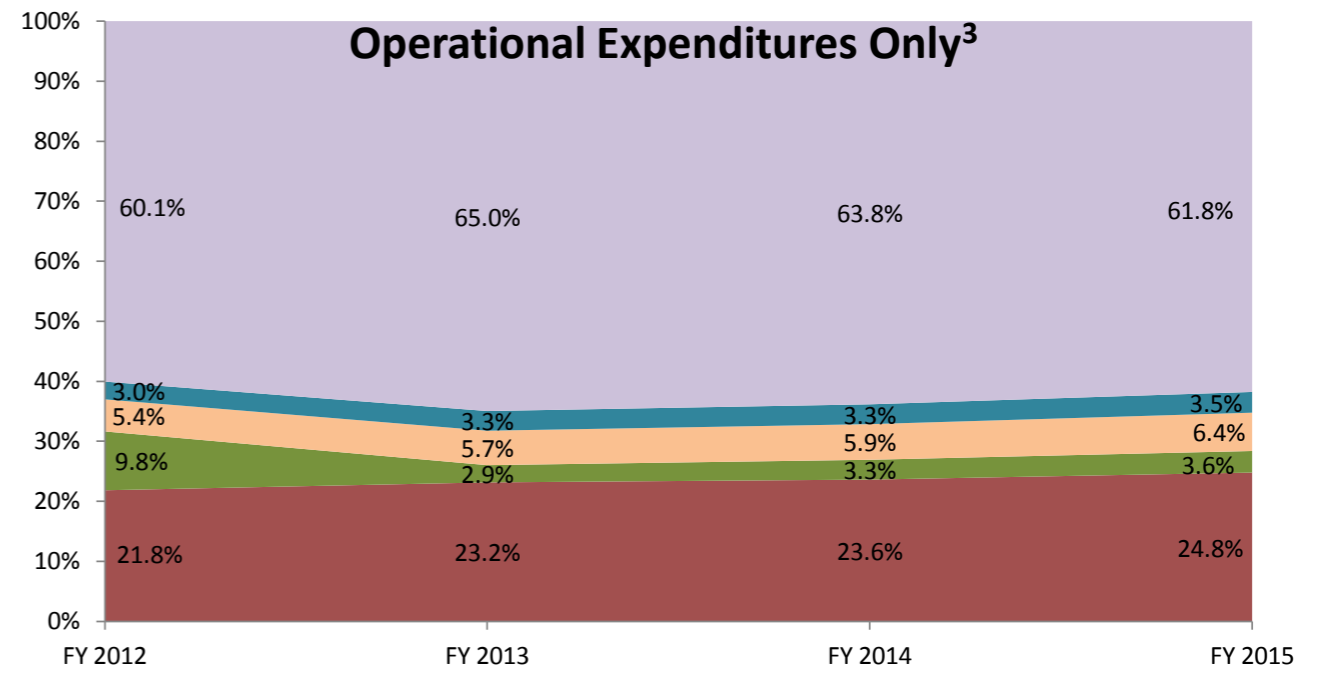
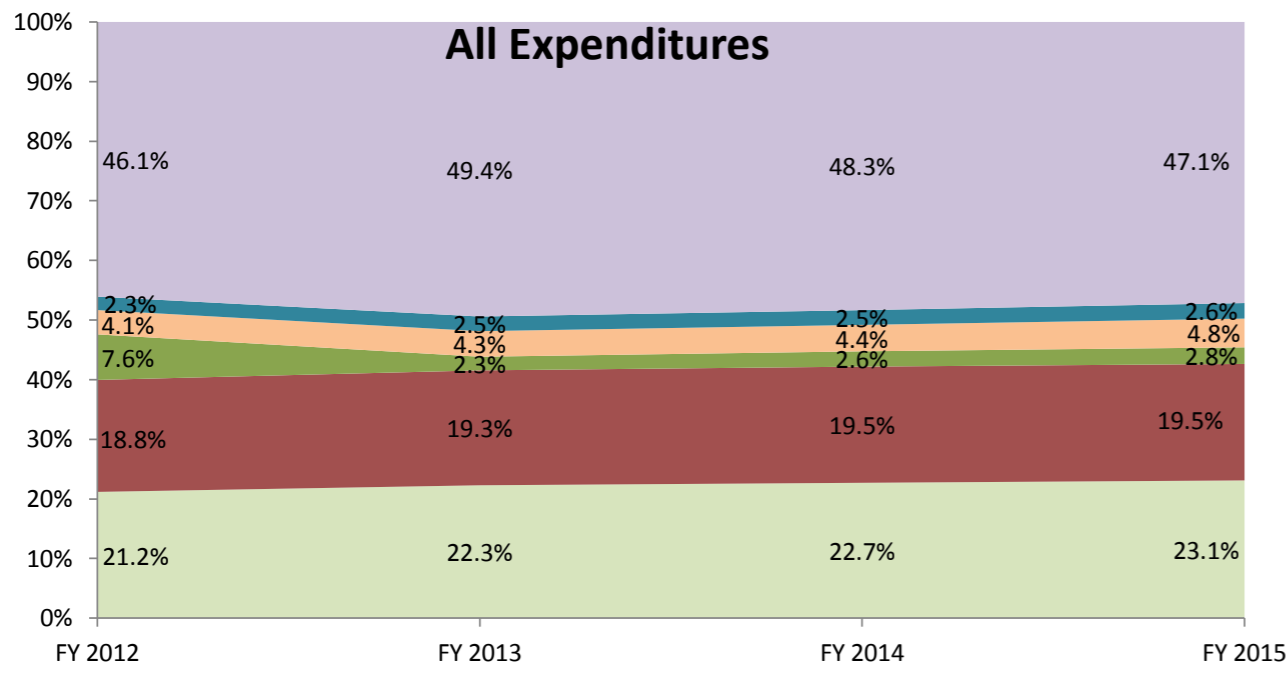


School Corporation Expenditures by Account
Biannual Financial Report Data
South Spencer County Sch Corp (7445)

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	\$7,533,572	50.3%	\$7,405,472	46.3%	\$7,529,654	46.1%	\$7,667,749	49.4%	\$7,384,912	48.3%	\$6,708,171	47.1%
Student Instructional Support	\$965,200	6.4%	\$942,526	5.9%	\$1,034,962	6.3%	\$1,047,220	6.7%	\$1,055,168	6.9%	\$1,056,812	7.4%
Total	\$8,498,772	56.8%	\$8,347,997	52.2%	\$8,564,616	52.4%	\$8,714,968	56.2%	\$8,440,081	55.2%	\$7,764,983	54.6%

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	\$3,048,814	20.4%	\$3,455,603	21.6%	\$4,317,900	26.4%	\$3,346,356	21.6%	\$3,369,430	22.1%	\$3,176,066	22.3%
Non Operational	\$3,418,150	22.8%	\$4,200,545	26.2%	\$3,460,464	21.2%	\$3,458,318	22.3%	\$3,468,049	22.7%	\$3,286,608	23.1%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$6,466,964	43.2%	\$7,656,148	47.8%	\$7,778,364	47.6%	\$6,804,674	43.8%	\$6,837,479	44.8%	\$6,462,675	45.4%

Grand Total	\$14,965,736	\$16,004,146	\$16,342,980	\$15,519,642	\$15,277,559	\$14,227,658
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- Non Operational
- Other Overhead and Operational
- Other Student Instructional Support
- Corporation Administration
- School Administration
- 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
South Spencer County Sch Corp (7445)

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	\$0	\$92,716	\$216,002	\$220,763	NA	138.1%	2.2%
11100 Regular Programs Elementary	\$1,842,074	\$2,547,260	\$2,284,530	\$1,910,683	3.7%	-25.0%	-16.4%
11200 Regular Programs Middle/Junior High	\$1,049,233	\$1,415,035	\$1,314,342	\$1,313,574	25.2%	-7.2%	-0.1%
11300 Regular Programs High School	\$1,374,748	\$1,865,078	\$1,761,348	\$1,462,775	6.4%	-21.6%	-17.0%
11355 Regular Programs High School - Acad. Honors High Ability Students	\$8,466	\$59,148	\$62,183	\$51,991	514.1%	-12.1%	-16.4%
11410 Regular Programs Vocational Education - Agriculture A	\$54,658	\$80,263	\$113,011	\$93,927	71.8%	17.0%	-16.9%
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$44,258	\$61,155	\$55,356	\$57,028	28.9%	-6.7%	3.0%
11470 Regular Programs Vocational Education - Business Education	\$46,816	\$60,143	\$107,922	\$108,951	132.7%	81.2%	1.0%
11630 Regular Programs Alternative Education Programs - High School	\$3,926	\$4,350	\$35,530	\$32,241	721.3%	641.1%	-9.3%
12110 Special Programs Gifted and Talented - Gifted And Talented	\$11,382	\$28,774	\$35,754	\$28,239	148.1%	-1.9%	-21.0%
12230 Special Programs Mental Disabilities - Severe Mental Disabilities	\$0	\$46,433	\$151,825	\$156,409	NA	236.8%	3.0%
12320 Special Programs Physical Impairment - Multiple Disabilities	\$44,425	\$52,957	\$180,336	\$186,191	319.1%	251.6%	3.2%
12350 Special Programs Physical Impairment - Homebound	\$5,464	\$6,185	\$2,083	\$0	-100.0%	-100.0%	-100.0%
12510 Special Programs Culturally Different - Communication Disorders	\$60,513	\$72,548	\$75,532	\$93,517	54.5%	28.9%	23.8%
12520 Special Programs Culturally Different - Compensatory	\$4,855	\$0	\$0	\$0	NA	NA	NA
12610 Special Programs Learning Disability	\$236,429	\$261,151	\$405,311	\$385,624	63.1%	47.7%	-4.9%
12710 Special Programs Equal Opportunity At Risk	\$1,184	\$18,601	\$13,268	\$12,115	923.1%	-34.9%	-8.7%
12810 Special Programs Special Education Preschool	\$25,207	\$58,874	\$70,675	\$69,798	176.9%	18.6%	-1.2%
12900 Special Programs Other Special Programs	\$0	\$0	\$1,400	\$0	NA	NA	NA
13100 Adult/Cont. Ed. Programs Instruction	\$70,981	\$83,638	\$0	\$0	NA	NA	NA
14100 Summer School Programs Elementary	\$5,356	\$7,272	\$140	\$0	NA	NA	NA
14200 Summer School Programs Middle/Junior High School	\$2,446	\$2,329	\$0	\$0	NA	NA	NA
14300 Summer School Programs High School	\$28,673	\$43,915	\$30,521	\$38,735	35.1%	-11.8%	26.9%
16200 Remediation Preventive Remediation	\$69,688	\$67,790	\$5,532	\$597	-99.1%	-99.1%	-89.2%
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$8,330	\$34,630	\$18,355	\$33,202	298.6%	-4.1%	80.9%
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$38,500	\$9,245	\$4,368	\$10,032	-73.9%	8.5%	129.7%
17600 Pay. to Other Gov. Units in State Joint Services and Supply - Other	\$0	\$4,474	\$0	\$0	NA	NA	NA
22110 Instruction Imp. of Instruction - Service Area Direction	\$0	\$0	\$2,145	\$1,067	NA	NA	-50.3%
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$7,161	\$9,566	\$10,962	\$15,305	113.7%	60.0%	39.6%
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$31,332	\$20,218	\$2,434	(\$774)	-102.5%	-103.8%	-131.8%
22220 Instruction Library/Media Services - School Library	\$121,038	\$148,839	\$13,247	\$12,992	-89.3%	-91.3%	-1.9%
22230 Instruction Library/Media Services - Audiovisual	\$7,116	\$6,214	\$71	\$153	-97.9%	-97.5%	116.3%
22290 Instruction Library/Media Services - Other Educational Media Services	\$0	\$8,494	\$0	\$0	NA	NA	NA
22320 Instruction Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$4,911	\$2,266	NA	NA	-53.9%
22360 Instruction Instruc. Related Tech. - Network Support	\$56,944	\$93,054	\$309,197	\$313,760	451.0%	237.2%	1.5%
22370 Instruction Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$9,258	\$159	\$0	NA	NA	NA
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$0	\$4,152	\$4,303	NA	NA	3.6%
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$135,697	\$104,360	\$51,981	\$44,468	-67.2%	-57.4%	-14.5%
25525 Central Services Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$40,329	\$48,239	NA	NA	19.6%
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$240	\$326	\$0	\$0	NA	NA	NA
25560 Central Services Textbks. for Rent/Resale - Public Information Services	\$900	\$20,533	\$0	\$0	NA	NA	NA
25570 Central Services Textbks. for Rent/Resale - Materials and Supplies	\$584	\$649	\$0	\$0	NA	NA	NA
25590 Central Services Textbks. for Rent/Resale - Other Textbk. Resale Services	\$1,171	\$0	\$0	\$0	NA	NA	NA
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$291,676	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total							
	\$5,691,472	\$7,405,472	\$7,384,912	\$6,708,171	17.9%	-9.4%	-9.2%
Student Instructional Support							
21190 Students Attend. & Social Work Serv. - Other	\$5,100	\$3,085	\$0	\$0	NA	NA	NA
21220 Students Guidance Services - Counseling Services	\$199,277	\$248,473	\$264,830	\$263,710	32.3%	6.1%	-0.4%
21320 Students Health Services - Medical Services	\$4,067	\$0	\$0	\$125	-96.9%	NA	NA
21340 Students Health Services - Nurse Services	\$22,138	\$61,179	\$99,662	\$98,239	343.8%	60.6%	-1.4%
21390 Students Health Services - Other Health Services	\$2,119	\$9,724	\$12,752	\$8,713	311.1%	-10.4%	-31.7%
21410 Students Psychological Services - Service Area Direction	\$2,652	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
South Spencer County Sch Corp (7445)

Account							Percent Change		
			FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015
24100	School Administration	Office of The Principal	\$498,780	\$620,066	\$677,925	\$686,026	37.5%	10.6%	1.2%
Student Instructional Support Total			\$734,133	\$942,526	\$1,055,168	\$1,056,812	44.0%	12.1%	0.2%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$15,406	\$14,529	\$21,942	\$16,797	9.0%	15.6%	-23.4%
23150	General Administration	Board of Education - Legal Services	\$4,430	\$6,158	\$9,247	\$26,868	506.5%	336.3%	190.5%
23160	General Administration	Board of Education - Promotion Expenses	\$3,036	\$2,006	\$1,609	\$536	-82.3%	-73.3%	-66.7%
23190	General Administration	Board of Education - Other Governing Body Services	\$15,934	\$19,931	\$5,281	\$2,010	-87.4%	-89.9%	-61.9%
23210	General Administration	Executive Administration - Office of The Superintendent	\$215,395	\$363,105	\$327,612	\$321,398	49.2%	-11.5%	-1.9%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$0	\$10,405	\$0	NA	NA	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$0	\$0	\$550	NA	NA	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$37	\$0	NA	NA	NA
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$0	\$15,373	NA	NA	NA
25740	Central Services	Personnel Services - Noninstructional Personnel Training	\$0	\$346	\$0	\$0	NA	NA	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$92,646	\$0	\$472	NA	-99.5%	NA
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$1,225	\$0	NA	NA	NA
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$9,870	\$10,120	NA	NA	2.5%
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$0	\$832	\$2,376	NA	NA	185.8%
25890	Central Services	Other Technology Services	\$0	\$10,302	\$3,751	\$0	NA	NA	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$0	\$183	\$92	\$92	NA	-50.0%	0.0%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$916,918	\$1,187,808	\$1,232,681	\$1,165,948	27.2%	-1.8%	-5.4%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$93,845	\$95,605	\$66,455	\$73,979	-21.2%	-22.6%	11.3%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$640	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$3,000	\$0	\$0	\$0	NA	NA	NA
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$1,055	\$380	\$0	NA	NA	NA
26700	Oper. & Maint. of Plant Serv.	Insurance	\$89,070	\$99,088	\$100,282	\$98,895	11.0%	-0.2%	-1.4%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$0	\$72,329	\$64,276	\$73,459	NA	1.6%	14.3%
27010	Student Transportation	Service Area Direction	\$64,852	\$71,919	\$95,931	\$76,699	18.3%	6.6%	-20.0%
27100	Student Transportation	Vehicle Operation	\$206,402	\$257,242	\$271,244	\$307,687	49.1%	19.6%	13.4%
27200	Student Transportation	Monitoring Services	\$0	\$22,325	\$23,109	\$24,898	NA	11.5%	7.7%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$226,992	\$203,240	\$265,976	\$205,968	-9.3%	1.3%	-22.6%
27400	Student Transportation	Purchase of School Buses	\$135,875	\$209,879	\$166,726	\$45	-100.0%	-100.0%	-100.0%
27500	Student Transportation	Insurance on Buses	\$30,451	\$20,935	\$27,942	\$27,555	-9.5%	31.6%	-1.4%
27700	Student Transportation	Contracted Transportation Services	\$33,267	\$15,240	\$5,768	\$1,922	-94.2%	-87.4%	-66.7%
27900	Student Transportation	Other Student Transportation Services	\$17,768	\$20,375	\$18,605	\$21,587	21.5%	5.9%	16.0%
27910	Student Transportation	Bus Driver Training	\$1,496	\$2,255	\$2,315	\$2,727	82.3%	20.9%	17.8%
31100	Food Services Operations	Service Area Direction	\$37,713	\$51,615	\$62,207	\$52,217	38.5%	1.2%	-16.1%
31200	Food Services Operations	Food Preparation and Dispensing	\$242,393	\$273,226	\$224,212	\$287,273	18.5%	5.1%	28.1%
31400	Food Services Operations	Food Purchases	\$297,995	\$327,839	\$342,700	\$343,429	15.2%	4.8%	0.2%
31900	Food Services Operations	Other Food Services	\$17,944	\$14,420	\$6,719	\$15,187	-15.4%	5.3%	126.0%
Overhead and Operational Total			\$2,670,821	\$3,455,603	\$3,369,430	\$3,176,066	18.9%	-8.1%	-5.7%
Non Operational									
33200	Category not Specified	Community Recreation	\$0	\$0	\$0	\$400	NA	NA	NA
33300	Category not Specified	Civic Services	\$998	\$1,703	\$0	\$0	NA	NA	NA
33400	Category not Specified	Athletic Coaches	\$88,026	\$90,298	\$212,776	\$232,593	164.2%	157.6%	9.3%
41000	Category not Specified	Land Acquisition and Development	\$1,511	\$66,174	\$72,614	\$100,293	6538.9%	51.6%	38.1%
43000	Category not Specified	Professional Services	\$16,084	\$61,263	\$12,001	\$10,818	-32.7%	-82.3%	-9.9%
44000	Category not Specified	Educational Specifications Dev.	\$87	\$0	\$0	\$0	NA	NA	NA
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$268,647	\$917,098	\$321,964	\$83,252	-69.0%	-90.9%	-74.1%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$196,273	\$196,273	\$0	\$0	NA	NA	NA
45400	Building Acq., Const. and Impr.	Sports Facilities	\$41,445	\$29,900	\$14,580	\$29,196	-29.6%	-2.4%	100.2%

School Corporation Expenditures by Account
Biannual Financial Report Data
South Spencer County Sch Corp (7445)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$0	\$1,948	\$5,016	\$10,908	NA	460.0%	117.5%
46000 Category not Specified Purchase of Moveable Equipment	\$0	\$34,657	\$523	\$523	NA	-98.5%	0.0%
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$283,597	\$354,365	\$383,940	\$382,101	34.7%	7.8%	-0.5%
49000 Category not Specified Other Facilities Acq. and Construction	\$76,947	\$131,848	\$0	\$0	NA	NA	NA
51100 Principal on Debt Bonds	\$0	\$897,518	\$880,650	\$789,453	NA	-12.0%	-10.4%
52100 Interest on Debt Bonds	\$903,513	\$0	\$0	\$91,998	-89.8%	NA	NA
52200 Interest on Debt Temporary Loans	\$100,111	\$0	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$1,413,500	\$718,500	\$1,178,100	\$1,222,700	-13.5%	70.2%	3.8%
53150 Lease Rental Buildings-Interest	\$0	\$699,000	\$341,400	\$296,800	NA	-57.5%	-13.1%
53200 Lease Rental Equipment-Principal	\$0	\$0	\$44,485	\$35,576	NA	NA	-20.0%
Non Operational Total	\$3,390,738	\$4,200,545	\$3,468,049	\$3,286,608	-3.1%	-21.8%	-5.2%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$48,371	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$6,037	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$21,479	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$747	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$369,010	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$52,074	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$75,828	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$6,323	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$25,733	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$4,014	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$15,267	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$334	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$1,192,037	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$160,974	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$256,853	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$19,053	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$2,249	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$349	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$1,745	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$37	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$204,700	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$7,619	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$6,821	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$918	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$2,478,572	\$0	\$0	\$0	NA	NA	NA