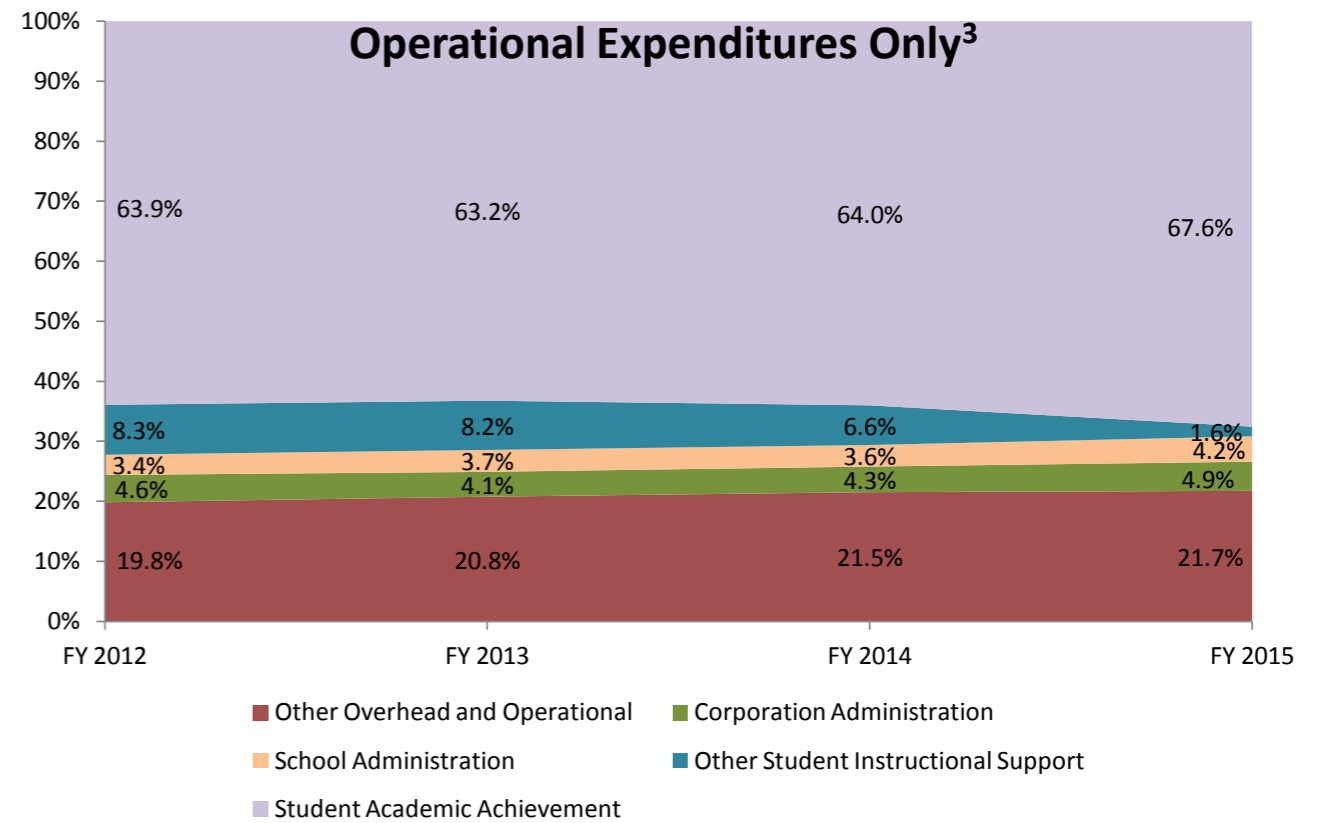
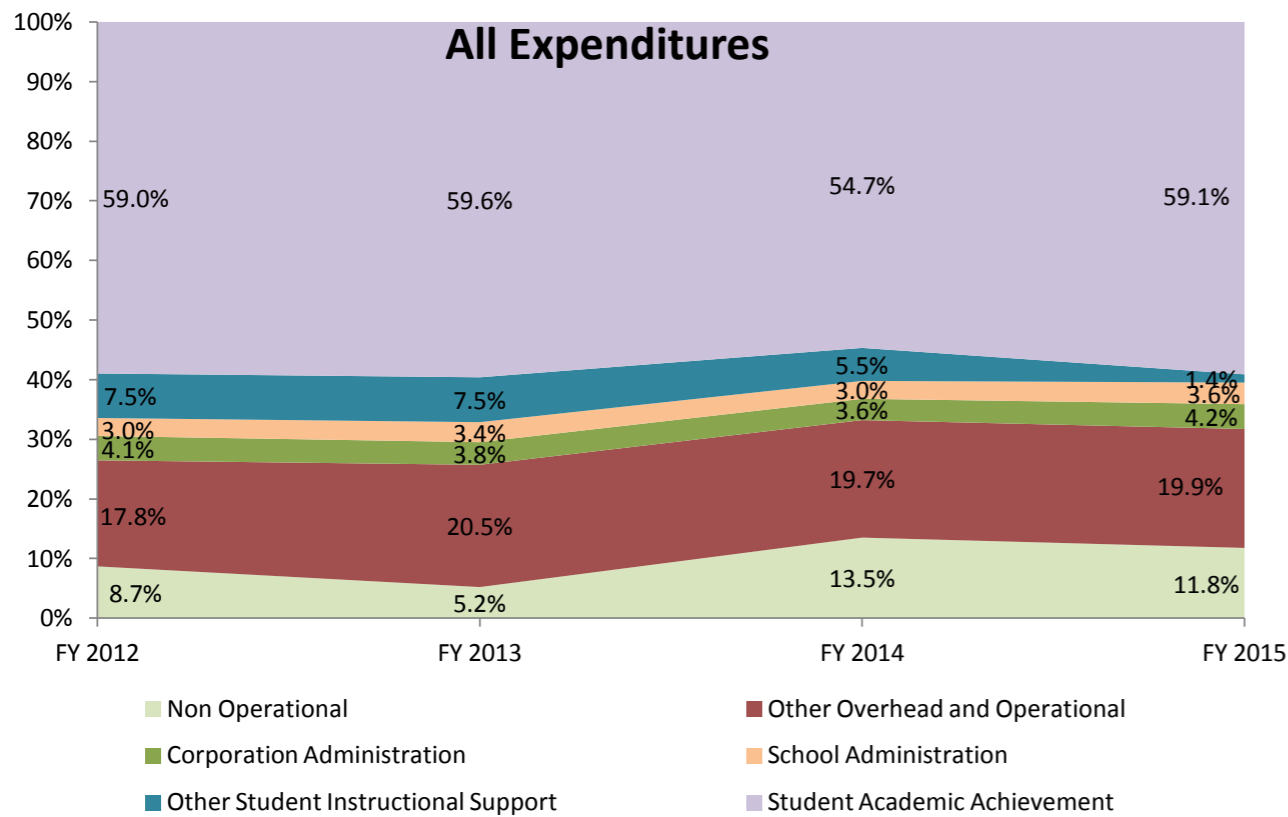


School Corporation Expenditures by Account
Biannual Financial Report Data
Perry Central Com Schools Corp (6325)

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	\$6,745,890	61.5%	\$7,002,366	63.4%	\$6,895,786	59.0%	\$6,892,791	59.6%	\$7,169,558	54.7%	\$7,381,514	59.1%
Student Instructional Support	\$587,713	5.4%	\$678,052	6.1%	\$1,225,797	10.5%	\$1,258,552	10.9%	\$1,119,870	8.5%	\$624,642	5.0%
Total	\$7,333,602	66.8%	\$7,680,417	69.5%	\$8,121,582	69.4%	\$8,151,343	70.5%	\$8,289,428	63.2%	\$8,006,157	64.1%

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	\$2,452,918	22.4%	\$2,695,414	24.4%	\$2,558,614	21.9%	\$2,810,201	24.3%	\$3,052,545	23.3%	\$3,010,548	24.1%
Non Operational	\$1,187,372	10.8%	\$670,762	6.1%	\$1,014,953	8.7%	\$602,794	5.2%	\$1,771,031	13.5%	\$1,471,284	11.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,640,290	33.2%	\$3,366,175	30.5%	\$3,573,567	30.6%	\$3,412,994	29.5%	\$4,823,576	36.8%	\$4,481,832	35.9%

Grand Total	\$10,973,893	\$11,046,593	\$11,695,149	\$11,564,337	\$13,113,004	\$12,487,989
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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
Perry Central Com Schools Corp (6325)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11025 Regular Programs	Non Special Education Preschool	\$0	\$67,628	\$21,473	\$24,345	NA	-64.0%	13.4%
11050 Regular Programs	Full Day Kindergarten	\$196,949	\$292,289	\$170,001	\$189,692	-3.7%	-35.1%	11.6%
11100 Regular Programs	Elementary	\$1,406,363	\$2,547,030	\$2,780,339	\$2,862,986	103.6%	12.4%	3.0%
11300 Regular Programs	High School	\$1,404,851	\$2,409,149	\$2,791,843	\$3,135,063	123.2%	30.1%	12.3%
11410 Regular Programs	Vocational Education - Agriculture A	\$28,192	\$14,424	\$10,111	\$12,708	-54.9%	-11.9%	25.7%
11470 Regular Programs	Vocational Education - Business Education	\$0	\$36,976	\$36,657	\$41,904	NA	13.3%	14.3%
11590 Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$975	\$15,595	\$0	\$860	-11.8%	-94.5%	NA
11630 Regular Programs	Alternative Education Programs - High School	\$50,218	\$92,582	\$76,047	\$29,866	-40.5%	-67.7%	-60.7%
12110 Special Programs	Gifted and Talented - Gifted And Talented	\$994	\$31,482	\$25,175	\$22,823	2196.8%	-27.5%	-9.3%
12210 Special Programs	Mental Disabilities - Mild Mental Disabilities	\$59,517	\$73,128	\$5,877	\$0	NA	NA	NA
12340 Special Programs	Physical Impairment - Hearing Impairment	\$7,785	\$22	\$20,788	\$20,511	163.5%	95034.3%	-1.3%
12420 Special Programs	Emotional Disabilities - All Others	\$0	\$372	\$0	\$0	NA	NA	NA
12510 Special Programs	Culturally Different - Communication Disorders	\$52,477	\$70,948	\$74,892	\$0	NA	NA	NA
12610 Special Programs	Learning Disability	\$299,167	\$430,803	\$201,431	\$237,810	-20.5%	-44.8%	18.1%
12710 Special Programs	Equal Opportunity At Risk	\$77,132	\$73,291	\$135,356	\$110,762	43.6%	51.1%	-18.2%
12810 Special Programs	Special Education Preschool	\$0	\$42,245	\$0	\$0	NA	NA	NA
12900 Special Programs	Other Special Programs	\$2,331	\$4,750	\$11,256	\$4,731	103.0%	-0.4%	-58.0%
13100 Adult/Cont. Ed. Programs	Instruction	\$2,284	\$30,079	\$369	\$0	NA	NA	NA
13300 Adult/Cont. Ed. Programs	Occupational Programs	\$13,970	\$3,546	\$1,112	\$1,856	-86.7%	-47.7%	67.0%
13600 Adult/Cont. Ed. Programs	Special Interest Programs	\$23,868	\$20,217	\$2,973	\$3,792	-84.1%	-81.2%	27.5%
13900 Adult/Cont. Ed. Programs	Other Adult/Continuing Ed. Program	\$126,763	\$87,888	\$15,755	\$11,094	-91.2%	-87.4%	-29.6%
14100 Summer School Programs	Elementary	\$4	\$0	\$0	\$0	NA	NA	NA
14200 Summer School Programs	Middle/Junior High School	\$13,753	\$17,015	\$3,905	\$545	-96.0%	-96.8%	-86.0%
14300 Summer School Programs	High School	\$38,181	\$0	\$0	\$0	NA	NA	NA
15100 Enrichment Programs	Non-Credit	\$4,330	\$173	(\$18)	\$0	NA	NA	NA
16100 Remediation	Remediation Testing	\$581	\$0	\$0	\$0	NA	NA	NA
16200 Remediation	Preventive Remediation	\$49,397	\$20,007	\$13,453	\$13,458	-72.8%	-32.7%	0.0%
17300 Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$111,823	\$107,528	\$71,620	\$78,729	-29.6%	-26.8%	9.9%
17400 Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$30,250	\$115	\$0	\$2,512	-91.7%	2084.3%	NA
22110 Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$0	\$634	NA	NA	NA
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$166,934	\$0	\$0	\$0	NA	NA	NA
22130 Instruction	Imp. of Instruction - Instructional Staff Training	\$37,776	\$35,554	\$57,314	\$60,207	59.4%	69.3%	5.0%
22190 Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$861	\$13,085	\$129,137	(\$632)	-173.3%	-104.8%	-100.5%
22220 Instruction	Library/Media Services - School Library	\$83,926	\$115,584	\$4,463	\$2,595	-96.9%	-97.8%	-41.9%
22230 Instruction	Library/Media Services - Audiovisual	\$446	\$522	\$0	\$0	NA	NA	NA
22310 Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$7,952	\$6,997	\$37,066	NA	366.1%	429.7%
22320 Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$13,442	\$904	NA	NA	-93.3%
22360 Instruction	Instruc. Related Tech. - Network Support	\$163,523	\$0	\$0	\$0	NA	NA	NA
22370 Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$221,462	\$421,311	\$305,917	NA	38.1%	-27.4%
22380 Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$1,512	\$0	NA	NA	NA
22900 Instruction	Other Support Service - Instruct. Staff	\$0	\$2,000	\$0	\$0	NA	NA	NA
25510 Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$8,366	\$10,255	\$22,266	\$21,678	159.1%	111.4%	-2.6%
25520 Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$110,996	\$101,880	\$42,702	\$6,490	-94.2%	-93.6%	-84.8%
25540 Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$18,462	\$0	\$0	\$24,860	34.7%	NA	NA
25550 Central Services	Textbks. for Rent/Resale - Direction of Resale Service	\$0	\$4,790	\$0	\$0	NA	NA	NA
25560 Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$0	\$0	\$115,611	NA	NA	NA
25590 Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$0	\$0	\$0	\$137	NA	NA	NA
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$182,666	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total		\$4,776,111	\$7,002,366	\$7,169,558	\$7,381,514	54.6%	5.4%	3.0%
Student Instructional Support								
21130 Students	Attend. & Social Work Serv. - Social Work Services	\$49,403	\$138,341	\$32,500	\$1,528	-96.9%	-98.9%	-95.3%
21190 Students	Attend. & Social Work Serv. - Other	\$4,986	\$189	\$0	\$100	-98.0%	-47.0%	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Perry Central Com Schools Corp (6325)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
21220 Students Guidance Services - Counseling Services	\$61,202	\$62,897	\$582,363	\$79,928	30.6%	27.1%	-86.3%				
21240 Students Guidance Services - Information Services	\$6	\$0	\$0	\$0	NA	NA	NA				
21290 Students Guidance Services - Other Guidance Services	\$273	\$0	\$0	\$0	NA	NA	NA				
21340 Students Health Services - Nurse Services	\$47,256	\$78,135	\$60,176	\$62,101	31.4%	-20.5%	3.2%				
21390 Students Health Services - Other Health Services	\$9,194	\$1,056	\$0	\$0	NA	NA	NA				
21910 Students Other Support Services Students - Service Area Direction	\$158	\$134	\$36,186	\$9,292	5779.4%	6834.7%	-74.3%				
21990 Students Other Support Services Students - Other Student Services	\$718	\$711	\$14,284	\$19,043	2553.1%	2577.9%	33.3%				
24100 School Administration Office of The Principal	\$237,716	\$396,589	\$394,361	\$452,649	90.4%	14.1%	14.8%				
24900 School Administration Other Support Services - School Admin.	\$2,755	\$0	\$0	\$0	NA	NA	NA				
Student Instructional Support Total					\$413,667	\$678,052	\$1,119,870	\$624,642	51.0%	-7.9%	-44.2%
Overhead and Operational											
23110 General Administration Board of Education - Service Area Direction	\$10,000	\$62,517	\$49,152	\$60,697	507.0%	-2.9%	23.5%				
23150 General Administration Board of Education - Legal Services	\$3,197	\$2,989	\$24,662	\$3,016	-5.7%	0.9%	-87.8%				
23160 General Administration Board of Education - Promotion Expenses	\$0	\$0	\$140	\$1,116	NA	NA	697.1%				
23190 General Administration Board of Education - Other Governing Body Services	\$8,918	\$8,613	\$0	\$171	-98.1%	-98.0%	NA				
23210 General Administration Executive Administration - Office of The Superintendent	\$171,414	\$350,814	\$394,290	\$454,893	165.4%	29.7%	15.4%				
23220 General Administration Executive Administration - Community Relations	\$492	\$0	\$0	\$0	NA	NA	NA				
23290 General Administration Executive Administration - Other Executive Admin. Services	\$4,366	\$0	\$0	\$0	NA	NA	NA				
25400 Central Services Planning, Research, Dev. and Evaluation	\$2,750	\$0	\$0	\$0	NA	NA	NA				
25890 Central Services Other Technology Services	\$3,231	\$0	\$0	\$0	NA	NA	NA				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$508,487	\$1,014,809	\$908,863	\$977,301	92.2%	-3.7%	7.5%				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$4,434	\$4,677	\$6,755	\$4,984	12.4%	6.6%	-26.2%				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$75,797	\$3,201	\$8,009	\$20,378	-73.1%	536.6%	154.4%				
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$1,197	\$0	\$0	\$789	-34.1%	NA	NA				
26600 Oper. & Maint. of Plant Serv. Security Services	\$931	\$0	\$50,000	\$0	NA	NA	NA				
26700 Oper. & Maint. of Plant Serv. Insurance	\$64,740	\$0	\$0	\$0	NA	NA	NA				
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$2,579	\$0	\$0	\$0	NA	NA	NA				
27010 Student Transportation Service Area Direction	\$41,964	\$39,184	\$169,140	\$100,686	139.9%	157.0%	-40.5%				
27100 Student Transportation Vehicle Operation	\$276,251	\$356,701	\$514,147	\$512,531	85.5%	43.7%	-0.3%				
27200 Student Transportation Monitoring Services	\$2,908	\$1,559	\$1,510	\$1,630	-43.9%	4.6%	7.9%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$70,557	\$136,532	\$168,509	\$153,816	118.0%	12.7%	-8.7%				
27400 Student Transportation Purchase of School Buses	\$192,235	\$173,144	\$171,262	\$163,306	-15.0%	-5.7%	-4.6%				
27500 Student Transportation Insurance on Buses	\$23,948	\$18,000	\$0	\$18,241	-23.8%	1.3%	NA				
27700 Student Transportation Contracted Transportation Services	\$141,250	\$12,466	\$8,519	\$7,012	-95.0%	-43.7%	-17.7%				
27900 Student Transportation Other Student Transportation Services	\$6,829	\$51,536	\$7,701	\$20,602	201.7%	-60.0%	167.5%				
31100 Food Services Operations Service Area Direction	\$17,006	\$56,232	\$10,133	\$27,604	62.3%	-50.9%	172.4%				
31200 Food Services Operations Food Preparation and Dispensing	\$161,911	\$187,600	\$243,254	\$205,800	27.1%	9.7%	-15.4%				
31400 Food Services Operations Food Purchases	\$279,463	\$186,193	\$252,237	\$259,685	-7.1%	39.5%	3.0%				
31900 Food Services Operations Other Food Services	\$0	\$28,648	\$64,263	\$16,292	NA	-43.1%	-74.6%				
Overhead and Operational Total					\$2,076,857	\$2,695,414	\$3,052,545	\$3,010,548	45.0%	11.7%	-1.4%
Non Operational											
33100 Community Service Operations Direction of Community Services	\$0	\$123	\$0	\$0	NA	NA	NA				
33200 Category not Specified Community Recreation	\$146,884	\$20,301	\$24,270	\$8,131	-94.5%	-59.9%	-66.5%				
33500 Category not Specified Welfare Activities Services	\$0	\$25,258	\$0	\$0	NA	NA	NA				
33930 Other Community Services Latch Key Kid Program	\$0	\$27,968	\$204,919	\$377,059	NA	1248.2%	84.0%				
33940 Other Community Services Child Care Services	\$13,581	\$35,484	\$48,549	\$42,007	209.3%	18.4%	-13.5%				
33990 Other Community Services Other	\$23,681	\$10,929	\$43,431	\$91,046	284.5%	733.1%	109.6%				
43000 Category not Specified Professional Services	\$9,749	\$0	\$68,984	\$500	-94.9%	NA	-99.3%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$81,875	\$127,335	\$116,111	\$125,700	53.5%	-1.3%	8.3%				
45400 Building Acq., Const. and Impr. Sports Facilities	\$926	\$10,758	\$1,935	\$7,756	737.7%	-27.9%	300.9%				

School Corporation Expenditures by Account
Biannual Financial Report Data
Perry Central Com Schools Corp (6325)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$0	\$17,585	\$7,292	\$6,337	NA	-64.0%	-13.1%
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$134,480	\$13,628	\$81,696	\$97,443	-27.5%	615.0%	19.3%
49000 Category not Specified Other Facilities Acq. and Construction	\$70,745	\$0	\$0	\$0	NA	NA	NA
51100 Principal on Debt Bonds	\$102,891	\$45,000	\$204,382	\$208,736	102.9%	363.9%	2.1%
52100 Interest on Debt Bonds	\$0	\$59,035	\$0	\$0	NA	NA	NA
52200 Interest on Debt Temporary Loans	\$0	\$0	\$34,500	\$33,000	NA	NA	-4.3%
53100 Lease Rental Buildings-Principal	\$0	\$0	\$33,000	\$42,500	NA	NA	28.8%
54200 Advancements and Obligations Common School Fund - Principal	\$550,544	\$167,838	\$590,000	\$295,000	-46.4%	75.8%	-50.0%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$109,519	\$311,963	\$136,069	NA	24.2%	-56.4%
Non Operational Total	\$1,135,354	\$670,762	\$1,771,031	\$1,471,284	29.6%	119.3%	-16.9%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$26,735	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$5,584	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$18,033	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$1,929	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$299,741	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$30,752	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$66,262	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$9,503	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$24,306	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$2,371	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$3,148	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$147	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$1,104,256	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$107,544	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$253,052	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$38,143	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$511	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$49	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$62	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$5	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$514,229	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$27,746	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$35,505	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$2,290	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$2,571,903	\$0	\$0	\$0	NA	NA	NA