

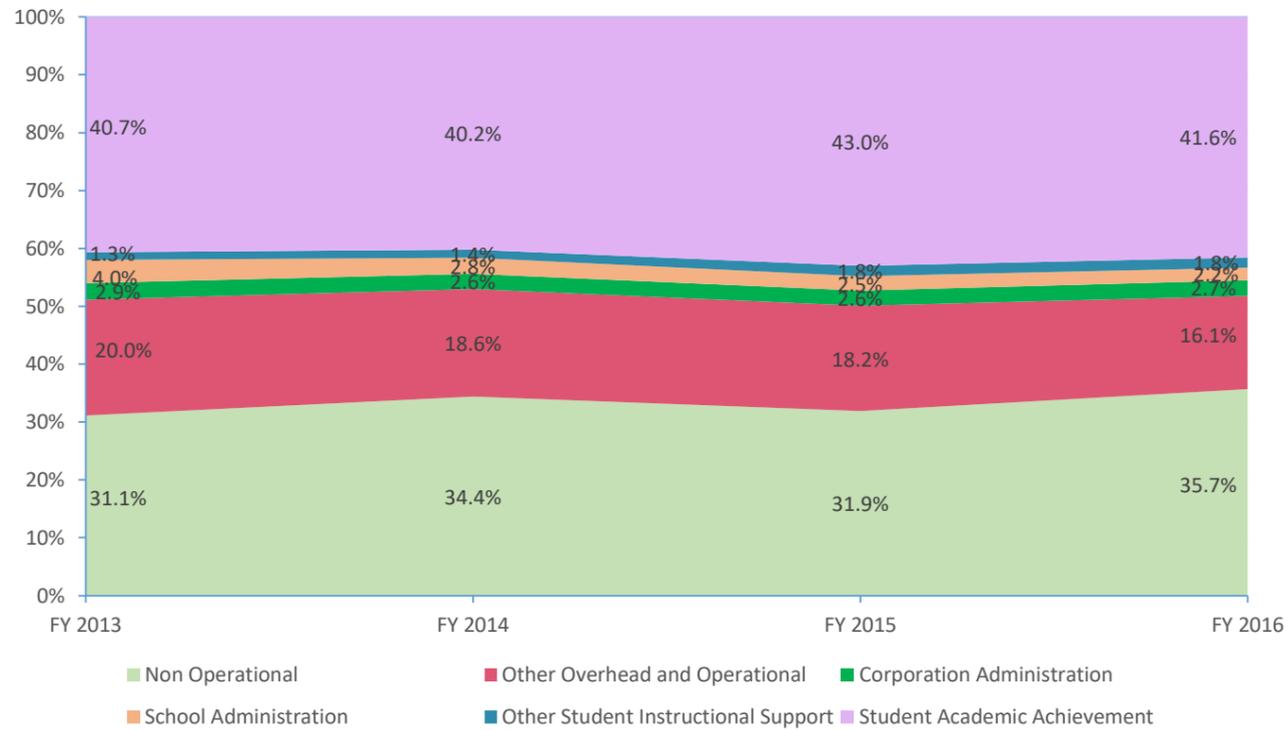
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Hanover Community School Corp (4580)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$7,261,600	31.9%	\$8,459,867	42.9%	\$10,081,370	40.7%	\$9,706,120	40.2%	\$10,493,112	43.0%	\$10,546,291	41.6%
Student Instructional Support	\$949,858	4.2%	\$1,074,055	5.4%	\$1,322,412	5.3%	\$1,009,256	4.2%	\$1,046,289	4.3%	\$999,740	3.9%
<b>Total</b>	<b>\$8,211,457</b>	<b>36.1%</b>	<b>\$9,533,922</b>	<b>48.3%</b>	<b>\$11,403,782</b>	<b>46.0%</b>	<b>\$10,715,376</b>	<b>44.4%</b>	<b>\$11,539,401</b>	<b>47.3%</b>	<b>\$11,546,031</b>	<b>45.5%</b>

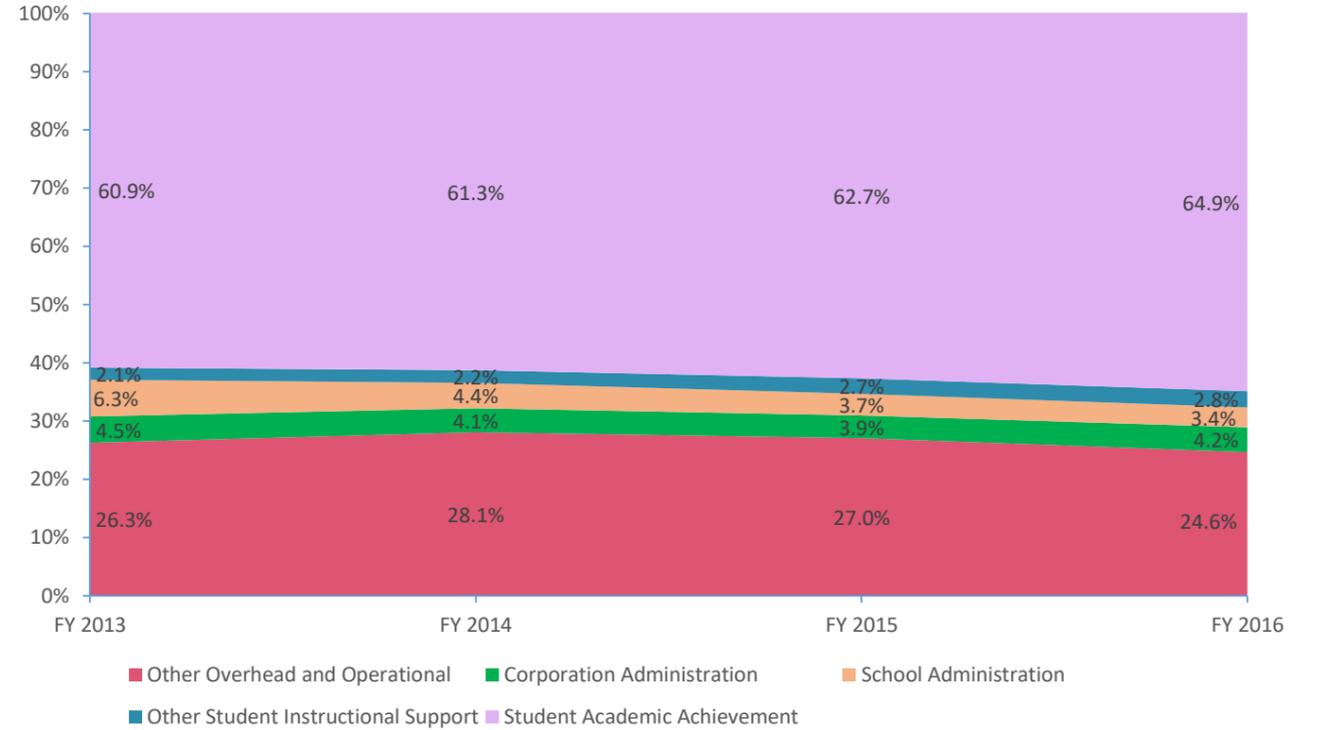
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,109,587	13.7%	\$4,160,377	21.1%	\$5,670,515	22.9%	\$5,118,094	21.2%	\$5,077,191	20.8%	\$4,773,585	18.8%
Non Operational	\$11,410,155	50.2%	\$6,033,271	30.6%	\$7,717,401	31.1%	\$8,304,316	34.4%	\$7,782,606	31.9%	\$9,055,610	35.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$14,519,742</b>	<b>63.9%</b>	<b>\$10,193,647</b>	<b>51.7%</b>	<b>\$13,387,916</b>	<b>54.0%</b>	<b>\$13,422,411</b>	<b>55.6%</b>	<b>\$12,859,798</b>	<b>52.7%</b>	<b>\$13,829,194</b>	<b>54.5%</b>

<b>Grand Total</b>	<b>\$22,731,199</b>		<b>\$19,727,569</b>		<b>\$24,791,698</b>		<b>\$24,137,787</b>		<b>\$24,399,198</b>		<b>\$25,375,226</b>
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



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**  
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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$108,901	\$121,821	\$442,277	\$438,915	303.0%	260.3%	-0.8%
11100	Regular Programs	Elementary	\$2,357,801	\$3,472,020	\$3,672,888	\$3,637,854	54.3%	4.8%	-1.0%
11200	Regular Programs	Middle/Junior High	\$707,735	\$1,363,362	\$1,891,541	\$1,853,847	161.9%	36.0%	-2.0%
11300	Regular Programs	High School	\$1,167,392	\$1,653,555	\$1,801,870	\$2,041,891	74.9%	23.5%	13.3%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$24,056	\$83,535	\$159,917	\$119,793	398.0%	43.4%	-25.1%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$56,743	\$76,524	\$0	\$0	-100.0%	-100.0%	NA
11470	Regular Programs	Vocational Education - Business Education	\$92,638	\$128,371	\$271,413	\$184,638	99.3%	43.8%	-32.0%
11510	Regular Programs	Vocational Education - Cooperative Education	\$37,258	\$35,342	\$173	\$0	-100.0%	-100.0%	-100.0%
11520	Regular Programs	Vocational Education - Area School Participation	\$9,610	\$294	\$0	\$0	-100.0%	-100.0%	NA
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$49,859	\$44,646	\$178,117	\$119,279	139.2%	167.2%	-33.0%
11630	Regular Programs	Alternative Education Programs - High School	\$15,000	\$15,330	\$15,000	\$0	-100.0%	-100.0%	-100.0%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$12,093	\$34,007	NA	NA	181.2%
12350	Special Programs	Physical Impairment - Homebound	\$6,704	\$16,967	\$18,989	\$9,526	42.1%	-43.9%	-49.8%
12900	Special Programs	Other Special Programs	\$960	\$0	\$0	\$0	-100.0%	NA	NA
14100	Summer School Programs	Elementary	\$0	\$0	\$16,226	\$11,083	NA	NA	-31.7%
14200	Summer School Programs	Middle/Junior High School	\$2,089	\$0	\$4,013	\$10,855	419.7%	NA	170.5%
14300	Summer School Programs	High School	\$5,214	\$0	\$62,785	\$54,445	944.2%	NA	-13.3%
16100	Remediation	Remediation Testing	\$20,087	\$8,056	\$12,206	\$7,800	-61.2%	-3.2%	-36.1%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$900	\$450	\$0	\$0	-100.0%	-100.0%	NA
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$534,560	\$756,148	\$1,124,302	\$1,270,766	137.7%	68.1%	13.0%
17900	Payments to Other Governmental Units Within State	Other	\$0	\$3,103	\$73,472	\$0	NA	-100.0%	-100.0%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$1,621	\$43,149	\$16,409	NA	912.4%	-62.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$10,479	\$11,341	\$5,635	\$9,658	-7.8%	-14.8%	71.4%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$21,955	\$22,068	\$36,948	\$18,233	-17.0%	-17.4%	-50.7%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$9,222	\$4,257	NA	NA	-53.8%
22220	Instruction	Library/Media Services - School Library	\$94,067	\$121,503	\$129,887	\$142,405	51.4%	17.2%	9.6%
22230	Instruction	Library/Media Services - Audiovisual	\$589	\$1,931	\$26	\$544	-7.6%	-71.8%	1959.0%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$131,232	\$45,636	\$0	\$1,950	-98.5%	-95.7%	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$106	\$0	NA	NA	-100.0%
22360	Instruction	Instruc. Related Tech. - Network Support	\$129,611	\$197,218	\$320,197	\$331,963	156.1%	68.3%	3.7%
22400	Instruction	Academic Student Assessment	\$0	\$0	\$19,372	\$49,791	NA	NA	157.0%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$182	\$322	\$0	NA	-100.0%	-100.0%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$0	\$2,600	NA	NA	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$261,990	\$278,778	\$170,673	\$171,266	-34.6%	-38.6%	0.3%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$64	\$292	\$2,518	NA	3832.6%	762.4%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$243,467	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$6,090,896</b>	<b>\$8,459,867</b>	<b>\$10,493,112</b>	<b>\$10,546,291</b>	<b>73.1%</b>	<b>24.7%</b>	<b>0.5%</b>
<b>Student Instructional Support</b>									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$393	\$344	\$0	\$0	-100.0%	-100.0%	NA
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$0	\$18,798	\$0	\$0	NA	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$223,277	\$229,888	\$274,930	\$299,932	34.3%	30.5%	9.1%
21340	Students	Health Services - Nurse Services	\$73,807	\$76,951	\$163,335	\$150,135	103.4%	95.1%	-8.1%
24100	School Administration	Office of The Principal	\$472,892	\$748,074	\$608,024	\$549,673	16.2%	-26.5%	-9.6%
<b>Student Instructional Support Total</b>			<b>\$770,369</b>	<b>\$1,074,055</b>	<b>\$1,046,289</b>	<b>\$999,740</b>	<b>29.8%</b>	<b>-6.9%</b>	<b>-4.4%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$22,300	\$28,769	\$20,208	\$20,489	-8.1%	-28.8%	1.4%
23150	General Administration	Board of Education - Legal Services	\$30,179	\$65,774	\$36,939	\$56,044	85.7%	-14.8%	51.7%
23160	General Administration	Board of Education - Promotion Expenses	\$4,848	\$735	\$1,774	\$1,756	-63.8%	138.8%	-1.0%
23190	General Administration	Board of Education - Other Governing Body Services	\$12,593	\$18,036	\$36,005	\$26,274	108.6%	45.7%	-27.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$174,310	\$213,511	\$203,263	\$223,147	28.0%	4.5%	9.8%
23220	General Administration	Executive Administration - Community Relations	\$8,570	\$10,517	\$29,031	\$43,480	407.4%	313.4%	49.8%

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							2006 to 2016	2009 to 2016	2015 to 2016
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$51,859	\$52,450	\$60,193	NA	16.1%	14.8%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$95,954	\$107,856	\$146,697	\$179,726	87.3%	66.6%	22.5%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$0	\$39,987	\$19,953	\$0	NA	-100.0%	-100.0%
25150	Central Services	Fiscal Services - Payroll Services	\$27,926	\$52,290	\$62,119	\$51,853	85.7%	-0.8%	-16.5%
25170	Central Services	Fiscal Services - Internal Auditing	\$0	\$0	\$0	\$5,454	NA	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$17,848	\$8,401	\$1,228	\$1,638	-90.8%	-80.5%	33.4%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$337	\$1,455	\$474	\$243	-28.1%	-83.3%	-48.8%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$1,509	\$4,870	\$18,683	\$12,462	726.0%	155.9%	-33.3%
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$0	\$400	\$0	NA	NA	-100.0%
25199	Central Services	Fiscal Services - Other - Other	\$3,266	\$0	\$17	(\$115)	-103.5%	NA	-778.9%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$1,185	\$4,389	\$3,200	\$200	-83.1%	-95.4%	-93.8%
25890	Central Services	Other Technology Services	\$0	\$0	\$0	\$1,609	NA	NA	NA
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$32,410	\$0	\$426	NA	-98.7%	NA
25940	Central Services	Other Supp. Serv. Cent. Serv. - Settlements	\$0	\$0	\$4,000	\$0	NA	NA	-100.0%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$0	\$300	\$550	NA	NA	83.3%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,025,718	\$1,301,242	\$1,952,833	\$1,839,724	79.4%	41.4%	-5.8%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$19,913	\$36,264	\$167,269	\$202,955	919.2%	459.7%	21.3%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$84,561	\$150,892	\$125,824	\$131,024	54.9%	-13.2%	4.1%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$636	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$61,635	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$0	(\$10)	\$2,416	\$14,721	NA	147313.3%	509.4%
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$25,993	\$91,238	\$86,084	NA	231.2%	-5.6%
26700	Operation and Maintenance of Plant Services	Insurance	\$104,681	\$96,289	\$303,430	\$283,352	170.7%	194.3%	-6.6%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$20,748	\$7,975	\$0	\$324	-98.4%	-95.9%	NA
27010	Student Transportation	Service Area Direction	\$19,404	\$42,239	\$66,306	\$73,442	278.5%	73.9%	10.8%
27100	Student Transportation	Vehicle Operation	\$148,271	\$217,161	\$248,383	\$259,501	75.0%	19.5%	4.5%
27200	Student Transportation	Monitoring Services	\$25,041	\$42,471	\$16,407	\$19,089	-23.8%	-55.1%	16.3%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$89,315	\$122,732	\$247,490	\$189,247	111.9%	54.2%	-23.5%
27400	Student Transportation	Purchase of School Buses	\$45	\$300,613	\$0	\$98,893	220888.9%	-67.1%	NA
27500	Student Transportation	Insurance on Buses	\$13,845	\$11,376	\$13,327	\$22,744	64.3%	99.9%	70.7%
27700	Student Transportation	Contracted Transportation Services	\$122,861	\$136,789	\$3,561	\$3,692	-97.0%	-97.3%	3.7%
27900	Student Transportation	Other Student Transportation Services	\$253	\$1,090	\$10,429	\$219	-13.8%	-80.0%	-97.9%
27910	Student Transportation	Bus Driver Training	\$90	\$90	\$1,641	\$2,551	2734.0%	2734.0%	55.4%
31100	Food Services Operations	Service Area Direction	\$1,732	\$1,849	\$5,364	\$0	-100.0%	-100.0%	-100.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$339,280	\$601,338	\$802,609	\$441,781	30.2%	-26.5%	-45.0%
31400	Food Services Operations	Food Purchases	\$322,993	\$371,476	\$348,890	\$371,793	15.1%	0.1%	6.6%
31900	Food Services Operations	Other Food Services	\$26,533	\$51,648	\$33,030	\$47,020	77.2%	-9.0%	42.4%
<b>Overhead and Operational Total</b>			<b>\$2,828,377</b>	<b>\$4,160,377</b>	<b>\$5,077,191</b>	<b>\$4,773,585</b>	<b>68.8%</b>	<b>14.7%</b>	<b>-6.0%</b>
<b>Non Operational</b>									
33100	Community Service Operations	Direction of Community Services	\$100	\$0	\$1,475	\$0	-100.0%	NA	-100.0%
33300	Category not Specified	Civic Services	\$246	\$11,749	\$0	\$622	152.8%	-94.7%	NA
33400	Category not Specified	Athletic Coaches	\$137,558	\$154,113	\$305,719	\$385,282	180.1%	150.0%	26.0%
41000	Category not Specified	Land Acquisition and Development	\$11,500	(\$980)	\$898,386	\$70,867	516.2%	7328.0%	-92.1%
43000	Category not Specified	Professional Services	\$32,736	\$936,149	\$148,783	\$113,104	245.5%	-87.9%	-24.0%
44000	Category not Specified	Educational Specifications Dev.	\$0	\$0	\$486	\$0	NA	NA	-100.0%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$7,386,496	\$60,643	\$58,816	\$774,284	-89.5%	1176.8%	1216.4%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$177,478	\$0	\$0	\$0	-100.0%	NA	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$8,500	\$434	\$0	\$0	-100.0%	-100.0%	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$184,989	\$180,992	\$73,200	\$49,275	-73.4%	-72.8%	-32.7%
46000	Category not Specified	Purchase of Moveable Equipment	\$205,188	\$240,778	\$10,457	\$201,384	-1.9%	-16.4%	1825.7%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$56,308	\$27,311	\$6,088	\$192,894	242.6%	606.3%	3068.2%
49000	Category not Specified	Other Facilities Acq. and Construction	\$8,694	\$8,534	\$0	\$0	-100.0%	-100.0%	NA
51100	Principal on Debt	Bonds	\$875,000	\$1,154,940	\$130,000	\$865,000	-1.1%	-25.1%	565.4%
52100	Interest on Debt	Bonds	\$1,058,238	\$1,037,858	\$24,345	\$40,575	-96.2%	-96.1%	66.7%

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52200	Interest on Debt	Temporary Loans	\$189,723	\$227,991	\$15,568	\$0	-100.0%	-100.0%	-100.0%
53100	Lease Rental	Buildings-Principal	\$0	\$0	\$2,195,000	\$2,391,950	NA	NA	9.0%
53150	Lease Rental	Buildings-Interest	\$0	\$0	\$2,126,526	\$2,227,219	NA	NA	4.7%
54200	Advancements and Obligations	Common School Fund - Principal	\$1,044,445	\$1,200,238	\$1,198,249	\$1,197,631	14.7%	-0.2%	-0.1%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$791,723	\$588,258	\$544,322	NA	-31.2%	-7.5%
59100	Other Debt Services Obligations	Registrars Fee	\$350	\$800	\$1,250	\$1,200	242.9%	50.0%	-4.0%
60700	Category not Specified	Scholarships	\$1,028	\$0	\$0	\$0	-100.0%	NA	NA
<b>Non Operational Total</b>			<b>\$11,378,577</b>	<b>\$6,033,271</b>	<b>\$7,782,606</b>	<b>\$9,055,610</b>	<b>-20.4%</b>	<b>50.1%</b>	<b>16.4%</b>
<b>Prorated by Fund</b>									
26491 - SAA	NA	PERF - 2007 Account Code	\$69,084	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$8,895	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$26,482	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$1,289	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$338,195	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$55,081	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$84,297	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$9,972	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$19,808	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$3,322	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$10,165	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$638	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$723,525	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$109,783	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$156,579	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$19,222	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$9,692	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$1,613	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$3,036	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$291	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$10,400	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$794	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$650	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$166	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>			<b>\$1,662,980</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>