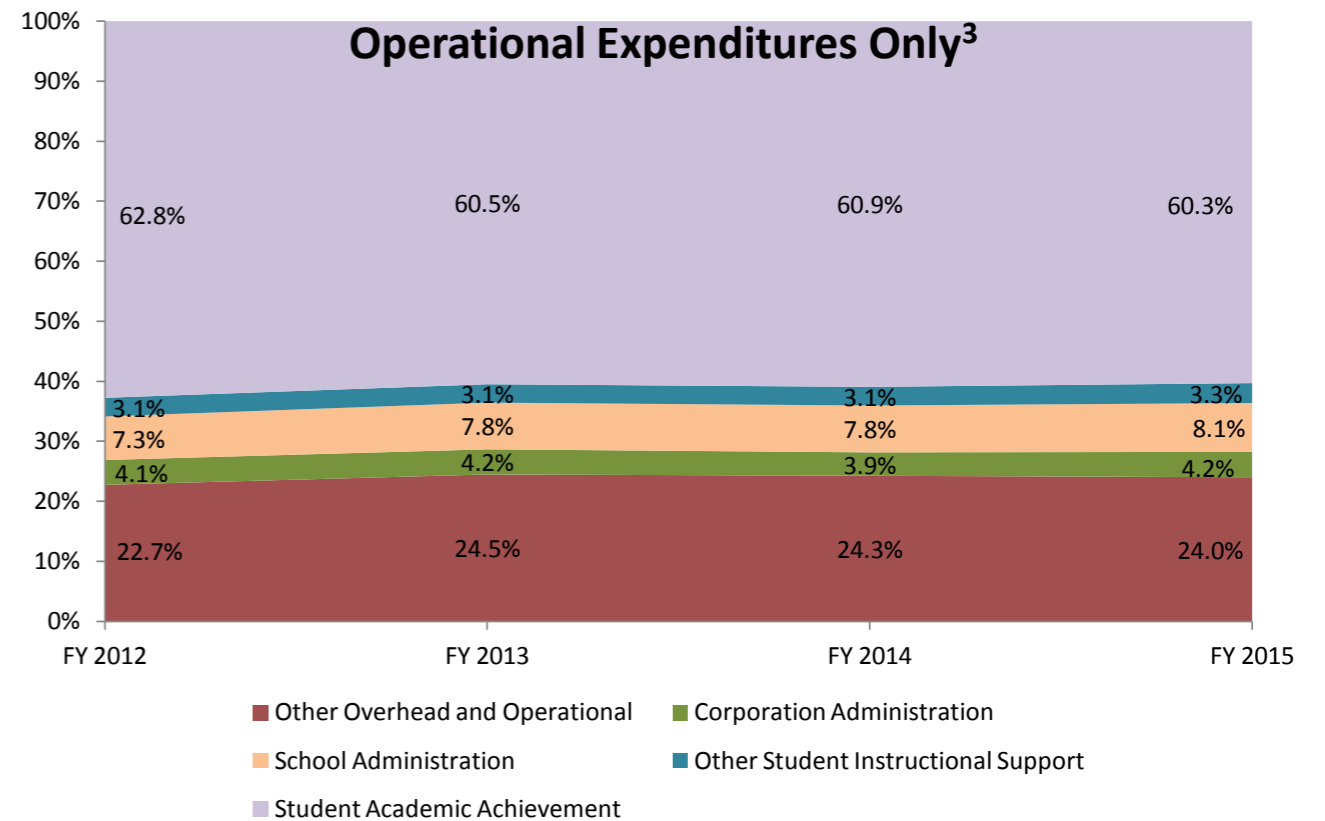
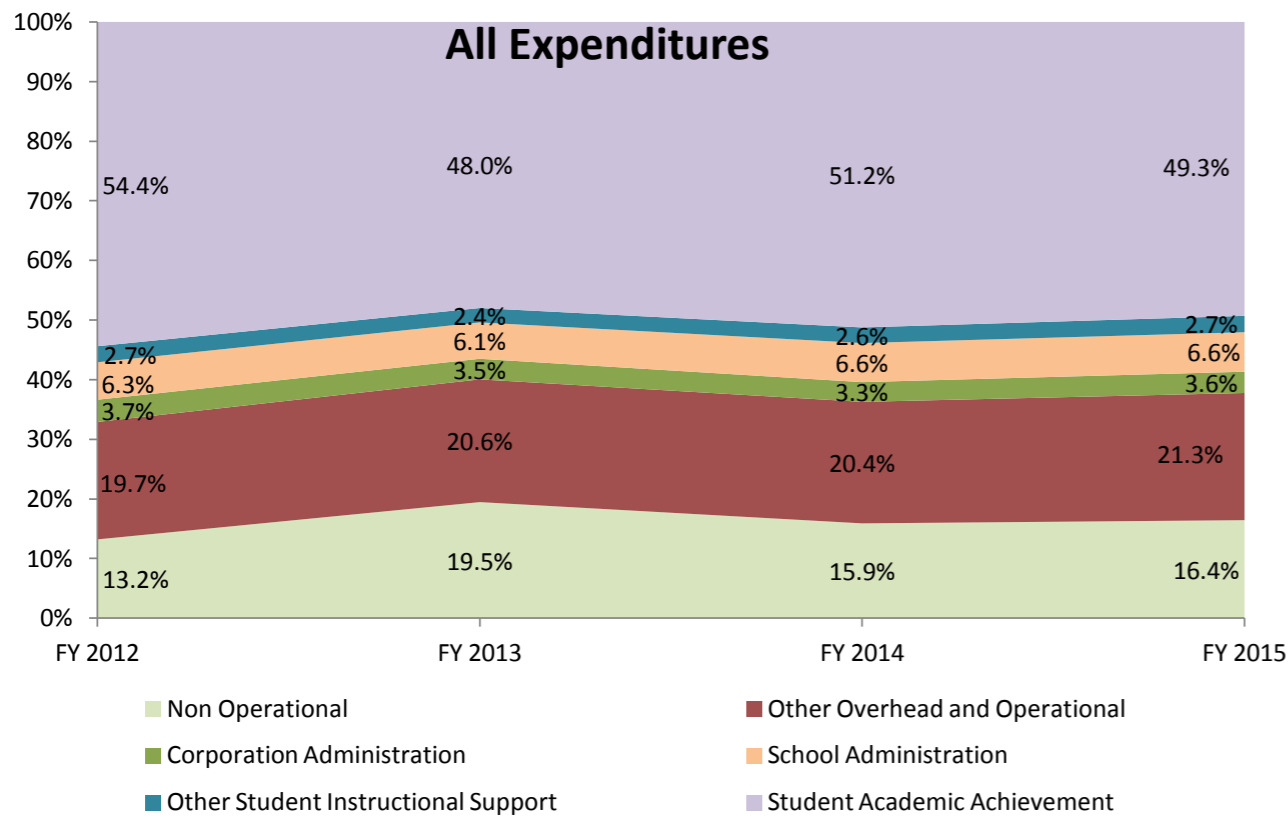


School Corporation Expenditures by Account
Biannual Financial Report Data
Randolph Central School Corp (6825)

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	\$7,695,649	56.1%	\$9,001,902	51.6%	\$8,818,458	54.4%	\$8,158,944	48.0%	\$8,280,828	51.2%	\$7,963,787	49.3%
Student Instructional Support	\$1,178,278	8.6%	\$1,455,749	8.3%	\$1,455,776	9.0%	\$1,447,542	8.5%	\$1,482,064	9.2%	\$1,513,430	9.4%
Total	\$8,873,927	64.7%	\$10,457,650	60.0%	\$10,274,233	63.4%	\$9,606,485	56.5%	\$9,762,892	60.4%	\$9,477,217	58.7%

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	\$2,838,819	20.7%	\$4,418,480	25.3%	\$3,798,254	23.4%	\$4,087,873	24.0%	\$3,827,857	23.7%	\$4,022,556	24.9%
Non Operational	\$1,995,782	14.6%	\$2,558,382	14.7%	\$2,142,035	13.2%	\$3,309,045	19.5%	\$2,568,914	15.9%	\$2,654,782	16.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,834,601	35.3%	\$6,976,861	40.0%	\$5,940,289	36.6%	\$7,396,918	43.5%	\$6,396,771	39.6%	\$6,677,338	41.3%

Grand Total	\$13,708,528	\$17,434,511	\$16,214,523	\$17,003,403	\$16,159,663	\$16,154,555
--------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------



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
Randolph Central School Corp (6825)

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	\$100,266	\$393,611	\$336,845	\$379,545	278.5%	-3.6%	12.7%
11100	Regular Programs	Elementary	\$1,862,924	\$2,682,996	\$2,673,156	\$2,427,166	30.3%	-9.5%	-9.2%
11200	Regular Programs	Middle/Junior High	\$1,040,041	\$1,498,549	\$1,237,448	\$1,123,454	8.0%	-25.0%	-9.2%
11300	Regular Programs	High School	\$1,369,405	\$1,942,055	\$1,749,157	\$1,788,722	30.6%	-7.9%	2.3%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$1,030	\$972	\$0	NA	NA	NA
11420	Regular Programs	Vocational Education - Agriculture B	\$57,619	\$74,548	\$49,004	\$47,449	-17.7%	-36.4%	-3.2%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$46,344	\$73,219	\$150,898	\$94,368	103.6%	28.9%	-37.5%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$28,121	\$79,606	\$15,147	\$62,474	122.2%	-21.5%	312.4%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$26,100	\$0	\$0	\$0	NA	NA	NA
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$162,283	\$275,913	\$271,542	\$278,447	71.6%	0.9%	2.5%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$132,052	\$201,440	\$161,861	\$166,589	26.2%	-17.3%	2.9%
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$10,959	\$13,701	\$14,364	\$12,993	18.6%	-5.2%	-9.5%
12330	Special Programs	Physical Impairment - Visual Impairment	\$0	\$0	\$9,614	\$11,391	NA	NA	18.5%
12350	Special Programs	Physical Impairment - Homebound	\$934	\$4,953	\$3,234	\$0	NA	NA	NA
12410	Special Programs	Emotional Disabilities - Full Time	\$0	\$143,362	\$66,789	\$95,460	NA	-33.4%	42.9%
12420	Special Programs	Emotional Disabilities - All Others	\$97,429	\$0	\$0	\$0	NA	NA	NA
12510	Special Programs	Culturally Different - Communication Disorders	\$0	\$243	\$0	\$0	NA	NA	NA
12520	Special Programs	Culturally Different - Compensatory	\$0	\$117	\$0	\$0	NA	NA	NA
12610	Special Programs	Learning Disability	\$295,210	\$373,744	\$479,352	\$416,489	41.1%	11.4%	-13.1%
12810	Special Programs	Special Education Preschool	\$106,028	\$147,109	\$0	\$0	NA	NA	NA
12900	Special Programs	Other Special Programs	\$26,230	\$29,508	\$30,999	\$27,411	4.5%	-7.1%	-11.6%
13600	Adult/Cont. Ed. Programs	Special Interest Programs	\$0	\$0	\$48	\$0	NA	NA	NA
14100	Summer School Programs	Elementary	\$9,483	\$9,229	\$2,634	\$8,418	-11.2%	-8.8%	219.6%
14200	Summer School Programs	Middle/Junior High School	\$8,916	\$8,638	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$29,782	\$25,902	\$8,380	\$12,738	-57.2%	-50.8%	52.0%
16100	Remediation	Remediation Testing	\$59,459	\$81,234	\$11,358	\$11,445	-80.8%	-85.9%	0.8%
16200	Remediation	Preventive Remediation	\$935	\$10,644	\$5,214	\$6,975	645.6%	-34.5%	33.8%
17100	Pay. to Other Gov. Units in State	Transfer Tuition	\$0	\$63,604	\$76,524	\$72,023	NA	13.2%	-5.9%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$144,423	\$212,569	\$346,463	\$383,095	165.3%	80.2%	10.6%
17900	Pay. to Other Gov. Units in State	Other	\$39	\$12	\$110	\$0	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$2,328	\$0	\$0	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$28,087	\$1,420	\$0	\$0	NA	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$32,593	\$244,657	\$72,593	\$91,587	181.0%	-62.6%	26.2%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$4,495	\$11,948	\$3,059	\$3,474	-22.7%	-70.9%	13.6%
22220	Instruction	Library/Media Services - School Library	\$166,640	\$210,090	\$159,197	\$176,555	6.0%	-16.0%	10.9%
22230	Instruction	Library/Media Services - Audiovisual	\$2,471	\$2,929	\$2,282	\$4,631	87.4%	58.1%	102.9%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$2,187	\$0	\$0	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$0	\$115,961	\$124,695	NA	NA	7.5%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$28,665	\$14,146	NA	NA	-50.7%
22400	Instruction	Academic Student Assessment	\$0	\$13,000	\$0	\$0	NA	NA	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$1,988	\$2,016	NA	NA	1.4%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$165,805	\$195,968	\$120,033	NA	-27.6%	-38.7%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$140,164	\$0	\$0	\$0	NA	NA	NA
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$319,646	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$6,309,079	\$9,001,902	\$8,280,828	\$7,963,787	26.2%	-11.5%	-3.8%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$230,275	\$325,974	\$222,412	\$224,749	-2.4%	-31.1%	1.1%
21340	Students	Health Services - Nurse Services	\$31,218	\$53,401	\$56,635	\$55,316	77.2%	3.6%	-2.3%
21590	Students	Speech Path. & Audio. Serv. - Other	\$88,305	\$130,588	\$143,516	\$162,799	84.4%	24.7%	13.4%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$3,550	\$0	\$0	NA	NA	NA
24100	School Administration	Office of The Principal	\$591,108	\$861,733	\$972,363	\$980,627	65.9%	13.8%	0.8%
24900	School Administration	Other Support Services - School Admin.	\$0	\$80,503	\$87,139	\$89,938	NA	11.7%	3.2%

School Corporation Expenditures by Account
Biannual Financial Report Data
Randolph Central School Corp (6825)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
Student Instructional Support Total	\$940,906	\$1,455,749	\$1,482,064	\$1,513,430	60.8%	4.0%	2.1%
Overhead and Operational							
23110 General Administration Board of Education - Service Area Direction	\$13,970	\$69,861	\$59,504	\$61,476	340.1%	-12.0%	3.3%
23150 General Administration Board of Education - Legal Services	\$1,491	\$9,735	\$6,002	\$4,406	195.5%	-54.7%	-26.6%
23160 General Administration Board of Education - Promotion Expenses	\$1,836	\$3,738	\$3,245	\$2,916	58.8%	-22.0%	-10.1%
23190 General Administration Board of Education - Other Governing Body Services	\$2,340	\$11,777	\$10,074	\$4,649	98.7%	-60.5%	-53.9%
23210 General Administration Executive Administration - Office of The Superintendent	\$168,356	\$281,279	\$234,489	\$255,385	51.7%	-9.2%	8.9%
23290 General Administration Executive Administration - Other Executive Admin. Services	\$2,462	\$5,601	\$3,563	\$3,736	51.7%	-33.3%	4.8%
25110 Central Services Fiscal Services - Office of The Business Manager	\$52,720	\$0	\$0	\$0	NA	NA	NA
25160 Central Services Fiscal Services - Financial Accounting	\$39,978	\$38,436	\$69,414	\$69,599	74.1%	81.1%	0.3%
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$1,568	\$462	\$2,129	\$17,118	991.6%	3602.9%	704.0%
25192 Central Services Fiscal Services - Other - Petty Cash	\$0	\$295	\$594	\$580	NA	96.6%	-2.4%
25196 Central Services Fiscal Services - Other - Cash Change	\$0	\$870	\$828	\$1,487	NA	70.9%	79.6%
25199 Central Services Fiscal Services - Other - Other	\$3,167	\$73,107	\$143,164	\$153,216	4738.0%	109.6%	7.0%
25300 Central Services Printing, Pub., and Duplicating Services	\$2,005	\$355	\$1,230	\$2,317	15.6%	553.4%	88.4%
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$871,553	\$1,306,304	\$1,292,022	\$1,225,047	40.6%	-6.2%	-5.2%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$9,447	\$18,195	\$42,231	\$23,322	146.9%	28.2%	-44.8%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$188,480	\$244,198	\$147,774	\$145,661	-22.7%	-40.4%	-1.4%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$575	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$3,874	\$1,375	\$6,110	\$5,810	50.0%	322.5%	-4.9%
26700 Oper. & Maint. of Plant Serv. Insurance	\$87,572	\$86,698	\$123,893	\$127,858	46.0%	47.5%	3.2%
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$32,663	\$54,366	\$57,838	\$63,854	95.5%	17.5%	10.4%
27010 Student Transportation Service Area Direction	\$48,382	\$84,089	\$76,123	\$77,326	59.8%	-8.0%	1.6%
27100 Student Transportation Vehicle Operation	\$285,875	\$538,703	\$560,119	\$565,282	97.7%	4.9%	0.9%
27300 Student Transportation Vehicle Servicing and Maintenance	\$174,839	\$231,480	\$268,509	\$204,359	16.9%	-11.7%	-23.9%
27400 Student Transportation Purchase of School Buses	\$0	\$760,186	\$0	\$284,205	NA	-62.6%	NA
27500 Student Transportation Insurance on Buses	\$14,093	\$13,576	\$0	\$0	NA	NA	NA
27700 Student Transportation Contracted Transportation Services	\$7,136	\$8,537	\$9,612	\$15,066	111.1%	76.5%	56.7%
27900 Student Transportation Other Student Transportation Services	\$10,366	\$0	\$0	\$0	NA	NA	NA
31100 Food Services Operations Service Area Direction	\$28,631	\$52,175	\$46,291	\$46,640	62.9%	-10.6%	0.8%
31200 Food Services Operations Food Preparation and Dispensing	\$170,087	\$242,704	\$281,823	\$280,861	65.1%	15.7%	-0.3%
31400 Food Services Operations Food Purchases	\$210,633	\$264,071	\$330,958	\$339,732	61.3%	28.7%	2.7%
31900 Food Services Operations Other Food Services	\$20,605	\$16,306	\$50,319	\$40,649	97.3%	149.3%	-19.2%
Overhead and Operational Total	\$2,454,705	\$4,418,480	\$3,827,857	\$4,022,556	63.9%	-9.0%	5.1%
Non Operational							
33100 Community Service Operations Direction of Community Services	\$12,978	\$4,476	\$0	\$0	NA	NA	NA
33200 Category not Specified Community Recreation	\$15,925	\$17,600	\$32,100	\$23,610	48.3%	34.1%	-26.4%
33300 Category not Specified Civic Services	\$0	\$929	\$0	\$0	NA	NA	NA
33400 Category not Specified Athletic Coaches	\$104,218	\$118,992	\$150,500	\$155,561	49.3%	30.7%	3.4%
41000 Category not Specified Land Acquisition and Development	\$0	\$0	\$0	\$255,000	NA	NA	NA
43000 Category not Specified Professional Services	\$0	\$0	\$87,912	\$490	NA	NA	-99.4%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$673,705	\$1,307,165	\$800,362	\$514,496	-23.6%	-60.6%	-35.7%
45400 Building Acq., Const. and Impr. Sports Facilities	\$0	\$29,620	\$0	\$0	NA	NA	NA
46000 Category not Specified Purchase of Moveable Equipment	\$0	\$14,516	\$11,660	\$0	NA	NA	NA
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$209,807	\$135,182	\$236,613	\$321,957	53.5%	138.2%	36.1%
49000 Category not Specified Other Facilities Acq. and Construction	\$123,987	\$45,270	\$0	\$0	NA	NA	NA
51100 Principal on Debt Bonds	\$475,000	\$610,000	\$660,000	\$355,000	-25.3%	-41.8%	-46.2%
51400 Principal on Debt School Bus Loans	\$107,152	\$0	\$0	\$0	NA	NA	NA
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$0	\$27,089	\$11,335	NA	NA	-58.2%
52100 Interest on Debt Bonds	\$207,000	\$202,846	\$401,521	\$856,303	313.7%	322.1%	113.3%
52200 Interest on Debt Temporary Loans	\$0	\$36,465	(\$4,423)	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Randolph Central School Corp (6825)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
52400 Interest on Debt School Bus Loans	\$10,377	\$0	\$0	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$0	\$0	\$80,000	\$80,000	NA	NA	0.0%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$0	\$53,600	\$50,400	NA	NA	-6.0%
60700 Category not Specified Scholarships	\$24,023	\$35,320	\$31,980	\$30,631	27.5%	-13.3%	-4.2%
Non Operational Total	\$1,964,173	\$2,558,382	\$2,568,914	\$2,654,782	35.2%	3.8%	3.3%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$61,082	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$9,375	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$41,880	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$1,445	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$399,845	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$70,181	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$110,142	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$9,761	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$35,479	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$6,972	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$4,748	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$843	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$722,730	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$137,130	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$217,908	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$17,838	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$5,214	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$1,012	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$695	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$126	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$162,220	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$12,702	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$8,741	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$1,597	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$2,039,665	\$0	\$0	\$0	NA	NA	NA