

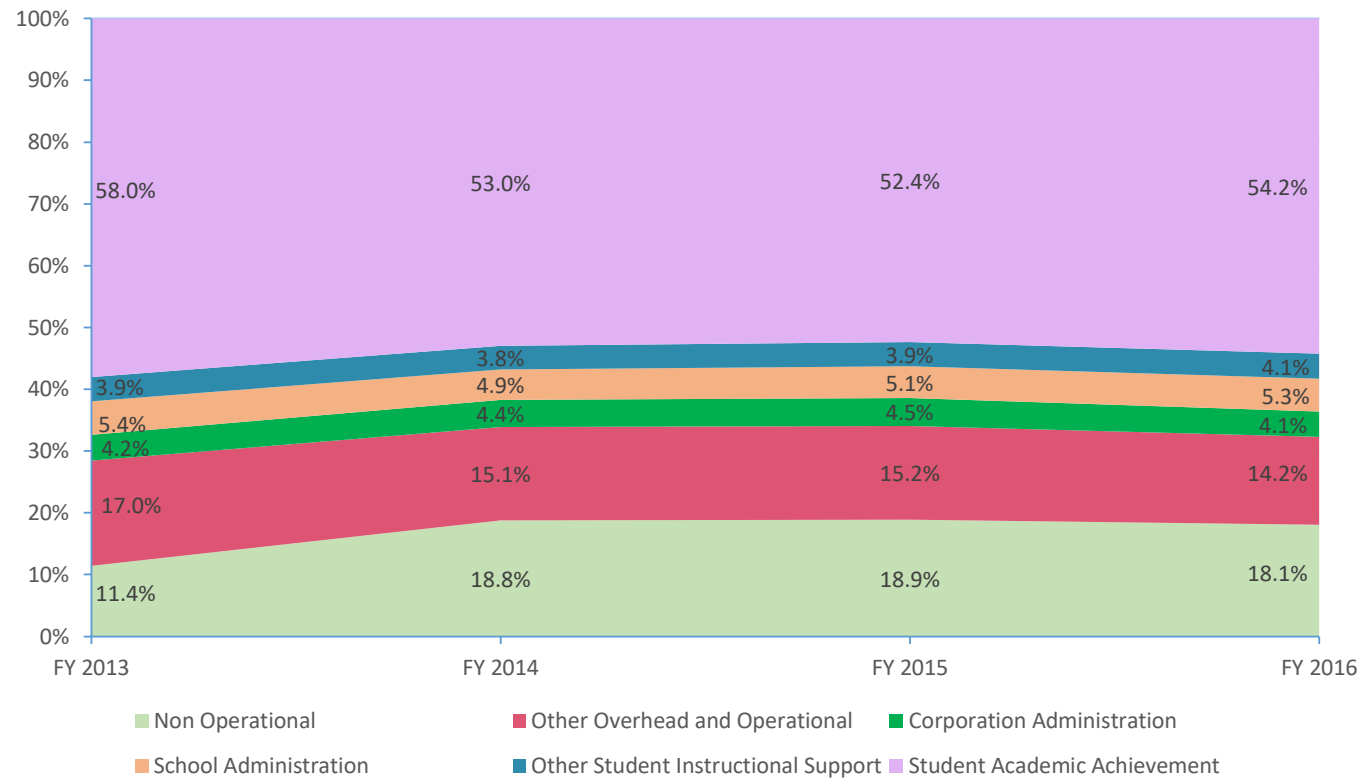
School Corporation Expenditures by Account
Biannual Financial Report Data
Fort Wayne Community Schools (235)

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	\$204,376,949	61.3%	\$205,942,924	61.0%	\$184,477,726	58.0%	\$191,117,065	53.0%	\$190,009,520	52.4%	\$194,707,310	54.2%
Student Instructional Support	\$29,176,505	8.8%	\$31,432,914	9.3%	\$29,729,065	9.4%	\$31,564,344	8.7%	\$32,862,730	9.1%	\$33,632,965	9.4%
Total	\$233,553,453	70.1%	\$237,375,838	70.4%	\$214,206,791	67.4%	\$222,681,409	61.7%	\$222,872,250	61.4%	\$228,340,275	63.6%

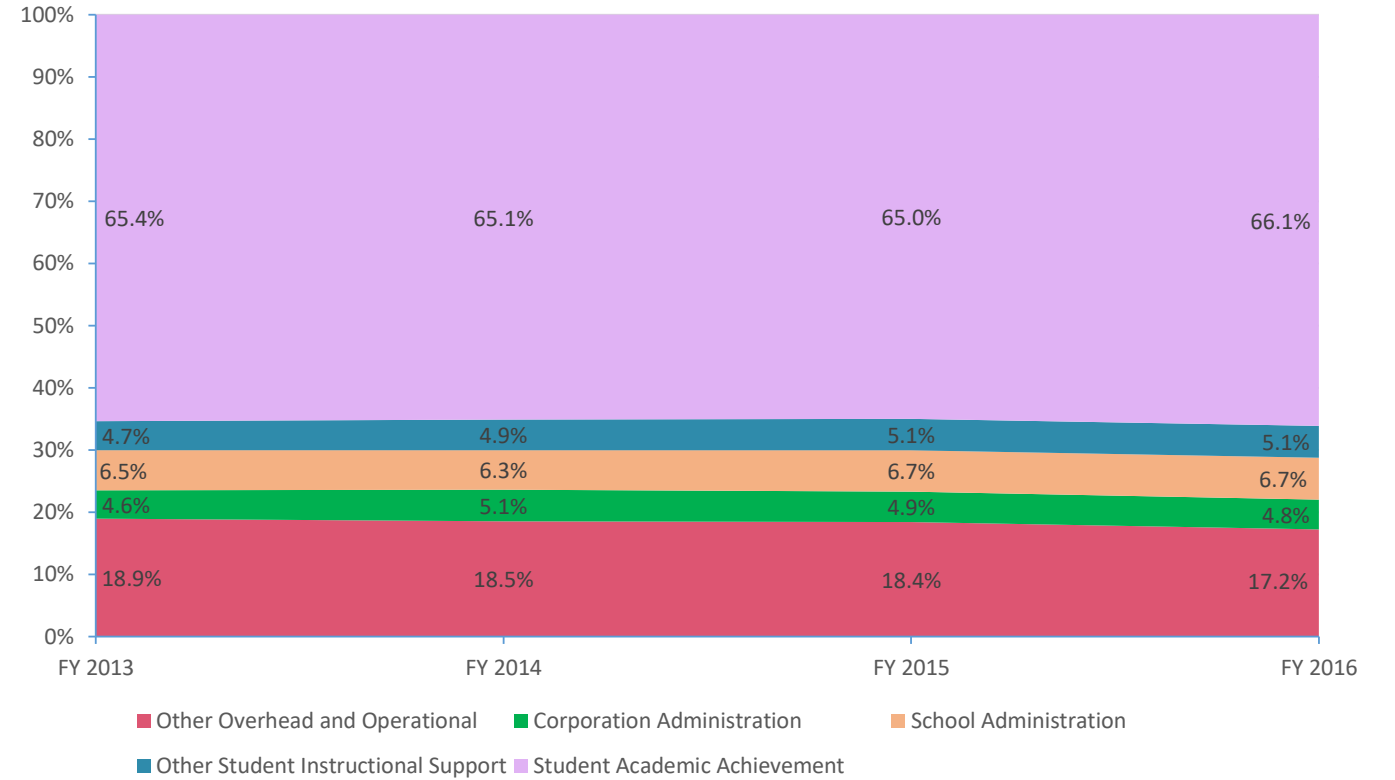
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$63,335,567	19.0%	\$66,356,734	19.7%	\$67,401,879	21.2%	\$70,359,898	19.5%	\$71,446,402	19.7%	\$65,774,468	18.3%
Non Operational	\$36,491,075	10.9%	\$33,666,159	10.0%	\$36,317,023	11.4%	\$67,756,341	18.8%	\$68,556,865	18.9%	\$64,868,949	18.1%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$99,826,643	29.9%	\$100,022,893	29.6%	\$103,718,902	32.6%	\$138,116,239	38.3%	\$140,003,267	38.6%	\$130,643,417	36.4%

Grand Total	\$333,380,096	\$337,398,731	\$317,925,693	\$360,797,648	\$362,875,517	\$358,983,692
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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
Fort Wayne Community Schools (235)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11025	Regular Programs	Non Special Education Preschool	\$258,989	\$2,220,386	\$2,515,422	\$2,452,635	847.0%	10.5%	-2.5%
11050	Regular Programs	Full Day Kindergarten	\$981,584	\$7,497,980	\$6,502,742	\$6,404,974	552.5%	-14.6%	-1.5%
11100	Regular Programs	Elementary	\$46,107,845	\$62,823,088	\$64,993,260	\$69,413,174	50.5%	10.5%	6.8%
11200	Regular Programs	Middle/Junior High	\$17,858,749	\$26,747,991	\$24,920,624	\$24,424,824	36.8%	-8.7%	-2.0%
11300	Regular Programs	High School	\$21,103,531	\$32,708,909	\$26,140,491	\$25,248,483	19.6%	-22.8%	-3.4%
11350	Regular Programs	High School - Academic Honors Diploma	\$155,096	\$55,882	\$0	\$0	-100.0%	-100.0%	NA
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$745,908	\$355,599	\$1,570,652	NA	110.6%	341.7%
11430	Regular Programs	Vocational Education - Distributive Education	\$128,054	\$188,862	\$72,805	\$1,878	-98.5%	-99.0%	-97.4%
11440	Regular Programs	Vocational Education - Health Occupations	\$304,338	\$383,572	\$472,073	\$482,317	58.5%	25.7%	2.2%
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$195,526	\$444,985	\$421,274	\$396,417	102.7%	-10.9%	-5.9%
11470	Regular Programs	Vocational Education - Business Education	\$208,437	\$318,766	\$65,968	\$69,289	-66.8%	-78.3%	5.0%
11480	Regular Programs	Vocational Education - Industrial Education A	\$726,453	\$1,302,868	\$984,182	\$1,015,472	39.8%	-22.1%	3.2%
11510	Regular Programs	Vocational Education - Cooperative Education	\$326,785	\$674,616	\$493,094	\$475,961	45.6%	-29.4%	-3.5%
11520	Regular Programs	Vocational Education - Area School Participation	\$3,538,113	\$3,779,606	\$3,587,158	\$3,514,068	-0.7%	-7.0%	-2.0%
11610	Regular Programs	Alternative Education Programs - Elementary	\$0	\$392,739	\$302,691	\$239,994	NA	-38.9%	-20.7%
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$0	\$501	\$0	\$0	NA	-100.0%	NA
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$2,287,492	\$2,115,130	\$2,209,935	NA	-3.4%	4.5%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$73,465	\$188,575	\$91,906	\$197,608	169.0%	4.8%	115.0%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$382,740	\$0	\$0	\$0	-100.0%	NA	NA
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$7,681,432	\$11,887,794	\$6,226,231	\$6,884,188	-10.4%	-42.1%	10.6%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$1,274,530	\$2,368,419	\$1,837,092	\$1,887,491	48.1%	-20.3%	2.7%
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$2,282,447	\$3,056,718	\$3,171,826	\$3,020,530	32.3%	-1.2%	-4.8%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$693,906	\$678,652	\$126,830	\$121,574	-82.5%	-82.1%	-4.1%
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$80,709	\$97,814	\$220,669	\$223,310	176.7%	128.3%	1.2%
12330	Special Programs	Physical Impairment - Visual Impairment	\$144,300	\$73,223	\$195,890	\$368,144	155.1%	402.8%	87.9%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$529,467	\$789,835	\$406,578	\$426,394	-19.5%	-46.0%	4.9%
12350	Special Programs	Physical Impairment - Homebound	\$486,535	\$639,447	\$461,643	\$488,220	0.3%	-23.6%	5.8%
12410	Special Programs	Emotional Disabilities - Full Time	\$608,977	\$1,237,941	\$2,332,786	\$2,349,870	285.9%	89.8%	0.7%
12520	Special Programs	Culturally Different - Compensatory	\$1,241,240	\$3,637,856	\$5,142,430	\$5,458,745	339.8%	50.1%	6.2%
12610	Special Programs	Learning Disability	\$1,438,060	\$2,108,574	\$5,653,009	\$5,254,153	265.4%	149.2%	-7.1%
12710	Special Programs	Equal Opportunity At Risk	\$2,251,274	\$102,128	\$0	\$0	-100.0%	-100.0%	NA
12810	Special Programs	Special Education Preschool	\$1,401,305	\$1,875,714	\$1,976,523	\$1,841,199	31.4%	-1.8%	-6.8%
12900	Special Programs	Other Special Programs	\$1,983,729	\$2,181,593	\$4,687,598	\$4,936,915	148.9%	126.3%	5.3%
13100	Adult/Continuing Education Programs	Instruction	\$0	\$174,676	\$0	\$0	NA	-100.0%	NA
13300	Adult/Continuing Education Programs	Occupational Programs	\$102,112	\$66,715	\$77,992	\$63,735	-37.6%	-4.5%	-18.3%
13600	Adult/Continuing Education Programs	Special Interest Programs	\$238,844	\$672,591	\$543,710	\$597,225	150.0%	-11.2%	9.8%
13900	Adult/Continuing Education Programs	Other Adult/Continuing Ed. Program	\$2,530,241	\$2,157,491	\$2,080,874	\$1,994,326	-21.2%	-7.6%	-4.2%
14100	Summer School Programs	Elementary	\$869,223	\$1,081,158	\$0	\$0	-100.0%	-100.0%	NA
14200	Summer School Programs	Middle/Junior High School	\$66,161	\$108,473	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$91,788	\$31,499	\$92,462	\$136,476	48.7%	333.3%	47.6%
16100	Remediation	Remediation Testing	\$1,249,979	\$3,394,986	\$1,808,333	\$1,711,795	36.9%	-49.6%	-5.3%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$0	\$228	\$0	\$1,000	NA	338.6%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$1,207,316	\$1,400,835	\$1,056,116	NA	-12.5%	-24.6%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$7,737,628	\$2,427,978	\$2,417,201	\$2,962,459	-61.7%	22.0%	22.6%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$5,255,831	\$4,035,479	\$3,447,368	NA	-34.4%	-14.6%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$635,006	\$324,488	\$166,914	\$191,713	-69.8%	-40.9%	14.9%
22210	Instruction	Library/Media Services - Service Area Direction	\$57,071	\$152,078	\$134,743	\$144,654	153.5%	-4.9%	7.4%
22220	Instruction	Library/Media Services - School Library	\$1,859,802	\$2,621,289	\$1,882,915	\$2,032,887	9.3%	-22.4%	8.0%
22230	Instruction	Library/Media Services - Audiovisual	\$153,408	\$142,456	\$205,942	\$218,925	42.7%	53.7%	6.3%
22240	Instruction	Library/Media Services - Educational Television	\$0	\$188,241	\$174,613	\$229,388	NA	21.9%	31.4%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$3,321,135	\$0	\$0	\$0	-100.0%	NA	NA
22290	Instruction	Library/Media Services - Other Educational Media Services	\$280,012	\$388,201	\$296,031	\$317,962	13.6%	-18.1%	7.4%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$305,749	\$420,611	\$437,844	NA	43.2%	4.1%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$2,569,091	\$3,643,088	\$3,145,201	NA	22.4%	-13.7%

School Corporation Expenditures by Account
Biannual Financial Report Data
Fort Wayne Community Schools (235)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
22360	Instruction	Instruc. Related Tech. - Network Support	\$2,045,893	\$180,823	\$0	\$0	-100.0%	-100.0%	NA
22400	Instruction	Academic Student Assessment	\$0	\$766,310	\$205,758	\$344,674	NA	-55.0%	67.5%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$355,090	\$387,065	\$511,169	NA	44.0%	32.1%
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$0	\$0	\$0	\$47,794	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$3,140,059	\$7,871,737	\$3,561,432	\$3,736,184	19.0%	-52.5%	4.9%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$6,032,306	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$144,858,284	\$205,942,924	\$190,009,520	\$194,707,310	34.4%	-5.5%	2.5%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$277,018	\$294,085	\$355,707	\$434,537	56.9%	47.8%	22.2%
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$2,125	\$2,072	\$2,026	\$1,642	-22.7%	-20.8%	-18.9%
21140	Students	Attend. & Social Work Serv. - Pupil Accounting	\$70,824	\$116,310	\$166,460	\$208,914	195.0%	79.6%	25.5%
21190	Students	Attend. & Social Work Serv. - Other	\$1,038,082	\$1,964,756	\$1,566,584	\$1,696,874	63.5%	-13.6%	8.3%
21210	Students	Guidance Services - Service Area Direction	\$0	\$0	\$45,445	\$57,975	NA	NA	27.6%
21220	Students	Guidance Services - Counseling Services	\$3,295,906	\$4,915,571	\$4,608,873	\$4,602,891	39.7%	-6.4%	-0.1%
21310	Students	Health Services - Service Area Direction	\$58,419	\$82,388	\$102,346	\$54,118	-7.4%	-34.3%	-47.1%
21320	Students	Health Services - Medical Services	\$921	\$400	\$700	\$2,200	138.9%	450.0%	214.3%
21340	Students	Health Services - Nurse Services	\$504,770	\$1,056,307	\$1,743,487	\$1,800,552	256.7%	70.5%	3.3%
21390	Students	Health Services - Other Health Services	\$30,281	\$43,244	\$45,504	\$77,923	157.3%	80.2%	71.2%
21410	Students	Psychological Services - Service Area Direction	\$104,052	\$175,264	\$142,351	\$146,815	41.1%	-16.2%	3.1%
21420	Students	Psychological Services - Psychological Testing	\$1,079,087	\$1,481,054	\$1,550,140	\$1,727,052	60.0%	16.6%	11.4%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$1,216,585	\$2,334,981	\$1,913,398	\$1,755,985	44.3%	-24.8%	-8.2%
21530	Students	Speech Path. & Audio. Serv. - Audiology Services	\$113,328	\$169,534	\$108,367	\$62,880	-44.5%	-62.9%	-42.0%
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$537,663	\$947,813	\$949,411	NA	76.6%	0.2%
21720	Students	Physical Therapy Services - Physical Therapy Services	\$0	\$0	\$287,114	\$284,810	NA	NA	-0.8%
21810	Students	Special Ed. Administration - Service Area Direction	\$216,612	\$266,671	\$387,897	\$412,602	90.5%	54.7%	6.4%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$716,277	\$211,725	\$266,032	NA	-62.9%	25.7%
24100	School Administration	Office of The Principal	\$11,262,905	\$17,276,337	\$18,676,794	\$19,089,752	69.5%	10.5%	2.2%
Student Instructional Support Total			\$19,270,916	\$31,432,914	\$32,862,730	\$33,632,965	74.5%	7.0%	2.3%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$63,966	\$48,104	\$44,408	\$47,643	-25.5%	-1.0%	7.3%
23120	General Administration	Board of Education - Service Area Assistants	\$5,597	\$3,696	\$3,437	\$2,792	-50.1%	-24.5%	-18.8%
23150	General Administration	Board of Education - Legal Services	\$433,301	\$438,562	\$181,705	\$233,599	-46.1%	-46.7%	28.6%
23160	General Administration	Board of Education - Promotion Expenses	\$9,332	\$3,723	\$30,732	\$19,123	104.9%	413.6%	-37.8%
23190	General Administration	Board of Education - Other Governing Body Services	\$38,413	\$25,510	\$32,475	\$43,595	13.5%	70.9%	34.2%
23210	General Administration	Executive Administration - Office of The Superintendent	\$680,080	\$1,001,442	\$1,072,980	\$1,131,288	66.3%	13.0%	5.4%
23220	General Administration	Executive Administration - Community Relations	\$124,162	\$76,369	\$48,959	\$10,304	-91.7%	-86.5%	-79.0%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$143,761	\$234,381	\$202,647	\$156,427	8.8%	-33.3%	-22.8%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$205,963	\$253,186	\$390,142	\$418,642	103.3%	65.3%	7.3%
25120	Central Services	Fiscal Services - Service Area Direction	\$120,572	\$201,087	\$209,256	\$213,480	77.1%	6.2%	2.0%
25130	Central Services	Fiscal Services - Budgeting	\$84,972	\$134,421	\$118,543	\$127,308	49.8%	-5.3%	7.4%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$81,811	\$57,421	(\$9,029)	(\$7,939)	-109.7%	-113.8%	12.1%
25150	Central Services	Fiscal Services - Payroll Services	\$191,565	\$304,170	\$222,261	\$248,817	29.9%	-18.2%	11.9%
25160	Central Services	Fiscal Services - Financial Accounting	\$173,862	\$300,365	\$357,973	\$374,582	115.4%	24.7%	4.6%
25170	Central Services	Fiscal Services - Internal Auditing	\$51,037	\$81,254	\$79,370	\$83,200	63.0%	2.4%	4.8%
25180	Central Services	Fiscal Services - Property Accounting	\$68,160	\$94,919	\$56,803	\$57,998	-14.9%	-38.9%	2.1%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	(\$445,684)	\$14,456	(\$795,081)	(\$1,612,191)	-261.7%	-11252.6%	-102.8%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$610	\$460	\$285	\$321	-47.4%	-30.2%	12.6%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$66,784	\$75,757	\$76,272	NA	14.2%	0.7%
25210	Central Services	Purch., Warehouse., & Dist. Serv. - Service Area Direc.	\$121,835	\$252,692	\$200,939	\$172,564	41.6%	-31.7%	-14.1%
25220	Central Services	Purch., Warehouse., & Dist. Serv. - Purchasing	\$1,227,850	\$281,871	\$233,367	\$341,237	-72.2%	21.1%	46.2%
25230	Central Services	Purch., Warehouse., & Dist. Serv. - Warehousing & Dist.	\$345,508	\$727,974	\$1,346,514	\$1,731,398	401.1%	137.8%	28.6%
25300	Central Services	Printing, Pub., and Duplicating Services	\$377,479	\$4,826	\$547,317	\$469,262	24.3%	9624.1%	-14.3%

School Corporation Expenditures by Account
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Fort Wayne Community Schools (235)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
25400	Central Services	Planning, Research, Dev. and Evaluation	\$8,924	\$0	\$0	\$0	-100.0%	NA	NA
25600	Central Services	Public Information Services	\$19,609	\$253,782	\$421,159	\$426,510	2075.1%	68.1%	1.3%
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$63,685	\$199,649	\$205,241	\$194,188	204.9%	-2.7%	-5.4%
25720	Central Services	Personnel Services - Recruitment and Placement	\$518,072	\$623,354	\$622,522	\$633,705	22.3%	1.7%	1.8%
25730	Central Services	Personnel Services - Personnel Services	\$377,413	\$542,114	\$549,007	\$591,382	56.7%	9.1%	7.7%
25750	Central Services	Personnel Services - Health Services	\$19,941	\$94,027	\$1,970,783	\$2,058,801	10224.4%	2089.6%	4.5%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$0	\$24,700	\$24,700	NA	NA	0.0%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$255,185	\$197,884	\$221,699	NA	-13.1%	12.0%
25820	Central Services	Admin. Tech. Services - Systems Analysis & Planning	\$0	\$278,837	\$157,764	\$180,946	NA	-35.1%	14.7%
25830	Central Services	Admin. Tech. Services - Systems Application Dev.	\$0	\$661,521	\$1,053,708	\$1,096,415	NA	65.7%	4.1%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$2,524,941	\$2,623,189	\$2,495,495	NA	-1.2%	-4.9%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$1,224,757	\$1,216,652	\$962,877	NA	-21.4%	-20.9%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$1,138,425	\$1,270,057	\$1,367,765	NA	20.1%	7.7%
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$216,612	\$6,267	\$6,913	NA	-96.8%	10.3%
25890	Central Services	Other Technology Services	\$2,161,661	\$105,666	\$1,443,116	\$109,384	-94.9%	3.5%	-92.4%
25940	Central Services	Other Supp. Serv. Cent. Serv. - Settlements	\$16,112	\$0	\$0	\$0	-100.0%	NA	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$7,460	(\$902)	\$8,396	\$9,081	21.7%	1106.4%	8.2%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$15,089,825	\$19,941,667	\$14,884,398	\$15,176,761	0.6%	-23.9%	2.0%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$466,526	\$807,763	\$1,087,771	\$1,102,406	136.3%	36.5%	1.3%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$355,947	\$358,091	\$231,573	\$246,490	-30.8%	-31.2%	6.4%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$14,824	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$20,000	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$217,717	\$218,551	\$237,351	\$258,691	18.8%	18.4%	9.0%
26600	Operation and Maintenance of Plant Services	Security Services	\$871,396	\$854,279	\$1,434,259	\$1,359,981	56.1%	59.2%	-5.2%
26700	Operation and Maintenance of Plant Services	Insurance	\$1,214,478	\$959,234	\$1,520,739	\$1,108,264	-8.7%	15.5%	-27.1%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$94,481	\$69,954	\$36,596	\$39,947	-57.7%	-42.9%	9.2%
27010	Student Transportation	Service Area Direction	\$1,398,333	\$2,128,439	\$1,973,969	\$1,900,618	35.9%	-10.7%	-3.7%
27100	Student Transportation	Vehicle Operation	\$5,687,978	\$9,301,521	\$10,522,503	\$8,349,303	46.8%	-10.2%	-20.7%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$2,819,067	\$4,156,431	\$4,015,494	\$2,696,840	-4.3%	-35.1%	-32.8%
27400	Student Transportation	Purchase of School Buses	\$2,097,501	\$972,925	\$1,588,974	\$1,374,242	-34.5%	41.2%	-13.5%
27500	Student Transportation	Insurance on Buses	\$405,194	\$284,893	\$260,450	\$222,703	-45.0%	-21.8%	-14.5%
27600	Student Transportation	Insurance on Pupils	\$128,332	\$0	\$0	\$0	-100.0%	NA	NA
27700	Student Transportation	Contracted Transportation Services	\$9,950	\$77,372	\$59,718	\$53,432	437.0%	-30.9%	-10.5%
27900	Student Transportation	Other Student Transportation Services	\$757,950	\$597,114	\$260,260	\$212,846	-71.9%	-64.4%	-18.2%
31100	Food Services Operations	Service Area Direction	\$506,328	\$798,942	\$885,550	\$943,350	86.3%	18.1%	6.5%
31200	Food Services Operations	Food Preparation and Dispensing	\$4,318,525	\$6,203,588	\$8,005,842	\$7,315,940	69.4%	17.9%	-8.6%
31300	Food Services Operations	Food Delivery	\$177,170	\$255,705	\$289,343	\$434,545	145.3%	69.9%	50.2%
31400	Food Services Operations	Food Purchases	\$5,096,499	\$5,525,986	\$7,611,524	\$8,122,086	59.4%	47.0%	6.7%
31900	Food Services Operations	Other Food Services	\$36,367	\$118,639	\$117,880	\$136,441	275.2%	15.0%	15.7%
Overhead and Operational Total			\$49,081,418	\$66,356,734	\$71,446,402	\$65,774,468	34.0%	-0.9%	-7.9%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$145,476	\$159,084	\$140,752	\$126,808	-12.8%	-20.3%	-9.9%
33400	Category not Specified	Athletic Coaches	\$635,032	\$767,592	\$1,434,723	\$1,436,838	126.3%	87.2%	0.1%
33910	Other Community Services	High School Band Uniforms	\$35,523	\$11,800	\$18,375	\$0	-100.0%	-100.0%	-100.0%
33990	Other Community Services	Other	\$168,674	\$201,011	\$341,901	\$363,715	115.6%	80.9%	6.4%
40100	Category not Specified	Service Area Direction	\$122,879	\$186,299	\$196,615	\$207,662	69.0%	11.5%	5.6%
41000	Category not Specified	Land Acquisition and Development	\$649,342	\$75,265	\$281,227	\$591,869	-8.9%	686.4%	110.5%
43000	Category not Specified	Professional Services	\$636,840	\$160,066	\$1,348,524	\$644,732	1.2%	302.8%	-52.2%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$14,588,997	\$11,101,358	\$39,005,859	\$34,130,783	133.9%	207.4%	-12.5%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$513,056	\$0	\$0	NA	-100.0%	NA
45300	Building Acquisition, Construction and Improvement	Skilled Craft Employees	\$971,310	\$1,772,400	\$1,495,031	\$1,466,725	51.0%	-17.2%	-1.9%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$126,640	\$275,178	\$49,528	\$301,082	137.7%	9.4%	507.9%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$537,905	\$642,088	\$377,102	\$391,346	-27.2%	-39.1%	3.8%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$1,612,577	\$1,034,736	\$1,086,406	\$1,605,238	-0.5%	55.1%	47.8%

School Corporation Expenditures by Account
Biannual Financial Report Data
Fort Wayne Community Schools (235)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
49000	Category not Specified	Other Facilities Acq. and Construction	\$0	\$566,526	\$0	\$190,393	NA	-66.4%	NA
51100	Principal on Debt	Bonds	\$1,205,000	\$1,820,000	\$4,135,000	\$2,785,000	131.1%	53.0%	-32.6%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$565,418	\$0	\$30,822	NA	-94.5%	NA
52100	Interest on Debt	Bonds	\$2,268,925	\$2,070,242	\$1,114,500	\$905,724	-60.1%	-56.3%	-18.7%
52200	Interest on Debt	Temporary Loans	\$360,140	\$0	\$0	\$0	-100.0%	NA	NA
53100	Lease Rental	Buildings-Principal	\$7,884,744	\$6,010,000	\$8,350,000	\$9,980,000	26.6%	66.1%	19.5%
53150	Lease Rental	Buildings-Interest	\$0	\$2,768,140	\$4,344,700	\$4,900,444	NA	77.0%	12.8%
54200	Advancements and Obligations	Common School Fund - Principal	\$3,281,558	\$2,866,142	\$4,647,032	\$4,609,898	40.5%	60.8%	-0.8%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$41,399	\$93,951	\$63,336	NA	53.0%	-32.6%
59100	Other Debt Services Obligations	Registrars Fee	\$0	\$29,852	\$86,140	\$120,825	NA	304.7%	40.3%
60700	Category not Specified	Scholarships	\$0	\$28,507	\$9,500	\$15,709	NA	-44.9%	65.4%
Non Operational Total			\$35,231,559	\$33,666,159	\$68,556,865	\$64,868,949	84.1%	92.7%	-5.4%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$2,096,902	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$371,024	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$1,235,491	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$110,024	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$8,206,155	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$1,380,988	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$1,792,536	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$154,340	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$527,182	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$85,867	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$270,405	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$21,262	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$47,639,440	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$8,055,757	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$10,915,781	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$973,194	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$57,264	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$11,953	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$39,936	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$696	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$991,722	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$84,937,919	\$0	\$0	\$0	NA	NA	NA