

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Wabash City Schools (8060)

Wabash City Schools (8060)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$4,569,877	\$4,651,830	\$4,299,618	\$4,374,368	-1%	2%
Group Health Insurance (222)	\$1,166,587	\$1,001,484	\$1,408,611	\$1,269,190	2%	-10%
Noncertified Salaries (120)	\$396,157	\$441,849	\$366,085	\$383,270	-1%	5%
Social Security-Certified Employee Retirement (212)	\$341,695	\$347,702	\$319,351	\$320,512	-2%	0%
Teacher Retirement Fund, After 7-1-95 (216)	\$243,053	\$345,204	\$275,196	\$280,475	4%	2%
Severance/Early Retirement Pay (213)	\$137,234	\$143,901	\$111,524	\$187,700	8%	68%
Textbooks (630)	\$90,906	\$141,377	\$102,535	\$153,371	14%	50%
Operational Supplies (611)	\$112,818	\$153,414	\$125,832	\$136,328	5%	8%
Stipends (131)	\$0	\$0	\$0	\$71,220	N/A	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$75,558	\$117,154	\$63,900	\$66,986	-3%	5%
Pre-2008 object code - temporary salaries (header) (130)	\$80,372	\$69,461	\$67,825	\$65,738	-5%	-3%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$20,762	\$110,421	\$76,029	\$38,712	17%	-49%
Travel (580)	\$8,589	\$7,756	\$23,909	\$33,973	41%	42%
Connectivity (744)	\$3,039	\$12,400	\$14,626	\$33,092	82%	126%
Social Security-Noncertified Employee Retirement (211)	\$28,295	\$31,192	\$25,723	\$27,023	-1%	5%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$17,672	\$18,046	\$44,229	\$15,190	-4%	-66%
Computer Hardware (741)	\$54,426	\$39,755	\$6,372	\$12,821	-30%	101%
Library Books (640)	\$17,658	\$12,162	\$10,378	\$10,956	-11%	6%
Purchased Property Services; Repairs and Maintenance Services (430)	\$3,575	\$3,820	\$2,051	\$9,847	29%	380%
Group Life Insurance (221)	\$8,668	\$8,564	\$6,966	\$8,969	1%	29%
Other Purchased Professional and Technical Services (319)	\$85,484	\$45,366	\$51,428	\$7,945	-45%	-85%
Food Purchases (614)	\$5,763	\$5,599	\$7,678	\$6,879	5%	-10%
Equipment (730)	\$23,155	\$11,003	\$18,344	\$5,339	-31%	-71%
Purchased Property Services; Rentals (440)	\$2,894	\$2,768	\$4,095	\$4,262	10%	4%
Other Technology Hardware (746)	\$95,443	\$53,674	\$30,939	\$3,846	-55%	-88%
Dues and Fees (810)	\$3,074	\$559	\$1,965	\$3,568	4%	82%
Other Employee Benefits (241 to 290)	\$15,190	\$2,350	\$0	\$1,879	-41%	N/A
Public Employees Retirement Fund (214)	\$2,670	\$3,223	\$3,813	\$1,732	-10%	-55%
Periodicals (650)	\$1,448	\$1,121	\$690	\$1,683	4%	144%
Group Accident Insurance (223)	\$1,337	\$1,315	\$549	\$1,440	2%	162%
Purchased Professional and Technical Instruction Services (311)	\$1,200	\$1,733	\$3,036	\$1,015	-4%	-67%
Gasoline and Lubricants (613)	\$1,151	\$1,134	\$1,545	\$807	-9%	-48%
Purchased Services; Student Transportation Services (510)	\$928	\$383	\$212	\$658	-8%	210%
Unemployment compensation (230)	\$7,210	\$4,549	\$7,290	\$111	-65%	-98%
Advertising (540)	\$0	\$276	\$0	\$72	N/A	N/A

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Telecommunications Equipment (745)	\$32,187	\$0	\$0	\$0	-100%	N/A
Postage and Postage Machine Rental (532)	\$75	\$63	\$0	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$100	\$510	\$0	\$0	-100%	N/A
Purchased Professional and Technical Statistical Services (317)	\$4,200	\$0	\$0	\$0	-100%	N/A
Technology Related Professional Development (748)	\$0	\$28,980	\$0	\$0	N/A	N/A
Student Academic Achievement Total	\$7,660,455	\$7,822,099	\$7,482,343	\$7,540,977	0%	1%
Student Instructional Support						
Certified Salaries (110)	\$693,047	\$618,889	\$647,859	\$703,490	0%	9%
Group Health Insurance (222)	\$238,128	\$183,419	\$251,251	\$246,020	1%	-2%
Noncertified Salaries (120)	\$239,499	\$240,345	\$238,930	\$244,371	1%	2%
Social Security-Certified Employee Retirement (212)	\$53,801	\$47,181	\$49,299	\$53,481	0%	8%
Teacher Retirement Fund, After 7-1-95 (216)	\$45,529	\$52,419	\$41,136	\$44,676	0%	9%
Public Employees Retirement Fund (214)	\$19,490	\$38,002	\$28,898	\$33,370	14%	15%
Severance/Early Retirement Pay (213)	\$20,435	\$17,615	\$16,665	\$21,336	1%	28%
Social Security-Noncertified Employee Retirement (211)	\$17,253	\$17,279	\$16,672	\$16,957	0%	2%
Purchased Professional and Technical Statistical Services (317)	\$416	\$6,884	\$3,606	\$9,843	121%	173%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$6,389	\$8,775	\$7,683	\$8,340	7%	9%
Operational Supplies (611)	\$2,600	\$1,951	\$2,266	\$4,069	12%	80%
Travel (580)	\$3,369	\$3,563	\$4,250	\$3,355	0%	-21%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$3,418	\$3,200	\$2,548	\$3,216	-2%	26%
Group Life Insurance (221)	\$1,811	\$1,692	\$1,139	\$2,025	3%	78%
Group Accident Insurance (223)	\$270	\$251	\$151	\$326	5%	115%
Other Employee Benefits (241 to 290)	\$2,710	\$677	\$126	\$0	-100%	-100%
Pre-2008 object code - temporary salaries (header) (130)	\$98	\$0	\$0	\$0	-100%	N/A
Dues and Fees (810)	\$0	\$126	\$0	\$0	N/A	N/A
Unemployment compensation (230)	\$4,016	\$0	\$0	\$0	-100%	N/A
Other Purchased Professional and Technical Services (319)	\$2,700	\$2,700	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$1,354,977	\$1,244,969	\$1,312,477	\$1,394,873	1%	6%
Overhead and Operational						
Noncertified Salaries (120)	\$1,079,907	\$1,105,533	\$1,039,957	\$1,073,897	0%	3%
Miscellaneous Objects (876 to 899)	\$78,400	\$1,745,943	\$750,451	\$849,360	81%	13%
Operational Supplies (611)	\$486,506	\$550,163	\$608,058	\$578,010	4%	-5%
Group Health Insurance (222)	\$376,886	\$337,792	\$510,695	\$491,389	7%	-4%
Light and Power - Other than Heating and Cooling (625)	\$186,658	\$210,990	\$189,789	\$224,090	5%	18%

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Certified Salaries (110)	\$172,194	\$168,936	\$168,300	\$184,000	2%	9%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$101,965	\$381,027	\$176,084	\$164,070	13%	-7%
Purchased Property Services; Repairs and Maintenance Services (430)	\$188,798	\$101,114	\$144,198	\$158,840	-4%	10%
Heating and Cooling for Buildings - Gas (622)	\$130,106	\$98,669	\$89,348	\$151,178	4%	69%
Purchased Services; Student Transportation Services (510)	\$132,404	\$121,548	\$134,857	\$148,288	3%	10%
Public Employees Retirement Fund (214)	\$79,179	\$92,554	\$100,077	\$117,022	10%	17%
Vehicles (731)	\$231,455	\$89,619	\$25,199	\$112,984	-16%	348%
Social Security-Noncertified Employee Retirement (211)	\$85,002	\$86,404	\$81,155	\$83,969	0%	3%
Computer Hardware (741)	\$48,790	\$6,892	\$5,417	\$81,973	14%	> 500%
Other Technology Hardware (746)	\$5,353	\$49,997	\$2,277	\$54,274	78%	> 500%
Gasoline and Lubricants (613)	\$39,831	\$45,661	\$47,109	\$44,005	3%	-7%
Utility Services Water and Sewage (411)	\$36,966	\$33,134	\$35,927	\$43,235	4%	20%
Overtime Salaries (140)	\$17,707	\$27,044	\$34,797	\$42,997	25%	24%
Telephone (531)	\$32,752	\$37,524	\$38,871	\$32,791	0%	-16%
Other Purchased Services (593)	\$21,929	\$31,604	\$33,442	\$31,357	9%	-6%
Workers Compensation Insurance (225)	\$54,705	\$0	\$1,060	\$30,000	-14%	> 500%
Pre-2008 object code - temporary salaries (header) (130)	\$38,577	\$24,817	\$22,664	\$26,771	-9%	18%
Other Purchased Professional and Technical Services (319)	\$11,469	\$11,168	\$10,305	\$25,784	22%	150%
Utility Services Removal of Refuse and Garbage (412)	\$15,919	\$16,735	\$17,477	\$17,590	3%	1%
Severance/Early Retirement Pay (213)	\$66,133	\$250,966	\$10,327	\$17,500	-28%	69%
Social Security-Certified Employee Retirement (212)	\$13,144	\$12,821	\$12,782	\$14,002	2%	10%
Dues and Fees (810)	\$11,488	\$13,703	\$12,612	\$13,589	4%	8%
Teacher Retirement Fund, After 7-1-95 (216)	\$9,930	\$12,874	\$10,018	\$10,920	2%	9%
Board Members Compensation (115)	\$10,000	\$10,000	\$10,000	\$10,000	0%	0%
Postage and Postage Machine Rental (532)	\$12,964	\$9,796	\$10,217	\$9,722	-7%	-5%
Bank Service Charges (871)	\$3,636	\$6,487	\$7,604	\$8,420	23%	11%
Travel (580)	\$11,195	\$8,358	\$9,192	\$6,336	-13%	-31%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$3,672	\$5,908	\$6,334	\$6,308	14%	0%
Tires and Repairs (612)	\$2,012	\$2,332	\$1,128	\$4,530	22%	302%
Equipment (730)	\$17,779	\$12,594	\$20,040	\$4,445	-29%	-78%
Advertising (540)	\$1,917	\$2,192	\$2,478	\$3,642	17%	47%
Connectivity (744)	\$5,760	\$0	\$2,604	\$2,751	-17%	6%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$47,186	\$1,341	\$0	\$2,490	-52%	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2,106	\$2,780	\$2,190	\$2,400	3%	10%
Purchased Professional and Technical Board of Education Services (318)	\$1,200	\$5,730	\$1,200	\$1,895	12%	58%
Group Life Insurance (221)	\$1,519	\$1,471	\$1,011	\$1,746	4%	73%

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Official Bond Premiums (525)	\$915	\$915	\$915	\$855	-2%	-7%
Group Accident Insurance (223)	\$205	\$197	\$112	\$273	7%	144%
Unemployment compensation (230)	\$0	\$3	\$0	\$252	N/A	N/A
Purchased Property Services; Rentals (440)	\$255	\$0	\$1,593	\$150	-12%	-91%
Other Employee Benefits (241 to 290)	\$6,070	\$3,656	\$0	\$74	-67%	N/A
Pre-2008 object code - Other Employee Benefits (240)	\$0	\$2,011	\$0	\$0	N/A	N/A
Technology Related Professional Development (748)	\$0	\$275	\$0	\$0	N/A	N/A
Overhead and Operational Total	\$3,882,544	\$5,741,279	\$4,389,867	\$4,890,174	6%	11%
Nonoperational						
Redemption of Principal (831)	\$0	\$67,424	\$256,164	\$881,147	N/A	244%
Interest on Bonds or Notes (832)	\$291,459	\$342,419	\$487,960	\$421,798	10%	-14%
Purchased Property Services; Rentals (440)	\$0	\$124,308	\$251,579	\$260,325	N/A	3%
Certified Salaries (110)	\$179,591	\$169,120	\$164,020	\$169,726	-1%	3%
Equipment (730)	\$96,115	\$75,214	\$43,131	\$113,634	4%	163%
Purchased Property Services; Construction Services (450)	\$309,939	\$576,660	\$437,736	\$86,985	-27%	-80%
Social Security-Certified Employee Retirement (212)	\$13,492	\$12,938	\$12,541	\$12,984	-1%	4%
Teacher Retirement Fund, After 7-1-95 (216)	\$9,902	\$11,703	\$9,986	\$9,189	-2%	-8%
Improvements Other Than Buildings (715)	\$15,734	\$29,340	\$22,561	\$8,709	-14%	-61%
Miscellaneous Objects (876 to 899)	\$0	\$0	\$0	\$3,750	N/A	N/A
Other Purchased Professional and Technical Services (319)	\$9,705	\$1,150	\$750	\$1,568	-37%	109%
Operational Supplies (611)	\$4,872	\$11,940	\$1,715	\$1,186	-30%	-31%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$500	\$536	\$347	\$401	-5%	16%
Noncertified Salaries (120)	\$16,326	\$15,832	\$8,011	\$25	-80%	-100%
Social Security-Noncertified Employee Retirement (211)	\$1,497	\$1,211	\$573	\$2	-81%	-100%
Unemployment compensation (230)	\$516	-\$164	\$0	\$0	-100%	N/A
Nonoperational Total	\$949,649	\$1,439,632	\$1,697,074	\$1,971,429	20%	16%
Grand Total	\$13,847,624	\$16,247,979	\$14,881,762	\$15,797,453	3%	6%