2%</b>	<b>\$6,791,100</b>	<b>50.1%</b>	<b>\$4,641,650</b>	<b>40.1%</b>	<b>\$4,979,738</b>	<b>40.8%</b>	<b>\$5,305,376</b>	<b>41.6%</b>

<b>Grand Total</b>	<b>\$10,419,992</b>		<b>\$10,517,070</b>		<b>\$13,550,376</b>		<b>\$11,578,318</b>		<b>\$12,193,029</b>		<b>\$12,765,932</b>	
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



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**  
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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$150,192	\$223,104	\$228,797	\$197,653	31.6%	-11.4%	-13.6%
11100	Regular Programs	Elementary	\$933,556	\$1,360,022	\$1,631,669	\$1,613,867	72.9%	18.7%	-1.1%
11200	Regular Programs	Middle/Junior High	\$562,773	\$761,059	\$974,496	\$919,682	63.4%	20.8%	-5.6%
11300	Regular Programs	High School	\$969,448	\$1,317,558	\$1,606,906	\$1,529,123	57.7%	16.1%	-4.8%
11350	Regular Programs	High School - Academic Honors Diploma	\$14,445	\$0	\$0	\$0	-100.0%	NA	NA
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$16,120	\$44,963	\$57,488	\$54,823	240.1%	21.9%	-4.6%
11610	Regular Programs	Alternative Education Programs - Elementary	\$13,959	\$5,798	\$0	\$0	-100.0%	-100.0%	NA
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$9,465	\$4,676	\$0	\$0	-100.0%	-100.0%	NA
11630	Regular Programs	Alternative Education Programs - High School	\$9,561	\$5,100	\$0	\$0	-100.0%	-100.0%	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$354	\$360	\$437	NA	23.2%	21.3%
12350	Special Programs	Physical Impairment - Homebound	\$0	\$476	\$9,247	\$24,111	NA	4962.6%	160.7%
12510	Special Programs	Culturally Different - Communication Disorders	\$1,907	\$23,228	\$43,050	\$46,355	2331.4%	99.6%	7.7%
12900	Special Programs	Other Special Programs	\$140,927	\$201,555	\$655,252	\$655,362	365.0%	225.2%	0.0%
13600	Adult/Continuing Education Programs	Special Interest Programs	\$580	\$651	\$0	\$0	-100.0%	-100.0%	NA
13900	Adult/Continuing Education Programs	Other Adult/Continuing Ed. Program	\$9,371	\$16,956	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$4,753	\$0	\$16,165	\$14,989	215.4%	NA	-7.3%
14200	Summer School Programs	Middle/Junior High School	\$15,678	\$25,796	\$10,860	\$12,436	-20.7%	-51.8%	14.5%
14300	Summer School Programs	High School	\$10,635	\$10,937	\$9,223	\$7,650	-28.1%	-30.1%	-17.1%
16100	Remediation	Remediation Testing	\$6,498	\$13,980	\$2,091	\$206	-96.8%	-98.5%	-90.2%
16200	Remediation	Preventive Remediation	\$7,306	\$1,969	\$6,225	\$4,446	-39.1%	125.8%	-28.6%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$0	\$2,825	\$113,387	\$148,454	NA	5155.0%	30.9%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$697,492	\$1,307,089	\$271,196	\$309,534	-55.6%	-76.3%	14.1%
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$17,087	\$39,945	\$43,484	\$86,282	405.0%	116.0%	98.4%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$1,202	\$0	\$0	\$0	-100.0%	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$67,273	\$121,432	\$58,513	\$151,339	125.0%	24.6%	158.6%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$0	\$925	\$7,996	NA	NA	764.5%
22220	Instruction	Library/Media Services - School Library	\$79,529	\$110,875	\$111,426	\$117,831	48.2%	6.3%	5.7%
22230	Instruction	Library/Media Services - Audiovisual	\$668	\$1,075	\$130	\$395	-40.8%	-63.2%	204.7%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$0	\$64,171	NA	NA	NA
22350	Instruction	Instruc. Related Tech. - Systems Operations	\$0	\$0	\$0	\$61,856	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$317,996	\$321,441	\$556,052	\$541,478	70.3%	68.5%	-2.6%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$4,070	\$0	\$0	\$0	-100.0%	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$186,049	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$4,248,540</b>	<b>\$5,922,864</b>	<b>\$6,406,941</b>	<b>\$6,570,475</b>	<b>54.7%</b>	<b>10.9%</b>	<b>2.6%</b>
<b>Student Instructional Support</b>									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$31,309	\$11,430	\$12,120	\$21,436	-31.5%	87.5%	76.9%
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$28,346	\$42,023	\$47,180	\$48,590	71.4%	15.6%	3.0%
21190	Students	Attend. & Social Work Serv. - Other	\$1,195	\$2,965	\$0	\$0	-100.0%	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$60,357	\$85,601	\$66,855	\$75,805	25.6%	-11.4%	13.4%
21310	Students	Health Services - Service Area Direction	\$0	\$0	\$500	\$300	NA	NA	-40.0%
21320	Students	Health Services - Medical Services	\$0	\$0	\$960	\$2,614	NA	NA	172.3%
21340	Students	Health Services - Nurse Services	\$40,975	\$58,964	\$72,847	\$93,175	127.4%	58.0%	27.9%
21390	Students	Health Services - Other Health Services	\$0	\$0	\$0	\$3,000	NA	NA	NA
21910	Students	Other Support Services Students - Service Area Direction	\$0	\$0	\$3,704	\$8,901	NA	NA	140.3%
24100	School Administration	Office of The Principal	\$409,771	\$581,260	\$602,184	\$636,260	55.3%	9.5%	5.7%
<b>Student Instructional Support Total</b>			<b>\$571,953</b>	<b>\$782,244</b>	<b>\$806,351</b>	<b>\$890,081</b>	<b>55.6%</b>	<b>13.8%</b>	<b>10.4%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$27,578	\$24,197	\$25,618	\$27,111	-1.7%	12.0%	5.8%
23150	General Administration	Board of Education - Legal Services	\$38,424	\$66,566	\$64,507	\$11,756	-69.4%	-82.3%	-81.8%
23160	General Administration	Board of Education - Promotion Expenses	\$3,018	\$1,970	\$3,188	\$2,881	-4.5%	46.3%	-9.6%
23190	General Administration	Board of Education - Other Governing Body Services	\$27,090	\$35,010	\$43,770	\$56,268	107.7%	60.7%	28.6%

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							2006 to 2016	2009 to 2016	2015 to 2016
23210	General Administration	Executive Administration - Office of The Superintendent	\$239,717	\$258,055	\$436,298	\$451,102	88.2%	74.8%	3.4%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$0	\$476	\$1,112	NA	NA	133.7%
25120	Central Services	Fiscal Services - Service Area Direction	\$41,891	\$106,439	\$112,129	\$116,242	177.5%	9.2%	3.7%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$33,990	\$58,168	\$65,626	\$69,896	105.6%	20.2%	6.5%
25150	Central Services	Fiscal Services - Payroll Services	\$41,764	\$66,616	\$87,561	\$144,111	245.1%	116.3%	64.6%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$978	\$0	\$958	NA	-2.0%	NA
25192	Central Services	Fiscal Services - Other - Petty Cash	\$0	\$850	\$575	\$475	NA	-44.1%	-17.4%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$42,464	\$42,941	NA	NA	1.1%
25720	Central Services	Personnel Services - Recruitment and Placement	\$243	\$0	\$0	\$0	-100.0%	NA	NA
25750	Central Services	Personnel Services - Health Services	\$6,035	\$1,706	\$5,271	\$5,140	-14.8%	201.4%	-2.5%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$5,626	\$14,414	NA	NA	156.2%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$43,111	\$80,537	\$93,456	\$72,418	68.0%	-10.1%	-22.5%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$736,259	\$1,013,535	\$1,115,927	\$1,159,096	57.4%	14.4%	3.9%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$3,172	\$5,804	\$10,521	\$7,923	149.7%	36.5%	-24.7%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$134,215	\$184,347	\$158,726	\$49,022	-63.5%	-73.4%	-69.1%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$393	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$850	\$958	\$1,027	\$1,194	40.4%	24.6%	16.3%
26600	Operation and Maintenance of Plant Services	Security Services	\$4,613	\$17,629	\$35,674	\$71,348	1446.7%	304.7%	100.0%
26700	Operation and Maintenance of Plant Services	Insurance	\$99,082	\$98,436	\$160,714	\$145,213	46.6%	47.5%	-9.6%
27010	Student Transportation	Service Area Direction	\$74,771	\$102,941	\$113,247	\$86,961	16.3%	-15.5%	-23.2%
27100	Student Transportation	Vehicle Operation	\$184,642	\$197,129	\$238,911	\$233,995	26.7%	18.7%	-2.1%
27200	Student Transportation	Monitoring Services	\$4,110	\$2,340	\$0	\$22,253	441.4%	851.0%	NA
27300	Student Transportation	Vehicle Servicing and Maintenance	\$33,412	\$47,592	\$84,002	\$76,501	129.0%	60.7%	-8.9%
27400	Student Transportation	Purchase of School Buses	\$35,000	\$46,868	\$0	\$87,982	151.4%	87.7%	NA
27500	Student Transportation	Insurance on Buses	\$11,040	\$7,114	\$10,552	\$10,788	-2.3%	51.6%	2.2%
27900	Student Transportation	Other Student Transportation Services	\$500	\$0	\$10,082	\$0	-100.0%	NA	-100.0%
27910	Student Transportation	Bus Driver Training	\$419	\$5	\$0	\$0	-100.0%	-100.0%	NA
31100	Food Services Operations	Service Area Direction	\$41,113	\$49,640	\$55,613	\$60,564	47.3%	22.0%	8.9%
31200	Food Services Operations	Food Preparation and Dispensing	\$105,154	\$133,007	\$236,784	\$242,737	130.8%	82.5%	2.5%
31400	Food Services Operations	Food Purchases	\$131,033	\$182,712	\$250,746	\$261,097	99.3%	42.9%	4.1%
31900	Food Services Operations	Other Food Services	\$15,603	\$37,827	\$17,679	\$26,920	72.5%	-28.8%	52.3%
<b>Overhead and Operational Total</b>			<b>\$2,118,241</b>	<b>\$2,828,976</b>	<b>\$3,486,769</b>	<b>\$3,560,420</b>	<b>68.1%</b>	<b>25.9%</b>	<b>2.1%</b>
<b>Non Operational</b>									
33100	Community Service Operations	Direction of Community Services	\$24,569	\$51,491	\$25,143	\$15,850	-35.5%	-69.2%	-37.0%
33200	Category not Specified	Community Recreation	\$2,635	\$2,363	\$0	\$0	-100.0%	-100.0%	NA
33400	Category not Specified	Athletic Coaches	\$130,191	\$177,139	\$188,202	\$219,115	68.3%	23.7%	16.4%
33930	Other Community Services	Latch Key Kid Program	\$830	\$1,000	\$0	\$0	-100.0%	-100.0%	NA
41000	Category not Specified	Land Acquisition and Development	\$10,591	\$0	\$480	\$0	-100.0%	NA	-100.0%
43000	Category not Specified	Professional Services	\$50,325	\$43,677	\$49,867	\$58,881	17.0%	34.8%	18.1%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$105,019	\$260,024	\$353,970	\$521,137	396.2%	100.4%	47.2%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$23,556	\$16,305	\$13,324	\$3,230	-86.3%	-80.2%	-75.8%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$18,814	\$15,557	\$52,472	\$163,855	770.9%	953.3%	212.3%
46000	Category not Specified	Purchase of Moveable Equipment	\$1,393	\$13,394	\$58,580	\$5,358	284.7%	-60.0%	-90.9%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$140,615	\$63,754	\$177,037	\$110,835	-21.2%	73.8%	-37.4%
49000	Category not Specified	Other Facilities Acq. and Construction	\$3,183	\$806	\$47,901	\$52,498	1549.3%	6413.4%	9.6%
51100	Principal on Debt	Bonds	\$0	\$115,000	\$316,220	\$375,545	NA	226.6%	18.8%
52100	Interest on Debt	Bonds	\$0	\$0	\$14,255	\$19,425	NA	NA	36.3%
52200	Interest on Debt	Temporary Loans	\$182,870	\$172,279	\$6,269	\$5,746	-96.9%	-96.7%	-8.3%
53100	Lease Rental	Buildings-Principal	\$1,375,500	\$0	\$67,000	\$66,000	-95.2%	NA	-1.5%
53300	Lease Rental	School Buses-Principal	\$55,032	\$0	\$0	\$0	-100.0%	NA	NA
54200	Advancements and Obligations	Common School Fund - Principal	\$0	\$48,708	\$118,533	\$122,750	NA	152.0%	3.6%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$1,490	\$3,717	\$4,732	NA	217.6%	27.3%
<b>Non Operational Total</b>			<b>\$2,125,124</b>	<b>\$982,987</b>	<b>\$1,492,969</b>	<b>\$1,744,956</b>	<b>-17.9%</b>	<b>77.5%</b>	<b>16.9%</b>

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
<b>Prorated by Fund</b>									
26491 - SAA NA	PERF - 2007 Account Code	\$50,036	\$0	\$0	\$0	NA	NA	NA	
26491 - SIS NA	PERF - 2007 Account Code	\$9,569	\$0	\$0	\$0	NA	NA	NA	
26491 - O&O NA	PERF - 2007 Account Code	\$28,431	\$0	\$0	\$0	NA	NA	NA	
26491 - NO NA	PERF - 2007 Account Code	\$2,319	\$0	\$0	\$0	NA	NA	NA	
26492 - SAA NA	Social Security - 2007 Account Code	\$202,718	\$0	\$0	\$0	NA	NA	NA	
26492 - SIS NA	Social Security - 2007 Account Code	\$38,835	\$0	\$0	\$0	NA	NA	NA	
26492 - O&O NA	Social Security - 2007 Account Code	\$89,305	\$0	\$0	\$0	NA	NA	NA	
26492 - NO NA	Social Security - 2007 Account Code	\$9,586	\$0	\$0	\$0	NA	NA	NA	
26493 - SAA NA	Workman's Compensation - 2007 Account Code	\$33,338	\$0	\$0	\$0	NA	NA	NA	
26493 - SIS NA	Workman's Compensation - 2007 Account Code	\$6,953	\$0	\$0	\$0	NA	NA	NA	
26493 - O&O NA	Workman's Compensation - 2007 Account Code	\$10,611	\$0	\$0	\$0	NA	NA	NA	
26493 - NO NA	Workman's Compensation - 2007 Account Code	\$1,711	\$0	\$0	\$0	NA	NA	NA	
26494 - SAA NA	Group Insurance - 2007 Account Code	\$510,418	\$0	\$0	\$0	NA	NA	NA	
26494 - SIS NA	Group Insurance - 2007 Account Code	\$102,656	\$0	\$0	\$0	NA	NA	NA	
26494 - O&O NA	Group Insurance - 2007 Account Code	\$199,916	\$0	\$0	\$0	NA	NA	NA	
26494 - NO NA	Group Insurance - 2007 Account Code	\$25,175	\$0	\$0	\$0	NA	NA	NA	
26496 - SAA NA	Unemployment Compensation - 2007 Account Code	\$7,599	\$0	\$0	\$0	NA	NA	NA	
26496 - SIS NA	Unemployment Compensation - 2007 Account Code	\$1,570	\$0	\$0	\$0	NA	NA	NA	
26496 - O&O NA	Unemployment Compensation - 2007 Account Code	\$2,377	\$0	\$0	\$0	NA	NA	NA	
26496 - NO NA	Unemployment Compensation - 2007 Account Code	\$411	\$0	\$0	\$0	NA	NA	NA	
26498 - SAA NA	Severance / Early Retirement Pay - 2007 Account Code	\$14,330	\$0	\$0	\$0	NA	NA	NA	
26498 - SIS NA	Severance / Early Retirement Pay - 2007 Account Code	\$2,982	\$0	\$0	\$0	NA	NA	NA	
26498 - O&O NA	Severance / Early Retirement Pay - 2007 Account Code	\$4,543	\$0	\$0	\$0	NA	NA	NA	
26498 - NO NA	Severance / Early Retirement Pay - 2007 Account Code	\$745	\$0	\$0	\$0	NA	NA	NA	
<b>Prorated by Fund Total</b>		<b>\$1,356,133</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	