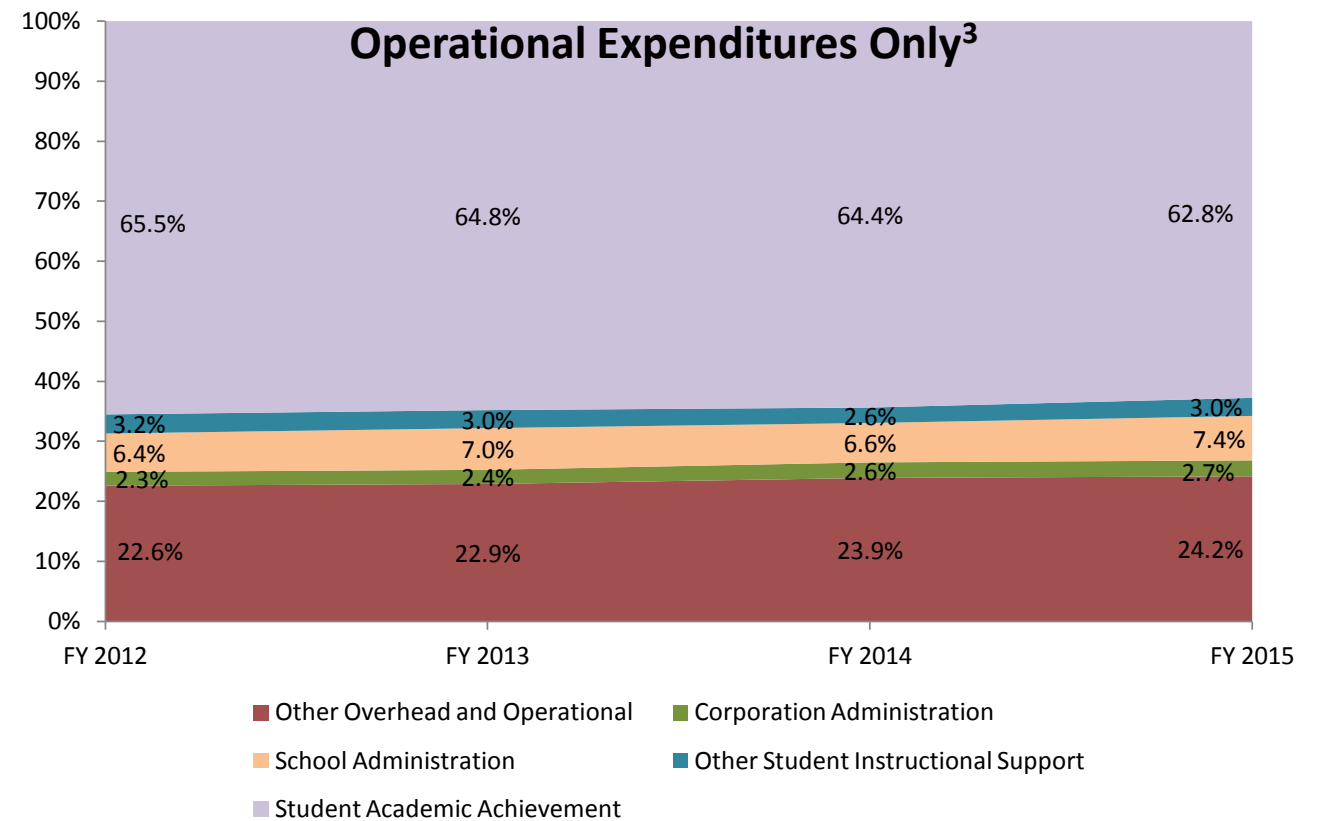
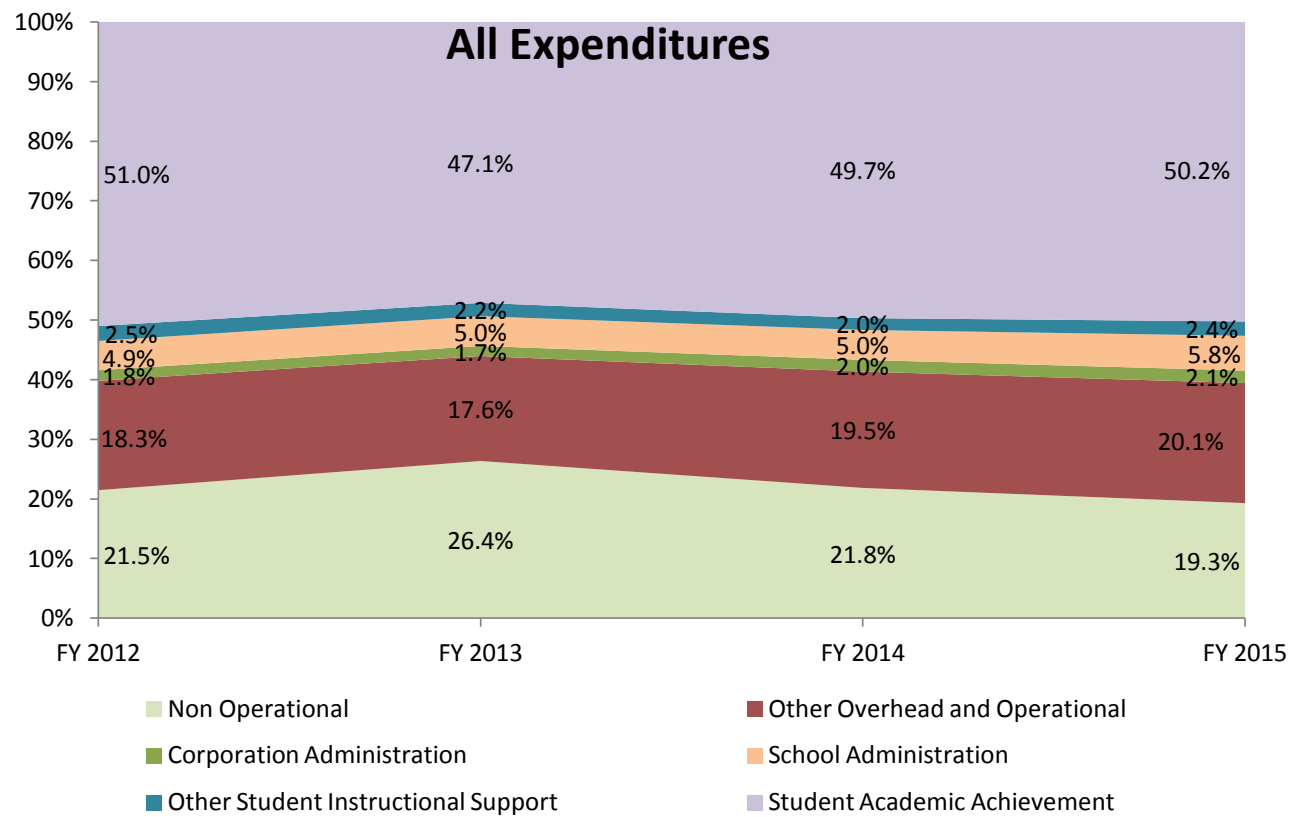


School Corporation Expenditures by Account
Biannual Financial Report Data
Twin Lakes School Corp (8565)

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	\$13,892,523	53.7%	\$13,947,865	51.6%	\$13,754,312	51.0%	\$13,068,653	47.1%	\$12,904,671	49.7%	\$12,673,598	50.2%
Student Instructional Support	\$1,715,245	6.6%	\$2,133,599	7.9%	\$2,000,473	7.4%	\$2,005,814	7.2%	\$1,818,923	7.0%	\$2,077,805	8.2%
Total	\$15,607,768	60.3%	\$16,081,464	59.5%	\$15,754,785	58.4%	\$15,074,467	54.3%	\$14,723,594	56.7%	\$14,751,403	58.5%

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	\$5,208,260	20.1%	\$5,776,905	21.4%	\$5,422,785	20.1%	\$5,352,760	19.3%	\$5,580,984	21.5%	\$5,606,620	22.2%
Non Operational	\$5,074,758	19.6%	\$5,175,311	19.1%	\$5,788,364	21.5%	\$7,310,310	26.4%	\$5,674,891	21.8%	\$4,868,015	19.3%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$10,283,017	39.7%	\$10,952,216	40.5%	\$11,211,149	41.6%	\$12,663,070	45.7%	\$11,255,875	43.3%	\$10,474,635	41.5%

Grand Total	\$25,890,785	\$27,033,679	\$26,965,935	\$27,737,537	\$25,979,469	\$25,226,038
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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
Twin Lakes School Corp (8565)

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	\$207,358	\$514,211	\$406,000	\$449,036	116.6%	-12.7%	10.6%
11100	Regular Programs	Elementary	\$3,279,411	\$4,494,679	\$3,871,823	\$3,826,884	16.7%	-14.9%	-1.2%
11200	Regular Programs	Middle/Junior High	\$1,756,493	\$2,432,236	\$2,462,083	\$2,487,658	41.6%	2.3%	1.0%
11300	Regular Programs	High School	\$1,988,439	\$2,574,606	\$2,391,639	\$2,422,145	21.8%	-5.9%	1.3%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$49,521	\$69,435	\$50,752	\$46,905	-5.3%	-32.4%	-7.6%
11410	Regular Programs	Vocational Education - Agriculture A	\$51,149	\$65,549	\$64,334	\$63,976	25.1%	-2.4%	-0.6%
11440	Regular Programs	Vocational Education - Health Occupations	\$37,899	\$107,305	\$114,678	\$92,321	143.6%	-14.0%	-19.5%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$115,530	\$149,066	\$106,836	\$110,203	-4.6%	-26.1%	3.2%
11510	Regular Programs	Vocational Education - Cooperative Education	\$126,651	\$247,487	\$235,690	\$204,191	61.2%	-17.5%	-13.4%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$121,868	\$170,750	\$211,556	\$308,573	153.2%	80.7%	45.9%
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$0	\$0	\$0	\$3,382	NA	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$81,235	\$133,670	\$107,812	NA	32.7%	-19.3%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$15,918	\$0	\$0	\$0	NA	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$35,808	\$36,189	\$32,730	NA	-8.6%	-9.6%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$0	\$0	\$0	\$94,159	NA	NA	NA
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$0	\$0	\$71,627	NA	NA	NA
12350	Special Programs	Physical Impairment - Homebound	\$0	\$0	\$0	\$3,353	NA	NA	NA
12520	Special Programs	Culturally Different - Compensatory	\$5,668	\$97	\$52,044	\$73,531	1197.3%	75510.4%	41.3%
12610	Special Programs	Learning Disability	\$0	\$0	\$0	\$654,714	NA	NA	NA
12900	Special Programs	Other Special Programs	\$29,242	\$40,706	\$47,247	\$18,368	-37.2%	-54.9%	-61.1%
14100	Summer School Programs	Elementary	\$5,592	\$56,595	\$12,286	\$15,367	174.8%	-72.8%	25.1%
14200	Summer School Programs	Middle/Junior High School	\$8,344	\$11,265	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$50,134	\$38,684	\$40,667	\$16,565	-67.0%	-57.2%	-59.3%
15100	Enrichment Programs	Non-Credit	\$0	\$0	\$0	\$625	NA	NA	NA
16100	Remediation	Remediation Testing	\$46,223	\$76,510	\$44,205	\$46,379	0.3%	-39.4%	4.9%
16200	Remediation	Preventive Remediation	\$14,429	\$110,729	\$110,419	\$119,362	727.2%	7.8%	8.1%
17100	Pay. to Other Gov. Units in State	Transfer Tuition	\$0	\$69,184	\$39,495	\$43,848	NA	-36.6%	11.0%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$37,399	\$36,578	\$38,878	\$32,607	-12.8%	-10.9%	-16.1%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$1,242,095	\$1,694,136	\$1,378,545	\$250,098	-79.9%	-85.2%	-81.9%
17600	Pay. to Other Gov. Units in State	Joint Services and Supply - Other	\$9,453	\$3,453	\$3,815	\$3,598	-61.9%	4.2%	-5.7%
17900	Pay. to Other Gov. Units in State	Other	\$197	\$13,348	\$0	\$0	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$11,784	\$14,524	\$0	\$0	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$83,602	\$113,152	\$177,333	\$162,239	94.1%	43.4%	-8.5%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$1,800	\$0	\$12,416	\$1,837	2.1%	NA	-85.2%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$436	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$220,104	\$263,048	\$234,594	\$241,258	9.6%	-8.3%	2.8%
22230	Instruction	Library/Media Services - Audiovisual	\$8,019	\$5,297	\$5,658	\$4,621	-42.4%	-12.8%	-18.3%
22290	Instruction	Library/Media Services - Other Educational Media Services	\$0	\$1,000	\$0	\$0	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$126,325	\$178,658	\$282,679	\$292,218	131.3%	63.6%	3.4%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$80,849	\$68,736	NA	NA	-15.0%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$233	\$21,411	\$12,423	NA	5240.5%	-42.0%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$284,315	\$278,300	\$236,443	\$290,251	2.1%	4.3%	22.8%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$528,222	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$10,463,186	\$13,947,865	\$12,904,671	\$12,673,598	21.1%	-9.1%	-1.8%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$415,676	\$549,052	\$381,696	\$394,682	-5.1%	-28.1%	3.4%
21230	Students	Guidance Services - Appraisal Services	\$8,083	\$8,264	\$1,968	\$12,733	57.5%	54.1%	547.0%
21240	Students	Guidance Services - Information Services	\$31,476	\$144,996	\$10,889	\$45,834	45.6%	-68.4%	320.9%
21340	Students	Health Services - Nurse Services	\$61,605	\$106,790	\$120,473	\$114,272	85.5%	7.0%	-5.1%
21390	Students	Health Services - Other Health Services	\$0	\$8,360	\$2,982	\$2,446	NA	-70.7%	-18.0%
21420	Students	Psychological Services - Psychological Testing	\$6,822	\$11,397	\$0	\$0	NA	NA	NA
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$0	\$35,502	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Twin Lakes School Corp (8565)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
24100 School Administration Office of The Principal	\$945,820	\$1,304,740	\$1,300,915	\$1,472,335	55.7%	12.8%	13.2%				
Student Instructional Support Total					\$1,469,483	\$2,133,599	\$1,818,923	\$2,077,805	41.4%	-2.6%	14.2%
Overhead and Operational											
23110 General Administration Board of Education - Service Area Direction	\$21,889	\$24,971	\$31,033	\$25,527	16.6%	2.2%	-17.7%				
23120 General Administration Board of Education - Service Area Assistants	\$37,102	\$60,744	\$69,092	\$71,495	92.7%	17.7%	3.5%				
23150 General Administration Board of Education - Legal Services	\$5,329	\$2,750	\$16,377	\$9,513	78.5%	245.9%	-41.9%				
23160 General Administration Board of Education - Promotion Expenses	\$9,023	\$8,236	\$4,562	\$2,412	-73.3%	-70.7%	-47.1%				
23210 General Administration Executive Administration - Office of The Superintendent	\$334,790	\$518,012	\$361,171	\$362,371	8.2%	-30.0%	0.3%				
23290 General Administration Executive Administration - Other Executive Admin. Services	\$98,477	\$0	\$1,378	\$0	NA	NA	NA				
25130 Central Services Fiscal Services - Budgeting	\$180	\$0	\$0	\$0	NA	NA	NA				
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$18	\$3,712	\$22,341	\$51,912	288301.7%	1298.6%	132.4%				
25193 Central Services Fiscal Services - Other - Printed Forms	\$0	\$0	\$0	\$162	NA	NA	NA				
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$0	\$1,089	\$140	\$155	NA	-85.7%	11.0%				
25196 Central Services Fiscal Services - Other - Cash Change	\$553	\$532	\$732	\$532	-3.8%	0.0%	-27.3%				
25750 Central Services Personnel Services - Health Services	\$5,062	\$5,467	\$3,812	\$3,561	-29.6%	-34.9%	-6.6%				
25920 Central Services Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$151	\$174	\$66	\$14	-90.8%	-92.0%	-78.9%				
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$19,738	\$22,171	\$2,110	\$930	-95.3%	-95.8%	-55.9%				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$1,885,402	\$1,942,057	\$1,794,573	\$1,902,590	0.9%	-2.0%	6.0%				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$9,254	\$7,661	\$6,316	\$12,627	36.4%	64.8%	99.9%				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$307,643	\$366,636	\$379,155	\$448,193	45.7%	22.2%	18.2%				
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$975	\$0	\$0	\$0	NA	NA	NA				
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$422	\$303	\$184	\$1,015	140.2%	235.0%	451.6%				
26600 Oper. & Maint. of Plant Serv. Security Services	\$2,398	\$0	\$0	\$0	NA	NA	NA				
26700 Oper. & Maint. of Plant Serv. Insurance	\$102,315	\$80,949	\$85,041	\$79,733	-22.1%	-1.5%	-6.2%				
27010 Student Transportation Service Area Direction	\$112,935	\$150,088	\$191,143	\$191,351	69.4%	27.5%	0.1%				
27100 Student Transportation Vehicle Operation	\$465,691	\$626,131	\$656,919	\$680,927	46.2%	8.8%	3.7%				
27200 Student Transportation Monitoring Services	\$11,975	\$14,344	\$10,345	\$15,316	27.9%	6.8%	48.1%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$239,118	\$233,222	\$368,411	\$274,648	14.9%	17.8%	-25.5%				
27400 Student Transportation Purchase of School Buses	\$291,982	\$565,367	\$327,016	\$274,569	-6.0%	-51.4%	-16.0%				
27500 Student Transportation Insurance on Buses	\$46,391	\$29,954	\$40,024	\$38,413	-17.2%	28.2%	-4.0%				
27700 Student Transportation Contracted Transportation Services	\$60,204	\$74,076	\$108,438	\$115,067	91.1%	55.3%	6.1%				
27900 Student Transportation Other Student Transportation Services	\$493	\$978	\$1,674	\$960	94.9%	-1.9%	-42.7%				
27910 Student Transportation Bus Driver Training	\$200	\$400	\$500	\$495	147.5%	23.8%	-1.0%				
31100 Food Services Operations Service Area Direction	\$57,243	\$75,596	\$87,690	\$85,865	50.0%	13.6%	-2.1%				
31200 Food Services Operations Food Preparation and Dispensing	\$716,762	\$960,818	\$1,010,742	\$955,950	33.4%	-0.5%	-5.4%				
31900 Food Services Operations Other Food Services	\$152	\$468	\$0	\$316	108.3%	-32.4%	NA				
Overhead and Operational Total					\$4,843,866	\$5,776,905	\$5,580,984	\$5,606,620	15.7%	-2.9%	0.5%
Non Operational											
33400 Category not Specified Athletic Coaches	\$204,183	\$260,761	\$193,040	\$201,161	-1.5%	-22.9%	4.2%				
33990 Other Community Services Other	\$4,977	\$17,535	\$11,927	\$8,599	72.8%	-51.0%	-27.9%				
41000 Category not Specified Land Acquisition and Development	\$292,730	\$6,104	\$141,993	\$147,915	-49.5%	2323.3%	4.2%				
43000 Category not Specified Professional Services	\$39,586	\$34,356	\$38,873	\$93,160	135.3%	171.2%	139.7%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$264,295	\$420,810	\$2,036,530	\$1,117,485	322.8%	165.6%	-45.1%				
45400 Building Acq., Const. and Impr. Sports Facilities	\$47,845	\$27,419	\$54,203	\$69,757	45.8%	154.4%	28.7%				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$3,283	\$25,766	\$8,643	\$1,819	-44.6%	-92.9%	-79.0%				
46000 Category not Specified Purchase of Moveable Equipment	\$0	\$0	\$98,129	\$9,269	NA	NA	-90.6%				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$786,028	\$660,836	\$800,619	\$866,717	10.3%	31.2%	8.3%				
49000 Category not Specified Other Facilities Acq. and Construction	\$82,957	\$81,611	\$21,198	\$74,590	-10.1%	-8.6%	251.9%				
51100 Principal on Debt Bonds	\$0	\$460,000	\$1,317,503	\$713,335	NA	55.1%	-45.9%				
52100 Interest on Debt Bonds	\$0	\$323,732	\$220,237	\$160,760	NA	-50.3%	-27.0%				
52200 Interest on Debt Temporary Loans	\$0	\$8,003	\$0	\$0	NA	NA	NA				

School Corporation Expenditures by Account
Biannual Financial Report Data
Twin Lakes School Corp (8565)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
52600 Interest on Debt Other DLGF Approved Debt	\$465,880	\$2,129	\$51,091	\$57,813	-87.6%	2615.5%	13.2%
53100 Lease Rental Buildings-Principal	\$2,848,250	\$2,702,741	\$590,000	\$1,195,000	-58.0%	-55.8%	102.5%
53150 Lease Rental Buildings-Interest	\$0	\$143,509	\$68,498	\$117,906	NA	-17.8%	72.1%
54200 Advancements and Obligations Common School Fund - Principal	\$0	\$0	\$16,993	\$16,993	NA	NA	0.0%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$0	\$382	\$212	NA	NA	-44.4%
59200 Other Debt Services Obligations Bank Fee	\$0	\$0	\$5,033	\$15,524	NA	NA	208.5%
Non Operational Total	\$5,040,014	\$5,175,311	\$5,674,891	\$4,868,015	-3.4%	-5.9%	-14.2%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$71,437	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$12,653	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$37,690	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$1,769	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$560,352	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$102,952	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$146,401	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$14,642	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$42,548	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$8,407	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$5,976	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$1,214	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$532,304	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$99,626	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$158,724	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$13,959	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$1,246	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$246	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$175	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$36	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$2,221,450	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$21,879	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$15,428	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$3,124	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$4,074,237	\$0	\$0	\$0	NA	NA	NA