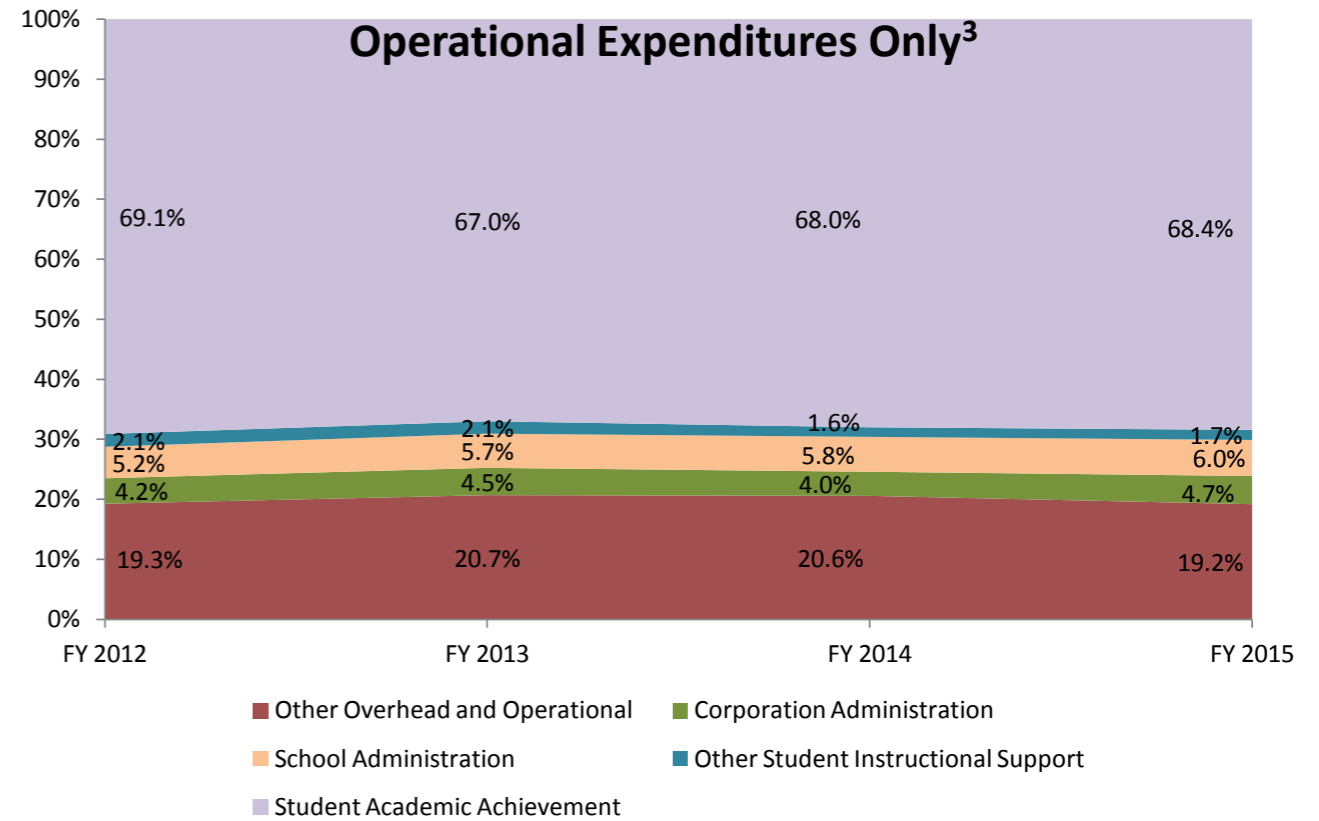
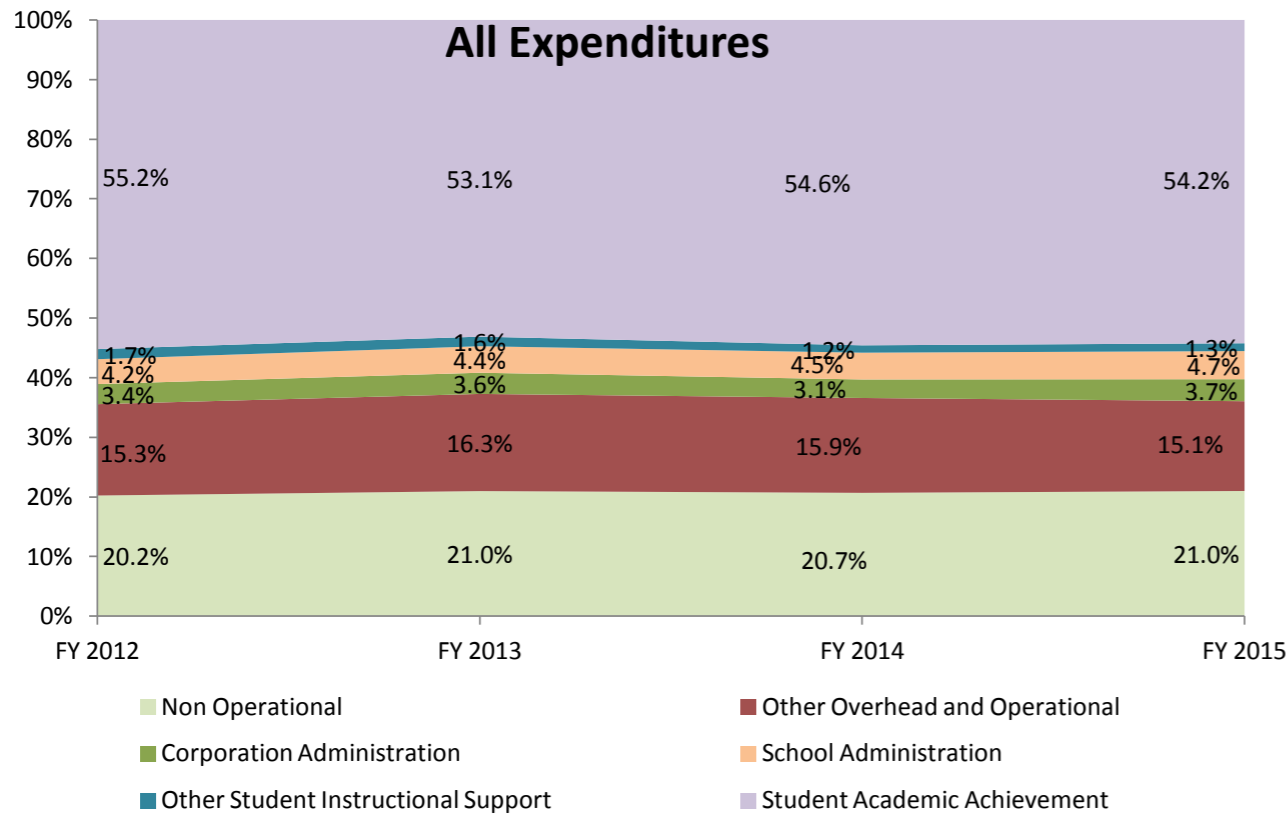


School Corporation Expenditures by Account
Biannual Financial Report Data
Tell City-Troy Twp School Corp (6350)

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	\$11,848,640	66.6%	\$8,071,174	51.1%	\$8,858,855	55.2%	\$8,252,943	53.1%	\$8,819,559	54.6%	\$8,720,292	54.2%
Student Instructional Support	\$954,119	5.4%	\$901,761	5.7%	\$940,755	5.9%	\$940,899	6.1%	\$925,344	5.7%	\$969,891	6.0%
Total	\$12,802,759	71.9%	\$8,972,935	56.9%	\$9,799,611	61.1%	\$9,193,843	59.2%	\$9,744,903	60.3%	\$9,690,183	60.3%

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	\$2,565,437	14.4%	\$4,001,265	25.4%	\$3,000,086	18.7%	\$3,083,963	19.8%	\$3,073,843	19.0%	\$3,014,813	18.7%
Non Operational	\$2,435,530	13.7%	\$2,809,023	17.8%	\$3,245,878	20.2%	\$3,258,892	21.0%	\$3,341,306	20.7%	\$3,375,796	21.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$5,000,967	28.1%	\$6,810,288	43.1%	\$6,245,965	38.9%	\$6,342,855	40.8%	\$6,415,149	39.7%	\$6,390,609	39.7%

Grand Total	\$17,803,726	\$15,783,223	\$16,045,576	\$15,536,698	\$16,160,052	\$16,080,792
--------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------



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
Tell City-Troy Twp School Corp (6350)

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	\$44,707	\$0	\$0	NA	NA	NA
11050 Regular Programs	Full Day Kindergarten	\$0	\$217,261	\$382,692	\$380,362	NA	75.1%	-0.6%
11100 Regular Programs	Elementary	\$2,283,167	\$2,767,472	\$3,423,614	\$3,508,889	53.7%	26.8%	2.5%
11200 Regular Programs	Middle/Junior High	\$1,043,325	\$1,593,084	\$0	\$0	NA	NA	NA
11300 Regular Programs	High School	\$1,449,991	\$2,282,592	\$3,454,577	\$3,344,473	130.7%	46.5%	-3.2%
11350 Regular Programs	High School - Academic Honors Diploma	\$0	\$55,128	\$0	\$0	NA	NA	NA
11440 Regular Programs	Vocational Education - Health Occupations	\$42,857	\$47,354	\$69,787	\$81,015	89.0%	71.1%	16.1%
11450 Regular Programs	Vocational Education - Consumer and Homemaking	\$118,463	\$100,121	\$70,827	\$69,703	-41.2%	-30.4%	-1.6%
11470 Regular Programs	Vocational Education - Business Education	\$59,671	\$32,846	\$0	\$0	NA	NA	NA
11480 Regular Programs	Vocational Education - Industrial Education A	\$125,630	\$120,144	\$90,623	\$96,881	-22.9%	-19.4%	6.9%
11590 Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$32,505	\$50,841	\$45,170	\$36,180	11.3%	-28.8%	-19.9%
11610 Regular Programs	Alternative Education Programs - Elementary	\$185	\$0	\$37,674	\$38,224	20547.4%	NA	1.5%
11630 Regular Programs	Alternative Education Programs - High School	\$10,479	\$0	\$0	\$0	NA	NA	NA
12110 Special Programs	Gifted and Talented - Gifted And Talented	\$44,976	\$6,590	\$0	\$0	NA	NA	NA
12150 Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$18,215	\$28,442	\$32,999	NA	81.2%	16.0%
12210 Special Programs	Mental Disabilities - Mild Mental Disabilities	\$0	\$161,271	\$214,780	\$194,039	NA	20.3%	-9.7%
12230 Special Programs	Mental Disabilities - Severe Mental Disabilities	\$0	\$54,328	\$205,766	\$212,306	NA	290.8%	3.2%
12350 Special Programs	Physical Impairment - Homebound	\$442	\$0	\$574	\$132	-70.2%	NA	-77.0%
12410 Special Programs	Emotional Disabilities - Full Time	\$0	\$38,802	\$0	\$0	NA	NA	NA
12520 Special Programs	Culturally Different - Compensatory	\$4,751	\$24,546	\$0	\$0	NA	NA	NA
12710 Special Programs	Equal Opportunity At Risk	\$62,129	\$67,278	\$84,962	\$71,793	15.6%	6.7%	-15.5%
12810 Special Programs	Special Education Preschool	\$0	\$0	\$35,221	\$35,776	NA	NA	1.6%
12900 Special Programs	Other Special Programs	\$21,644	\$4,774	\$0	\$55,638	157.1%	1065.3%	NA
13600 Adult/Cont. Ed. Programs	Special Interest Programs	\$4,612	\$17,008	\$3,517	\$3,775	-18.1%	-77.8%	7.3%
16100 Remediation	Remediation Testing	\$60,416	\$82,449	\$65,067	\$43,039	-28.8%	-47.8%	-33.9%
17300 Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$17,910	\$0	\$0	\$0	NA	NA	NA
17400 Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$526,918	\$40,552	\$36,940	\$42,526	-91.9%	4.9%	15.1%
22110 Instruction	Imp. of Instruction - Service Area Direction	\$0	\$694	\$29,384	\$24,868	NA	3481.6%	-15.4%
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$23,876	\$147	\$0	NA	NA	NA
22130 Instruction	Imp. of Instruction - Instructional Staff Training	\$27,446	\$0	\$0	\$0	NA	NA	NA
22190 Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$24,893	\$23,487	NA	NA	-5.6%
22220 Instruction	Library/Media Services - School Library	\$8,849	\$45,483	\$58,734	\$55,852	531.2%	22.8%	-4.9%
22230 Instruction	Library/Media Services - Audiovisual	\$0	\$93	\$586	\$421	NA	352.2%	-28.0%
22240 Instruction	Library/Media Services - Educational Television	\$995	\$0	\$0	\$0	NA	NA	NA
22250 Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$4,157	\$0	\$107,319	\$0	NA	NA	NA
22310 Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$36,782	\$0	\$0	\$0	NA	NA	NA
22320 Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$0	\$224,108	NA	NA	NA
22360 Instruction	Instruc. Related Tech. - Network Support	\$0	\$1,035	\$0	\$0	NA	NA	NA
22370 Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$12,735	\$15,703	NA	NA	23.3%
22900 Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$10,000	\$0	NA	NA	NA
25520 Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$226,051	\$160,953	\$137,263	\$114,250	-49.5%	-29.0%	-16.8%
25525 Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$186,195	\$0	NA	NA	NA
25540 Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$45,078	\$9,564	\$2,070	\$13,852	-69.3%	44.8%	569.3%
25560 Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$2,113	\$0	\$0	NA	NA	NA
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$262,393	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total		\$6,521,822	\$8,071,174	\$8,819,559	\$8,720,292	33.7%	8.0%	-1.1%
Student Instructional Support								
21220 Students	Guidance Services - Counseling Services	\$185,197	\$203,647	\$124,190	\$137,342	-25.8%	-32.6%	10.6%
21240 Students	Guidance Services - Information Services	\$0	\$1,014	\$906	\$2,214	NA	118.3%	144.4%
21320 Students	Health Services - Medical Services	\$0	\$0	\$340	\$0	NA	NA	NA
21340 Students	Health Services - Nurse Services	\$59,078	\$61,036	\$73,682	\$71,880	21.7%	17.8%	-2.4%
21390 Students	Health Services - Other Health Services	\$71	\$1,335	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Tell City-Troy Twp School Corp (6350)

Account							Percent Change		
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015		
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$66,669	\$0	\$0	NA	NA	NA
24100	School Administration	Office of The Principal	\$329,999	\$551,718	\$663,141	\$684,519	107.4%	24.1%	3.2%
24900	School Administration	Other Support Services - School Admin.	\$133,111	\$16,342	\$63,084	\$73,936	-44.5%	352.4%	17.2%
Student Instructional Support Total			\$707,456	\$901,761	\$925,344	\$969,891	37.1%	7.6%	4.8%
Overhead and Operational									
23120	General Administration	Board of Education - Service Area Assistants	\$62,595	\$69,121	\$67,359	\$72,883	16.4%	5.4%	8.2%
23150	General Administration	Board of Education - Legal Services	\$14,368	\$3,221	\$11,928	\$3,748	-73.9%	16.4%	-68.6%
23190	General Administration	Board of Education - Other Governing Body Services	\$1,409	\$814	\$7,728	\$2,598	84.4%	219.1%	-66.4%
23210	General Administration	Executive Administration - Office of The Superintendent	\$181,496	\$443,794	\$268,260	\$336,481	85.4%	-24.2%	25.4%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$13,135	\$10,445	\$12,017	\$11,316	-13.9%	8.3%	-5.8%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$46,387	\$53,200	\$48,578	\$50,206	8.2%	-5.6%	3.4%
25220	Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$34,680	\$23,732	\$10,352	\$20,370	-41.3%	-14.2%	96.8%
25300	Central Services	Printing, Pub., and Duplicating Services	\$0	\$2,475	\$1,600	\$2,342	NA	-5.3%	46.4%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$0	\$396,894	\$0	\$0	NA	NA	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$699,311	\$69,930	\$77,888	NA	-88.9%	11.4%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$0	\$0	\$11,039	NA	NA	NA
25890	Central Services	Other Technology Services	\$0	\$0	\$4,317	\$4,313	NA	NA	-0.1%
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$43,299	\$0	\$49,176	\$49,831	15.1%	NA	1.3%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$805,047	\$810,348	\$1,035,492	\$1,038,652	29.0%	28.2%	0.3%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$0	\$0	\$0	\$4,506	NA	NA	NA
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$147,569	\$194,939	\$155,733	\$111,899	-24.2%	-42.6%	-28.1%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,530	\$0	\$0	\$0	NA	NA	NA
26600	Oper. & Maint. of Plant Serv.	Security Services	\$5,609	\$0	\$0	\$0	NA	NA	NA
26700	Oper. & Maint. of Plant Serv.	Insurance	\$79,814	\$102,989	\$91,454	\$95,906	20.2%	-6.9%	4.9%
27010	Student Transportation	Service Area Direction	\$6,394	\$101,280	\$98,513	\$21,957	243.4%	-78.3%	-77.7%
27100	Student Transportation	Vehicle Operation	\$25,526	\$99,636	\$67,300	\$61,985	142.8%	-37.8%	-7.9%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$46,847	\$57,963	\$72,305	\$67,301	43.7%	16.1%	-6.9%
27500	Student Transportation	Insurance on Buses	\$3,509	\$25	\$0	\$0	NA	NA	NA
27700	Student Transportation	Contracted Transportation Services	\$230,588	\$239,479	\$234,104	\$213,265	-7.5%	-10.9%	-8.9%
27900	Student Transportation	Other Student Transportation Services	\$68,967	\$18,183	\$16,442	\$10,468	-84.8%	-42.4%	-36.3%
31100	Food Services Operations	Service Area Direction	\$226,224	\$290,195	\$253,287	\$265,153	17.2%	-8.6%	4.7%
31200	Food Services Operations	Food Preparation and Dispensing	\$18,828	\$21,639	\$106,774	\$30,263	60.7%	39.9%	-71.7%
31400	Food Services Operations	Food Purchases	\$244,502	\$361,585	\$391,195	\$450,444	84.2%	24.6%	15.1%
Overhead and Operational Total			\$2,308,323	\$4,001,265	\$3,073,843	\$3,014,813	30.6%	-24.7%	-1.9%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$0	\$0	\$22,723	NA	NA	NA
33400	Category not Specified	Athletic Coaches	\$0	\$0	\$66	\$320	NA	NA	381.3%
33910	Other Community Services	High School Band Uniforms	\$7,000	\$0	\$160	\$214	-96.9%	NA	33.4%
41000	Category not Specified	Land Acquisition and Development	\$65	\$35,648	\$0	\$0	NA	NA	NA
43000	Category not Specified	Professional Services	\$6,347	\$14,316	\$3,340	\$5,390	-15.1%	-62.3%	61.4%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$123,456	\$176,536	\$65,982	\$66,335	-46.3%	-62.4%	0.5%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$0	\$36,528	\$36,528	\$73,056	NA	100.0%	100.0%
45400	Building Acq., Const. and Impr.	Sports Facilities	\$0	\$9,417	\$41,722	\$56,913	NA	504.4%	36.4%
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$8,011	\$52,284	\$19,565	\$17,484	118.3%	-66.6%	-10.6%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$378,371	\$53,126	\$228,335	\$175,482	-53.6%	230.3%	-23.1%
51100	Principal on Debt	Bonds	\$207,436	\$418,189	\$215,000	\$225,000	8.5%	-46.2%	4.7%
51300	Principal on Debt	Emergency Loans	\$36,686	\$0	\$0	\$0	NA	NA	NA
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$18,106	\$0	\$0	NA	NA	NA
52100	Interest on Debt	Bonds	\$0	\$0	\$204,819	\$193,817	NA	NA	-5.4%
52200	Interest on Debt	Temporary Loans	\$0	\$113,208	\$0	\$0	NA	NA	NA
53100	Lease Rental	Buildings-Principal	\$1,643,200	\$1,445,244	\$2,525,790	\$2,539,064	54.5%	75.7%	0.5%

School Corporation Expenditures by Account
Biannual Financial Report Data
Tell City-Troy Twp School Corp (6350)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
53150 Lease Rental Buildings-Interest	\$0	\$436,422	\$0	\$0	NA	NA	NA
53300 Lease Rental School Buses-Principal	\$24,959	\$0	\$0	\$0	NA	NA	NA
Non Operational Total	\$2,435,530	\$2,809,023	\$3,341,306	\$3,375,796	38.6%	20.2%	1.0%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$16,617	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$2,335	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$5,169	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$411,288	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$55,744	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$66,889	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$47,349	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$6,732	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$5,719	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$1,245,040	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$171,628	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$170,328	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$35,944	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$5,126	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$4,347	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$3,570,579	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$5,100	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$4,662	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$5,830,595	\$0	\$0	\$0	NA	NA	NA