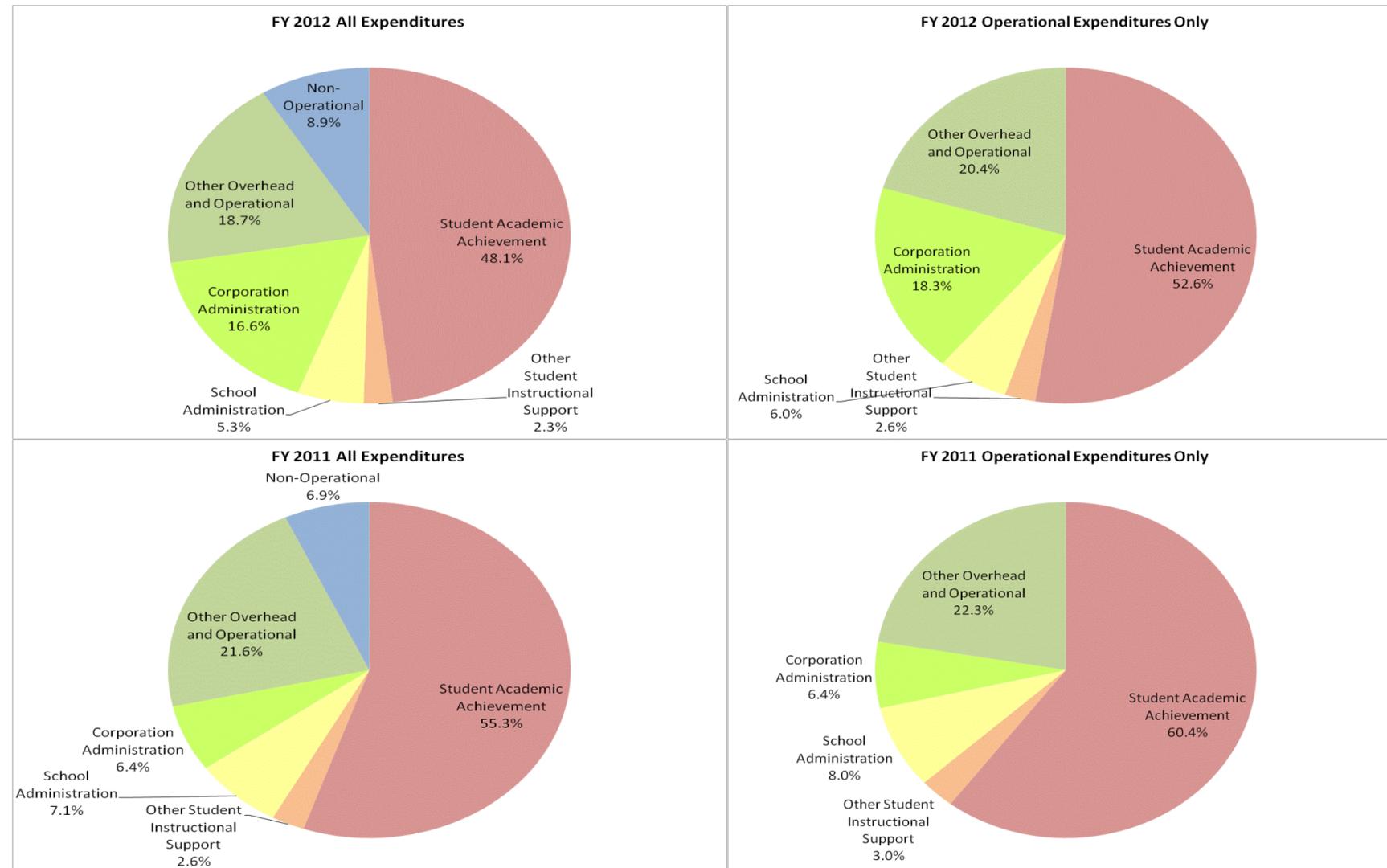


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Wabash City Schools (8060)**

**Wabash City Schools (8060)**

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$7,149,657	58.7%	\$7,601,253	55.4%	\$7,660,455	55.3%	\$7,822,099	48.1%
Student Instructional Support	\$1,048,785	8.6%	\$1,310,560	9.5%	\$1,354,977	9.8%	\$1,244,969	7.7%
Overhead and Operational	\$2,881,523	23.7%	\$3,728,194	27.2%	\$3,882,544	28.0%	\$5,741,279	35.3%
Nonoperational	\$1,100,989	9.0%	\$1,085,752	7.9%	\$949,649	6.9%	\$1,439,632	8.9%
<b>Grand Total</b>	<b>\$12,180,954</b>		<b>\$13,725,760</b>		<b>\$13,847,624</b>		<b>\$16,247,979</b>	

	FY 2006	FY 2009	FY 2011	FY 2012
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	67.3%	64.9%	65.1%	55.8%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Wabash City Schools (8060)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$58,453	\$53,981			-8%
	11050 Regular Programs; Full Day Kindergarten	\$61,398	\$68,413	\$69,821	\$341,020	455%	398%	388%
	11100 Regular Programs; Elementary	\$1,807,082	\$2,646,215	\$2,876,646	\$2,749,272	52%	4%	-4%
	11200 Regular Programs; Middle/Junior High	\$836,088	\$1,301,740	\$1,208,366	\$1,216,248	45%	-7%	1%
	11300 Regular Programs; High School	\$1,235,955	\$1,755,627	\$1,641,860	\$1,660,083	34%	-5%	1%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$73,655	\$4,359	\$2,000		-97%	-54%
	12110 Gifted And Talented; Gifted and Talented	\$162,793	\$289,806	\$245,243	\$225,508	39%	-22%	-8%
	12210 Mental Disabilities; Mild Mental Disabilities	\$207,105	\$407,695	\$383,660	\$361,873	75%	-11%	-6%
	12610 Learning Disability	\$240,537	\$304,617	\$346,617	\$277,661	15%	-9%	-20%
	12710 Equal Opportunity At Risk	\$44,897	\$80,792	\$107,358	\$118,942	165%	47%	11%
	12900 Other Special Programs	\$10,834	\$40,945	\$7,500	\$22,482	108%	-45%	200%
	14100 Summer School Programs; Elementary	\$2,464	\$0	\$0	\$1,185	-52%		
	14200 Summer School Programs; Middle/Junior High School	\$9,030	\$6,486	\$18,006	\$12,452	38%	92%	-31%
	14300 Summer School Programs; High School	\$6,189	\$7,101	\$6,422	\$3,518	-43%	-50%	-45%
	16100 Remediation Testing	\$16,140	\$13,325	\$4,200	\$0	-100%	-100%	-100%
	16200 Preventive Remediation	\$16,367	\$25,748	\$24,958	\$23,887	46%	-7%	-4%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$3,621	\$22,246	\$45,903	\$40,293	> 500%	81%	-12%
	22130 Improvement of Instruction; Instructional Staff Training	\$88,806	\$72,994	\$139,773	\$112,703	27%	54%	-19%
	22220 Library/Media Services; School Library	\$191,122	\$228,981	\$205,129	\$195,524	2%	-15%	-5%
	22230 Library/Media Services; Audiovisual	\$1,320	\$2,772	\$4,270	\$4,592	248%	66%	8%
	22290 Library/Media Services; Other Educational Media Services	\$75	\$79	\$0	\$0	-100%	-100%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$81,106	\$122,774			51%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$6,698	\$17,163	\$0		-100%	-100%
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$32,187	\$0			-100%
	22360 Instruction, Related Technology; Network Support	\$178,920	\$87,299	\$512	\$102,043	-43%	17%	> 500%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$16,326	\$39,482	\$0		-100%	-100%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$76,850	\$110,743	\$69,623	\$174,057	126%	57%	150%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$804	\$464	\$552	\$0	-100%	-100%	-100%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$30,485	\$21,283	\$0		-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$312,978	\$0	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$5,511,377</b>	<b>\$7,601,253</b>	<b>\$7,660,455</b>	<b>\$7,822,099</b>	<b>42%</b>	<b>3%</b>	<b>2%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$141,826	\$222,920	\$215,711	\$216,543	53%	-3%	0%
	21230 Guidance Services; Appraisal Services	\$1,523	\$942	\$416	\$6,884	352%	> 500%	> 500%
	21240 Guidance Services; Information Services	\$0	\$0	\$60,267	\$63,830			6%
	21330 Health Services; Dental Services	\$2,062	\$3,862	\$3,205	\$1,447	-30%	-63%	-55%
	21340 Health Services; Nurse Services	\$70,030	\$123,184	\$85,801	\$87,358	25%	-29%	2%
	21390 Health Services; Other Health Services	\$395	\$200	\$0	\$0	-100%	-100%	
	24100 Office of The Principal	\$558,095	\$959,452	\$987,077	\$866,408	55%	-10%	-12%
	24900 Other Support Services, School Administration	\$0	\$0	\$2,500	\$2,500			0%
<b>Student Instructional Support Total</b>		<b>\$773,930</b>	<b>\$1,310,560</b>	<b>\$1,354,977</b>	<b>\$1,244,969</b>	<b>61%</b>	<b>-5%</b>	<b>-8%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$13,033	\$14,467	\$14,940	\$14,772	13%	2%	-1%
	23120 Board of Education; Service Area Assistants	\$20,611	\$38,402	\$26,423	\$31,108	51%	-19%	18%
	23150 Board of Education; Legal Services	\$1,560	\$1,390	\$1,200	\$5,730	267%	312%	378%
	23160 Board of Education; Promotion Expenses	\$313	\$3,701	\$5,610	\$5,996	> 500%	62%	7%
	23190 Board of Education; Other Governing Body Services	\$6,264	\$2,263	\$0	\$5,130	-18%	127%	
	23210 Executive Administration; Office of The Superintendent	\$273,683	\$668,113	\$633,839	\$837,673	206%	25%	32%
	23290 Executive Administration; Other Executive Administration Services	\$11,490	\$19,391	\$14,330	\$17,361	51%	-10%	21%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$0	\$1,673,903			
	25191 Other Fiscal Services; Refund of Revenue	\$17,440	\$84,980	\$78,400	\$72,040	313%	-15%	-8%
	25193 Other Fiscal Services; Printed Forms	\$709	\$3,157	\$919	\$1,979	179%	-37%	115%
	25195 Other Fiscal Services; Bank Account Service Charge	\$900	\$1,780	\$3,636	\$6,487	> 500%	264%	78%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Wabash City Schools (8060)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$61	\$45	\$0	\$0	-100%	-100%	
	25750 Personnel Services; Health Services	\$1,653	\$548	\$330	\$150	-91%	-73%	-55%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$7,995	\$18,000			125%
	25850 Administrative Technology Services; Network Support	\$0	\$78,298	\$52,946	\$1,341		-98%	-97%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$5,484	\$48,790	\$4,527		-17%	-91%
	25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$733	\$0	\$275		-62%	
	25890 Other Technology Services	\$0	\$0	\$0	\$2,547			
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,012,121	\$1,384,215	\$1,251,357	\$1,218,902	20%	-12%	-3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$14,990	\$31,326	\$35,948	\$22,942	53%	-27%	-36%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$97,878	\$63,448	\$56,948	\$24,094	-75%	-62%	-58%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$915	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$4,072	\$4,776	\$8,290	\$8,658	113%	81%	4%
	26600 Operation and Maintenance of Plant Services; Security Services	\$3,300	\$4,586	\$3,811	\$3,727	13%	-19%	-2%
	26700 Operation and Maintenance of Plant Services; Insurance	\$98,552	\$124,716	\$143,545	\$381,986	288%	206%	166%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pl	\$20,041	\$2,473	\$1,855	\$2,118	-89%	-14%	14%
	27010 Student Transportation; Service Area Direction	\$26,127	\$40,572	\$40,877	\$38,956	49%	-4%	-5%
	27100 Student Transportation; Vehicle Operation	\$124,003	\$162,694	\$161,434	\$176,464	42%	8%	9%
	27200 Student Transportation; Monitoring Services	\$10,255	\$3,950	\$2,950	\$5,155	-50%	31%	75%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$54,415	\$56,449	\$63,583	\$77,613	43%	37%	22%
	27400 Student Transportation; Purchase of School Buses	\$30,179	\$28,608	\$231,455	\$89,619	197%	213%	-61%
	27500 Student Transportation; Insurance on Buses	\$14,000	\$15,000	\$13,125	\$0	-100%	-100%	-100%
	27700 Student Transportation; Contracted Transportation Services	\$0	\$4,369	\$2,270	\$2,693		-38%	19%
	27900 Student Transportation; Other Student Transportation Services	\$114,984	\$114,640	\$132,637	\$120,510	5%	5%	-9%
	27910 Student Transportation; Bus Driver Training	\$100	\$0	\$0	\$0	-100%		
	31100 Food Services Operations; Service Area Direction	\$41,547	\$103,622	\$112,856	\$116,531	180%	12%	3%
	31200 Food Services Operations; Food Preparation and Dispensing	\$206,140	\$278,906	\$310,396	\$292,872	42%	5%	-6%
	31300 Food Services Operations; Food Delivery	\$4,265	\$6,360	\$7,480	\$7,229	70%	14%	-3%
	31400 Food Services Operations; Food Purchases	\$270,333	\$339,735	\$376,606	\$411,605	52%	21%	9%
	31900 Other Food Services	\$29,119	\$34,997	\$35,763	\$40,586	39%	16%	13%
<b>Overhead and Operational Total</b>		<b>\$2,525,054</b>	<b>\$3,728,194</b>	<b>\$3,882,544</b>	<b>\$5,741,279</b>	<b>127%</b>	<b>54%</b>	<b>48%</b>
<b>Nonoperational</b>								
	33400 Athletic Coaches	\$141,331	\$185,906	\$204,248	\$194,134	37%	4%	-5%
	33930 Latch Key Kid Program	\$20,563	\$23,166	\$22,447	\$22,085	7%	-5%	-2%
	33990 Other Community Services; Other	\$2,450	\$3,914	\$0	\$6,898	182%	76%	
	43000 Facilities Acquisition and Construction; Professional Services	\$12,390	\$4,878	\$9,430	\$900	-93%	-82%	-90%
	45100 Building Acquisition, Construction and Improvements	\$181,355	\$247,077	\$169,959	\$426,427	135%	73%	151%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$139,980	\$139,980	\$139,980	\$139,980	0%	0%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$29,911	\$199	\$0	\$10,253	-66%	> 500%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$0	\$0	\$964			
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$162,595	\$106,653	\$96,115	\$75,214	-54%	-29%	-22%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$55,909	\$8,519	\$15,734	\$29,340	-48%	244%	86%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$139,000	\$277,500	\$277,500		100%	0%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$21,118	\$14,168	\$13,959	\$12,442	-41%	-12%	-11%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$277,000	\$139,500	\$275	\$123,594	-55%	-11%	> 500%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$72,792	\$0	\$111,485		53%	
	53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$0	\$0	\$8,417			
<b>Nonoperational Total</b>		<b>\$1,044,603</b>	<b>\$1,085,752</b>	<b>\$949,649</b>	<b>\$1,439,632</b>	<b>38%</b>	<b>33%</b>	<b>52%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$72,173	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$501,187	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$44,897	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,368,006	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$92	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$339,634	\$0	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$2,325,989</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			