

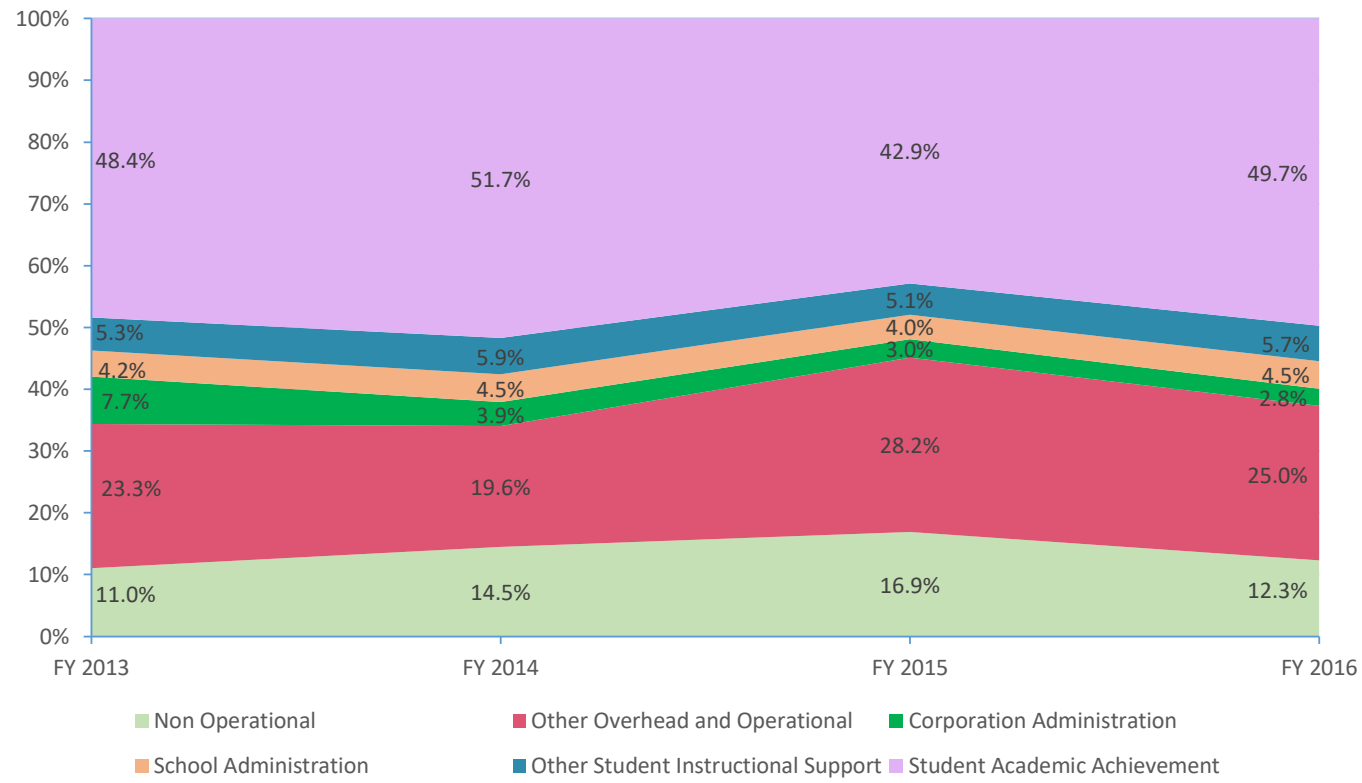
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Jennings County Schools (4015)**

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	\$24,016,118	54.7%	\$28,231,048	55.9%	\$26,917,931	48.4%	\$26,440,545	51.7%	\$24,592,721	42.9%	\$24,995,419	49.7%
Student Instructional Support	\$3,697,063	8.4%	\$5,236,033	10.4%	\$5,326,404	9.6%	\$5,306,273	10.4%	\$5,171,040	9.0%	\$5,129,290	10.2%
<b>Total</b>	<b>\$27,713,181</b>	<b>63.1%</b>	<b>\$33,467,081</b>	<b>66.3%</b>	<b>\$32,244,336</b>	<b>58.0%</b>	<b>\$31,746,818</b>	<b>62.1%</b>	<b>\$29,763,761</b>	<b>51.9%</b>	<b>\$30,124,709</b>	<b>59.9%</b>

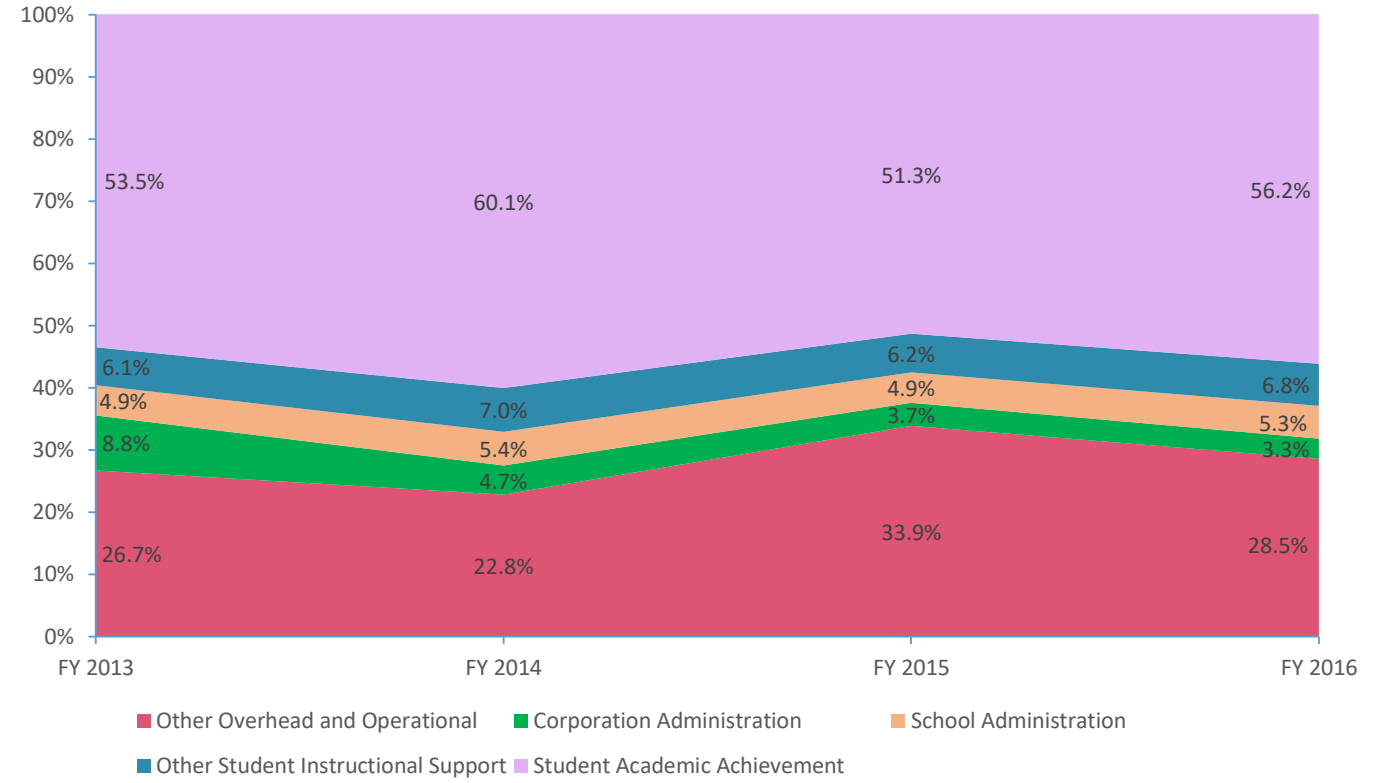
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$10,393,960	23.7%	\$11,107,205	22.0%	\$17,255,107	31.0%	\$11,990,355	23.4%	\$17,896,638	31.2%	\$13,960,962	27.8%
Non Operational	\$5,809,158	13.2%	\$5,916,827	11.7%	\$6,141,880	11.0%	\$7,408,535	14.5%	\$9,694,987	16.9%	\$6,187,875	12.3%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$16,203,119</b>	<b>36.9%</b>	<b>\$17,024,032</b>	<b>33.7%</b>	<b>\$23,396,986</b>	<b>42.0%</b>	<b>\$19,398,890</b>	<b>37.9%</b>	<b>\$27,591,626</b>	<b>48.1%</b>	<b>\$20,148,837</b>	<b>40.1%</b>

<b>Grand Total</b>	<b>\$43,916,300</b>	<b>\$50,491,113</b>	<b>\$55,641,322</b>	<b>\$51,145,708</b>	<b>\$57,355,387</b>	<b>\$50,273,546</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**  
**Biannual Financial Report Data**  
**Jennings County Schools (4015)**

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	\$268,199	\$698,079	\$1,068,707	\$1,220,023	354.9%	74.8%	14.2%
11100	Regular Programs	Elementary	\$7,994,069	\$11,572,432	\$9,383,115	\$9,439,923	18.1%	-18.4%	0.6%
11200	Regular Programs	Middle/Junior High	\$1,844,412	\$2,720,411	\$2,742,210	\$2,448,418	32.7%	-10.0%	-10.7%
11300	Regular Programs	High School	\$3,367,581	\$5,370,338	\$4,789,349	\$4,715,394	40.0%	-12.2%	-1.5%
11350	Regular Programs	High School - Academic Honors Diploma	\$55,357	\$6,990	\$167,704	\$85,597	54.6%	1124.6%	-49.0%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$63,032	\$123,568	\$1,135	\$0	-100.0%	-100.0%	-100.0%
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$111,791	\$97,879	\$203,555	\$167,819	50.1%	71.5%	-17.6%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$3,060	\$0	\$0	NA	-100.0%	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$19,458	\$0	\$0	\$0	-100.0%	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$48,755	\$27,871	\$53,001	NA	8.7%	90.2%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$813,173	\$289,108	\$60,849	\$54,792	-93.3%	-81.0%	-10.0%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$657,412	\$424,978	\$513,532	NA	-21.9%	20.8%
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$0	\$82,996	\$0	\$0	NA	-100.0%	NA
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$161,910	\$165,392	\$146,649	NA	-9.4%	-11.3%
12350	Special Programs	Physical Impairment - Homebound	\$58,415	\$47,887	\$14,587	\$17,126	-70.7%	-64.2%	17.4%
12410	Special Programs	Emotional Disabilities - Full Time	\$537,035	\$647,513	\$684,729	\$786,500	46.5%	21.5%	14.9%
12510	Special Programs	Culturally Different - Communication Disorders	\$0	\$173,523	\$70,829	\$82,846	NA	-52.3%	17.0%
12520	Special Programs	Culturally Different - Compensatory	\$28,841	\$103,541	\$0	\$0	-100.0%	-100.0%	NA
12610	Special Programs	Learning Disability	\$0	\$1,869,356	\$1,570,572	\$1,467,814	NA	-21.5%	-6.5%
12710	Special Programs	Equal Opportunity At Risk	\$37,411	\$48,994	\$0	\$0	-100.0%	-100.0%	NA
12810	Special Programs	Special Education Preschool	\$0	\$159,014	\$192,167	\$143,782	NA	-9.6%	-25.2%
12900	Special Programs	Other Special Programs	\$4,878	(\$2,745)	\$0	\$48,471	893.7%	1865.6%	NA
13100	Adult/Continuing Education Programs	Instruction	\$190,634	\$402,595	\$191,747	\$211,041	10.7%	-47.6%	10.1%
14300	Summer School Programs	High School	\$6,889	\$0	\$0	\$0	-100.0%	NA	NA
16100	Remediation	Remediation Testing	\$184,022	\$79,043	\$84,208	\$84,967	-53.8%	7.5%	0.9%
16200	Remediation	Preventive Remediation	\$112,568	\$277,321	\$121,648	\$100,671	-10.6%	-63.7%	-17.2%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$59,319	\$0	\$0	\$0	-100.0%	NA	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$309,772	\$586,098	\$659,560	\$546,955	76.6%	-6.7%	-17.1%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$1,498,828	\$9,933	\$2,137	\$2,137	-99.9%	-78.5%	0.0%
17900	Payments to Other Governmental Units Within State	Other	\$0	\$0	\$162,555	\$0	NA	NA	-100.0%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$710	\$0	\$0	\$0	-100.0%	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$241,499	\$133,602	\$181,429	\$191,977	-20.5%	43.7%	5.8%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$11,252	\$5,414	\$71,440	\$127,462	1032.8%	2254.3%	78.4%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$125,336	\$93,085	\$11,142	\$91,189	-27.2%	-2.0%	718.4%
22210	Instruction	Library/Media Services - Service Area Direction	\$29,107	\$0	\$0	\$0	-100.0%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$268,363	\$478,363	\$338,935	\$357,336	33.2%	-25.3%	5.4%
22230	Instruction	Library/Media Services - Audiovisual	\$16,187	\$10,146	\$6,621	\$8,440	-47.9%	-16.8%	27.5%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$72,973	\$44,875	\$34,180	\$56,823	-22.1%	26.6%	66.2%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$60,451	\$88,365	\$91,628	\$93,028	53.9%	5.3%	1.5%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$490,110	\$502,084	\$1,049,642	NA	114.2%	109.1%
22360	Instruction	Instruc. Related Tech. - Network Support	\$336,955	\$47,199	\$83,972	\$92,861	-72.4%	96.7%	10.6%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$90,898	\$198,900	\$203,394	NA	123.8%	2.3%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$757	\$778	NA	NA	2.8%
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$410,592	\$0	\$0	\$0	-100.0%	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$513,931	\$275,448	\$382,728	NA	-25.5%	38.9%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$50	\$6,583	\$2,302	NA	4503.7%	-65.0%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$772,011	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$19,911,122</b>	<b>\$28,231,048</b>	<b>\$24,592,721</b>	<b>\$24,995,419</b>	<b>25.5%</b>	<b>-11.5%</b>	<b>1.6%</b>
<b>Student Instructional Support</b>									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$54,455	\$61,320	\$62,162	\$58,019	6.5%	-5.4%	-6.7%
21140	Students	Attend. & Social Work Serv. - Pupil Accounting	\$897	\$414	\$0	\$0	-100.0%	-100.0%	NA
21190	Students	Attend. & Social Work Serv. - Other	\$0	\$0	\$22,245	\$34,232	NA	NA	53.9%
21210	Students	Guidance Services - Service Area Direction	\$207,161	\$275,237	\$257,493	\$230,418	11.2%	-16.3%	-10.5%

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							2006 to 2016	2009 to 2016	2015 to 2016
21220	Students	Guidance Services - Counseling Services	\$493,791	\$881,771	\$802,652	\$873,554	76.9%	-0.9%	8.8%
21250	Students	Guidance Services - Records Maintenance	\$8,968	\$0	\$0	\$0	-100.0%	NA	NA
21290	Students	Guidance Services - Other Guidance Services	\$0	\$1,951	\$620	\$4,029	NA	106.5%	549.8%
21320	Students	Health Services - Medical Services	\$3,953	\$6,334	\$0	\$0	-100.0%	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$174,785	\$389,973	\$508,131	\$527,074	201.6%	35.2%	3.7%
21390	Students	Health Services - Other Health Services	\$10,657	\$0	\$0	\$0	-100.0%	NA	NA
21410	Students	Psychological Services - Service Area Direction	\$0	\$72,255	\$78,825	\$11,146	NA	-84.6%	-85.9%
21420	Students	Psychological Services - Psychological Testing	\$0	\$159,635	\$103,395	\$96,713	NA	-39.4%	-6.5%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$320,881	\$398,570	\$310,394	\$272,640	-15.0%	-31.6%	-12.2%
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$167,219	\$185,827	\$175,606	NA	5.0%	-5.5%
21720	Students	Physical Therapy Services - Physical Therapy Services	\$0	\$0	\$80,494	\$81,549	NA	NA	1.3%
21810	Students	Special Ed. Administration - Service Area Direction	\$134,537	\$400,451	\$492,680	\$521,532	287.7%	30.2%	5.9%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$40,559	\$0	\$0	NA	-100.0%	NA
24100	School Administration	Office of The Principal	\$1,543,159	\$2,380,344	\$2,266,122	\$2,242,778	45.3%	-5.8%	-1.0%
<b>Student Instructional Support Total</b>			<b>\$2,953,244</b>	<b>\$5,236,033</b>	<b>\$5,171,040</b>	<b>\$5,129,290</b>	<b>73.7%</b>	<b>-2.0%</b>	<b>-0.8%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$44,770	\$40,445	\$40,821	\$35,131	-21.5%	-13.1%	-13.9%
23150	General Administration	Board of Education - Legal Services	\$24,873	\$32,977	\$28,726	\$23,025	-7.4%	-30.2%	-19.8%
23160	General Administration	Board of Education - Promotion Expenses	\$1,033	\$4,029	\$1,042	\$813	-21.2%	-79.8%	-21.9%
23210	General Administration	Executive Administration - Office of The Superintendent	\$176,696	\$274,533	\$294,684	\$263,219	49.0%	-4.1%	-10.7%
23220	General Administration	Executive Administration - Community Relations	\$12,413	\$11,373	\$3,557	\$8,807	-29.1%	-22.6%	147.6%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$157,941	\$8,471	\$16,287	\$17,826	-88.7%	110.4%	9.5%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$75,012	\$123,575	\$128,036	\$129,262	72.3%	4.6%	1.0%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$32,983	\$93,242	\$98,535	\$99,659	202.2%	6.9%	1.1%
25150	Central Services	Fiscal Services - Payroll Services	\$25,375	\$51,132	\$38,370	\$39,047	53.9%	-23.6%	1.8%
25160	Central Services	Fiscal Services - Financial Accounting	\$27,289	\$0	\$0	\$0	-100.0%	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$167	\$0	\$0	\$0	-100.0%	NA	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$1,662	\$6,750	\$1,989	NA	19.7%	-70.5%
25199	Central Services	Fiscal Services - Other - Other	\$32,201	\$27,632	\$27,745	\$27,323	-15.1%	-1.1%	-1.5%
25220	Central Services	Purch., Warehouse., & Dist. Serv. - Purchasing	\$0	\$45,452	\$61,631	\$40,421	NA	-11.1%	-34.4%
25720	Central Services	Personnel Services - Recruitment and Placement	\$0	\$7,188	\$1,970	\$5,695	NA	-20.8%	189.1%
25750	Central Services	Personnel Services - Health Services	\$3,806	\$985	\$597,049	\$328,162	8523.4%	33215.9%	-45.0%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$0	\$4,402	\$0	NA	NA	-100.0%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$97,068	\$72,373	\$92,770	NA	-4.4%	28.2%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$1,456	\$5,795	\$3,217	NA	121.0%	-44.5%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$270,156	\$287,145	\$274,846	NA	1.7%	-4.3%
25890	Central Services	Other Technology Services	\$6,373	\$0	\$0	\$0	-100.0%	NA	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$97,840	\$157,991	\$133,506	\$95,367	-2.5%	-39.6%	-28.6%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$2,174,454	\$3,409,940	\$3,196,692	\$2,914,210	34.0%	-14.5%	-8.8%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$673,670	\$424,648	\$410,940	\$397,422	-41.0%	-6.4%	-3.3%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$172,508	\$141,850	\$65,019	\$83,550	-51.6%	-41.1%	28.5%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$769	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$567,143	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$58,273	\$0	\$0	\$0	-100.0%	NA	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$269,483	\$248,738	\$6,508,084	\$3,291,187	1121.3%	1223.2%	-49.4%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$22,922	\$0	\$0	\$0	-100.0%	NA	NA
27010	Student Transportation	Service Area Direction	\$39,028	\$62,245	\$135,978	\$132,842	240.4%	113.4%	-2.3%
27100	Student Transportation	Vehicle Operation	\$345,849	\$572,589	\$812,964	\$886,253	156.3%	54.8%	9.0%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$171,071	\$167,444	\$189,532	\$173,703	1.5%	3.7%	-8.4%
27400	Student Transportation	Purchase of School Buses	\$216,608	\$185,829	\$351,004	\$203,899	-5.9%	9.7%	-41.9%
27500	Student Transportation	Insurance on Buses	\$45,640	\$42,119	\$43,129	\$33,699	-26.2%	-20.0%	-21.9%
27700	Student Transportation	Contracted Transportation Services	\$2,229,504	\$2,058,208	\$1,878,446	\$1,834,615	-17.7%	-10.9%	-2.3%
27900	Student Transportation	Other Student Transportation Services	\$42,873	\$51,815	\$18,316	\$19,069	-55.5%	-63.2%	4.1%
27910	Student Transportation	Bus Driver Training	\$0	\$822	\$0	\$0	NA	-100.0%	NA

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
31100	Food Services Operations	Service Area Direction	\$64,796	\$130,568	\$156,351	\$154,019	137.7%	18.0%	-1.5%
31200	Food Services Operations	Food Preparation and Dispensing	\$635,805	\$1,105,552	\$1,000,252	\$1,019,216	60.3%	-7.8%	1.9%
31300	Food Services Operations	Food Delivery	\$1,050	\$0	\$0	\$0	-100.0%	NA	NA
31400	Food Services Operations	Food Purchases	\$940,150	\$1,141,283	\$1,245,618	\$1,226,450	30.5%	7.5%	-1.5%
31900	Food Services Operations	Other Food Services	\$149,703	\$114,189	\$35,891	\$104,250	-30.4%	-8.7%	190.5%
<b>Overhead and Operational Total</b>			<b>\$9,540,066</b>	<b>\$11,107,205</b>	<b>\$17,896,638</b>	<b>\$13,960,962</b>	<b>46.3%</b>	<b>25.7%</b>	<b>-22.0%</b>
<b>Non Operational</b>									
33100	Community Service Operations	Direction of Community Services	\$15,922	\$248,602	\$229,575	\$224,580	1310.5%	-9.7%	-2.2%
33200	Category not Specified	Community Recreation	\$22,087	\$41,908	\$38,304	\$25,906	17.3%	-38.2%	-32.4%
33400	Category not Specified	Athletic Coaches	\$290,028	\$329,497	\$422,620	\$399,523	37.8%	21.3%	-5.5%
33500	Category not Specified	Welfare Activities Services	\$0	\$5,205	\$0	\$0	NA	-100.0%	NA
33600	Category not Specified	Nonpublic School Pupil Services	\$13,549	\$4,590	\$1,398	\$0	-100.0%	-100.0%	-100.0%
33910	Other Community Services	High School Band Uniforms	\$3,408	\$5,746	\$5,897	\$9,489	178.4%	65.1%	60.9%
33930	Other Community Services	Latch Key Kid Program	\$0	\$472	\$0	\$0	NA	-100.0%	NA
33940	Other Community Services	Child Care Services	\$118,227	\$0	\$0	\$0	-100.0%	NA	NA
33990	Other Community Services	Other	\$11,602	\$0	\$0	\$0	-100.0%	NA	NA
41000	Category not Specified	Land Acquisition and Development	\$95,812	\$101,532	\$50,464	\$75,617	-21.1%	-25.5%	49.8%
43000	Category not Specified	Professional Services	\$11,584	\$7,884	\$33,541	\$24,576	112.2%	211.7%	-26.7%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$1,580,244	\$1,828,307	\$4,984,581	\$1,576,154	-0.3%	-13.8%	-68.4%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$130,582	\$0	\$0	\$0	-100.0%	NA	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$5,100	\$89,499	\$0	\$0	-100.0%	-100.0%	NA
46000	Category not Specified	Purchase of Moveable Equipment	\$39,850	\$0	\$0	\$0	-100.0%	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$585,171	\$201,616	\$288,252	\$318,170	-45.6%	57.8%	10.4%
49000	Category not Specified	Other Facilities Acq. and Construction	\$52,987	\$113,775	\$79,611	\$13,119	-75.2%	-88.5%	-83.5%
51100	Principal on Debt	Bonds	\$0	\$220,000	\$295,000	\$305,000	NA	38.6%	3.4%
51600	Principal on Debt	Other DLGF Approved Debt	\$427,709	\$0	\$417,000	\$418,000	-2.3%	NA	0.2%
52100	Interest on Debt	Bonds	\$0	\$164,746	\$94,748	\$79,395	NA	-51.8%	-16.2%
52200	Interest on Debt	Temporary Loans	\$65,006	\$39,872	\$0	\$0	-100.0%	-100.0%	NA
52600	Interest on Debt	Other DLGF Approved Debt	\$0	\$0	\$44,661	\$32,761	NA	NA	-26.6%
53100	Lease Rental	Buildings-Principal	\$1,860,302	\$2,338,219	\$2,404,500	\$2,434,000	30.8%	4.1%	1.2%
54200	Advancements and Obligations	Common School Fund - Principal	\$395,899	\$161,989	\$295,865	\$242,344	-38.8%	49.6%	-18.1%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$10,369	\$8,970	\$7,191	NA	-30.6%	-19.8%
59100	Other Debt Services Obligations	Registrars Fee	\$0	\$3,000	\$0	\$2,050	NA	-31.7%	NA
60700	Category not Specified	Scholarships	\$500	\$0	\$0	\$0	-100.0%	NA	NA
<b>Non Operational Total</b>			<b>\$5,725,567</b>	<b>\$5,916,827</b>	<b>\$9,694,987</b>	<b>\$6,187,875</b>	<b>8.1%</b>	<b>4.6%</b>	<b>-36.2%</b>
<b>Prorated by Fund</b>									
26491 - SAA	NA	PERF - 2007 Account Code	\$115,221	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$19,637	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$46,792	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$2,167	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$1,168,646	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$207,313	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$209,212	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$23,550	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$2,794,084	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$511,782	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$594,686	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$57,300	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$12,231	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$2,301	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$1,474	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$265	\$0	\$0	\$0	NA	NA	NA

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Jennings County Schools (4015)**

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$14,814	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$2,786	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$1,732	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$309	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$5,786,301</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>