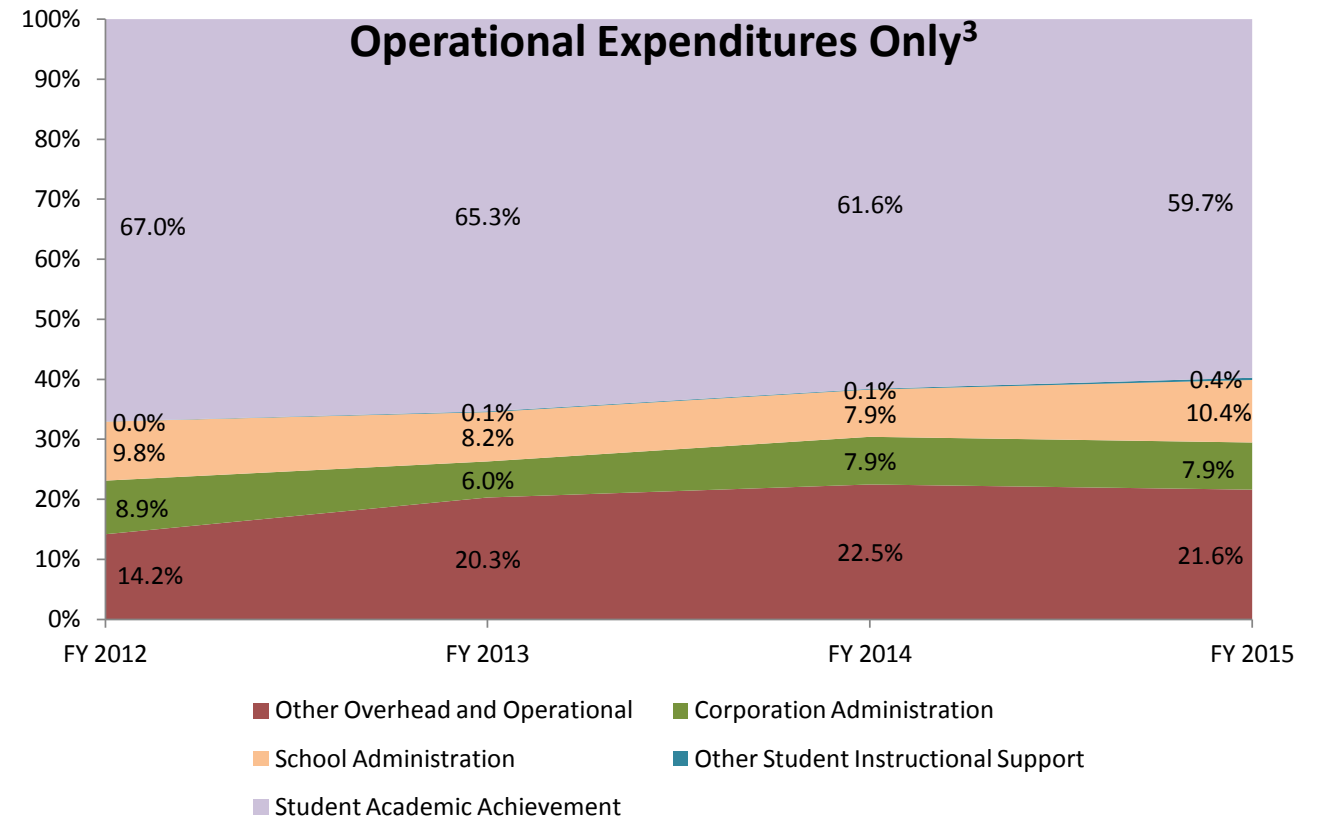
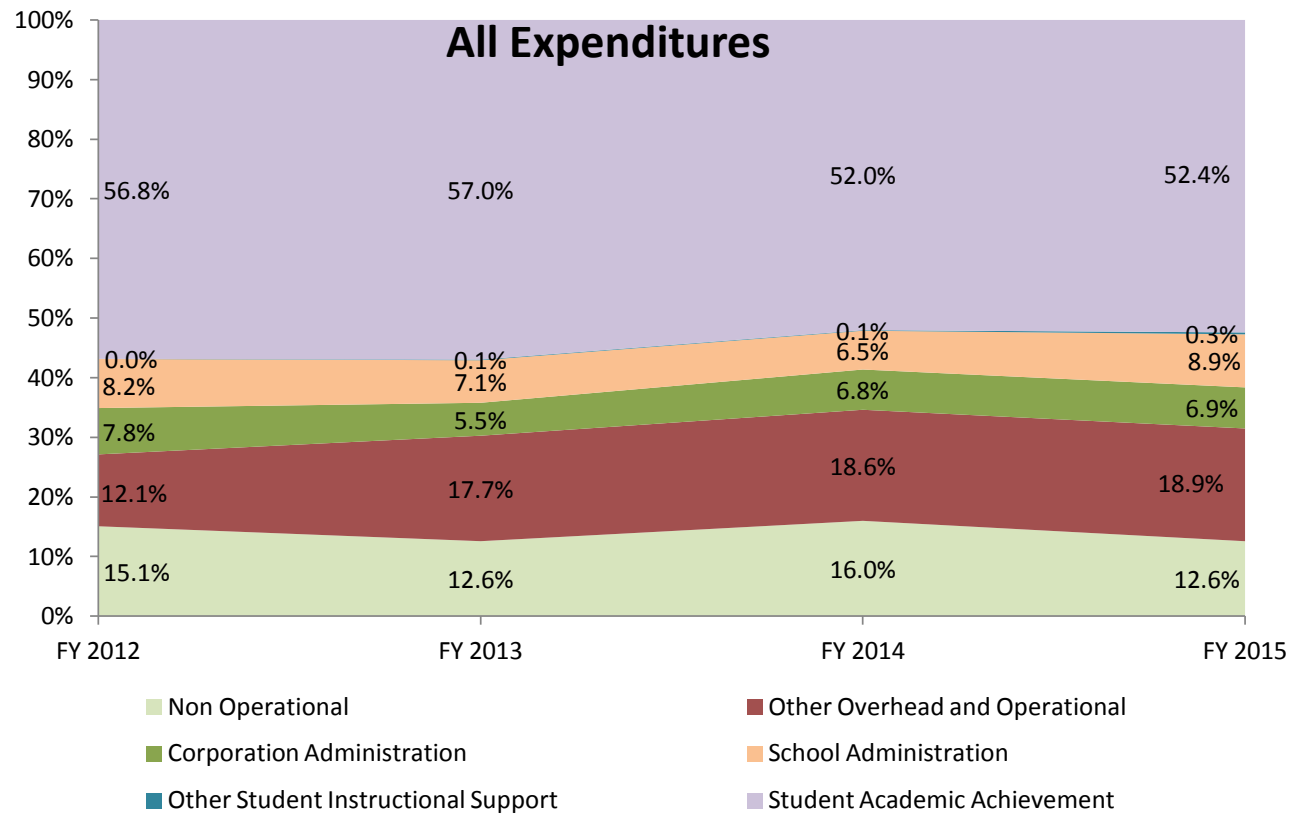


School Corporation Expenditures by Account
Biannual Financial Report Data
Cannelton City Schools (6340)

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	\$2,074,120	66.3%	\$1,532,841	61.9%	\$1,505,515	56.8%	\$1,441,617	57.0%	\$1,477,566	52.0%	\$1,330,277	52.4%
Student Instructional Support	\$223,073	7.1%	\$204,652	8.3%	\$218,758	8.3%	\$183,327	7.2%	\$187,500	6.6%	\$233,981	9.2%
Total	\$2,297,193	73.5%	\$1,737,493	70.1%	\$1,724,273	65.1%	\$1,624,944	64.2%	\$1,665,066	58.6%	\$1,564,258	61.6%

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	\$711,559	22.8%	\$683,179	27.6%	\$525,193	19.8%	\$587,412	23.2%	\$720,827	25.4%	\$654,889	25.8%
Non Operational	\$118,550	3.8%	\$56,509	2.3%	\$399,270	15.1%	\$318,138	12.6%	\$453,916	16.0%	\$318,969	12.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$830,109	26.5%	\$739,688	29.9%	\$924,464	34.9%	\$905,550	35.8%	\$1,174,743	41.4%	\$973,859	38.4%

Grand Total	\$3,127,302	\$2,477,182	\$2,648,737	\$2,530,494	\$2,839,809	\$2,538,117
--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------



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
Cannelton City Schools (6340)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11050 Regular Programs Full Day Kindergarten	\$0	\$0	\$39,052	\$39,054	NA	NA	0.0%	
11100 Regular Programs Elementary	\$490,197	\$513,350	\$495,293	\$396,799	-19.1%	-22.7%	-19.9%	
11300 Regular Programs High School	\$720,064	\$867,310	\$850,839	\$744,213	3.4%	-14.2%	-12.5%	
11350 Regular Programs High School - Academic Honors Diploma	\$0	\$0	\$11,980	\$7,754	NA	NA	-35.3%	
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$58,345	\$10,073	\$0	\$0	NA	NA	NA	
11520 Regular Programs Vocational Education - Area School Participation	\$0	\$2,801	\$0	\$10,678	NA	281.2%	NA	
11630 Regular Programs Alternative Education Programs - High School	\$12,884	\$0	\$0	\$0	NA	NA	NA	
12110 Special Programs Gifted and Talented - Gifted And Talented	\$350	\$600	\$3,500	\$0	NA	NA	NA	
12710 Special Programs Equal Opportunity At Risk	(\$644)	\$0	\$0	\$0	NA	NA	NA	
12810 Special Programs Special Education Preschool	\$4,153	\$6,122	\$0	\$0	NA	NA	NA	
12900 Special Programs Other Special Programs	\$102,389	\$107,513	\$53,288	\$92,052	-10.1%	-14.4%	72.7%	
14100 Summer School Programs Elementary	\$0	\$0	\$2,451	\$2,378	NA	NA	-3.0%	
14300 Summer School Programs High School	\$0	\$3,371	\$0	\$0	NA	NA	NA	
16200 Remediation Preventive Remediation	\$3,277	\$0	\$0	\$0	NA	NA	NA	
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$46,600	\$13,737	\$15,915	\$31,673	-32.0%	130.6%	99.0%	
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$2,621	\$6,415	\$1,374	\$0	NA	NA	NA	
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$165,042	\$1,223	\$3,337	\$5,329	-96.8%	335.9%	59.7%	
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$18,218	\$0	\$0	\$0	NA	NA	NA	
22360 Instruction Instruc. Related Tech. - Network Support	\$7,904	\$0	\$0	\$0	NA	NA	NA	
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$350	\$175	\$537	\$345	-1.4%	97.3%	-35.7%	
25560 Central Services Textbks. for Rent/Resale - Public Information Services	\$214	\$0	\$0	\$0	NA	NA	NA	
25570 Central Services Textbks. for Rent/Resale - Materials and Supplies	\$0	\$151	\$0	\$0	NA	NA	NA	
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$86,588	\$0	\$0	\$0	NA	NA	NA	
Student Academic Achievement Total	\$1,718,555	\$1,532,841	\$1,477,566	\$1,330,277	-22.6%	-13.2%	-10.0%	
Student Instructional Support								
21210 Students Guidance Services - Service Area Direction	\$0	\$5,862	\$0	\$0	NA	NA	NA	
21220 Students Guidance Services - Counseling Services	\$48,452	\$5,833	\$0	\$8,085	-83.3%	38.6%	NA	
21290 Students Guidance Services - Other Guidance Services	\$0	\$0	\$2,707	\$0	NA	NA	NA	
21340 Students Health Services - Nurse Services	\$2,956	\$2,031	\$0	\$0	NA	NA	NA	
21390 Students Health Services - Other Health Services	\$0	\$925	\$0	\$0	NA	NA	NA	
21410 Students Psychological Services - Service Area Direction	\$2,652	\$0	\$0	\$0	NA	NA	NA	
24100 School Administration Office of The Principal	\$117,406	\$190,001	\$184,793	\$225,897	92.4%	18.9%	22.2%	
Student Instructional Support Total	\$171,466	\$204,652	\$187,500	\$233,981	36.5%	14.3%	24.8%	
Overhead and Operational								
23110 General Administration Board of Education - Service Area Direction	\$12,812	\$14,740	\$11,350	\$14,993	17.0%	1.7%	32.1%	
23150 General Administration Board of Education - Legal Services	\$6,492	(\$13,208)	\$24,000	\$17,350	167.2%	NA	-27.7%	
23160 General Administration Board of Education - Promotion Expenses	\$1,996	\$491	\$1,279	\$0	NA	NA	NA	
23210 General Administration Executive Administration - Office of The Superintendent	\$238,321	\$206,950	\$115,795	\$106,965	-55.1%	-48.3%	-7.6%	
23290 General Administration Executive Administration - Other Executive Admin. Services	\$3,731	\$2,888	\$3,334	\$2,208	-40.8%	-23.6%	-33.8%	
25150 Central Services Fiscal Services - Payroll Services	\$678	\$0	\$0	\$0	NA	NA	NA	
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$351	\$278	\$20	\$9	-97.4%	-96.8%	-55.0%	
25199 Central Services Fiscal Services - Other - Other	\$70	\$5,853	\$0	\$0	NA	NA	NA	
25600 Central Services Public Information Services	\$0	\$995	\$3,045	\$2,753	NA	176.6%	-9.6%	
25730 Central Services Personnel Services - Personnel Services	\$0	\$94,070	\$0	\$0	NA	NA	NA	
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$0	\$31,399	\$27,461	NA	NA	-12.5%	
25850 Central Services Admin. Tech. Services - Network Support	\$0	\$0	\$1,500	\$3,158	NA	NA	110.5%	
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$396	\$0	\$0	\$0	NA	NA	NA	
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$213,881	\$221,251	\$210,199	\$234,613	9.7%	6.0%	11.6%	
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$226	\$19,660	\$500	\$5,348	2262.1%	-72.8%	969.5%	
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$11,908	\$9,418	\$26,184	\$9,735	-18.2%	3.4%	-62.8%	

School Corporation Expenditures by Account
Biannual Financial Report Data
Cannelton City Schools (6340)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26499 Category not Specified Other - 2007 Account Code	\$11,296	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$2,804	\$6,010	\$14,159	\$11,951	326.2%	98.9%	-15.6%
26700 Oper. & Maint. of Plant Serv. Insurance	\$41,100	\$1,145	\$65,116	\$59,863	45.7%	5128.2%	-8.1%
27100 Student Transportation Vehicle Operation	\$6,675	\$0	\$17,304	\$19,875	197.7%	NA	14.9%
27300 Student Transportation Vehicle Servicing and Maintenance	\$0	\$251	\$238	\$0	NA	NA	NA
27400 Student Transportation Purchase of School Buses	\$9,300	\$3,000	\$0	\$6,000	-35.5%	100.0%	NA
27900 Student Transportation Other Student Transportation Services	\$83	\$0	\$0	\$0	NA	NA	NA
31100 Food Services Operations Service Area Direction	\$0	\$25	\$0	\$0	NA	NA	NA
31200 Food Services Operations Food Preparation and Dispensing	\$37,696	\$51,590	\$105,732	\$73,874	96.0%	43.2%	-30.1%
31400 Food Services Operations Food Purchases	\$0	\$151	\$56	\$0	NA	NA	NA
31500 Food Services Operations Dist. of School Lunch Reimburs.	\$16,000	\$0	\$0	\$0	NA	NA	NA
31900 Food Services Operations Other Food Services	\$7,000	\$57,623	\$89,618	\$58,736	739.1%	1.9%	-34.5%
Overhead and Operational Total	\$622,814	\$683,179	\$720,827	\$654,889	5.2%	-4.1%	-9.1%
Non Operational							
33200 Category not Specified Community Recreation	\$2,426	\$0	\$0	\$0	NA	NA	NA
33400 Category not Specified Athletic Coaches	\$19,644	\$27,903	\$29,407	\$30,242	54.0%	8.4%	2.8%
33990 Other Community Services Other	\$828	\$0	\$3,868	\$267	-67.7%	NA	-93.1%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$3,375	\$0	\$0	\$0	NA	NA	NA
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$24,200	\$12,000	\$20,200	\$18,100	-25.2%	50.8%	-10.4%
46000 Category not Specified Purchase of Moveable Equipment	\$1,339	\$0	\$0	\$259	-80.7%	NA	NA
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$20,984	\$3,350	\$0	\$0	NA	NA	NA
51100 Principal on Debt Bonds	\$0	\$0	\$2,908	\$7,964	NA	NA	173.8%
51400 Principal on Debt School Bus Loans	\$0	\$0	\$19,482	\$0	NA	NA	NA
51500 Principal on Debt Bond Anticipation Notes	\$0	\$0	\$294,378	\$251,300	NA	NA	-14.6%
52200 Interest on Debt Temporary Loans	\$32,172	\$13,256	\$5,966	\$5,812	-81.9%	-56.2%	-2.6%
52500 Interest on Debt Bond Anticipation Notes	\$0	\$0	\$77,706	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$6,750	\$0	\$0	\$0	NA	NA	NA
53400 Lease Rental Other-Principal	\$0	\$0	\$0	\$5,025	NA	NA	NA
Non Operational Total	\$111,717	\$56,509	\$453,916	\$318,969	185.5%	464.5%	-29.7%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$9,311	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$1,355	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$2,315	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$250	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$101,982	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$15,611	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$26,266	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$1,871	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$223,394	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$31,622	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$54,991	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$4,131	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$39	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$6	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$10	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$0	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$20,839	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$3,014	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$5,161	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
 Biannual Financial Report Data
 Cannelton City Schools (6340)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26498 NA Severance / Early Retirement Pay - Non Operational	\$580	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$502,750	\$0	\$0	\$0	NA	NA	NA