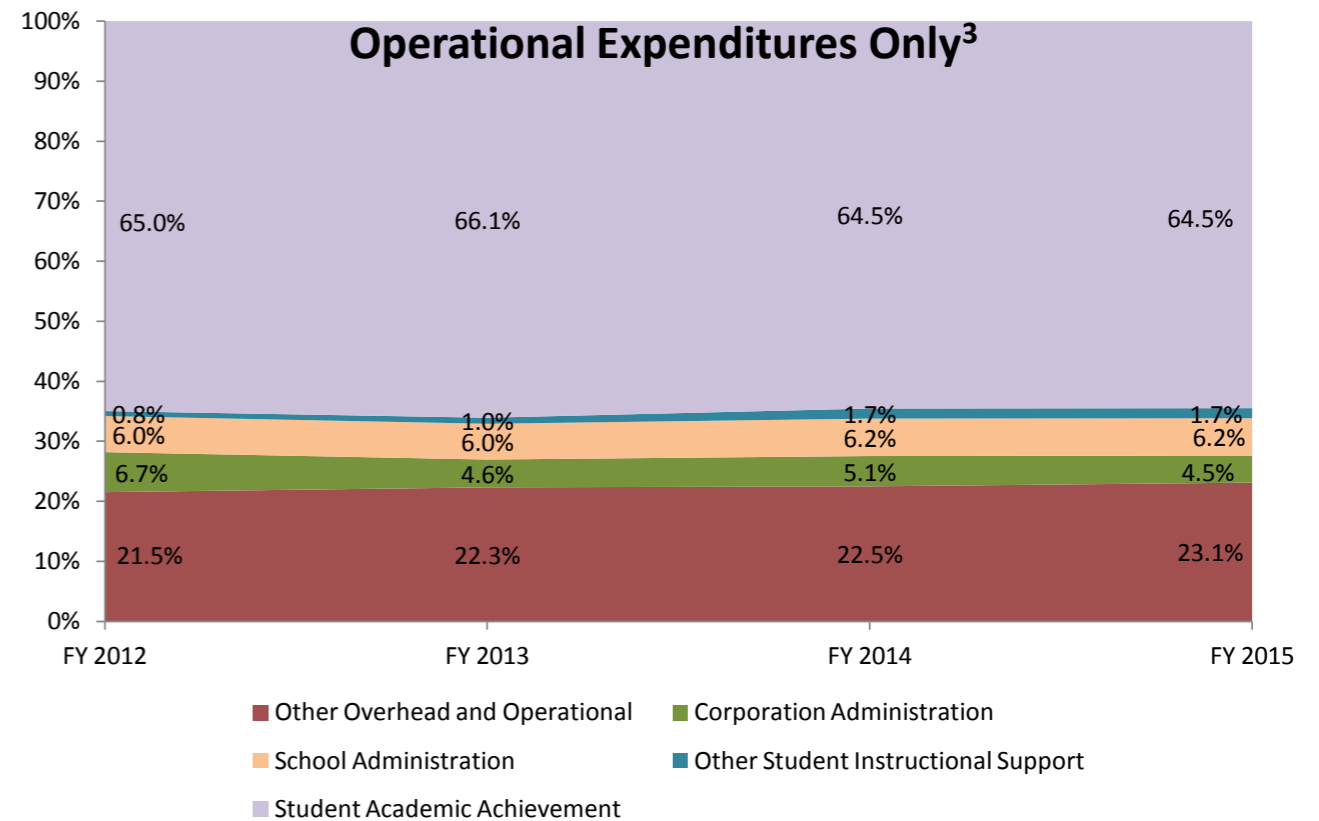
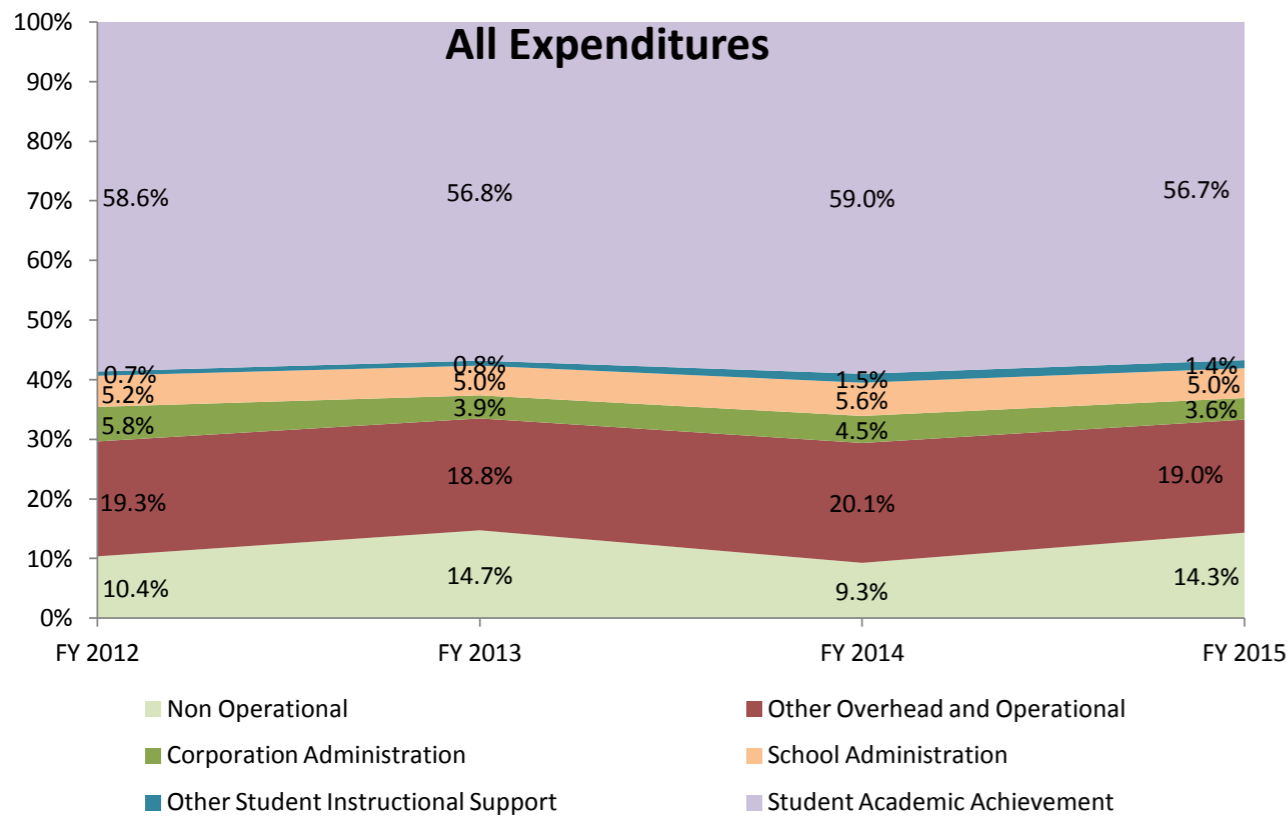


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Scott County School District 1 (7230)**

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	\$8,806,815	57.8%	\$8,417,570	57.6%	\$8,428,132	58.6%	\$8,224,628	56.8%	\$7,656,003	59.0%	\$7,751,637	56.7%
Student Instructional Support	\$744,430	4.9%	\$890,027	6.1%	\$854,395	5.9%	\$842,963	5.8%	\$917,288	7.1%	\$868,381	6.4%
<b>Total</b>	<b>\$9,551,245</b>	<b>62.6%</b>	<b>\$9,307,596</b>	<b>63.7%</b>	<b>\$9,282,527</b>	<b>64.6%</b>	<b>\$9,067,591</b>	<b>62.6%</b>	<b>\$8,573,291</b>	<b>66.1%</b>	<b>\$8,620,018</b>	<b>63.1%</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	\$3,074,063	20.2%	\$3,442,981	23.6%	\$3,603,742	25.1%	\$3,277,463	22.6%	\$3,196,194	24.6%	\$3,086,916	22.6%
Non Operational	\$2,622,491	17.2%	\$1,863,486	12.8%	\$1,490,067	10.4%	\$2,133,006	14.7%	\$1,202,800	9.3%	\$1,958,614	14.3%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$5,696,553</b>	<b>37.4%</b>	<b>\$5,306,467</b>	<b>36.3%</b>	<b>\$5,093,809</b>	<b>35.4%</b>	<b>\$5,410,468</b>	<b>37.4%</b>	<b>\$4,398,994</b>	<b>33.9%</b>	<b>\$5,045,530</b>	<b>36.9%</b>

<b>Grand Total</b>	<b>\$15,247,799</b>	<b>\$14,614,063</b>	<b>\$14,376,336</b>	<b>\$14,478,059</b>	<b>\$12,972,284</b>	<b>\$13,665,548</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**  
**Scott County School District 1 (7230)**

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>								
11050 Regular Programs	Full Day Kindergarten	\$0	\$119,657	\$474,785	\$482,557	NA	303.3%	1.6%
11100 Regular Programs	Elementary	\$2,099,698	\$2,816,084	\$2,217,682	\$2,006,047	-4.5%	-28.8%	-9.5%
11200 Regular Programs	Middle/Junior High	\$1,045,387	\$1,242,342	\$1,206,733	\$1,144,877	9.5%	-7.8%	-5.1%
11300 Regular Programs	High School	\$1,328,257	\$1,710,196	\$1,497,013	\$1,346,417	1.4%	-21.3%	-10.1%
11350 Regular Programs	High School - Academic Honors Diploma	\$23,328	\$0	\$0	\$0	NA	NA	NA
11355 Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$0	\$38,971	\$38,281	NA	NA	-1.8%
11910 Regular Programs	Other Regular Programs - Competency Testing	\$36,009	\$0	\$0	\$0	NA	NA	NA
12110 Special Programs	Gifted and Talented - Gifted And Talented	\$8,276	\$3,465	\$27,510	\$27,488	232.2%	693.3%	-0.1%
12210 Special Programs	Mental Disabilities - Mild Mental Disabilities	\$158,772	\$256,144	\$220,524	\$179,315	12.9%	-30.0%	-18.7%
12220 Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$298	\$150	\$0	\$0	NA	NA	NA
12350 Special Programs	Physical Impairment - Homebound	\$222	\$225	\$550	\$0	NA	NA	NA
12510 Special Programs	Culturally Different - Communication Disorders	\$10,838	\$3,865	\$150	\$150	-98.6%	-96.1%	0.0%
12520 Special Programs	Culturally Different - Compensatory	\$106,105	\$170,123	\$265,285	\$421,713	297.4%	147.9%	59.0%
12610 Special Programs	Learning Disability	\$46,012	\$57,142	\$10,542	\$7,009	-84.8%	-87.7%	-33.5%
12710 Special Programs	Equal Opportunity At Risk	\$250,860	\$269,438	\$194,337	\$224,750	-10.4%	-16.6%	15.6%
12810 Special Programs	Special Education Preschool	\$0	\$0	\$84,444	\$85,215	NA	NA	0.9%
12900 Special Programs	Other Special Programs	\$49,395	\$0	\$0	\$0	NA	NA	NA
14100 Summer School Programs	Elementary	\$76,458	\$99,460	\$0	\$3,660	-95.2%	-96.3%	NA
14300 Summer School Programs	High School	\$61,818	\$37,529	\$10,248	\$34,199	-44.7%	-8.9%	233.7%
16100 Remediation	Remediation Testing	\$0	\$3,008	\$2,139	\$1,438	NA	-52.2%	-32.8%
16200 Remediation	Preventive Remediation	\$1,225	\$13,326	\$9,100	\$0	NA	NA	NA
17300 Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$37,098	\$94,272	\$93,056	\$101,885	174.6%	8.1%	9.5%
17400 Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$43,314	\$33,000	\$42,625	\$27,500	-36.5%	-16.7%	-35.5%
17500 Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$410,309	\$595,499	\$615,246	\$528,031	28.7%	-11.3%	-14.2%
17600 Pay. to Other Gov. Units in State	Joint Services and Supply - Other	\$8,785	\$7,811	\$5,862	\$5,990	-31.8%	-23.3%	2.2%
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$103,135	\$41,720	\$42,146	\$40,806	-60.4%	-2.2%	-3.2%
22130 Instruction	Imp. of Instruction - Instructional Staff Training	\$17,896	\$28,282	\$8,743	\$2,851	-84.1%	-89.9%	-67.4%
22220 Instruction	Library/Media Services - School Library	\$216,106	\$239,652	\$167,582	\$161,899	-25.1%	-32.4%	-3.4%
22230 Instruction	Library/Media Services - Audiovisual	\$486	\$683	\$0	\$0	NA	NA	NA
22240 Instruction	Library/Media Services - Educational Television	\$11,573	\$0	\$0	\$559	-95.2%	NA	NA
22250 Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$1,645	\$20,787	\$330	\$415,211	25140.8%	1897.5%	125721.4%
22290 Instruction	Library/Media Services - Other Educational Media Services	\$10,506	\$13,310	\$0	\$0	NA	NA	NA
22310 Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$78,720	\$147,545	\$184,161	\$183,376	132.9%	24.3%	-0.4%
22360 Instruction	Instruc. Related Tech. - Network Support	\$53,341	\$185,625	\$52,099	\$111,489	109.0%	-39.9%	114.0%
22370 Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$58,599	\$79,558	\$146,827	NA	150.6%	84.6%
25520 Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$144,210	\$148,631	\$104,581	\$22,098	-84.7%	-85.1%	-78.9%
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$304,876	\$0	\$0	\$0	NA	NA	NA
<b>Student Academic Achievement Total</b>		<b>\$6,744,957</b>	<b>\$8,417,570</b>	<b>\$7,656,003</b>	<b>\$7,751,637</b>	<b>14.9%</b>	<b>-7.9%</b>	<b>1.2%</b>
<b>Student Instructional Support</b>								
21120 Students	Attend. & Social Work Serv. - Attendance Services	\$63,541	\$71,085	\$0	\$0	NA	NA	NA
21190 Students	Attend. & Social Work Serv. - Other	\$0	\$0	\$47	\$0	NA	NA	NA
21220 Students	Guidance Services - Counseling Services	\$31,734	\$29,819	\$32,641	\$32,548	2.6%	9.2%	-0.3%
21290 Students	Guidance Services - Other Guidance Services	\$1,732	\$0	\$0	\$0	NA	NA	NA
21340 Students	Health Services - Nurse Services	\$34,121	\$75,287	\$85,162	\$86,636	153.9%	15.1%	1.7%
21520 Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$0	\$76,124	\$66,086	NA	NA	-13.2%
24100 School Administration	Office of The Principal	\$494,407	\$713,836	\$723,313	\$683,111	38.2%	-4.3%	-5.6%
<b>Student Instructional Support Total</b>		<b>\$625,535</b>	<b>\$890,027</b>	<b>\$917,288</b>	<b>\$868,381</b>	<b>38.8%</b>	<b>-2.4%</b>	<b>-5.3%</b>
<b>Overhead and Operational</b>								
23110 General Administration	Board of Education - Service Area Direction	\$10,000	\$10,383	\$10,765	\$10,765	7.7%	3.7%	0.0%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Scott County School District 1 (7230)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
23150 General Administration Board of Education - Legal Services	\$300	\$1,485	\$0	\$0	NA	NA	NA				
23160 General Administration Board of Education - Promotion Expenses	\$2,999	\$6,974	\$6,722	\$6,454	115.2%	-7.5%	-4.0%				
23210 General Administration Executive Administration - Office of The Superintendent	\$341,890	\$509,155	\$522,688	\$424,832	24.3%	-16.6%	-18.7%				
23220 General Administration Executive Administration - Community Relations	\$0	\$0	\$0	\$2,922	NA	NA	NA				
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$10,989	\$6,815	\$0	\$0	NA	NA	NA				
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$566	\$44,073	\$415	\$335	-40.8%	-99.2%	-19.4%				
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$119	\$359	NA	NA	202.9%				
25400 Central Services Planning, Research, Dev. and Evaluation	\$0	\$0	\$0	\$2,250	NA	NA	NA				
25750 Central Services Personnel Services - Health Services	\$8,507	\$4,350	\$1,746	\$1,509	-82.3%	-65.3%	-13.6%				
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$43,251	\$44,919	\$45,423	NA	5.0%	1.1%				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$1,101,792	\$1,406,717	\$1,292,461	\$1,332,840	21.0%	-5.3%	3.1%				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$19,466	\$29,602	\$18,904	\$6,055	-68.9%	-79.5%	-68.0%				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$79,774	\$64,644	\$39,461	\$21,131	-73.5%	-67.3%	-46.5%				
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$2,080	\$0	\$0	\$0	NA	NA	NA				
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$25,048	\$12,289	\$18,516	\$5,284	-78.9%	-57.0%	-71.5%				
26600 Oper. & Maint. of Plant Serv. Security Services	\$24,872	\$25,678	\$49,776	\$51,481	107.0%	100.5%	3.4%				
26700 Oper. & Maint. of Plant Serv. Insurance	\$107,284	\$82,206	\$114,797	\$99,805	-7.0%	21.4%	-13.1%				
27010 Student Transportation Service Area Direction	\$0	\$0	\$17,032	\$53,330	NA	NA	213.1%				
27100 Student Transportation Vehicle Operation	\$274,645	\$225,761	\$217,997	\$182,175	-33.7%	-19.3%	-16.4%				
27200 Student Transportation Monitoring Services	\$16,856	\$20,985	\$31,314	\$11,029	-34.6%	-47.4%	-64.8%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$65,061	\$65,436	\$75,307	\$70,912	9.0%	8.4%	-5.8%				
27400 Student Transportation Purchase of School Buses	\$97,228	\$147,343	\$0	\$51,023	-47.5%	-65.4%	NA				
27500 Student Transportation Insurance on Buses	\$29,698	\$26,511	\$0	\$13,098	-55.9%	-50.6%	NA				
27700 Student Transportation Contracted Transportation Services	\$25,543	\$26,826	\$28,982	\$29,792	16.6%	11.1%	2.8%				
27900 Student Transportation Other Student Transportation Services	\$0	\$0	\$0	\$742	NA	NA	NA				
31200 Food Services Operations Food Preparation and Dispensing	\$292,504	\$335,747	\$344,175	\$345,244	18.0%	2.8%	0.3%				
31400 Food Services Operations Food Purchases	\$321,424	\$342,770	\$352,656	\$317,213	-1.3%	-7.5%	-10.1%				
31900 Food Services Operations Other Food Services	\$2,165	\$3,982	\$7,440	\$914	-57.8%	-77.0%	-87.7%				
<b>Overhead and Operational Total</b>					<b>\$2,860,688</b>	<b>\$3,442,981</b>	<b>\$3,196,194</b>	<b>\$3,086,916</b>	<b>7.9%</b>	<b>-10.3%</b>	<b>-3.4%</b>
<b>Non Operational</b>											
33200 Category not Specified Community Recreation	\$15,007	\$27,775	\$2,363	\$12,217	-18.6%	-56.0%	417.0%				
33400 Category not Specified Athletic Coaches	\$114,546	\$159,277	\$153,874	\$188,365	64.4%	18.3%	22.4%				
33500 Category not Specified Welfare Activities Services	\$35,298	\$31,914	\$23,854	\$29,055	-17.7%	-9.0%	21.8%				
33990 Other Community Services Other	\$6,139	\$11,849	\$120,495	\$106,267	1631.1%	796.9%	-11.8%				
41000 Category not Specified Land Acquisition and Development	\$442,687	\$7,510	\$0	\$4,159	-99.1%	-44.6%	NA				
43000 Category not Specified Professional Services	\$0	\$1,500	\$0	\$0	NA	NA	NA				
44000 Category not Specified Educational Specifications Dev.	\$0	\$0	\$4,973	\$2,250	NA	NA	-54.8%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$229,182	\$102,164	\$18,057	\$45,162	-80.3%	-55.8%	150.1%				
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$0	\$30,992	\$61,984	\$61,984	NA	100.0%	0.0%				
45400 Building Acq., Const. and Impr. Sports Facilities	\$48,146	\$0	\$0	\$3,078	-93.6%	NA	NA				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$247,291	\$25,638	\$91,903	\$106,498	-56.9%	315.4%	15.9%				
51100 Principal on Debt Bonds	\$157,346	\$160,453	\$158,071	\$158,638	0.8%	-1.1%	0.4%				
52600 Interest on Debt Other DLGF Approved Debt	\$0	\$0	\$2,226	\$0	NA	NA	NA				
53100 Lease Rental Buildings-Principal	\$406,996	\$473,000	\$565,000	\$579,000	42.3%	22.4%	2.5%				
54100 Advancements and Obligations Veterans' Memorial Fund - Principal	\$11,400	\$35,593	\$0	\$5,200	-54.4%	-85.4%	NA				
54200 Advancements and Obligations Common School Fund - Principal	\$884,425	\$795,821	\$0	\$656,742	-25.7%	-17.5%	NA				
<b>Non Operational Total</b>					<b>\$2,598,461</b>	<b>\$1,863,486</b>	<b>\$1,202,800</b>	<b>\$1,958,614</b>	<b>-24.6%</b>	<b>5.1%</b>	<b>62.8%</b>
<b>Prorated by Fund</b>											
26491 NA PERF - Academic Achievement	\$66,638	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Instructional Support	\$7,799	\$0	\$0	\$0	NA	NA	NA				

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Scott County School District 1 (7230)**

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
26491	NA	PERF - Overhead and Operational	\$14,292	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Non Operational	\$1,588	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Academic Achievement	\$382,189	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Instructional Support	\$44,540	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Overhead and Operational	\$80,589	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Non Operational	\$9,115	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Academic Achievement	\$34,750	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Instructional Support	\$4,628	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Overhead and Operational	\$8,115	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Non Operational	\$935	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Academic Achievement	\$344,151	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support	\$42,723	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational	\$75,895	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational	\$8,571	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Academic Achievement	\$6,356	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Instructional Support	\$849	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Overhead and Operational	\$1,463	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Non Operational	\$173	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Academic Achievement	\$1,227,775	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Instructional Support	\$18,357	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Overhead and Operational	\$33,020	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Non Operational	\$3,647	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>			<b>\$2,418,157</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>