

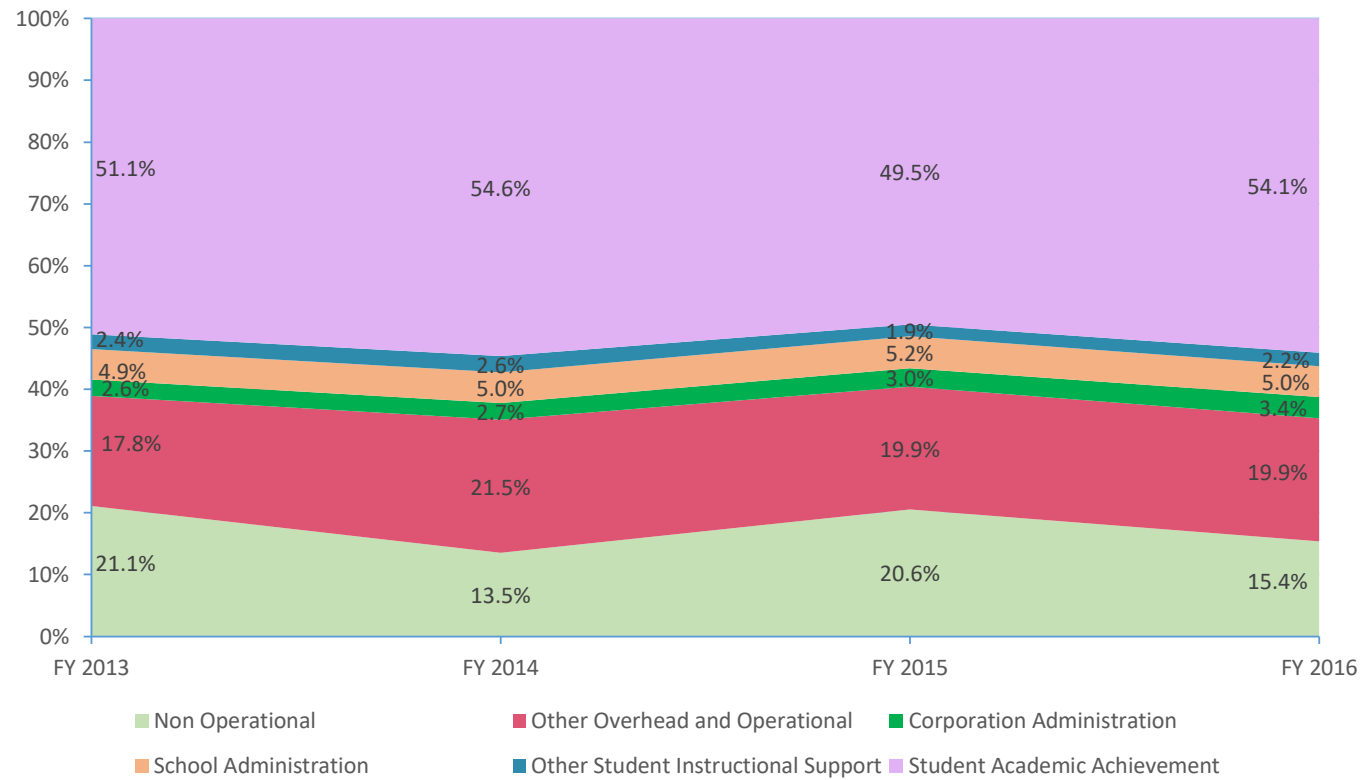
**School Corporation Expenditures by Account
Biannual Financial Report Data
Salem Community Schools (8205)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$9,932,117	54.8%	\$10,136,380	53.8%	\$10,389,339	51.1%	\$10,607,104	54.6%	\$10,406,453	49.5%	\$10,501,604	54.1%
Student Instructional Support	\$1,244,378	6.9%	\$1,379,195	7.3%	\$1,489,600	7.3%	\$1,476,541	7.6%	\$1,490,834	7.1%	\$1,393,206	7.2%
Total	\$11,176,495	61.6%	\$11,515,575	61.1%	\$11,878,939	58.4%	\$12,083,645	62.2%	\$11,897,287	56.6%	\$11,894,810	61.3%

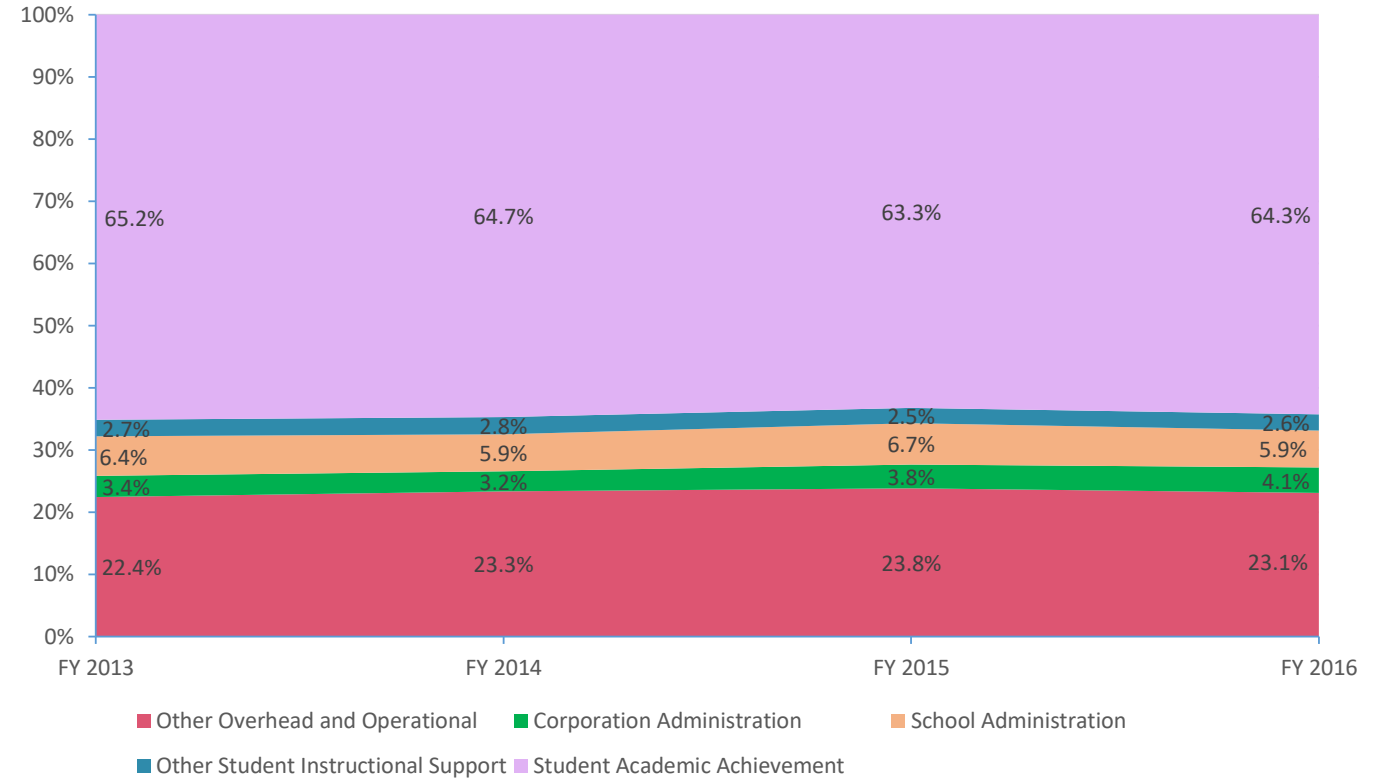
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,954,194	21.8%	\$4,279,923	22.7%	\$4,160,285	20.5%	\$4,705,677	24.2%	\$4,802,800	22.8%	\$4,535,410	23.4%
Non Operational	\$3,007,456	16.6%	\$3,051,519	16.2%	\$4,291,600	21.1%	\$2,628,136	13.5%	\$4,319,705	20.6%	\$2,986,824	15.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$6,961,650	38.4%	\$7,331,442	38.9%	\$8,451,885	41.6%	\$7,333,813	37.8%	\$9,122,505	43.4%	\$7,522,234	38.7%

Grand Total	\$18,138,145		\$18,847,016		\$20,330,824		\$19,417,458		\$21,019,792		\$19,417,043	
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All Expenditures



Operational Expenditures Only³



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
Salem Community Schools (8205)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$35,083	\$0	\$532,486	\$490,919	1299.3%	NA	-7.8%
11100	Regular Programs	Elementary	\$3,020,398	\$4,065,021	\$3,331,243	\$3,369,718	11.6%	-17.1%	1.2%
11200	Regular Programs	Middle/Junior High	\$1,782,002	\$1,971,800	\$1,894,360	\$1,961,670	10.1%	-0.5%	3.6%
11300	Regular Programs	High School	\$1,604,093	\$2,253,607	\$2,064,021	\$2,120,236	32.2%	-5.9%	2.7%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$29,039	\$65,478	NA	NA	125.5%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$27,239	\$0	\$0	\$0	-100.0%	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$114,182	\$185,141	\$139,135	\$180,682	58.2%	-2.4%	29.9%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$4,906	\$0	\$0	\$0	-100.0%	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$10,716	\$28,720	\$36,040	\$24,752	131.0%	-13.8%	-31.3%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$31,130	\$905	\$1,096	\$391	-98.7%	-56.8%	-64.3%
12350	Special Programs	Physical Impairment - Homebound	\$4,765	\$0	\$691	\$87	-98.2%	NA	-87.3%
12520	Special Programs	Culturally Different - Compensatory	\$14,935	\$19,085	\$0	\$0	-100.0%	-100.0%	NA
12710	Special Programs	Equal Opportunity At Risk	\$133,657	\$139,842	\$149,952	\$93,343	-30.2%	-33.3%	-37.8%
12900	Special Programs	Other Special Programs	\$3,770	\$4,395	\$4,486	\$3,473	-7.9%	-21.0%	-22.6%
14100	Summer School Programs	Elementary	\$1,677	\$12,494	\$1,320	\$0	-100.0%	-100.0%	-100.0%
14200	Summer School Programs	Middle/Junior High School	\$13,539	\$757	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$7,418	\$0	\$7,545	\$6,847	-7.7%	NA	-9.3%
16100	Remediation	Remediation Testing	\$38,880	\$59,803	\$39,683	\$38,811	-0.2%	-35.1%	-2.2%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$207,256	\$213,585	\$149,090	\$164,909	-20.4%	-22.8%	10.6%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$691,832	\$586,732	\$1,279,503	\$1,260,436	82.2%	114.8%	-1.5%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$12,747	\$0	NA	NA	-100.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$101,098	\$62,913	\$77,725	\$60,916	-39.7%	-3.2%	-21.6%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$664	\$0	\$0	\$2,000	201.2%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$258,863	\$219,920	\$273,918	\$237,784	-8.1%	8.1%	-13.2%
22230	Instruction	Library/Media Services - Audiovisual	\$18,441	\$15,032	\$10,246	\$13,747	-25.5%	-8.5%	34.2%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$2,105	\$0	\$0	NA	-100.0%	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$125,258	\$159,898	\$220,317	\$231,228	84.6%	44.6%	5.0%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$2,440	\$0	NA	NA	-100.0%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$187,243	\$133,928	\$149,371	\$173,630	-7.3%	29.6%	16.2%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$1,861	\$638	\$0	\$545	-70.7%	-14.6%	NA
25590	Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$0	\$60	\$0	\$0	NA	-100.0%	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$412,681	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$8,853,587	\$10,136,380	\$10,406,453	\$10,501,604	18.6%	3.6%	0.9%
Student Instructional Support									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$20,569	\$21,783	(\$14,706)	\$0	-100.0%	-100.0%	100.0%
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$1,000	\$0	\$0	\$0	-100.0%	NA	NA
21220	Students	Guidance Services - Counseling Services	\$218,284	\$237,873	\$300,104	\$303,165	38.9%	27.4%	1.0%
21240	Students	Guidance Services - Information Services	\$6,919	\$9,781	\$0	\$0	-100.0%	-100.0%	NA
21290	Students	Guidance Services - Other Guidance Services	\$33,817	\$21,881	\$0	\$0	-100.0%	-100.0%	NA
21310	Students	Health Services - Service Area Direction	\$0	\$20,498	\$0	\$0	NA	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$51,153	\$63,434	\$82,711	\$83,874	64.0%	32.2%	1.4%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$402	\$0	\$0	\$0	-100.0%	NA	NA
21910	Students	Other Support Services Students - Service Area Direction	\$0	\$32,665	\$34,015	\$37,974	NA	16.2%	11.6%
24100	School Administration	Office of The Principal	\$743,929	\$971,278	\$1,088,710	\$968,193	30.1%	-0.3%	-11.1%
Student Instructional Support Total			\$1,076,073	\$1,379,195	\$1,490,834	\$1,393,206	29.5%	1.0%	-6.5%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$288	\$1,218	\$210	\$45	-84.4%	-96.3%	-78.6%
23150	General Administration	Board of Education - Legal Services	\$8,287	\$7,052	\$9,488	\$13,765	66.1%	95.2%	45.1%
23160	General Administration	Board of Education - Promotion Expenses	\$2,094	\$1,188	\$729	\$1,248	-40.4%	5.1%	71.2%
23190	General Administration	Board of Education - Other Governing Body Services	\$1,864	\$3,047	\$885	\$3,314	77.8%	8.8%	274.3%
23210	General Administration	Executive Administration - Office of The Superintendent	\$380,520	\$564,807	\$609,347	\$644,017	69.2%	14.0%	5.7%

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							2006 to 2016	2009 to 2016	2015 to 2016
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$149	\$1,675	NA	NA	1024.6%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$256	\$0	\$1,826	\$775	203.3%	NA	-57.6%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,992	\$3,995	\$166	\$79	-96.0%	-98.0%	-52.3%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$775	\$777	NA	NA	0.2%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$4,946	\$0	\$0	NA	-100.0%	NA
25300	Central Services	Printing, Pub., and Duplicating Services	\$410	\$145	\$0	\$0	-100.0%	-100.0%	NA
25400	Central Services	Planning, Research, Dev. and Evaluation	\$0	\$0	\$199	\$0	NA	NA	-100.0%
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$40	\$0	\$0	\$0	-100.0%	NA	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$0	\$2,020	\$2,020	NA	NA	0.0%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$0	\$91,099	\$0	\$44,935	NA	-50.7%	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,463,034	\$1,734,661	\$1,845,447	\$1,711,693	17.0%	-1.3%	-7.2%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$122	\$0	\$0	\$0	-100.0%	NA	NA
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$264,972	\$235,669	\$244,030	\$268,090	1.2%	13.8%	9.9%
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$60,319	\$48,917	NA	NA	-18.9%
26700	Operation and Maintenance of Plant Services	Insurance	\$78,364	\$116,909	\$173,509	\$163,336	108.4%	39.7%	-5.9%
27010	Student Transportation	Service Area Direction	\$3,877	\$72,264	\$39,260	\$53,806	1287.8%	-25.5%	37.0%
27100	Student Transportation	Vehicle Operation	\$433,737	\$501,358	\$503,534	\$436,984	0.7%	-12.8%	-13.2%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$124,734	\$129,456	\$129,201	\$156,139	25.2%	20.6%	20.8%
27400	Student Transportation	Purchase of School Buses	\$222,230	\$0	\$104,279	\$0	-100.0%	NA	-100.0%
27500	Student Transportation	Insurance on Buses	\$14,840	\$20,196	\$49	\$12,797	-13.8%	-36.6%	26016.3%
27900	Student Transportation	Other Student Transportation Services	\$19,484	\$76,660	\$99,724	\$115,052	490.5%	50.1%	15.4%
27910	Student Transportation	Bus Driver Training	\$2,267	\$2,414	\$2,429	\$2,798	23.4%	15.9%	15.2%
31100	Food Services Operations	Service Area Direction	\$1,120	\$1,652	\$4,241	\$4,252	279.6%	157.3%	0.3%
31200	Food Services Operations	Food Preparation and Dispensing	\$291,989	\$315,508	\$711,103	\$417,720	43.1%	32.4%	-41.3%
31400	Food Services Operations	Food Purchases	\$325,721	\$335,482	\$198,587	\$371,368	14.0%	10.7%	87.0%
31900	Food Services Operations	Other Food Services	\$55,152	\$60,195	\$61,293	\$59,809	8.4%	-0.6%	-2.4%
Overhead and Operational Total			\$3,697,392	\$4,279,923	\$4,802,800	\$4,535,410	22.7%	6.0%	-5.6%
Non Operational									
33500	Category not Specified	Welfare Activities Services	\$0	\$0	\$1,724	\$6,067	NA	NA	252.0%
33990	Other Community Services	Other	\$388	\$0	\$7,825	\$45	-88.4%	NA	-99.4%
41000	Category not Specified	Land Acquisition and Development	\$53,194	\$46,273	\$47,975	\$54,444	2.4%	17.7%	13.5%
43000	Category not Specified	Professional Services	\$52,179	\$45,514	\$70,363	\$143,428	174.9%	215.1%	103.8%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$703,040	\$620,302	\$1,923,788	\$242,547	-65.5%	-60.9%	-87.4%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$35,799	\$0	\$0	\$0	-100.0%	NA	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$0	\$3,704	\$30,911	NA	NA	734.6%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$151,691	\$71,757	\$27,068	\$42,760	-71.8%	-40.4%	58.0%
49000	Category not Specified	Other Facilities Acq. and Construction	\$0	\$0	\$0	\$235,204	NA	NA	NA
51100	Principal on Debt	Bonds	\$105,000	\$115,000	\$150,000	\$160,000	52.4%	39.1%	6.7%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$0	\$0	\$3,309	NA	NA	NA
52100	Interest on Debt	Bonds	\$98,200	\$86,534	\$49,694	\$29,787	-69.7%	-65.6%	-40.1%
52200	Interest on Debt	Temporary Loans	\$109	\$93,790	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$1,798,850	\$1,575,675	\$1,335,000	\$1,270,000	-29.4%	-19.4%	-4.9%
53150	Lease Rental	Buildings-Interest	\$0	\$377,491	\$410,713	\$301,266	NA	-20.2%	-26.6%
53200	Lease Rental	Equipment-Principal	\$0	\$15,050	\$255,434	\$255,434	NA	1597.3%	0.0%
53250	Lease Rental	Equipment-Interest	\$0	\$0	\$13,575	\$21,964	NA	NA	61.8%
53450	Lease Rental	Other-Interest	\$0	\$4,134	\$22,843	\$189,659	NA	4488.1%	730.3%
59100	Other Debt Services Obligations	Registrars Fee	\$9,000	\$0	\$0	\$0	-100.0%	NA	NA
Non Operational Total			\$3,007,449	\$3,051,519	\$4,319,705	\$2,986,824	-0.7%	-2.1%	-30.9%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$109,838	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$16,187	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$27,078	\$0	\$0	\$0	NA	NA	NA

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					2006 to 2016	2009 to 2016	2015 to 2016
26491 - NO NA PERF - 2007 Account Code	\$1	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA Social Security - 2007 Account Code	\$493,843	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA Social Security - 2007 Account Code	\$76,822	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$134,324	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$4	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$329,442	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$51,180	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$68,514	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$2	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$79	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$12	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$278	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$145,328	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$24,105	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$26,608	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$0	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,503,644	\$0	\$0	\$0	NA	NA	NA