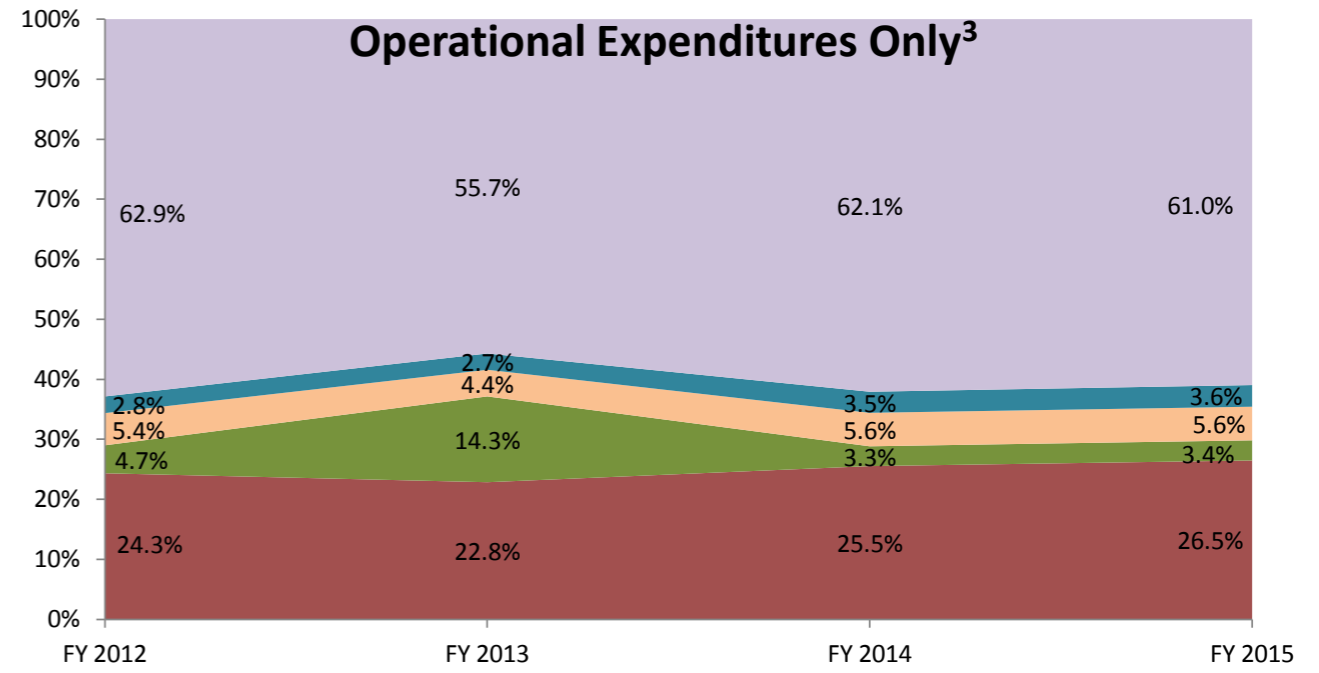
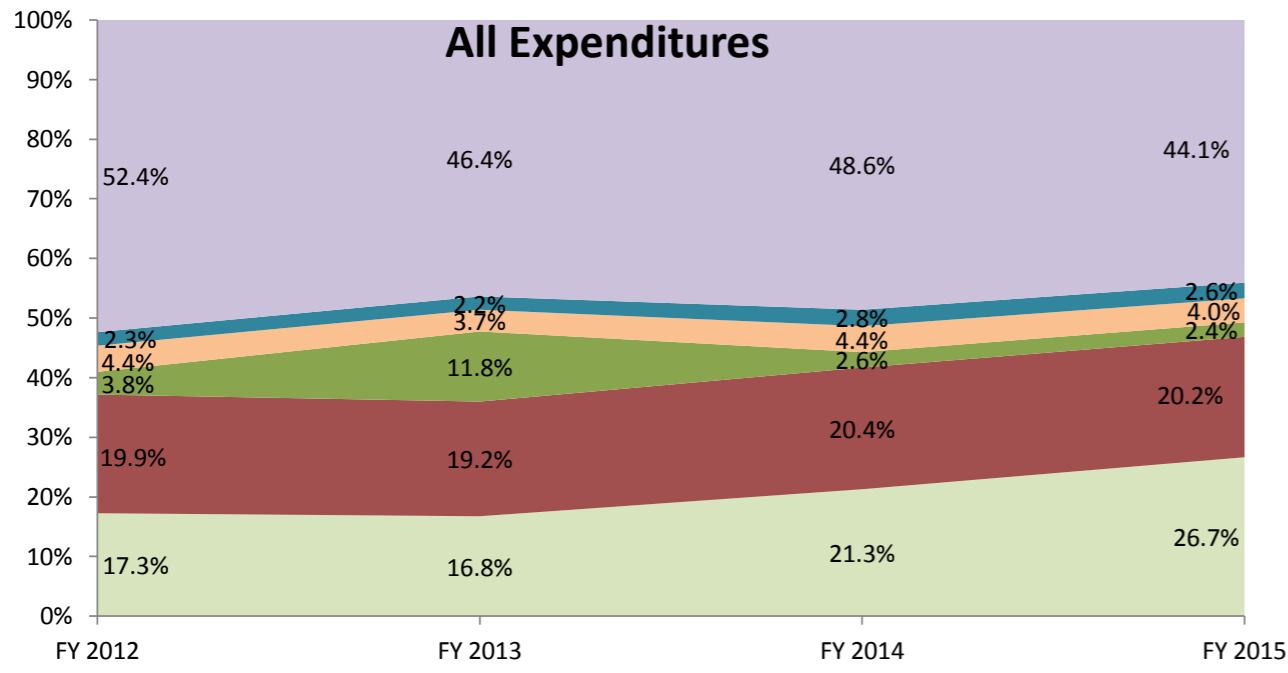


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**North Spencer County Sch Corp (7385)**

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	\$11,350,130	55.5%	\$10,154,452	53.0%	\$9,765,615	52.4%	\$9,399,701	46.4%	\$9,108,360	48.6%	\$9,122,809	44.1%
Student Instructional Support	\$1,453,127	7.1%	\$1,325,983	6.9%	\$1,241,681	6.7%	\$1,191,802	5.9%	\$1,333,629	7.1%	\$1,379,660	6.7%
<b>Total</b>	<b>\$12,803,258</b>	<b>62.6%</b>	<b>\$11,480,434</b>	<b>59.9%</b>	<b>\$11,007,296</b>	<b>59.0%</b>	<b>\$10,591,503</b>	<b>52.3%</b>	<b>\$10,441,989</b>	<b>55.7%</b>	<b>\$10,502,469</b>	<b>50.7%</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	\$4,113,861	20.1%	\$4,763,613	24.9%	\$4,423,810	23.7%	\$6,281,094	31.0%	\$4,307,748	23.0%	\$4,682,688	22.6%
Non Operational	\$3,528,183	17.3%	\$2,913,955	15.2%	\$3,217,981	17.3%	\$3,396,476	16.8%	\$3,989,021	21.3%	\$5,518,020	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>\$7,642,044</b>	<b>37.4%</b>	<b>\$7,677,569</b>	<b>40.1%</b>	<b>\$7,641,791</b>	<b>41.0%</b>	<b>\$9,677,570</b>	<b>47.7%</b>	<b>\$8,296,769</b>	<b>44.3%</b>	<b>\$10,200,708</b>	<b>49.3%</b>

<b>Grand Total</b>	<b>\$20,445,302</b>	<b>\$19,158,003</b>	<b>\$18,649,087</b>	<b>\$20,269,072</b>	<b>\$18,738,758</b>	<b>\$20,703,177</b>
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- Non Operational
  - Other Overhead and Operational
  - Corporation Administration
  - School Administration
  - Other Student Instructional Support
  - Student Academic Achievement
- Other Overhead and Operational
  - Corporation Administration
  - School Administration
  - Other Student Instructional Support
  - Student Academic Achievement

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**  
**North Spencer County Sch Corp (7385)**

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>								
11025 Regular Programs	Non Special Education Preschool	\$0	\$0	\$118,006	\$3,950	NA	NA	-96.7%
11050 Regular Programs	Full Day Kindergarten	\$0	\$0	\$439,870	\$516,963	NA	NA	17.5%
11100 Regular Programs	Elementary	\$3,348,350	\$4,186,112	\$3,332,937	\$3,578,983	6.9%	-14.5%	7.4%
11200 Regular Programs	Middle/Junior High	\$921,592	\$1,258,551	\$1,023,903	\$1,117,630	21.3%	-11.2%	9.2%
11300 Regular Programs	High School	\$1,804,895	\$2,283,270	\$2,183,199	\$2,121,667	17.6%	-7.1%	-2.8%
11350 Regular Programs	High School - Academic Honors Diploma	\$0	\$120,090	\$120,183	\$127,502	NA	6.2%	6.1%
11420 Regular Programs	Vocational Education - Agriculture B	\$48,170	\$69,479	\$77,211	\$79,469	65.0%	14.4%	2.9%
11450 Regular Programs	Vocational Education - Consumer and Homemaking	\$50,275	\$63,992	\$43,287	\$7,229	-85.6%	-88.7%	-83.3%
11470 Regular Programs	Vocational Education - Business Education	\$79,937	\$74,245	\$137,838	\$140,981	76.4%	89.9%	2.3%
11480 Regular Programs	Vocational Education - Industrial Education A	\$58,550	\$77,483	\$90,026	\$91,522	56.3%	18.1%	1.7%
11590 Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$15,654	\$19,111	\$21,132	\$10,823	-30.9%	-43.4%	-48.8%
11620 Regular Programs	Alternative Education Programs - Middle/Junior High School	\$774	\$0	\$0	\$0	NA	NA	NA
11630 Regular Programs	Alternative Education Programs - High School	\$291,115	\$126,836	\$0	\$0	NA	NA	NA
12110 Special Programs	Gifted and Talented - Gifted And Talented	\$17,198	\$37,628	\$0	\$0	NA	NA	NA
12150 Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$22,872	\$31,072	NA	NA	35.9%
12210 Special Programs	Mental Disabilities - Mild Mental Disabilities	\$511,389	\$595,823	\$637,381	\$527,161	3.1%	-11.5%	-17.3%
12350 Special Programs	Physical Impairment - Homebound	\$2,223	\$66	\$0	\$0	NA	NA	NA
12510 Special Programs	Culturally Different - Communication Disorders	\$42,805	\$59,597	\$56,238	\$56,181	31.2%	-5.7%	-0.1%
12610 Special Programs	Learning Disability	\$15,573	\$0	\$0	\$0	NA	NA	NA
12710 Special Programs	Equal Opportunity At Risk	\$60,857	\$72,182	\$0	\$0	NA	NA	NA
12900 Special Programs	Other Special Programs	\$0	\$0	\$4,191	\$0	NA	NA	NA
13100 Adult/Cont. Ed. Programs	Instruction	\$174,941	\$187,721	\$2,559	\$0	NA	NA	NA
13900 Adult/Cont. Ed. Programs	Other Adult/Continuing Ed. Program	\$225	\$4,475	\$0	\$0	NA	NA	NA
14100 Summer School Programs	Elementary	\$75,667	\$10,768	\$633	\$2,063	-97.3%	-80.8%	225.8%
14300 Summer School Programs	High School	\$0	\$40,707	\$13,227	\$23,801	NA	-41.5%	79.9%
16100 Remediation	Remediation Testing	\$71,925	\$85,784	\$4,666	\$4,855	-93.3%	-94.3%	4.0%
17300 Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$0	\$36,462	\$52,217	\$52,549	NA	44.1%	0.6%
17400 Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$58,105	\$66,643	\$0	\$21,381	-63.2%	-67.9%	NA
22110 Instruction	Imp. of Instruction - Service Area Direction	\$36,670	\$17,326	\$4,434	\$6,274	-82.9%	-63.8%	41.5%
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$26,307	\$28,328	\$36,449	\$39,411	49.8%	39.1%	8.1%
22130 Instruction	Imp. of Instruction - Instructional Staff Training	\$3,702	\$258	\$6,073	\$12,189	229.3%	4624.3%	100.7%
22190 Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$43,538	\$33,538	\$184,500	\$0	NA	NA	NA
22210 Instruction	Library/Media Services - Service Area Direction	\$58	\$0	\$0	\$0	NA	NA	NA
22220 Instruction	Library/Media Services - School Library	\$155,359	\$249,349	\$284,862	\$244,033	57.1%	-2.1%	-14.3%
22230 Instruction	Library/Media Services - Audiovisual	\$3,839	\$315	\$0	\$0	NA	NA	NA
22250 Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$50,231	\$178	\$0	\$951	-98.1%	434.2%	NA
22290 Instruction	Library/Media Services - Other Educational Media Services	\$6,450	\$0	\$0	\$0	NA	NA	NA
22310 Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$0	\$78,980	NA	NA	NA
22360 Instruction	Instruc. Related Tech. - Network Support	\$0	\$133,171	\$79,744	\$64,382	NA	-51.7%	-19.3%
25520 Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$251,982	\$214,963	\$130,722	\$129,814	-48.5%	-39.6%	-0.7%
25525 Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$0	\$3,079	NA	NA	NA
25540 Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$0	\$27,913	NA	NA	NA
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$472,188	\$0	\$0	\$0	NA	NA	NA
<b>Student Academic Achievement Total</b>		<b>\$8,700,544</b>	<b>\$10,154,452</b>	<b>\$9,108,360</b>	<b>\$9,122,809</b>	<b>4.9%</b>	<b>-10.2%</b>	<b>0.2%</b>
<b>Student Instructional Support</b>								
21130 Students	Attend. & Social Work Serv. - Social Work Services	\$41,038	\$0	\$0	\$0	NA	NA	NA
21220 Students	Guidance Services - Counseling Services	\$214,583	\$285,992	\$313,711	\$355,658	65.7%	24.4%	13.4%
21340 Students	Health Services - Nurse Services	\$103,207	\$139,735	\$133,349	\$134,674	30.5%	-3.6%	1.0%
21390 Students	Health Services - Other Health Services	\$3,434	\$3,470	\$68,705	\$52,672	1434.0%	1417.7%	-23.3%
21990 Students	Other Support Services Students - Other Student Services	\$15,245	\$8,820	\$0	\$0	NA	NA	NA
24100 School Administration	Office of The Principal	\$724,919	\$887,965	\$817,864	\$836,656	15.4%	-5.8%	2.3%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**North Spencer County Sch Corp (7385)**

Account					Percent Change					
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015			
<b>Student Instructional Support Total</b>				<b>\$1,102,426</b>	<b>\$1,325,983</b>	<b>\$1,333,629</b>	<b>\$1,379,660</b>	<b>25.1%</b>	<b>4.0%</b>	<b>3.5%</b>
<b>Overhead and Operational</b>										
23120	General Administration	Board of Education - Service Area Assistants	\$49,679	\$97,140	\$95,127	\$79,786	60.6%	-17.9%	-16.1%	
23150	General Administration	Board of Education - Legal Services	\$7,465	\$5,639	\$3,500	\$11,000	47.4%	95.1%	214.3%	
23160	General Administration	Board of Education - Promotion Expenses	\$2,717	\$514	\$455	\$1,000	-63.2%	94.4%	119.9%	
23190	General Administration	Board of Education - Other Governing Body Services	\$19,858	\$8,776	\$12,628	\$25,770	29.8%	193.6%	104.1%	
23210	General Administration	Executive Administration - Office of The Superintendent	\$243,054	\$352,238	\$243,083	\$219,175	-9.8%	-37.8%	-9.8%	
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$20	\$50	\$365	\$438	2067.6%	775.7%	19.9%	
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$0	\$5	NA	NA	NA	
25400	Central Services	Planning, Research, Dev. and Evaluation	\$1,502	\$26,480	\$0	\$0	NA	NA	NA	
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$276,264	\$127,675	\$163,263	NA	-40.9%	27.9%	
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$0	\$250	\$863	NA	NA	245.3%	
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$28,070	\$760	\$0	\$0	NA	NA	NA	
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,143,469	\$1,402,200	\$1,260,994	\$1,319,097	15.4%	-5.9%	4.6%	
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$17,925	\$21,809	\$15,590	\$17,518	-2.3%	-19.7%	12.4%	
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$142,210	\$165,458	\$127,634	\$127,665	-10.2%	-22.8%	0.0%	
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$778	\$0	\$0	\$0	NA	NA	NA	
26499	Category not Specified	Other - 2007 Account Code	\$191,653	\$0	\$0	\$0	NA	NA	NA	
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$64,367	\$0	\$1,939	\$1,518	-97.6%	NA	-21.7%	
26700	Oper. & Maint. of Plant Serv.	Insurance	\$123,410	\$109,073	\$150,953	\$155,391	25.9%	42.5%	2.9%	
27010	Student Transportation	Service Area Direction	\$28,435	\$98,657	\$60,433	\$68,940	142.4%	-30.1%	14.1%	
27100	Student Transportation	Vehicle Operation	\$64,116	\$18,727	\$118,691	\$126,652	97.5%	576.3%	6.7%	
27300	Student Transportation	Vehicle Servicing and Maintenance	\$61,159	\$106,650	\$129,959	\$171,852	181.0%	61.1%	32.2%	
27400	Student Transportation	Purchase of School Buses	\$0	\$69,169	\$84,173	\$159,350	NA	130.4%	89.3%	
27500	Student Transportation	Insurance on Buses	\$419	\$14,093	\$8,317	\$14,437	3345.6%	2.4%	73.6%	
27700	Student Transportation	Contracted Transportation Services	\$812,080	\$934,747	\$819,730	\$907,658	11.8%	-2.9%	10.7%	
27900	Student Transportation	Other Student Transportation Services	\$4,647	\$10,620	\$12,546	\$12,273	164.1%	15.6%	-2.2%	
27910	Student Transportation	Bus Driver Training	\$0	\$0	\$0	\$100	NA	NA	NA	
31200	Food Services Operations	Food Preparation and Dispensing	\$695,650	\$356,827	\$983,927	\$409,019	-41.2%	14.6%	-58.4%	
31400	Food Services Operations	Food Purchases	\$0	\$467,449	\$0	\$553,171	NA	18.3%	NA	
31900	Food Services Operations	Other Food Services	\$9,963	\$220,275	\$49,778	\$136,746	1272.5%	-37.9%	174.7%	
<b>Overhead and Operational Total</b>				<b>\$3,712,647</b>	<b>\$4,763,613</b>	<b>\$4,307,748</b>	<b>\$4,682,688</b>	<b>26.1%</b>	<b>-1.7%</b>	<b>8.7%</b>
<b>Non Operational</b>										
33200	Category not Specified	Community Recreation	\$14,425	\$16,336	\$0	\$0	NA	NA	NA	
33300	Category not Specified	Civic Services	\$5,058	\$2,749	\$688	\$682	-86.5%	-75.2%	-1.0%	
33400	Category not Specified	Athletic Coaches	\$206,248	\$267,735	\$296,169	\$241,234	17.0%	-9.9%	-18.5%	
33940	Other Community Services	Child Care Services	\$4,078	\$7,269	\$0	\$0	NA	NA	NA	
33990	Other Community Services	Other	\$7,307	\$32,769	\$40,989	\$41,975	474.5%	28.1%	2.4%	
41000	Category not Specified	Land Acquisition and Development	\$0	\$1,277	\$819	\$107	NA	-91.6%	-86.9%	
43000	Category not Specified	Professional Services	\$33,859	\$54,142	\$143,309	\$216,198	538.5%	299.3%	50.9%	
44000	Category not Specified	Educational Specifications Dev.	\$0	\$0	\$0	\$25,163	NA	NA	NA	
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$569,205	\$217,526	\$270,736	\$565,410	-0.7%	159.9%	108.8%	
45400	Building Acq., Const. and Impr.	Sports Facilities	\$0	\$0	\$22,227	\$26,331	NA	NA	18.5%	
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$0	\$0	\$428	\$0	NA	NA	NA	
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$30	\$287	\$3,567	NA	11794.5%	1143.3%	
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$637,477	\$200,355	\$514,185	\$492,192	-22.8%	145.7%	-4.3%	
49000	Category not Specified	Other Facilities Acq. and Construction	\$0	\$25,990	\$0	\$0	NA	NA	NA	
51100	Principal on Debt	Bonds	\$283,860	\$130,000	\$160,000	\$670,000	136.0%	415.4%	318.8%	
52100	Interest on Debt	Bonds	\$6,537	\$159,325	\$127,916	\$184,206	2718.1%	15.6%	44.0%	
52200	Interest on Debt	Temporary Loans	\$0	\$41,079	\$1,500	\$0	NA	NA	NA	
53100	Lease Rental	Buildings-Principal	\$1,577,275	\$1,665,765	\$2,299,425	\$2,545,000	61.4%	52.8%	10.7%	
53150	Lease Rental	Buildings-Interest	\$0	\$0	\$29,153	\$428,000	NA	NA	1368.1%	

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**North Spencer County Sch Corp (7385)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
54200 Advancements and Obligations Common School Fund - Principal	\$111,362	\$91,609	\$81,188	\$76,522	-31.3%	-16.5%	-5.7%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$0	\$0	\$933	NA	NA	NA
59200 Other Debt Services Obligations Bank Fee	\$0	\$0	\$0	\$500	NA	NA	NA
<b>Non Operational Total</b>	<b>\$3,456,691</b>	<b>\$2,913,955</b>	<b>\$3,989,021</b>	<b>\$5,518,020</b>	<b>59.6%</b>	<b>89.4%</b>	<b>38.3%</b>
<b>Prorated by Fund</b>							
26492 NA Social Security - Academic Achievement	\$521,114	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$75,634	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$65,439	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$16,531	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$29,209	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$4,380	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$3,299	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$1,323	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$1,885,993	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$270,029	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$331,980	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$53,461	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$4,443	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$659	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$495	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$178	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$208,826	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$3,472,995</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>