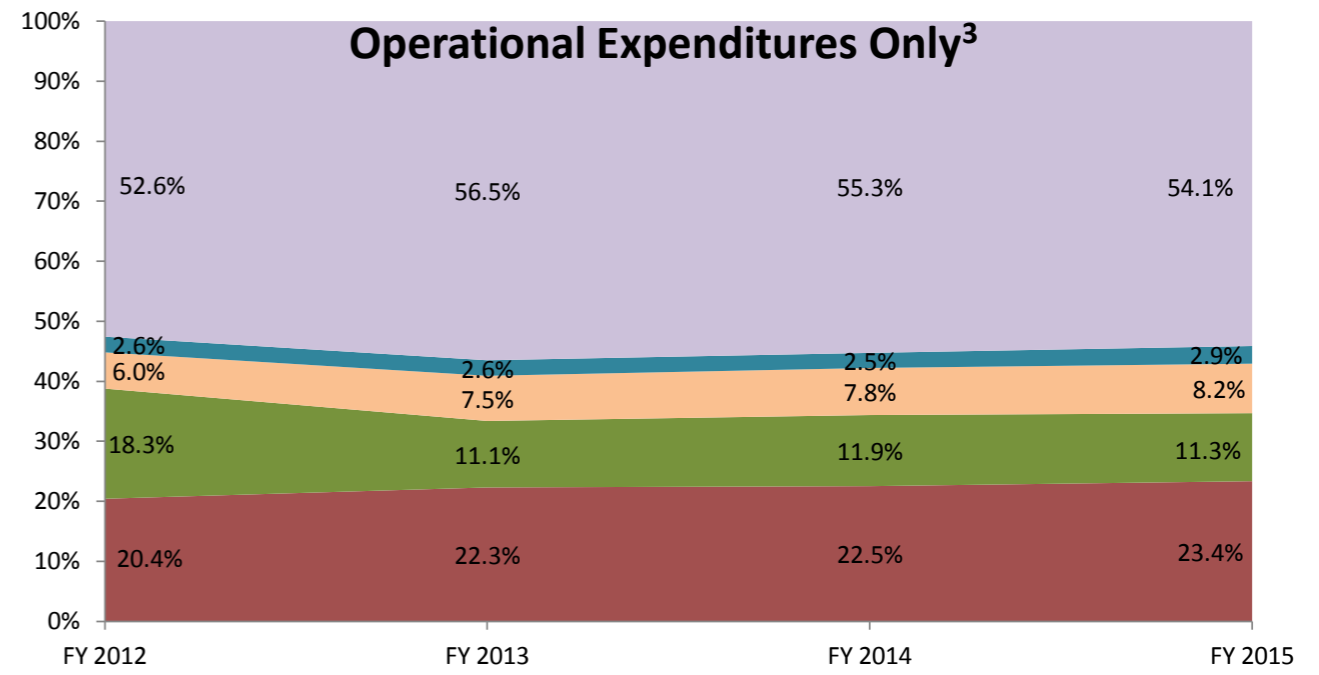
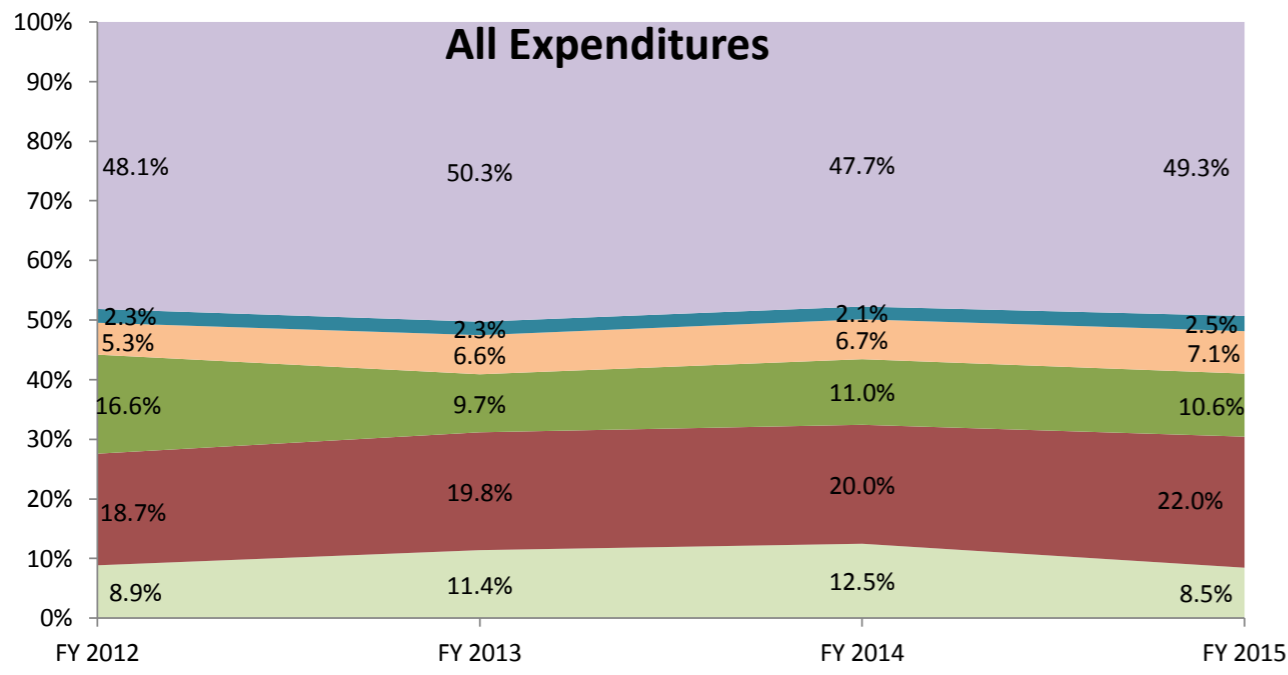


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Wabash City Schools (8060)**

| Instructional Expenditures    |                      |              |                      |              |                    |              |                    |              |                    |              |                    |              |
|-------------------------------|----------------------|--------------|----------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
|                               | FY 2006 <sup>1</sup> |              | FY 2009 <sup>2</sup> |              | FY 2012            |              | FY 2013            |              | FY 2014            |              | FY 2015            |              |
|                               | 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%        | \$7,822,099        | 48.1%        | \$7,482,343        | 50.3%        | \$7,540,977        | 47.7%        | \$7,380,989        | 49.3%        |
| Student Instructional Support | \$1,048,785          | 8.6%         | \$1,310,560          | 9.5%         | \$1,244,969        | 7.7%         | \$1,312,477        | 8.8%         | \$1,394,873        | 8.8%         | \$1,445,795        | 9.7%         |
| <b>Total</b>                  | <b>\$8,198,442</b>   | <b>67.3%</b> | <b>\$8,911,814</b>   | <b>64.9%</b> | <b>\$9,067,068</b> | <b>55.8%</b> | <b>\$8,794,820</b> | <b>59.1%</b> | <b>\$8,935,850</b> | <b>56.6%</b> | <b>\$8,826,784</b> | <b>59.0%</b> |

| Non Instructional Expenditures |                      |              |                      |              |                    |              |                    |              |                    |              |                    |              |
|--------------------------------|----------------------|--------------|----------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
|                                | FY 2006 <sup>1</sup> |              | FY 2009 <sup>2</sup> |              | FY 2012            |              | FY 2013            |              | FY 2014            |              | FY 2015            |              |
|                                | 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%        | \$5,741,279        | 35.3%        | \$4,389,867        | 29.5%        | \$4,890,174        | 31.0%        | \$4,871,879        | 32.6%        |
| Non Operational                | \$1,100,989          | 9.0%         | \$1,085,752          | 7.9%         | \$1,439,632        | 8.9%         | \$1,697,074        | 11.4%        | \$1,971,429        | 12.5%        | \$1,265,880        | 8.5%         |
| Not Categorized                | \$0                  | 0.0%         | \$0                  | 0.0%         | \$0                | 0.0%         | \$0                | 0.0%         | \$0                | 0.0%         | \$0                | 0.0%         |
| <b>Total</b>                   | <b>\$3,982,512</b>   | <b>32.7%</b> | <b>\$4,813,947</b>   | <b>35.1%</b> | <b>\$7,180,911</b> | <b>44.2%</b> | <b>\$6,086,942</b> | <b>40.9%</b> | <b>\$6,861,603</b> | <b>43.4%</b> | <b>\$6,137,759</b> | <b>41.0%</b> |

|                    |                     |                     |                     |                     |                     |                     |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Grand Total</b> | <b>\$12,180,954</b> | <b>\$13,725,760</b> | <b>\$16,247,979</b> | <b>\$14,881,762</b> | <b>\$15,797,453</b> | <b>\$14,964,544</b> |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|



- Non Operational
  - Other Overhead and Operational
  - Other Student Instructional Support
  - Corporation Administration
  - School Administration
  - Student Academic Achievement
- Other Overhead and Operational
  - Corporation Administration
  - School Administration
  - Other Student Instructional Support
  - Student Academic Achievement

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                                                                                 | FY 2006     | FY 2009     | FY 2014     | FY 2015     | Percent Change     |                    |                    |                    |              |              |              |
|-----------------------------------------------------------------------------------------|-------------|-------------|-------------|-------------|--------------------|--------------------|--------------------|--------------------|--------------|--------------|--------------|
|                                                                                         |             |             |             |             | 2006 to 2015       | 2009 to 2015       | 2014 to 2015       |                    |              |              |              |
| <b>Student Academic Achievement</b>                                                     |             |             |             |             |                    |                    |                    |                    |              |              |              |
| 11025 Regular Programs Non Special Education Preschool                                  | \$0         | \$0         | \$301       | \$0         | NA                 | NA                 | NA                 |                    |              |              |              |
| 11050 Regular Programs Full Day Kindergarten                                            | \$61,398    | \$68,413    | \$413,538   | \$415,735   | 577.1%             | 507.7%             | 0.5%               |                    |              |              |              |
| 11100 Regular Programs Elementary                                                       | \$1,807,082 | \$2,646,215 | \$2,445,152 | \$2,048,421 | 13.4%              | -22.6%             | -16.2%             |                    |              |              |              |
| 11200 Regular Programs Middle/Junior High                                               | \$836,088   | \$1,301,740 | \$1,273,239 | \$1,441,366 | 72.4%              | 10.7%              | 13.2%              |                    |              |              |              |
| 11300 Regular Programs High School                                                      | \$1,235,955 | \$1,755,627 | \$1,829,022 | \$1,700,184 | 37.6%              | -3.2%              | -7.0%              |                    |              |              |              |
| 11630 Regular Programs Alternative Education Programs - High School                     | \$0         | \$73,655    | \$0         | \$0         | NA                 | NA                 | NA                 |                    |              |              |              |
| 12110 Special Programs Gifted and Talented - Gifted And Talented                        | \$162,793   | \$289,806   | \$153,032   | \$104,121   | -36.0%             | -64.1%             | -32.0%             |                    |              |              |              |
| 12210 Special Programs Mental Disabilities - Mild Mental Disabilities                   | \$207,105   | \$407,695   | \$347,152   | \$341,154   | 64.7%              | -16.3%             | -1.7%              |                    |              |              |              |
| 12610 Special Programs Learning Disability                                              | \$240,537   | \$304,617   | \$295,561   | \$291,703   | 21.3%              | -4.2%              | -1.3%              |                    |              |              |              |
| 12710 Special Programs Equal Opportunity At Risk                                        | \$44,897    | \$80,792    | \$101,818   | \$88,700    | 97.6%              | 9.8%               | -12.9%             |                    |              |              |              |
| 12900 Special Programs Other Special Programs                                           | \$10,834    | \$40,945    | \$17,958    | \$39,285    | 262.6%             | -4.1%              | 118.8%             |                    |              |              |              |
| 14100 Summer School Programs Elementary                                                 | \$2,464     | \$0         | \$3,085     | \$2,814     | 14.2%              | NA                 | -8.8%              |                    |              |              |              |
| 14200 Summer School Programs Middle/Junior High School                                  | \$9,030     | \$6,486     | \$22,498    | \$11,618    | 28.6%              | 79.1%              | -48.4%             |                    |              |              |              |
| 14300 Summer School Programs High School                                                | \$6,189     | \$7,101     | \$0         | \$0         | NA                 | NA                 | NA                 |                    |              |              |              |
| 16100 Remediation Remediation Testing                                                   | \$16,140    | \$13,325    | \$0         | \$0         | NA                 | NA                 | NA                 |                    |              |              |              |
| 16200 Remediation Preventive Remediation                                                | \$16,367    | \$25,748    | \$0         | \$0         | NA                 | NA                 | NA                 |                    |              |              |              |
| 22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.                 | \$3,621     | \$22,246    | \$11,666    | \$13,373    | 269.3%             | -39.9%             | 14.6%              |                    |              |              |              |
| 22130 Instruction Imp. of Instruction - Instructional Staff Training                    | \$88,806    | \$72,994    | \$76,399    | \$102,518   | 15.4%              | 40.4%              | 34.2%              |                    |              |              |              |
| 22220 Instruction Library/Media Services - School Library                               | \$191,122   | \$228,981   | \$212,659   | \$152,583   | -20.2%             | -33.4%             | -28.2%             |                    |              |              |              |
| 22230 Instruction Library/Media Services - Audiovisual                                  | \$1,320     | \$2,772     | \$9,713     | \$3,882     | 194.0%             | 40.0%              | -60.0%             |                    |              |              |              |
| 22290 Instruction Library/Media Services - Other Educational Media Services             | \$75        | \$79        | \$0         | \$0         | NA                 | NA                 | NA                 |                    |              |              |              |
| 22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.         | \$0         | \$0         | \$96,883    | \$68,080    | NA                 | NA                 | -29.7%             |                    |              |              |              |
| 22320 Instruction Instruc. Related Tech. - Student Learning Centers                     | \$0         | \$6,698     | \$0         | \$0         | NA                 | NA                 | NA                 |                    |              |              |              |
| 22360 Instruction Instruc. Related Tech. - Network Support                              | \$178,920   | \$87,299    | \$75,021    | \$265,199   | 48.2%              | 203.8%             | 253.5%             |                    |              |              |              |
| 22370 Instruction Instruc. Related Tech. - Hardware Maintenance and Support             | \$0         | \$16,326    | \$0         | \$1,924     | NA                 | -88.2%             | NA                 |                    |              |              |              |
| 25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs        | \$76,850    | \$110,743   | \$156,279   | \$100,636   | 31.0%              | -9.1%              | -35.6%             |                    |              |              |              |
| 25525 Central Services Textbks. for Rent/Resale - Computers in Lieu of Textbooks        | \$0         | \$0         | \$0         | \$162,276   | NA                 | NA                 | NA                 |                    |              |              |              |
| 25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service         | \$804       | \$464       | \$0         | \$0         | NA                 | NA                 | NA                 |                    |              |              |              |
| 25560 Central Services Textbks. for Rent/Resale - Public Information Services           | \$0         | \$30,485    | \$0         | \$0         | NA                 | NA                 | NA                 |                    |              |              |              |
| 25570 Central Services Textbks. for Rent/Resale - Materials and Supplies                | \$0         | \$0         | \$0         | \$25,419    | NA                 | NA                 | NA                 |                    |              |              |              |
| 26497 NA Teachers Retir. Fund - 07 Acct. Code                                           | \$312,978   | \$0         | \$0         | \$0         | NA                 | NA                 | NA                 |                    |              |              |              |
| <b>Student Academic Achievement Total</b>                                               |             |             |             |             | <b>\$5,511,377</b> | <b>\$7,601,253</b> | <b>\$7,540,977</b> | <b>\$7,380,989</b> | <b>33.9%</b> | <b>-2.9%</b> | <b>-2.1%</b> |
| <b>Student Instructional Support</b>                                                    |             |             |             |             |                    |                    |                    |                    |              |              |              |
| 21220 Students Guidance Services - Counseling Services                                  | \$141,826   | \$222,920   | \$220,891   | \$262,267   | 84.9%              | 17.7%              | 18.7%              |                    |              |              |              |
| 21230 Students Guidance Services - Appraisal Services                                   | \$1,523     | \$942       | \$9,843     | \$18,131    | 1090.5%            | 1824.7%            | 84.2%              |                    |              |              |              |
| 21330 Students Health Services - Dental Services                                        | \$2,062     | \$3,862     | \$1,837     | \$1,354     | -34.3%             | -64.9%             | -26.3%             |                    |              |              |              |
| 21340 Students Health Services - Nurse Services                                         | \$70,030    | \$123,184   | \$105,891   | \$98,386    | 40.5%              | -20.1%             | -7.1%              |                    |              |              |              |
| 21390 Students Health Services - Other Health Services                                  | \$395       | \$200       | \$0         | \$0         | NA                 | NA                 | NA                 |                    |              |              |              |
| 24100 School Administration Office of The Principal                                     | \$558,095   | \$959,452   | \$1,056,412 | \$1,018,344 | 82.5%              | 6.1%               | -3.6%              |                    |              |              |              |
| 24900 School Administration Other Support Services - School Admin.                      | \$0         | \$0         | \$0         | \$47,313    | NA                 | NA                 | NA                 |                    |              |              |              |
| <b>Student Instructional Support Total</b>                                              |             |             |             |             | <b>\$773,930</b>   | <b>\$1,310,560</b> | <b>\$1,394,873</b> | <b>\$1,445,795</b> | <b>86.8%</b> | <b>10.3%</b> | <b>3.7%</b>  |
| <b>Overhead and Operational</b>                                                         |             |             |             |             |                    |                    |                    |                    |              |              |              |
| 23110 General Administration Board of Education - Service Area Direction                | \$13,033    | \$14,467    | \$11,805    | \$12,519    | -3.9%              | -13.5%             | 6.0%               |                    |              |              |              |
| 23120 General Administration Board of Education - Service Area Assistants               | \$20,611    | \$38,402    | \$33,903    | \$29,487    | 43.1%              | -23.2%             | -13.0%             |                    |              |              |              |
| 23150 General Administration Board of Education - Legal Services                        | \$1,560     | \$1,390     | \$1,895     | \$21,378    | 1270.4%            | 1438.0%            | 1028.1%            |                    |              |              |              |
| 23160 General Administration Board of Education - Promotion Expenses                    | \$313       | \$3,701     | \$19,259    | \$7,647     | 2341.1%            | 106.6%             | -60.3%             |                    |              |              |              |
| 23190 General Administration Board of Education - Other Governing Body Services         | \$6,264     | \$2,263     | \$5,750     | \$0         | NA                 | NA                 | NA                 |                    |              |              |              |
| 23210 General Administration Executive Administration - Office of The Superintendent    | \$273,683   | \$668,113   | \$659,247   | \$611,654   | 123.5%             | -8.5%              | -7.2%              |                    |              |              |              |
| 23290 General Administration Executive Administration - Other Executive Admin. Services | \$11,490    | \$19,391    | \$7,278     | \$17,360    | 51.1%              | -10.5%             | 138.5%             |                    |              |              |              |
| 25140 Central Services Fiscal Services - Receiving and Disbursing Funds                 | \$0         | \$0         | \$736,479   | \$703,372   | NA                 | NA                 | -4.5%              |                    |              |              |              |

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

| Account                               | FY 2006                         | FY 2009                                                   | FY 2014            | FY 2015            | Percent Change     |                    |              |              |               |
|---------------------------------------|---------------------------------|-----------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------|--------------|---------------|
|                                       |                                 |                                                           |                    |                    | 2006 to 2015       | 2009 to 2015       | 2014 to 2015 |              |               |
| 25191                                 | Central Services                | Fiscal Services - Other - Refund of Revenue               | \$17,440           | \$84,980           | \$112,881          | \$42,731           | 145.0%       | -49.7%       | -62.1%        |
| 25193                                 | Central Services                | Fiscal Services - Other - Printed Forms                   | \$709              | \$3,157            | \$1,936            | \$438              | -38.2%       | -86.1%       | -77.4%        |
| 25195                                 | Central Services                | Fiscal Services - Other - Bank Account Service Charge     | \$900              | \$1,780            | \$8,420            | \$10,020           | 1013.3%      | 462.8%       | 19.0%         |
| 25230                                 | Central Services                | Purch., Warehous., & Dist. Serv. - Warehousing & Dist.    | \$61               | \$45               | \$0                | \$0                | NA           | NA           | NA            |
| 25750                                 | Central Services                | Personnel Services - Health Services                      | \$1,653            | \$548              | \$150              | \$7,485            | 352.9%       | 1264.8%      | 4889.7%       |
| 25850                                 | Central Services                | Admin. Tech. Services - Network Support                   | \$0                | \$78,298           | \$2,751            | \$580              | NA           | -99.3%       | -78.9%        |
| 25860                                 | Central Services                | Admin. Tech. Services - Hardware Maintenance And Support  | \$0                | \$5,484            | \$136,336          | \$117,649          | NA           | 2045.3%      | -13.7%        |
| 25870                                 | Central Services                | Admin. Tech. Services - PD Costs For Admin. Tech. Pers.   | \$0                | \$733              | \$0                | \$0                | NA           | NA           | NA            |
| 26200                                 | Oper. & Maint. of Plant Serv.   | Maintenance of Buildings                                  | \$1,012,121        | \$1,384,215        | \$1,320,294        | \$1,279,039        | 26.4%        | -7.6%        | -3.1%         |
| 26300                                 | Oper. & Maint. of Plant Serv.   | Maintenance of Grounds                                    | \$14,990           | \$31,326           | \$47,343           | \$17,566           | 17.2%        | -43.9%       | -62.9%        |
| 26400                                 | Oper. & Maint. of Plant Serv.   | Maintenance of Equipment                                  | \$97,878           | \$63,448           | \$13,767           | \$41,501           | -57.6%       | -34.6%       | 201.4%        |
| 26495                                 | Category not Specified          | Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code | \$915              | \$0                | \$0                | \$0                | NA           | NA           | NA            |
| 26500                                 | Oper. & Maint. of Plant Serv.   | Vehicle Maintenance (not buses)                           | \$4,072            | \$4,776            | \$10,990           | \$34,342           | 743.3%       | 619.0%       | 212.5%        |
| 26600                                 | Oper. & Maint. of Plant Serv.   | Security Services                                         | \$3,300            | \$4,586            | \$3,954            | \$3,788            | 14.8%        | -17.4%       | -4.2%         |
| 26700                                 | Oper. & Maint. of Plant Serv.   | Insurance                                                 | \$98,552           | \$124,716          | \$162,869          | \$179,872          | 82.5%        | 44.2%        | 10.4%         |
| 26800                                 | Oper. & Maint. of Plant Serv.   | Other Op. and Maintenance of Plant                        | \$20,041           | \$2,473            | \$1,375            | \$2,275            | -88.6%       | -8.0%        | 65.5%         |
| 27010                                 | Student Transportation          | Service Area Direction                                    | \$26,127           | \$40,572           | \$40,644           | \$44,478           | 70.2%        | 9.6%         | 9.4%          |
| 27100                                 | Student Transportation          | Vehicle Operation                                         | \$124,003          | \$162,694          | \$188,317          | \$235,094          | 89.6%        | 44.5%        | 24.8%         |
| 27200                                 | Student Transportation          | Monitoring Services                                       | \$10,255           | \$3,950            | \$3,950            | \$3,964            | -61.3%       | 0.3%         | 0.3%          |
| 27300                                 | Student Transportation          | Vehicle Servicing and Maintenance                         | \$54,415           | \$56,449           | \$102,784          | \$83,387           | 53.2%        | 47.7%        | -18.9%        |
| 27400                                 | Student Transportation          | Purchase of School Buses                                  | \$30,179           | \$28,608           | \$112,984          | \$243,373          | 706.4%       | 750.7%       | 115.4%        |
| 27500                                 | Student Transportation          | Insurance on Buses                                        | \$14,000           | \$15,000           | \$15,000           | \$0                | NA           | NA           | NA            |
| 27700                                 | Student Transportation          | Contracted Transportation Services                        | \$0                | \$4,369            | \$3,775            | \$3,493            | NA           | -20.0%       | -7.5%         |
| 27900                                 | Student Transportation          | Other Student Transportation Services                     | \$114,984          | \$114,640          | \$146,987          | \$160,311          | 39.4%        | 39.8%        | 9.1%          |
| 27910                                 | Student Transportation          | Bus Driver Training                                       | \$100              | \$0                | \$0                | \$0                | NA           | NA           | NA            |
| 31100                                 | Food Services Operations        | Service Area Direction                                    | \$41,547           | \$103,622          | \$161,560          | \$163,286          | 293.0%       | 57.6%        | 1.1%          |
| 31200                                 | Food Services Operations        | Food Preparation and Dispensing                           | \$206,140          | \$278,906          | \$319,485          | \$285,301          | 38.4%        | 2.3%         | -10.7%        |
| 31300                                 | Food Services Operations        | Food Delivery                                             | \$4,265            | \$6,360            | \$7,141            | \$7,692            | 80.4%        | 20.9%        | 7.7%          |
| 31400                                 | Food Services Operations        | Food Purchases                                            | \$270,333          | \$339,735          | \$454,941          | \$470,980          | 74.2%        | 38.6%        | 3.5%          |
| 31900                                 | Food Services Operations        | Other Food Services                                       | \$29,119           | \$34,997           | \$33,924           | \$29,820           | 2.4%         | -14.8%       | -12.1%        |
| <b>Overhead and Operational Total</b> |                                 |                                                           | <b>\$2,525,054</b> | <b>\$3,728,194</b> | <b>\$4,890,174</b> | <b>\$4,871,879</b> | <b>92.9%</b> | <b>30.7%</b> | <b>-0.4%</b>  |
| <b>Non Operational</b>                |                                 |                                                           |                    |                    |                    |                    |              |              |               |
| 33400                                 | Category not Specified          | Athletic Coaches                                          | \$141,331          | \$185,906          | \$192,300          | \$185,264          | 31.1%        | -0.3%        | -3.7%         |
| 33930                                 | Other Community Services        | Latch Key Kid Program                                     | \$20,563           | \$23,166           | \$27               | \$0                | NA           | NA           | NA            |
| 33990                                 | Other Community Services        | Other                                                     | \$2,450            | \$3,914            | \$5,154            | \$117,113          | 4679.4%      | 2891.9%      | 2172.1%       |
| 43000                                 | Category not Specified          | Professional Services                                     | \$12,390           | \$4,878            | \$1,350            | \$1,740            | -86.0%       | -64.3%       | 28.9%         |
| 45100                                 | Building Acq., Const. and Impr. | Building Acquisition, Const. and Improv.                  | \$181,355          | \$247,077          | \$16,995           | \$24,382           | -86.6%       | -90.1%       | 43.5%         |
| 45200                                 | Building Acq., Const. and Impr. | Energy Savings Contracts                                  | \$139,980          | \$139,980          | \$69,990           | \$0                | NA           | NA           | NA            |
| 45400                                 | Building Acq., Const. and Impr. | Sports Facilities                                         | \$29,911           | \$199              | \$0                | \$0                | NA           | NA           | NA            |
| 47000                                 | Category not Specified          | Purchase of Mobile or Fixed Equipment                     | \$162,595          | \$106,653          | \$113,634          | \$106,678          | -34.4%       | 0.0%         | -6.1%         |
| 49000                                 | Category not Specified          | Other Facilities Acq. and Construction                    | \$55,909           | \$8,519            | \$8,709            | \$0                | NA           | NA           | NA            |
| 51600                                 | Principal on Debt               | Other DLGF Approved Debt                                  | \$0                | \$0                | \$34,033           | \$37,992           | NA           | NA           | 11.6%         |
| 52100                                 | Interest on Debt                | Bonds                                                     | \$0                | \$139,000          | \$787,303          | \$178,350          | NA           | 28.3%        | -77.3%        |
| 52200                                 | Interest on Debt                | Temporary Loans                                           | \$21,118           | \$14,168           | \$3,049            | \$0                | NA           | NA           | NA            |
| 53100                                 | Lease Rental                    | Buildings-Principal                                       | \$277,000          | \$139,500          | \$253,885          | \$262,000          | -5.4%        | 87.8%        | 3.2%          |
| 53200                                 | Lease Rental                    | Equipment-Principal                                       | \$0                | \$72,792           | \$485,001          | \$352,362          | NA           | 384.1%       | -27.3%        |
| <b>Non Operational Total</b>          |                                 |                                                           | <b>\$1,044,603</b> | <b>\$1,085,752</b> | <b>\$1,971,429</b> | <b>\$1,265,880</b> | <b>21.2%</b> | <b>16.6%</b> | <b>-35.8%</b> |
| <b>Prorated by Fund</b>               |                                 |                                                           |                    |                    |                    |                    |              |              |               |
| 26491                                 | NA                              | PERF - Academic Achievement                               | \$42,873           | \$0                | \$0                | \$0                | NA           | NA           | NA            |
| 26491                                 | NA                              | PERF - Instructional Support                              | \$7,466            | \$0                | \$0                | \$0                | NA           | NA           | NA            |

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

| Account                       |    |                                                             | FY 2006            | FY 2009    | FY 2014    | FY 2015    | Percent Change |              |              |
|-------------------------------|----|-------------------------------------------------------------|--------------------|------------|------------|------------|----------------|--------------|--------------|
|                               |    |                                                             |                    |            |            |            | 2006 to 2015   | 2009 to 2015 | 2014 to 2015 |
| 26491                         | NA | PERF - Overhead and Operational                             | \$20,302           | \$0        | \$0        | \$0        | NA             | NA           | NA           |
| 26491                         | NA | PERF - Non Operational                                      | \$1,532            | \$0        | \$0        | \$0        | NA             | NA           | NA           |
| 26492                         | NA | Social Security - Academic Achievement                      | \$351,165          | \$0        | \$0        | \$0        | NA             | NA           | NA           |
| 26492                         | NA | Social Security - Instructional Support                     | \$56,836           | \$0        | \$0        | \$0        | NA             | NA           | NA           |
| 26492                         | NA | Social Security - Overhead and Operational                  | \$81,526           | \$0        | \$0        | \$0        | NA             | NA           | NA           |
| 26492                         | NA | Social Security - Non Operational                           | \$11,660           | \$0        | \$0        | \$0        | NA             | NA           | NA           |
| 26493                         | NA | Workman's Compensation - Academic Achievement               | \$32,585           | \$0        | \$0        | \$0        | NA             | NA           | NA           |
| 26493                         | NA | Workman's Compensation - Instructional Support              | \$5,661            | \$0        | \$0        | \$0        | NA             | NA           | NA           |
| 26493                         | NA | Workman's Compensation - Overhead and Operational           | \$5,493            | \$0        | \$0        | \$0        | NA             | NA           | NA           |
| 26493                         | NA | Workman's Compensation - Non Operational                    | \$1,157            | \$0        | \$0        | \$0        | NA             | NA           | NA           |
| 26494                         | NA | Group Insurance - Academic Achievement                      | \$965,048          | \$0        | \$0        | \$0        | NA             | NA           | NA           |
| 26494                         | NA | Group Insurance - Instructional Support                     | \$161,715          | \$0        | \$0        | \$0        | NA             | NA           | NA           |
| 26494                         | NA | Group Insurance - Overhead and Operational                  | \$208,069          | \$0        | \$0        | \$0        | NA             | NA           | NA           |
| 26494                         | NA | Group Insurance - Non Operational                           | \$33,175           | \$0        | \$0        | \$0        | NA             | NA           | NA           |
| 26496                         | NA | Unemployment Compensation - Academic Achievement            | \$67               | \$0        | \$0        | \$0        | NA             | NA           | NA           |
| 26496                         | NA | Unemployment Compensation - Instructional Support           | \$12               | \$0        | \$0        | \$0        | NA             | NA           | NA           |
| 26496                         | NA | Unemployment Compensation - Overhead and Operational        | \$11               | \$0        | \$0        | \$0        | NA             | NA           | NA           |
| 26496                         | NA | Unemployment Compensation - Non Operational                 | \$2                | \$0        | \$0        | \$0        | NA             | NA           | NA           |
| 26498                         | NA | Severance / Early Retirement Pay - Academic Achievement     | \$246,542          | \$0        | \$0        | \$0        | NA             | NA           | NA           |
| 26498                         | NA | Severance / Early Retirement Pay - Instructional Support    | \$43,164           | \$0        | \$0        | \$0        | NA             | NA           | NA           |
| 26498                         | NA | Severance / Early Retirement Pay - Overhead and Operational | \$41,069           | \$0        | \$0        | \$0        | NA             | NA           | NA           |
| 26498                         | NA | Severance / Early Retirement Pay - Non Operational          | \$8,859            | \$0        | \$0        | \$0        | NA             | NA           | NA           |
| <b>Prorated by Fund Total</b> |    |                                                             | <b>\$2,325,989</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>NA</b>      | <b>NA</b>    | <b>NA</b>    |