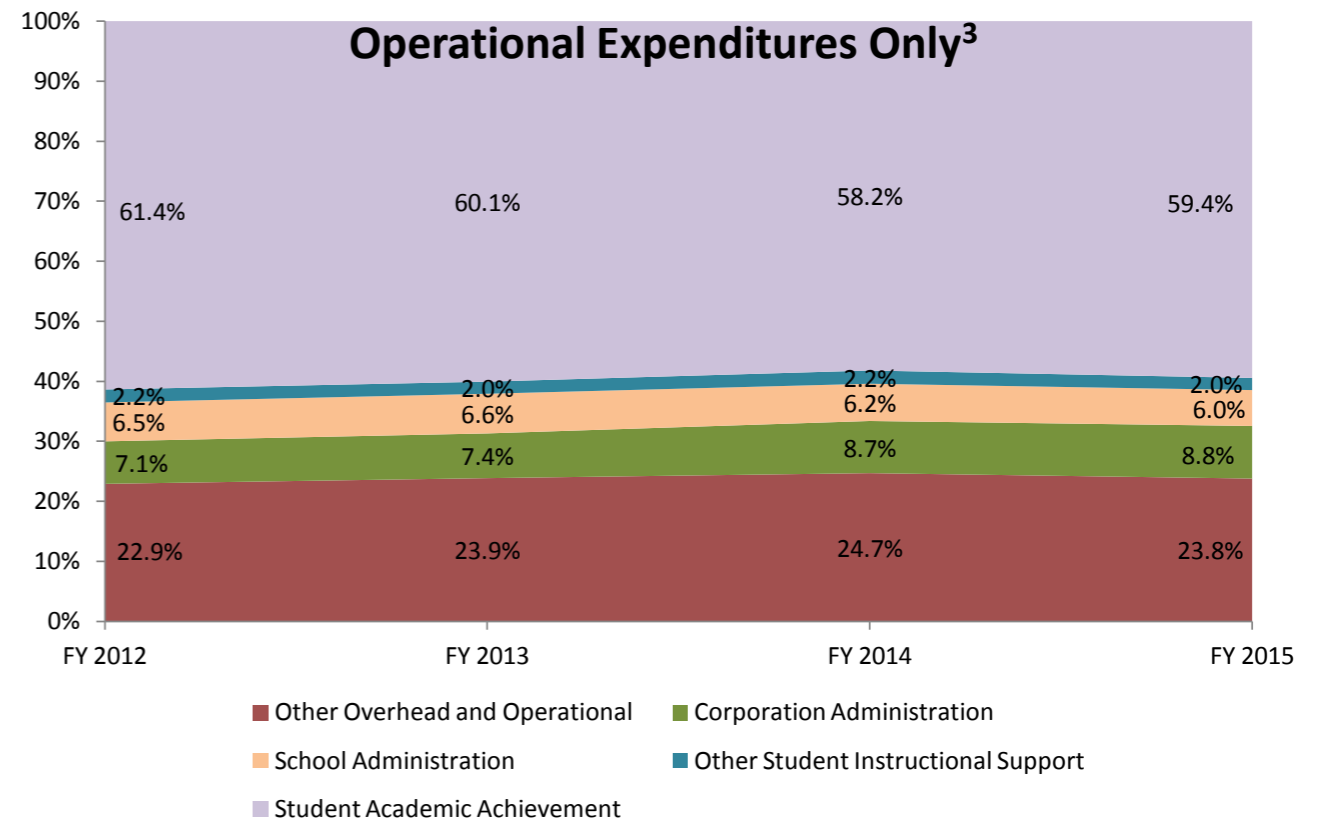
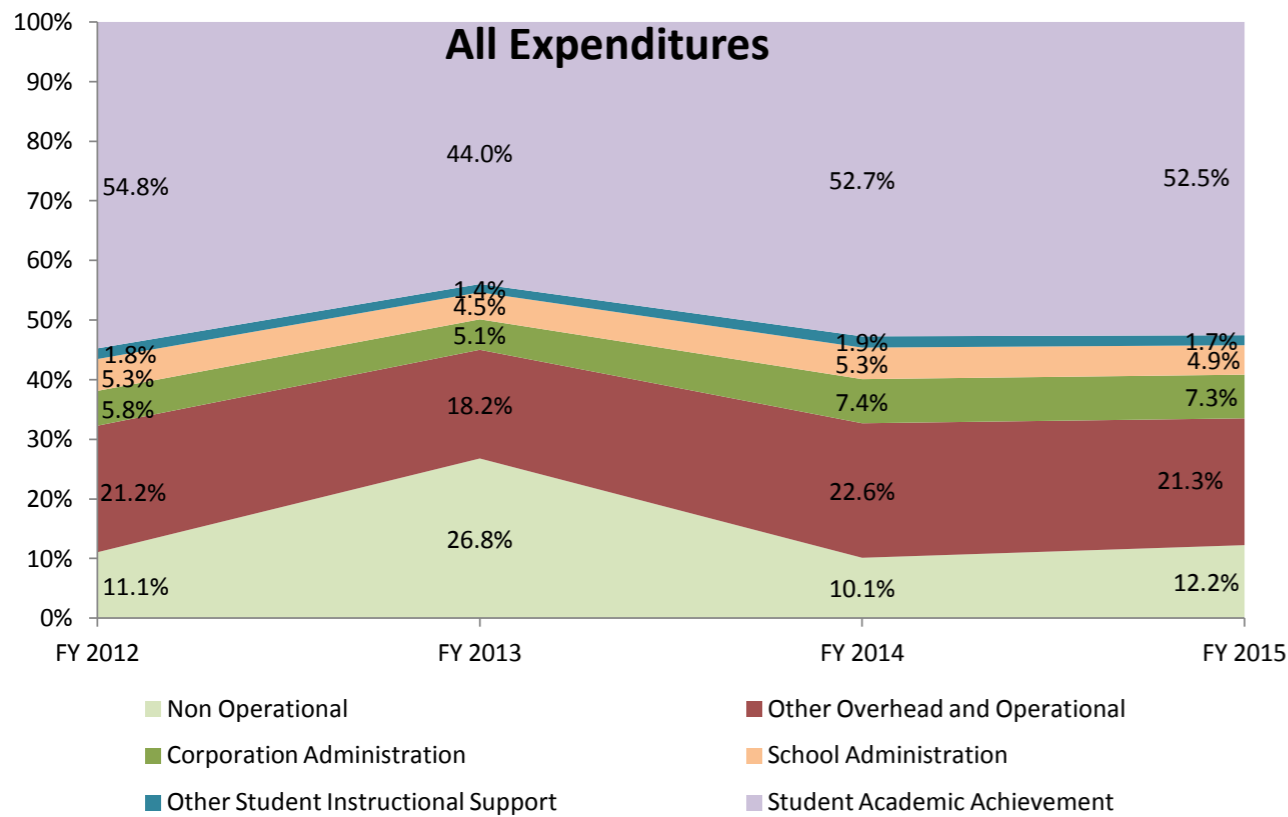


School Corporation Expenditures by Account
Biannual Financial Report Data
Whiting School City (4760)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		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	\$5,066,978	48.6%	\$5,922,864	56.3%	\$6,305,924	54.8%	\$5,957,824	44.0%	\$6,106,241	52.7%	\$6,406,941	52.5%
Student Instructional Support	\$734,519	7.0%	\$782,244	7.4%	\$821,191	7.1%	\$801,452	5.9%	\$830,427	7.2%	\$806,351	6.6%
Total	\$5,801,496	55.7%	\$6,705,108	63.8%	\$7,127,116	61.9%	\$6,759,275	49.9%	\$6,936,668	59.9%	\$7,213,292	59.2%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		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	\$2,453,424	23.5%	\$2,828,976	26.9%	\$3,117,036	27.1%	\$3,161,983	23.3%	\$3,469,191	30.0%	\$3,486,769	28.6%
Non Operational	\$2,165,072	20.8%	\$982,987	9.3%	\$1,273,251	11.1%	\$3,629,118	26.8%	\$1,172,459	10.1%	\$1,492,969	12.2%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,618,496	44.3%	\$3,811,963	36.2%	\$4,390,287	38.1%	\$6,791,100	50.1%	\$4,641,650	40.1%	\$4,979,738	40.8%

Grand Total	\$10,419,992	\$10,517,070	\$11,517,403	\$13,550,376	\$11,578,318	\$12,193,029
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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
Whiting School City (4760)

Account							Percent Change		
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$150,192	\$223,104	\$241,752	\$228,797	52.3%	2.6%	-5.4%
11100	Regular Programs	Elementary	\$933,556	\$1,360,022	\$1,661,722	\$1,631,669	74.8%	20.0%	-1.8%
11200	Regular Programs	Middle/Junior High	\$562,773	\$761,059	\$868,882	\$974,496	73.2%	28.0%	12.2%
11300	Regular Programs	High School	\$969,448	\$1,317,558	\$1,400,539	\$1,606,906	65.8%	22.0%	14.7%
11350	Regular Programs	High School - Academic Honors Diploma	\$14,445	\$0	\$0	\$0	NA	NA	NA
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$16,120	\$44,963	\$56,105	\$57,488	256.6%	27.9%	2.5%
11610	Regular Programs	Alternative Education Programs - Elementary	\$13,959	\$5,798	\$0	\$0	NA	NA	NA
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$9,465	\$4,676	\$0	\$0	NA	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$9,561	\$5,100	\$0	\$0	NA	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$354	\$420	\$360	NA	1.6%	-14.3%
12350	Special Programs	Physical Impairment - Homebound	\$0	\$476	\$12,307	\$9,247	NA	1841.6%	-24.9%
12510	Special Programs	Culturally Different - Communication Disorders	\$1,907	\$23,228	\$39,790	\$43,050	2158.0%	85.3%	8.2%
12900	Special Programs	Other Special Programs	\$140,927	\$201,555	\$673,740	\$655,252	365.0%	225.1%	-2.7%
13600	Adult/Cont. Ed. Programs	Special Interest Programs	\$580	\$651	\$0	\$0	NA	NA	NA
13900	Adult/Cont. Ed. Programs	Other Adult/Continuing Ed. Program	\$9,371	\$16,956	\$0	\$0	NA	NA	NA
14100	Summer School Programs	Elementary	\$4,753	\$0	\$6,663	\$16,165	240.1%	NA	142.6%
14200	Summer School Programs	Middle/Junior High School	\$15,678	\$25,796	\$16,524	\$10,860	-30.7%	-57.9%	-34.3%
14300	Summer School Programs	High School	\$10,635	\$10,937	\$8,253	\$9,223	-13.3%	-15.7%	11.7%
16100	Remediation	Remediation Testing	\$6,498	\$13,980	\$3,161	\$2,091	-67.8%	-85.0%	-33.9%
16200	Remediation	Preventive Remediation	\$7,306	\$1,969	\$4,513	\$6,225	-14.8%	216.2%	37.9%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$0	\$2,825	\$104,161	\$113,387	NA	3913.7%	8.9%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$697,492	\$1,307,089	\$304,490	\$271,196	-61.1%	-79.3%	-10.9%
17500	Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$17,087	\$39,945	\$55,644	\$43,484	154.5%	8.9%	-21.9%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$1,202	\$0	\$0	\$0	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$67,273	\$121,432	\$48,511	\$58,513	-13.0%	-51.8%	20.6%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$0	\$0	\$925	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$79,529	\$110,875	\$106,346	\$111,426	40.1%	0.5%	4.8%
22230	Instruction	Library/Media Services - Audiovisual	\$668	\$1,075	\$2,031	\$130	-80.6%	-87.9%	-93.6%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$19,862	\$0	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$317,996	\$321,441	\$470,825	\$556,052	74.9%	73.0%	18.1%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$4,070	\$0	\$0	\$0	NA	NA	NA
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$186,049	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$4,248,540	\$5,922,864	\$6,106,241	\$6,406,941	50.8%	8.2%	4.9%
Student Instructional Support									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$31,309	\$11,430	\$12,229	\$12,120	-61.3%	6.0%	-0.9%
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$28,346	\$42,023	\$47,363	\$47,180	66.4%	12.3%	-0.4%
21190	Students	Attend. & Social Work Serv. - Other	\$1,195	\$2,965	\$0	\$0	NA	NA	NA
21220	Students	Guidance Services - Counseling Services	\$60,357	\$85,601	\$79,304	\$66,855	10.8%	-21.9%	-15.7%
21310	Students	Health Services - Service Area Direction	\$0	\$0	\$300	\$500	NA	NA	66.7%
21320	Students	Health Services - Medical Services	\$0	\$0	\$0	\$960	NA	NA	NA
21340	Students	Health Services - Nurse Services	\$40,975	\$58,964	\$71,486	\$72,847	77.8%	23.5%	1.9%
21910	Students	Other Support Services Students - Service Area Direction	\$0	\$0	\$7,013	\$3,704	NA	NA	-47.2%
24100	School Administration	Office of The Principal	\$409,771	\$581,260	\$612,732	\$602,184	47.0%	3.6%	-1.7%
Student Instructional Support Total			\$571,953	\$782,244	\$830,427	\$806,351	41.0%	3.1%	-2.9%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$27,578	\$24,197	\$23,235	\$25,618	-7.1%	5.9%	10.3%
23150	General Administration	Board of Education - Legal Services	\$38,424	\$66,566	\$31,537	\$64,507	67.9%	-3.1%	104.5%
23160	General Administration	Board of Education - Promotion Expenses	\$3,018	\$1,970	\$1,686	\$3,188	5.6%	61.9%	89.1%
23190	General Administration	Board of Education - Other Governing Body Services	\$27,090	\$35,010	\$59,329	\$43,770	61.6%	25.0%	-26.2%

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

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
23210 General Administration Executive Administration - Office of The Superintendent	\$239,717	\$258,055	\$449,248	\$436,298	82.0%	69.1%	-2.9%				
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$0	\$0	\$756	\$476	NA	NA	-37.0%				
25120 Central Services Fiscal Services - Service Area Direction	\$41,891	\$106,439	\$114,369	\$112,129	167.7%	5.3%	-2.0%				
25140 Central Services Fiscal Services - Receiving and Disbursing Funds	\$33,990	\$58,168	\$65,368	\$65,626	93.1%	12.8%	0.4%				
25150 Central Services Fiscal Services - Payroll Services	\$41,764	\$66,616	\$75,020	\$87,561	109.7%	31.4%	16.7%				
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$0	\$978	\$150	\$0	NA	NA	NA				
25192 Central Services Fiscal Services - Other - Petty Cash	\$0	\$850	\$525	\$575	NA	-32.4%	9.5%				
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$30,904	\$42,464	NA	NA	37.4%				
25720 Central Services Personnel Services - Recruitment and Placement	\$243	\$0	\$0	\$0	NA	NA	NA				
25750 Central Services Personnel Services - Health Services	\$6,035	\$1,706	\$4,886	\$5,271	-12.7%	209.0%	7.9%				
25860 Central Services Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$0	\$5,626	NA	NA	NA				
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$43,111	\$80,537	\$84,194	\$93,456	116.8%	16.0%	11.0%				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$736,259	\$1,013,535	\$1,199,224	\$1,115,927	51.6%	10.1%	-6.9%				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$3,172	\$5,804	\$4,933	\$10,521	231.7%	81.3%	113.3%				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$134,215	\$184,347	\$169,592	\$158,726	18.3%	-13.9%	-6.4%				
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$393	\$0	\$0	\$0	NA	NA	NA				
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$850	\$958	\$674	\$1,027	20.8%	7.2%	52.4%				
26600 Oper. & Maint. of Plant Serv. Security Services	\$4,613	\$17,629	\$0	\$35,674	673.4%	102.4%	NA				
26700 Oper. & Maint. of Plant Serv. Insurance	\$99,082	\$98,436	\$137,081	\$160,714	62.2%	63.3%	17.2%				
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$0	\$0	\$1,868	\$0	NA	NA	NA				
27010 Student Transportation Service Area Direction	\$74,771	\$102,941	\$110,827	\$113,247	51.5%	10.0%	2.2%				
27100 Student Transportation Vehicle Operation	\$184,642	\$197,129	\$254,928	\$238,911	29.4%	21.2%	-6.3%				
27200 Student Transportation Monitoring Services	\$4,110	\$2,340	\$250	\$0	NA	NA	NA				
27300 Student Transportation Vehicle Servicing and Maintenance	\$33,412	\$47,592	\$54,940	\$84,002	151.4%	76.5%	52.9%				
27400 Student Transportation Purchase of School Buses	\$35,000	\$46,868	\$0	\$0	NA	NA	NA				
27500 Student Transportation Insurance on Buses	\$11,040	\$7,114	\$10,627	\$10,552	-4.4%	48.3%	-0.7%				
27900 Student Transportation Other Student Transportation Services	\$500	\$0	\$0	\$10,082	1916.5%	NA	NA				
27910 Student Transportation Bus Driver Training	\$419	\$5	\$0	\$0	NA	NA	NA				
31100 Food Services Operations Service Area Direction	\$41,113	\$49,640	\$56,374	\$55,613	35.3%	12.0%	-1.4%				
31200 Food Services Operations Food Preparation and Dispensing	\$105,154	\$133,007	\$225,114	\$236,784	125.2%	78.0%	5.2%				
31400 Food Services Operations Food Purchases	\$131,033	\$182,712	\$276,689	\$250,746	91.4%	37.2%	-9.4%				
31900 Food Services Operations Other Food Services	\$15,603	\$37,827	\$24,863	\$17,679	13.3%	-53.3%	-28.9%				
Overhead and Operational Total					\$2,118,241	\$2,828,976	\$3,469,191	\$3,486,769	64.6%	23.3%	0.5%
Non Operational											
33100 Community Service Operations Direction of Community Services	\$24,569	\$51,491	\$23,506	\$25,143	2.3%	-51.2%	7.0%				
33200 Category not Specified Community Recreation	\$2,635	\$2,363	\$0	\$0	NA	NA	NA				
33400 Category not Specified Athletic Coaches	\$130,191	\$177,139	\$170,217	\$188,202	44.6%	6.2%	10.6%				
33930 Other Community Services Latch Key Kid Program	\$830	\$1,000	\$0	\$0	NA	NA	NA				
41000 Category not Specified Land Acquisition and Development	\$10,591	\$0	\$415	\$480	-95.5%	NA	15.8%				
43000 Category not Specified Professional Services	\$50,325	\$43,677	\$34,448	\$49,867	-0.9%	14.2%	44.8%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$105,019	\$260,024	\$131,273	\$353,970	237.1%	36.1%	169.6%				
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$0	\$0	\$67,230	\$0	NA	NA	NA				
45400 Building Acq., Const. and Impr. Sports Facilities	\$23,556	\$16,305	\$3,514	\$13,324	-43.4%	-18.3%	279.2%				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$18,814	\$15,557	\$10,885	\$52,472	178.9%	237.3%	382.1%				
46000 Category not Specified Purchase of Moveable Equipment	\$1,393	\$13,394	\$55,616	\$58,580	4105.9%	337.4%	5.3%				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$140,615	\$63,754	\$153,110	\$177,037	25.9%	177.7%	15.6%				
49000 Category not Specified Other Facilities Acq. and Construction	\$3,183	\$806	\$40,821	\$47,901	1404.9%	5843.0%	17.3%				
51100 Principal on Debt Bonds	\$0	\$115,000	\$275,695	\$316,220	NA	175.0%	14.7%				
52100 Interest on Debt Bonds	\$0	\$0	\$0	\$14,255	NA	NA	NA				
52200 Interest on Debt Temporary Loans	\$182,870	\$172,279	\$7,694	\$6,269	-96.6%	-96.4%	-18.5%				
53100 Lease Rental Buildings-Principal	\$1,375,500	\$0	\$34,000	\$67,000	-95.1%	NA	97.1%				
53300 Lease Rental School Buses-Principal	\$55,032	\$0	\$0	\$0	NA	NA	NA				
54200 Advancements and Obligations Common School Fund - Principal	\$0	\$48,708	\$160,100	\$118,533	NA	143.4%	-26.0%				

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

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$1,490	\$3,937	\$3,717	NA	149.5%	-5.6%
Non Operational Total	\$2,125,124	\$982,987	\$1,172,459	\$1,492,969	-29.7%	51.9%	27.3%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$50,036	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$9,569	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$28,431	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$2,319	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$202,718	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$38,835	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$89,305	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$9,586	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$33,338	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$6,953	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$10,611	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$1,711	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$510,418	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$102,656	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$199,916	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$25,175	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$7,599	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$1,570	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$2,377	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$411	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$14,330	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$2,982	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$4,543	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$745	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,356,133	\$0	\$0	\$0	NA	NA	NA