

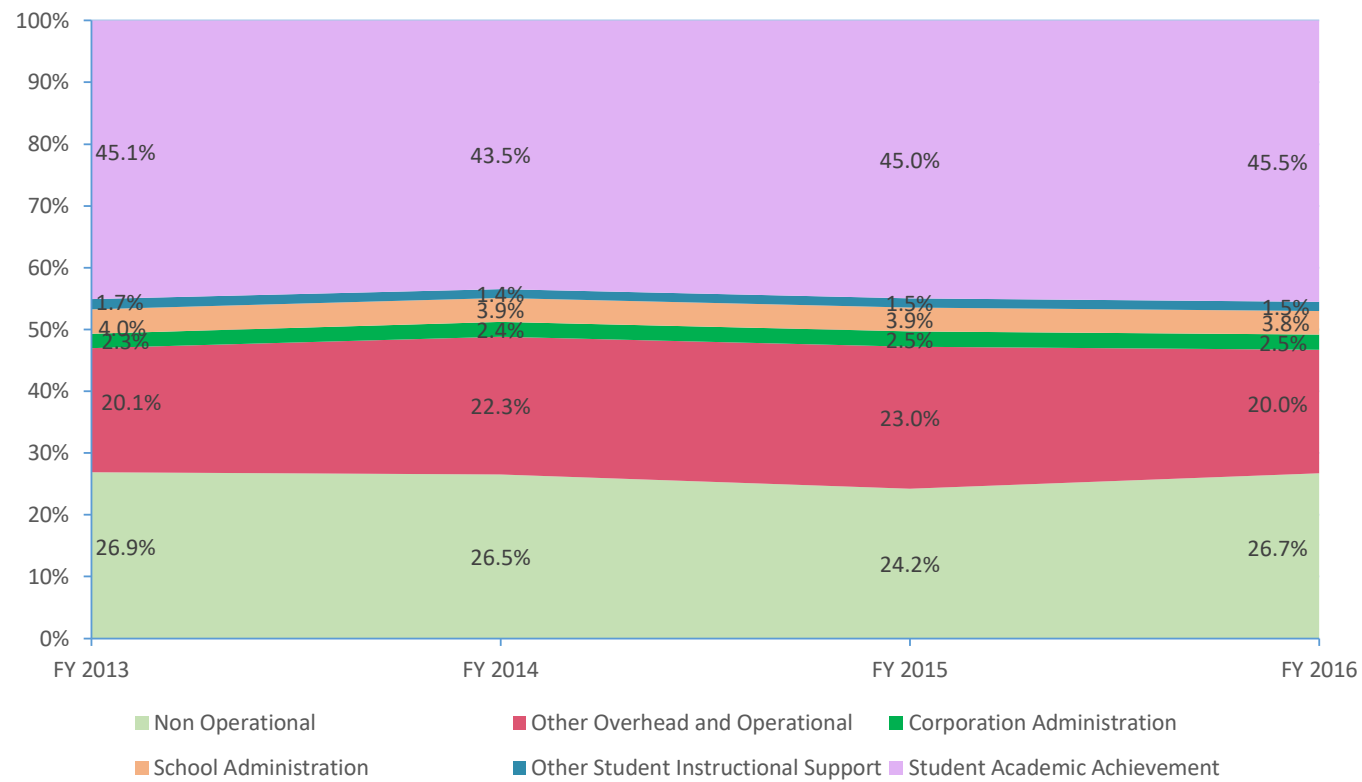
**School Corporation Expenditures by Account  
Biannual Financial Report Data  
Southern Hancock Co Com Sch Corp (3115)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		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	\$13,101,979	45.6%	\$15,468,463	46.1%	\$13,610,140	45.1%	\$13,474,669	43.5%	\$14,004,746	45.0%	\$15,149,318	45.5%
Student Instructional Support	\$1,503,995	5.2%	\$1,890,837	5.6%	\$1,693,740	5.6%	\$1,645,604	5.3%	\$1,665,947	5.3%	\$1,761,450	5.3%
<b>Total</b>	<b>\$14,605,974</b>	<b>50.8%</b>	<b>\$17,359,300</b>	<b>51.8%</b>	<b>\$15,303,880</b>	<b>50.7%</b>	<b>\$15,120,273</b>	<b>48.8%</b>	<b>\$15,670,693</b>	<b>50.3%</b>	<b>\$16,910,767</b>	<b>50.8%</b>

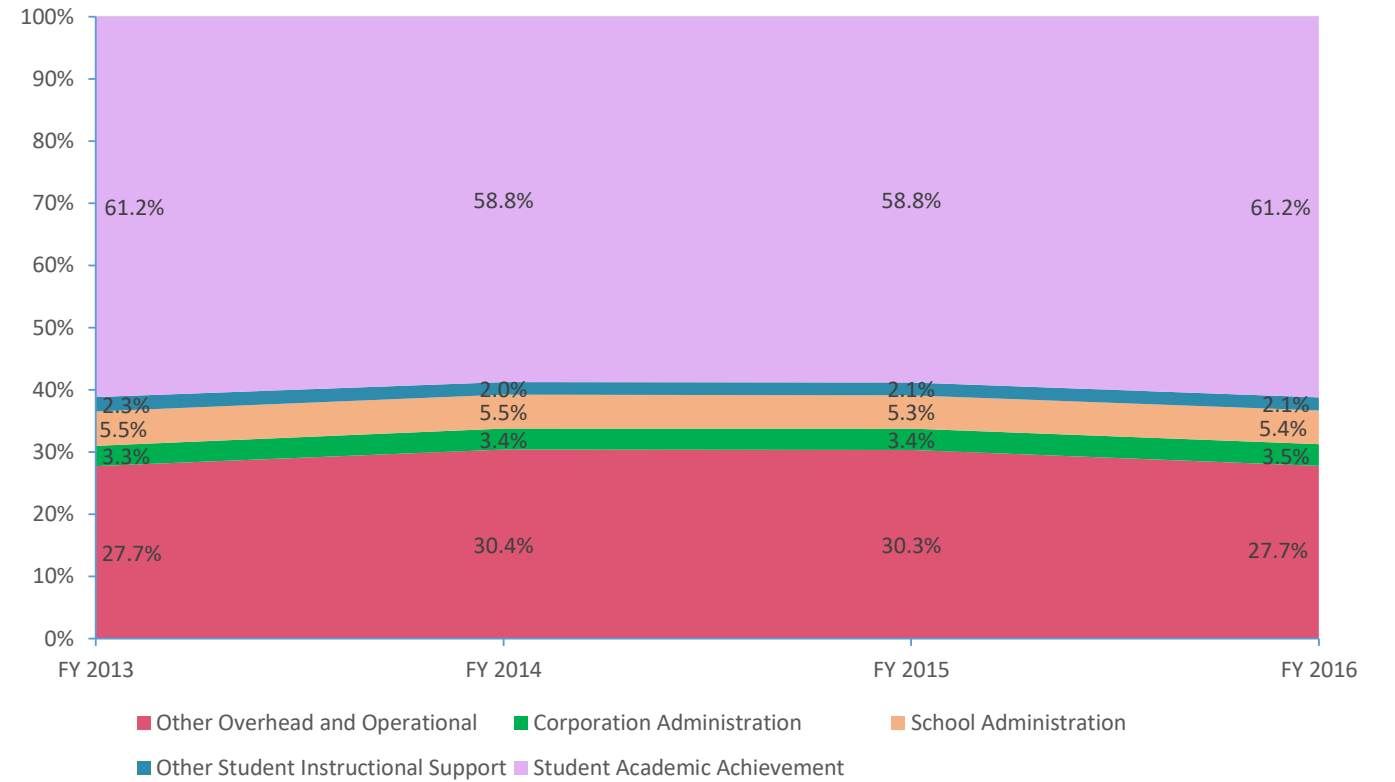
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$5,922,790	20.6%	\$7,529,422	22.5%	\$6,767,131	22.4%	\$7,655,946	24.7%	\$7,932,398	25.5%	\$7,471,390	22.5%
Non Operational	\$8,207,104	28.6%	\$8,642,024	25.8%	\$8,117,661	26.9%	\$8,223,941	26.5%	\$7,544,292	24.2%	\$8,891,676	26.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$14,129,893</b>	<b>49.2%</b>	<b>\$16,171,446</b>	<b>48.2%</b>	<b>\$14,884,792</b>	<b>49.3%</b>	<b>\$15,879,887</b>	<b>51.2%</b>	<b>\$15,476,690</b>	<b>49.7%</b>	<b>\$16,363,065</b>	<b>49.2%</b>

<b>Grand Total</b>	<b>\$28,735,867</b>	<b>\$33,530,746</b>	<b>\$30,188,672</b>	<b>\$31,000,160</b>	<b>\$31,147,382</b>	<b>\$33,273,833</b>
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



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**  
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**Southern Hancock Co Com Sch Corp (3115)**

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11025	Regular Programs	Non Special Education Preschool	\$0	\$0	\$20,698	\$46,321	NA	NA	123.8%
11050	Regular Programs	Full Day Kindergarten	\$47,061	\$176,426	\$682,283	\$706,581	1401.4%	300.5%	3.6%
11100	Regular Programs	Elementary	\$3,513,261	\$5,332,867	\$4,867,419	\$5,285,914	50.5%	-0.9%	8.6%
11200	Regular Programs	Middle/Junior High	\$1,696,338	\$2,583,117	\$2,066,804	\$1,976,305	16.5%	-23.5%	-4.4%
11300	Regular Programs	High School	\$2,354,340	\$3,504,854	\$2,997,112	\$3,382,856	43.7%	-3.5%	12.9%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$42,781	\$175,500	\$308,567	\$338,067	690.2%	92.6%	9.6%
11630	Regular Programs	Alternative Education Programs - High School	\$20,536	\$34,035	\$15,276	\$15,893	-22.6%	-53.3%	4.0%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$13,515	\$0	\$0	\$0	-100.0%	NA	NA
11920	Regular Programs	Other Regular Programs - Project 4R	\$38,099	\$0	\$0	\$0	-100.0%	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$28,584	\$5,549	\$9,226	\$6,669	-76.7%	20.2%	-27.7%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$35,974	\$176,991	\$303,423	\$359,595	899.6%	103.2%	18.5%
12520	Special Programs	Culturally Different - Compensatory	\$3,947	\$0	\$0	\$0	-100.0%	NA	NA
12610	Special Programs	Learning Disability	\$0	\$589,629	\$470,122	\$562,932	NA	-4.5%	19.7%
12710	Special Programs	Equal Opportunity At Risk	\$49,326	\$53,338	\$79,333	\$60,377	22.4%	13.2%	-23.9%
12810	Special Programs	Special Education Preschool	\$0	\$0	\$156,750	\$136,727	NA	NA	-12.8%
12900	Special Programs	Other Special Programs	\$116,479	\$105,155	\$1,476	\$7,405	-93.6%	-93.0%	401.8%
14300	Summer School Programs	High School	\$122,839	\$107,364	\$75,003	\$79,904	-35.0%	-25.6%	6.5%
15100	Enrichment Programs	Non-Credit	\$0	\$7,500	\$0	\$2,148	NA	-71.4%	NA
16100	Remediation	Remediation Testing	\$55,180	\$30,122	\$0	\$0	-100.0%	-100.0%	NA
16200	Remediation	Preventive Remediation	\$19,807	\$43,289	\$28,264	\$41,460	109.3%	-4.2%	46.7%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$78,700	\$130,500	\$44,800	\$82,516	4.8%	-36.8%	84.2%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$1,519,238	\$1,254,336	\$756,452	\$916,684	-39.7%	-26.9%	21.2%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$64,561	\$187,697	\$169,368	\$191,243	196.2%	1.9%	12.9%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$7,440	\$8,494	\$4,522	\$2,587	-65.2%	-69.5%	-42.8%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$36,876	\$46,257	\$46,156	\$41,189	11.7%	-11.0%	-10.8%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$8,167	\$13,193	\$7,195	\$0	-100.0%	-100.0%	-100.0%
22220	Instruction	Library/Media Services - School Library	\$337,098	\$466,831	\$249,982	\$262,627	-22.1%	-43.7%	5.1%
22230	Instruction	Library/Media Services - Audiovisual	\$9,812	\$9,661	\$4,227	\$3,247	-66.9%	-66.4%	-23.2%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$16,320	\$6,838	\$0	\$6,835	-58.1%	0.0%	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$16,466	\$23,225	\$12,774	\$2,285	-86.1%	-90.2%	-82.1%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$0	\$0	NA	NA	-100.0%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$289,565	\$395,695	\$192,315	\$180,952	-37.5%	-54.3%	-5.9%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$435,200	\$450,000	NA	NA	3.4%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$529,107	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$11,071,416</b>	<b>\$15,468,463</b>	<b>\$14,004,746</b>	<b>\$15,149,318</b>	<b>36.8%</b>	<b>-2.1%</b>	<b>8.2%</b>
<b>Student Instructional Support</b>									
21220	Students	Guidance Services - Counseling Services	\$201,443	\$404,243	\$334,287	\$349,131	73.3%	-13.6%	4.4%
21340	Students	Health Services - Nurse Services	\$78,876	\$116,787	\$130,813	\$144,231	82.9%	23.5%	10.3%
24100	School Administration	Office of The Principal	\$750,483	\$1,055,824	\$1,075,395	\$1,142,270	52.2%	8.2%	6.2%
24900	School Administration	Other Support Services - School Admin.	\$177,951	\$313,983	\$125,451	\$125,818	-29.3%	-59.9%	0.3%
<b>Student Instructional Support Total</b>			<b>\$1,208,752</b>	<b>\$1,890,837</b>	<b>\$1,665,947</b>	<b>\$1,761,450</b>	<b>45.7%</b>	<b>-6.8%</b>	<b>5.7%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$14,842	\$18,066	\$10,603	\$19,295	30.0%	6.8%	82.0%
23120	General Administration	Board of Education - Service Area Assistants	\$10,000	\$10,765	\$10,765	\$10,765	7.7%	0.0%	0.0%
23150	General Administration	Board of Education - Legal Services	\$5,272	\$9,645	\$33,108	\$43,541	725.9%	351.4%	31.5%
23160	General Administration	Board of Education - Promotion Expenses	\$2,599	\$1,457	\$176	\$2,995	15.2%	105.5%	1603.5%
23210	General Administration	Executive Administration - Office of The Superintendent	\$166,612	\$273,905	\$264,722	\$264,671	58.9%	-3.4%	0.0%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$5,451	\$3,420	\$0	\$0	-100.0%	-100.0%	NA
25110	Central Services	Fiscal Services - Office of The Business Manager	\$123,873	\$205,734	\$215,623	\$207,054	67.2%	0.6%	-4.0%
25120	Central Services	Fiscal Services - Service Area Direction	\$37,713	\$0	\$0	\$0	-100.0%	NA	NA
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$0	\$47,282	\$59,438	\$52,053	NA	10.1%	-12.4%

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$60,960	\$55,013	\$59,174	NA	-2.9%	7.6%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$44,250	\$132,278	\$5,068	\$5,938	-86.6%	-95.5%	17.2%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$224	\$0	\$0	NA	-100.0%	NA
25196	Central Services	Fiscal Services - Other - Cash Change	\$1,249	\$1,375	\$700	\$700	-44.0%	-49.1%	0.0%
25199	Central Services	Fiscal Services - Other - Other	\$2,933	\$0	\$3,169	\$8,868	202.4%	NA	179.8%
25220	Central Services	Purch., Warehouse., & Dist. Serv. - Purchasing	\$13,489	\$15,548	\$15,439	\$19,324	43.3%	24.3%	25.2%
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$35,916	\$66,311	\$70,882	\$85,997	139.4%	29.7%	21.3%
25750	Central Services	Personnel Services - Health Services	\$2,544	\$1,959	\$34	\$0	-100.0%	-100.0%	-100.0%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$3,869	\$400	\$2,173	NA	-43.9%	443.1%
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$0	\$28,364	\$36,282	NA	NA	27.9%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$6,662	\$0	\$0	\$0	-100.0%	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$2,049,065	\$2,191,683	\$2,538,428	\$2,361,759	15.3%	7.8%	-7.0%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$0	\$530,243	\$440,353	\$511,563	NA	-3.5%	16.2%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$420,048	\$514,976	\$744,891	\$537,968	28.1%	4.5%	-27.8%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,846	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$14,870	\$0	\$0	NA	-100.0%	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$135,154	\$189,488	\$275,628	\$285,545	111.3%	50.7%	3.6%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$4,161	\$473	\$2,854	NA	-31.4%	503.0%
27010	Student Transportation	Service Area Direction	\$72,910	\$107,611	\$128,426	\$132,694	82.0%	23.3%	3.3%
27100	Student Transportation	Vehicle Operation	\$724,510	\$992,461	\$1,029,431	\$1,048,507	44.7%	5.6%	1.9%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$239,571	\$290,284	\$418,894	\$387,385	61.7%	33.5%	-7.5%
27400	Student Transportation	Purchase of School Buses	\$285,436	\$294,261	\$203,932	\$0	-100.0%	-100.0%	-100.0%
27500	Student Transportation	Insurance on Buses	\$48,916	\$32,812	\$38,892	\$39,916	-18.4%	21.6%	2.6%
27600	Student Transportation	Insurance on Pupils	\$15,898	\$17,796	\$0	\$0	-100.0%	-100.0%	NA
27900	Student Transportation	Other Student Transportation Services	\$1,790	\$2,007	\$10,261	\$21,673	1110.8%	980.0%	111.2%
31100	Food Services Operations	Service Area Direction	\$30,239	\$88,504	\$0	\$0	-100.0%	-100.0%	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$381,482	\$628,690	\$0	\$0	-100.0%	-100.0%	NA
31400	Food Services Operations	Food Purchases	\$505,449	\$724,264	\$0	\$0	-100.0%	-100.0%	NA
31900	Food Services Operations	Other Food Services	\$24,523	\$52,513	\$1,329,285	\$1,322,695	5293.8%	2418.8%	-0.5%
<b>Overhead and Operational Total</b>			<b>\$5,410,241</b>	<b>\$7,529,422</b>	<b>\$7,932,398</b>	<b>\$7,471,390</b>	<b>38.1%</b>	<b>-0.8%</b>	<b>-5.8%</b>
<b>Non Operational</b>									
33100	Community Service Operations	Direction of Community Services	\$22,263	\$1,755	\$6,262	\$6,100	-72.6%	247.5%	-2.6%
33400	Category not Specified	Athletic Coaches	\$197,569	\$347,878	\$199,358	\$199,534	1.0%	-42.6%	0.1%
33500	Category not Specified	Welfare Activities Services	\$0	\$220	\$0	\$0	NA	-100.0%	NA
33990	Other Community Services	Other	\$17,580	\$61,163	\$70,796	\$68,695	290.8%	12.3%	-3.0%
41000	Category not Specified	Land Acquisition and Development	\$0	\$84,544	\$0	\$0	NA	-100.0%	NA
43000	Category not Specified	Professional Services	\$37,644	\$0	\$98,354	\$329,852	776.2%	NA	235.4%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$714,838	\$194,602	\$510,216	\$1,564,420	118.8%	703.9%	206.6%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$88,996	\$168,835	\$78,903	\$0	-100.0%	-100.0%	-100.0%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$125,559	\$0	\$0	NA	-100.0%	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$192,692	\$212,850	\$0	\$208,298	8.1%	-2.1%	NA
46000	Category not Specified	Purchase of Moveable Equipment	\$27,171	\$307,234	\$4,081	\$885	-96.7%	-99.7%	-78.3%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$1,009,512	\$945,710	\$687,084	\$595,835	-41.0%	-37.0%	-13.3%
49000	Category not Specified	Other Facilities Acq. and Construction	\$156,817	\$191,114	\$190,667	\$157,228	0.3%	-17.7%	-17.5%
51100	Principal on Debt	Bonds	\$217,726	\$145,400	\$395,000	\$415,000	90.6%	185.4%	5.1%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$380,336	\$0	\$0	NA	-100.0%	NA
52100	Interest on Debt	Bonds	\$0	\$70,564	\$46,375	\$46,375	NA	-34.3%	0.0%
52200	Interest on Debt	Temporary Loans	\$161,375	\$49,049	\$0	\$24,778	-84.6%	-49.5%	NA
52600	Interest on Debt	Other DLGF Approved Debt	\$0	\$50,345	\$0	\$0	NA	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$4,334,000	\$3,100,000	\$3,790,000	\$3,914,000	-9.7%	26.3%	3.3%
53150	Lease Rental	Buildings-Interest	\$0	\$1,198,207	\$1,453,268	\$1,342,984	NA	12.1%	-7.6%
59100	Other Debt Services Obligations	Registrars Fee	\$0	\$400	\$1,250	\$1,250	NA	212.5%	0.0%
59200	Other Debt Services Obligations	Bank Fee	\$0	\$31,294	\$10,270	\$13,266	NA	-57.6%	29.2%
60700	Category not Specified	Scholarships	\$970,657	\$974,967	\$2,409	\$3,176	-99.7%	-99.7%	31.8%

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change			
					2006 to 2016	2009 to 2016	2015 to 2016	
<b>Non Operational Total</b>	<b>\$8,148,840</b>	<b>\$8,642,024</b>	<b>\$7,544,292</b>	<b>\$8,891,676</b>	<b>9.1%</b>	<b>2.9%</b>	<b>17.9%</b>	
<b>Prorated by Fund</b>								
26491 - SAA NA	PERF - 2007 Account Code	\$65,839	\$0	\$0	\$0	NA	NA	NA
26491 - SIS NA	PERF - 2007 Account Code	\$10,044	\$0	\$0	\$0	NA	NA	NA
26491 - O&O NA	PERF - 2007 Account Code	\$73,740	\$0	\$0	\$0	NA	NA	NA
26491 - NO NA	PERF - 2007 Account Code	\$1,986	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA	Social Security - 2007 Account Code	\$587,919	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA	Social Security - 2007 Account Code	\$88,560	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA	Social Security - 2007 Account Code	\$186,065	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA	Social Security - 2007 Account Code	\$17,474	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA	Workman's Compensation - 2007 Account Code	\$30,622	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA	Workman's Compensation - 2007 Account Code	\$4,673	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA	Workman's Compensation - 2007 Account Code	\$13,160	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA	Workman's Compensation - 2007 Account Code	\$925	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA	Group Insurance - 2007 Account Code	\$1,168,837	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA	Group Insurance - 2007 Account Code	\$173,260	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA	Group Insurance - 2007 Account Code	\$221,687	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA	Group Insurance - 2007 Account Code	\$34,187	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA	Unemployment Compensation - 2007 Account Code	\$4,862	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA	Unemployment Compensation - 2007 Account Code	\$736	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA	Unemployment Compensation - 2007 Account Code	\$710	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA	Unemployment Compensation - 2007 Account Code	\$138	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA	Severance / Early Retirement Pay - 2007 Account Code	\$172,485	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA	Severance / Early Retirement Pay - 2007 Account Code	\$17,969	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA	Severance / Early Retirement Pay - 2007 Account Code	\$17,187	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA	Severance / Early Retirement Pay - 2007 Account Code	\$3,554	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>		<b>\$2,896,618</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>