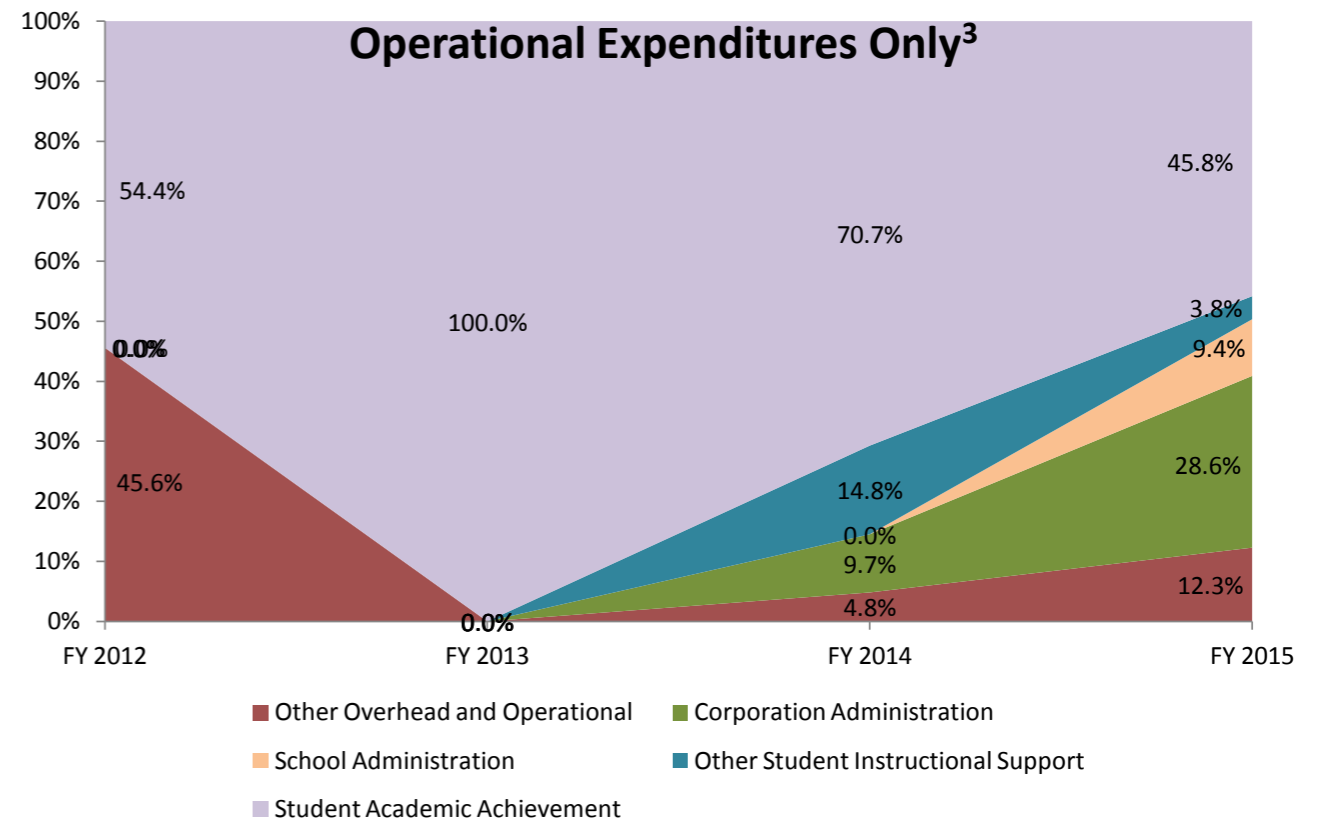
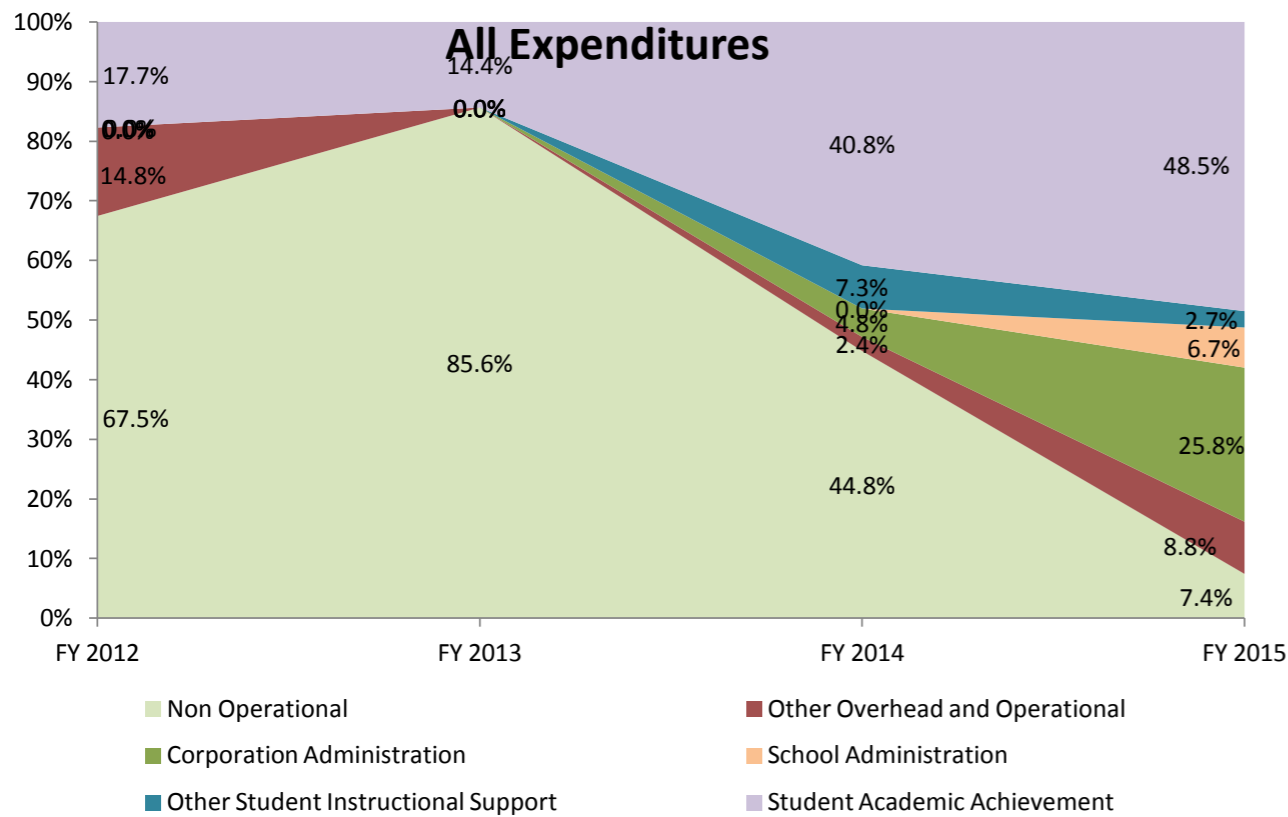


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Indiana Virtual School (9890)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		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	\$0	NA	\$0	NA	\$4,680	17.7%	\$23,671	14.4%	\$197,872	40.8%	\$1,684,652	48.5%
Student Instructional Support	\$0	NA	\$0	NA	\$0	0.0%	\$0	0.0%	\$35,150	7.3%	\$329,206	9.5%
<b>Total</b>	<b>\$0</b>	<b>NA</b>	<b>\$0</b>	<b>NA</b>	<b>\$4,680</b>	<b>17.7%</b>	<b>\$23,671</b>	<b>14.4%</b>	<b>\$233,022</b>	<b>48.1%</b>	<b>\$2,013,857</b>	<b>58.0%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		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	\$0	NA	\$0	NA	\$3,922	14.8%	\$0	0.0%	\$34,539	7.1%	\$1,201,668	34.6%
Non Operational	\$0	NA	\$0	NA	\$17,833	67.5%	\$141,251	85.6%	\$217,202	44.8%	\$257,613	7.4%
Not Categorized	\$0	NA	\$0	NA	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$0</b>	<b>NA</b>	<b>\$0</b>	<b>NA</b>	<b>\$21,755</b>	<b>82.3%</b>	<b>\$141,251</b>	<b>85.6%</b>	<b>\$251,741</b>	<b>51.9%</b>	<b>\$1,459,281</b>	<b>42.0%</b>

<b>Grand Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,435</b>	<b>\$164,922</b>	<b>\$484,762</b>	<b>\$3,473,138</b>
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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**  
**Indiana Virtual School (9890)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
<b>Student Academic Achievement</b>								
11200 Regular Programs Middle/Junior High	\$0	\$0	\$0	\$326,692	NA	NA	NA	
11300 Regular Programs High School	\$0	\$0	\$0	\$230,692	NA	NA	NA	
11350 Regular Programs High School - Academic Honors Diploma	\$0	\$0	\$0	\$45,000	NA	NA	NA	
11630 Regular Programs Alternative Education Programs - High School	\$0	\$0	\$0	\$4,478	NA	NA	NA	
11910 Regular Programs Other Regular Programs - Competency Testing	\$0	\$0	\$0	\$42,641	NA	NA	NA	
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$0	\$0	\$0	\$5,000	NA	NA	NA	
12220 Special Programs Mental Disabilities - Moderate Mental Disabilities	\$0	\$0	\$0	\$5,000	NA	NA	NA	
12310 Special Programs Physical Impairment - Orthopedic Impairment	\$0	\$0	\$0	\$5,000	NA	NA	NA	
12320 Special Programs Physical Impairment - Multiple Disabilities	\$0	\$0	\$0	\$5,000	NA	NA	NA	
12410 Special Programs Emotional Disabilities - Full Time	\$0	\$0	\$0	\$10,000	NA	NA	NA	
12610 Special Programs Learning Disability	\$0	\$0	\$0	\$36,720	NA	NA	NA	
12710 Special Programs Equal Opportunity At Risk	\$0	\$0	\$0	\$10,000	NA	NA	NA	
12900 Special Programs Other Special Programs	\$0	\$0	\$0	\$20,267	NA	NA	NA	
16100 Remediation Remediation Testing	\$0	\$0	\$0	\$20,260	NA	NA	NA	
16200 Remediation Preventive Remediation	\$0	\$0	\$0	\$18,636	NA	NA	NA	
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$0	\$0	\$157,313	NA	NA	NA	
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$0	\$0	\$0	\$7,800	NA	NA	NA	
22240 Instruction Library/Media Services - Educational Television	\$0	\$0	\$0	\$9,250	NA	NA	NA	
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$4,165	\$290,338	NA	NA	6871.7%	
22290 Instruction Library/Media Services - Other Educational Media Services	\$0	\$0	\$0	\$57,410	NA	NA	NA	
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$70,470	\$129,000	NA	NA	83.1%	
22330 Instruction Instruc. Related Tech. - Systems Analysis and Planning	\$0	\$0	\$0	\$41,322	NA	NA	NA	
22340 Instruction Instruc. Related Tech. - Systems Application Development	\$0	\$0	\$38,650	\$76,001	NA	NA	96.6%	
22350 Instruction Instruc. Related Tech. - Systems Operations	\$0	\$0	\$19,321	\$19,300	NA	NA	-0.1%	
22360 Instruction Instruc. Related Tech. - Network Support	\$0	\$0	\$52,066	\$8,000	NA	NA	-84.6%	
22370 Instruction Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$13,200	\$53,952	NA	NA	308.7%	
22380 Instruction Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$0	\$13,203	NA	NA	NA	
22400 Instruction Academic Student Assessment	\$0	\$0	\$0	\$4,097	NA	NA	NA	
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$0	\$0	\$4,974	NA	NA	NA	
25525 Central Services Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$0	\$26,440	NA	NA	NA	
25560 Central Services Textbks. for Rent/Resale - Public Information Services	\$0	\$0	\$0	\$867	NA	NA	NA	
<b>Student Academic Achievement Total</b>								<b>751.4%</b>
<b>Student Instructional Support</b>								
21190 Students Attend. & Social Work Serv. - Other	\$0	\$0	\$0	\$14,000	NA	NA	NA	
21210 Students Guidance Services - Service Area Direction	\$0	\$0	\$0	\$14,000	NA	NA	NA	
21220 Students Guidance Services - Counseling Services	\$0	\$0	\$0	\$14,000	NA	NA	NA	
21240 Students Guidance Services - Information Services	\$0	\$0	\$35,150	\$6,000	NA	NA	-82.9%	
21250 Students Guidance Services - Records Maintenance	\$0	\$0	\$0	\$14,000	NA	NA	NA	
21410 Students Psychological Services - Service Area Direction	\$0	\$0	\$0	\$13,680	NA	NA	NA	
21810 Students Special Ed. Administration - Service Area Direction	\$0	\$0	\$0	\$6,000	NA	NA	NA	
21910 Students Other Support Services Students - Service Area Direction	\$0	\$0	\$0	\$10,424	NA	NA	NA	
21990 Students Other Support Services Students - Other Student Services	\$0	\$0	\$0	\$3,000	NA	NA	NA	
24100 School Administration Office of The Principal	\$0	\$0	\$0	\$130,000	NA	NA	NA	
24900 School Administration Other Support Services - School Admin.	\$0	\$0	\$0	\$104,102	NA	NA	NA	
<b>Student Instructional Support Total</b>								<b>836.6%</b>
<b>Overhead and Operational</b>								
23110 General Administration Board of Education - Service Area Direction	\$0	\$0	\$0	\$600	NA	NA	NA	
23150 General Administration Board of Education - Legal Services	\$0	\$0	\$11,000	\$52,288	NA	NA	375.3%	
23160 General Administration Board of Education - Promotion Expenses	\$0	\$0	\$0	\$2,700	NA	NA	NA	
23190 General Administration Board of Education - Other Governing Body Services	\$0	\$0	\$0	\$84,404	NA	NA	NA	

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Indiana Virtual School (9890)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
23210 General Administration Executive Administration - Office of The Superintendent	\$0	\$0	\$0	\$50,000	NA	NA	NA				
23290 General Administration Executive Administration - Other Executive Admin. Services	\$0	\$0	\$1,350	\$0	NA	NA	NA				
25110 Central Services Fiscal Services - Office of The Business Manager	\$0	\$0	\$0	\$32,500	NA	NA	NA				
25120 Central Services Fiscal Services - Service Area Direction	\$0	\$0	\$0	\$23,754	NA	NA	NA				
25130 Central Services Fiscal Services - Budgeting	\$0	\$0	\$0	\$10,000	NA	NA	NA				
25140 Central Services Fiscal Services - Receiving and Disbursing Funds	\$0	\$0	\$0	\$9,000	NA	NA	NA				
25150 Central Services Fiscal Services - Payroll Services	\$0	\$0	\$0	\$7,226	NA	NA	NA				
25160 Central Services Fiscal Services - Financial Accounting	\$0	\$0	\$10,727	\$23,865	NA	NA	122.5%				
25170 Central Services Fiscal Services - Internal Auditing	\$0	\$0	\$0	\$16,500	NA	NA	NA				
25192 Central Services Fiscal Services - Other - Petty Cash	\$0	\$0	\$0	\$1,200	NA	NA	NA				
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$0	\$21	NA	NA	NA				
25210 Central Services Purch., Warehous., & Dist. Serv. - Service Area Direc.	\$0	\$0	\$0	\$6,300	NA	NA	NA				
25220 Central Services Purch., Warehous., & Dist. Serv. - Purchasing	\$0	\$0	\$0	\$6,300	NA	NA	NA				
25230 Central Services Purch., Warehous., & Dist. Serv. - Warehousing & Dist.	\$0	\$0	\$0	\$6,300	NA	NA	NA				
25300 Central Services Printing, Pub., and Duplicating Services	\$0	\$0	\$0	\$5,727	NA	NA	NA				
25400 Central Services Planning, Research, Dev. and Evaluation	\$0	\$0	\$0	\$15,000	NA	NA	NA				
25600 Central Services Public Information Services	\$0	\$0	\$0	\$6,600	NA	NA	NA				
25710 Central Services Personnel Services - Supervision of Personnel Services	\$0	\$0	\$0	\$14,400	NA	NA	NA				
25720 Central Services Personnel Services - Recruitment and Placement	\$0	\$0	\$0	\$6,000	NA	NA	NA				
25730 Central Services Personnel Services - Personnel Services	\$0	\$0	\$0	\$12,000	NA	NA	NA				
25740 Central Services Personnel Services - Noninstructional Personnel Training	\$0	\$0	\$0	\$20,681	NA	NA	NA				
25810 Central Services Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$0	\$122,710	NA	NA	NA				
25820 Central Services Admin. Tech. Services - Systems Analysis & Planning	\$0	\$0	\$0	\$28,001	NA	NA	NA				
25830 Central Services Admin. Tech. Services - Systems Application Dev.	\$0	\$0	\$0	\$22,276	NA	NA	NA				
25840 Central Services Admin. Tech. Services - Systems Operations	\$0	\$0	\$0	\$101,680	NA	NA	NA				
25850 Central Services Admin. Tech. Services - Network Support	\$0	\$0	\$0	\$6,500	NA	NA	NA				
25860 Central Services Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$0	\$60,000	NA	NA	NA				
25870 Central Services Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$0	\$0	\$25,962	NA	NA	NA				
25890 Central Services Other Technology Services	\$0	\$0	\$0	\$95,220	NA	NA	NA				
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$0	\$0	\$21,600	NA	NA	NA				
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$0	\$0	\$0	\$19,000	NA	NA	NA				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$0	\$0	\$0	\$120,402	NA	NA	NA				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$0	\$0	\$0	\$136,001	NA	NA	NA				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$0	\$0	\$0	\$7,276	NA	NA	NA				
26600 Oper. & Maint. of Plant Serv. Security Services	\$0	\$0	\$0	\$3,000	NA	NA	NA				
26700 Oper. & Maint. of Plant Serv. Insurance	\$0	\$0	\$11,462	\$18,675	NA	NA	62.9%				
<b>Overhead and Operational Total</b>					<b>\$0</b>	<b>\$0</b>	<b>\$34,539</b>	<b>\$1,201,668</b>	<b>NA</b>	<b>NA</b>	<b>3379.2%</b>
<b>Non Operational</b>											
33300 Category not Specified Civic Services	\$0	\$0	\$0	\$1,500	NA	NA	NA				
43000 Category not Specified Professional Services	\$0	\$0	\$88,284	\$0	NA	NA	NA				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$0	\$0	\$128,656	\$256,113	NA	NA	99.1%				
59200 Other Debt Services Obligations Bank Fee	\$0	\$0	\$262	\$0	NA	NA	NA				
<b>Non Operational Total</b>					<b>\$0</b>	<b>\$0</b>	<b>\$217,202</b>	<b>\$257,613</b>	<b>NA</b>	<b>NA</b>	<b>18.6%</b>