

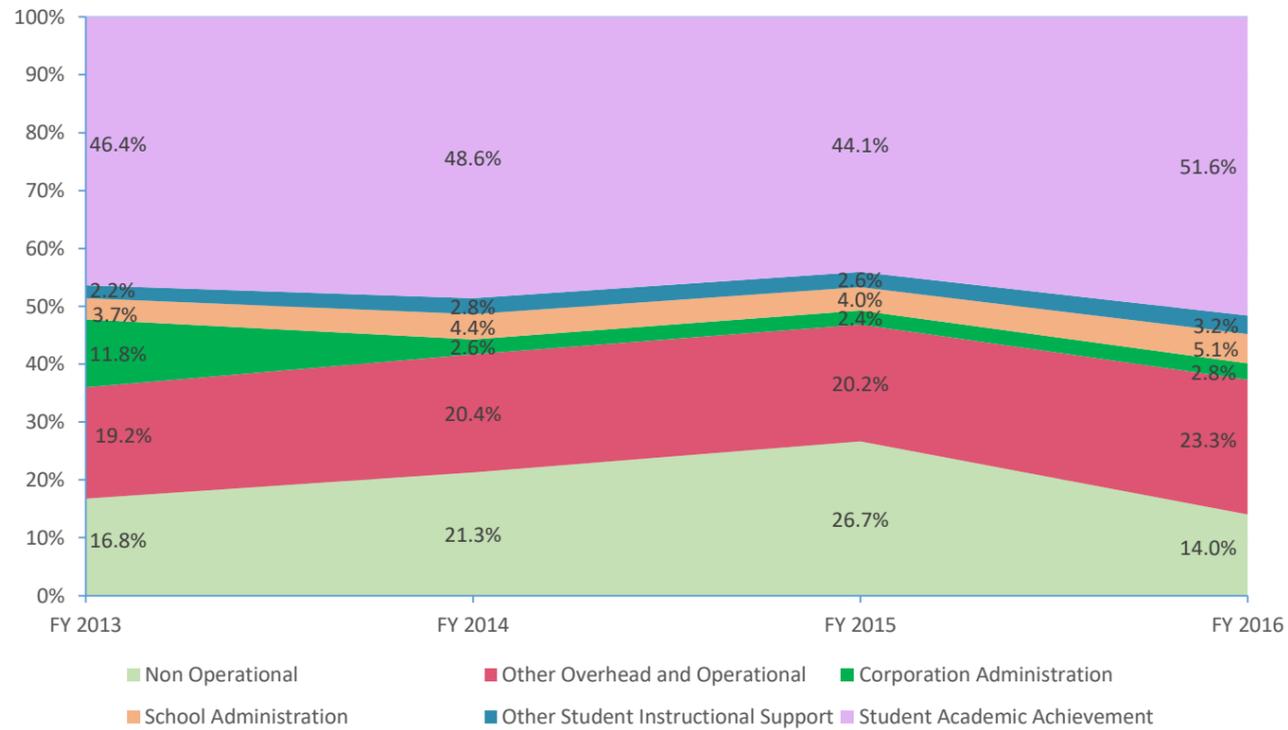
School Corporation Expenditures by Account
Biannual Financial Report Data
North Spencer County Sch Corp (7385)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		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	\$11,350,130	55.5%	\$10,154,452	53.0%	\$9,399,701	46.4%	\$9,108,360	48.6%	\$9,122,809	44.1%	\$9,291,027	51.6%
Student Instructional Support	\$1,453,127	7.1%	\$1,325,983	6.9%	\$1,191,802	5.9%	\$1,333,629	7.1%	\$1,379,660	6.7%	\$1,488,128	8.3%
Total	\$12,803,258	62.6%	\$11,480,434	59.9%	\$10,591,503	52.3%	\$10,441,989	55.7%	\$10,502,469	50.7%	\$10,779,154	59.9%

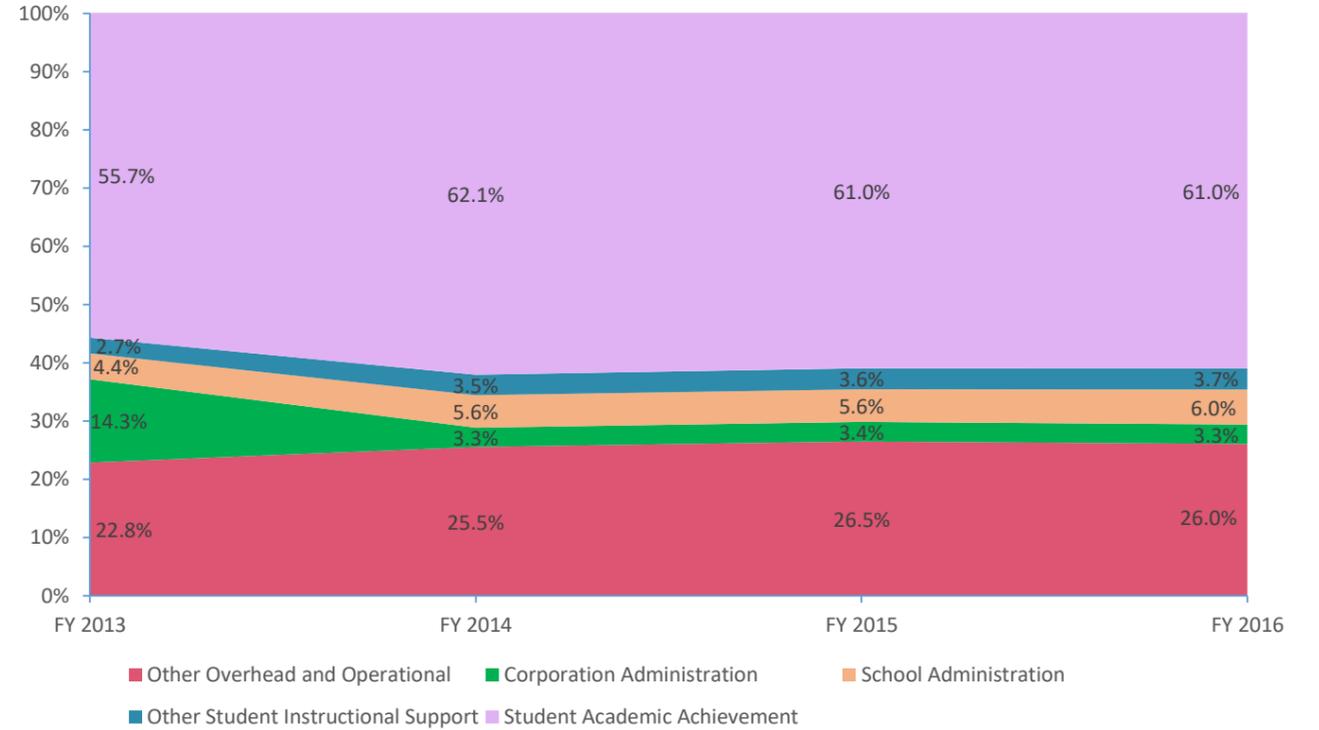
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,113,861	20.1%	\$4,763,613	24.9%	\$6,281,094	31.0%	\$4,307,748	23.0%	\$4,682,688	22.6%	\$4,701,200	26.1%
Non Operational	\$3,528,183	17.3%	\$2,913,955	15.2%	\$3,396,476	16.8%	\$3,989,021	21.3%	\$5,518,020	26.7%	\$2,524,945	14.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$7,642,044	37.4%	\$7,677,569	40.1%	\$9,677,570	47.7%	\$8,296,769	44.3%	\$10,200,708	49.3%	\$7,226,145	40.1%

Grand Total	\$20,445,302	\$19,158,003	\$20,269,072	\$18,738,758	\$20,703,177	\$18,005,299
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All Expenditures



Operational Expenditures Only³



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.

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Biannual Financial Report Data
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Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11025	Regular Programs	Non Special Education Preschool	\$0	\$0	\$3,950	\$1,342	NA	NA	-66.0%
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$516,963	\$455,874	NA	NA	-11.8%
11100	Regular Programs	Elementary	\$3,348,350	\$4,186,112	\$3,578,983	\$3,586,440	7.1%	-14.3%	0.2%
11200	Regular Programs	Middle/Junior High	\$921,592	\$1,258,551	\$1,117,630	\$1,167,204	26.7%	-7.3%	4.4%
11300	Regular Programs	High School	\$1,804,895	\$2,283,270	\$2,121,667	\$1,963,571	8.8%	-14.0%	-7.5%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$120,090	\$127,502	\$130,936	NA	9.0%	2.7%
11420	Regular Programs	Vocational Education - Agriculture B	\$48,170	\$69,479	\$79,469	\$76,893	59.6%	10.7%	-3.2%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$50,275	\$63,992	\$7,229	\$15,468	-69.2%	-75.8%	114.0%
11470	Regular Programs	Vocational Education - Business Education	\$79,937	\$74,245	\$140,981	\$113,657	42.2%	53.1%	-19.4%
11480	Regular Programs	Vocational Education - Industrial Education A	\$58,550	\$77,483	\$91,522	\$92,248	57.6%	19.1%	0.8%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$15,654	\$19,111	\$10,823	\$0	-100.0%	-100.0%	-100.0%
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$774	\$0	\$0	\$0	-100.0%	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$291,115	\$126,836	\$0	\$0	-100.0%	-100.0%	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$17,198	\$37,628	\$0	\$0	-100.0%	-100.0%	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$31,072	\$39,187	NA	NA	26.1%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$511,389	\$595,823	\$527,161	\$623,691	22.0%	4.7%	18.3%
12350	Special Programs	Physical Impairment - Homebound	\$2,223	\$66	\$0	\$771	-65.3%	1066.7%	NA
12510	Special Programs	Culturally Different - Communication Disorders	\$42,805	\$59,597	\$56,181	\$99,530	132.5%	67.0%	77.2%
12610	Special Programs	Learning Disability	\$15,573	\$0	\$0	\$0	-100.0%	NA	NA
12710	Special Programs	Equal Opportunity At Risk	\$60,857	\$72,182	\$0	\$0	-100.0%	-100.0%	NA
13100	Adult/Continuing Education Programs	Instruction	\$174,941	\$187,721	\$0	\$0	-100.0%	-100.0%	NA
13900	Adult/Continuing Education Programs	Other Adult/Continuing Ed. Program	\$225	\$4,475	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$75,667	\$10,768	\$2,063	\$954	-98.7%	-91.1%	-53.8%
14300	Summer School Programs	High School	\$0	\$40,707	\$23,801	\$17,938	NA	-55.9%	-24.6%
16100	Remediation	Remediation Testing	\$71,925	\$85,784	\$4,855	\$3,135	-95.6%	-96.3%	-35.4%
16200	Remediation	Preventive Remediation	\$0	\$0	\$0	\$461	NA	NA	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$0	\$36,462	\$52,549	\$8,182	NA	-77.6%	-84.4%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$58,105	\$66,643	\$21,381	\$19,747	-66.0%	-70.4%	-7.6%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$36,670	\$17,326	\$6,274	\$14,264	-61.1%	-17.7%	127.3%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$26,307	\$28,328	\$39,411	\$55,428	110.7%	95.7%	40.6%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$3,702	\$258	\$12,189	\$24,161	552.7%	9264.7%	98.2%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$43,538	\$33,538	\$0	\$0	-100.0%	-100.0%	NA
22210	Instruction	Library/Media Services - Service Area Direction	\$58	\$0	\$0	\$0	-100.0%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$155,359	\$249,349	\$244,033	\$235,897	51.8%	-5.4%	-3.3%
22230	Instruction	Library/Media Services - Audiovisual	\$3,839	\$315	\$0	\$0	-100.0%	-100.0%	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$50,231	\$178	\$951	\$446	-99.1%	150.2%	-53.2%
22290	Instruction	Library/Media Services - Other Educational Media Services	\$6,450	\$0	\$0	\$0	-100.0%	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$78,980	\$251,011	NA	NA	217.8%
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$133,171	\$64,382	\$0	NA	-100.0%	-100.0%
22400	Instruction	Academic Student Assessment	\$0	\$0	\$0	\$14,349	NA	NA	NA
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$0	\$0	\$0	\$2,817	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$251,982	\$214,963	\$129,814	\$232,750	-7.6%	8.3%	79.3%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$3,079	\$0	NA	NA	-100.0%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$27,913	\$42,673	NA	NA	52.9%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$472,188	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$8,700,544	\$10,154,452	\$9,122,809	\$9,291,027	6.8%	-8.5%	1.8%
Student Instructional Support									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$41,038	\$0	\$0	\$0	-100.0%	NA	NA
21220	Students	Guidance Services - Counseling Services	\$214,583	\$285,992	\$355,658	\$356,123	66.0%	24.5%	0.1%
21340	Students	Health Services - Nurse Services	\$103,207	\$139,735	\$134,674	\$142,808	38.4%	2.2%	6.0%
21390	Students	Health Services - Other Health Services	\$3,434	\$3,470	\$52,672	\$76,320	2122.7%	2099.2%	44.9%
21990	Students	Other Support Services Students - Other Student Services	\$15,245	\$8,820	\$0	\$0	-100.0%	-100.0%	NA
24100	School Administration	Office of The Principal	\$724,919	\$887,965	\$836,656	\$851,939	17.5%	-4.1%	1.8%

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
24900	School Administration	Other Support Services - School Admin.	\$0	\$0	\$0	\$60,937	NA	NA	NA
Student Instructional Support Total			\$1,102,426	\$1,325,983	\$1,379,660	\$1,488,128	35.0%	12.2%	7.9%
Overhead and Operational									
23120	General Administration	Board of Education - Service Area Assistants	\$49,679	\$97,140	\$79,786	\$63,541	27.9%	-34.6%	-20.4%
23150	General Administration	Board of Education - Legal Services	\$7,465	\$5,639	\$11,000	\$7,067	-5.3%	25.3%	-35.8%
23160	General Administration	Board of Education - Promotion Expenses	\$2,717	\$514	\$1,000	\$570	-79.0%	10.7%	-43.1%
23190	General Administration	Board of Education - Other Governing Body Services	\$19,858	\$8,776	\$25,770	\$14,603	-26.5%	66.4%	-43.3%
23210	General Administration	Executive Administration - Office of The Superintendent	\$243,054	\$352,238	\$219,175	\$233,577	-3.9%	-33.7%	6.6%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$20	\$50	\$438	\$415	1952.7%	729.3%	-5.3%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$5	\$39	NA	NA	672.2%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$1,502	\$26,480	\$0	\$0	-100.0%	-100.0%	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$276,264	\$163,263	\$184,902	NA	-33.1%	13.3%
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$0	\$863	\$1,697	NA	NA	96.6%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$28,070	\$760	\$0	\$0	-100.0%	-100.0%	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,143,469	\$1,402,200	\$1,319,097	\$1,321,708	15.6%	-5.7%	0.2%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$17,925	\$21,809	\$17,518	\$18,495	3.2%	-15.2%	5.6%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$142,210	\$165,458	\$127,665	\$121,417	-14.6%	-26.6%	-4.9%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$778	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$191,653	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$64,367	\$0	\$1,518	\$1,126	-98.3%	NA	-25.8%
26700	Operation and Maintenance of Plant Services	Insurance	\$123,410	\$109,073	\$155,391	\$154,159	24.9%	41.3%	-0.8%
27010	Student Transportation	Service Area Direction	\$28,435	\$98,657	\$68,940	\$75,677	166.1%	-23.3%	9.8%
27100	Student Transportation	Vehicle Operation	\$64,116	\$18,727	\$126,652	\$118,462	84.8%	532.6%	-6.5%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$61,159	\$106,650	\$171,852	\$130,822	113.9%	22.7%	-23.9%
27400	Student Transportation	Purchase of School Buses	\$0	\$69,169	\$159,350	\$191,838	NA	177.3%	20.4%
27500	Student Transportation	Insurance on Buses	\$419	\$14,093	\$14,437	\$14,953	3468.7%	6.1%	3.6%
27700	Student Transportation	Contracted Transportation Services	\$812,080	\$934,747	\$907,658	\$786,536	-3.1%	-15.9%	-13.3%
27900	Student Transportation	Other Student Transportation Services	\$4,647	\$10,620	\$12,273	\$13,519	190.9%	27.3%	10.2%
27910	Student Transportation	Bus Driver Training	\$0	\$0	\$100	\$0	NA	NA	-100.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$695,650	\$356,827	\$409,019	\$564,434	-18.9%	58.2%	38.0%
31400	Food Services Operations	Food Purchases	\$0	\$467,449	\$553,171	\$621,602	NA	33.0%	12.4%
31900	Food Services Operations	Other Food Services	\$9,963	\$220,275	\$136,746	\$60,041	502.6%	-72.7%	-56.1%
Overhead and Operational Total			\$3,712,647	\$4,763,613	\$4,682,688	\$4,701,200	26.6%	-1.3%	0.4%
Non Operational									
33200	Category not Specified	Community Recreation	\$14,425	\$16,336	\$0	\$0	-100.0%	-100.0%	NA
33300	Category not Specified	Civic Services	\$5,058	\$2,749	\$682	\$1,780	-64.8%	-35.2%	161.2%
33400	Category not Specified	Athletic Coaches	\$206,248	\$267,735	\$241,234	\$348,961	69.2%	30.3%	44.7%
33940	Other Community Services	Child Care Services	\$4,078	\$7,269	\$0	\$0	-100.0%	-100.0%	NA
33990	Other Community Services	Other	\$7,307	\$32,769	\$41,975	\$24,388	233.8%	-25.6%	-41.9%
41000	Category not Specified	Land Acquisition and Development	\$0	\$1,277	\$107	\$300	NA	-76.5%	180.1%
43000	Category not Specified	Professional Services	\$33,859	\$54,142	\$216,198	\$206,016	508.5%	280.5%	-4.7%
44000	Category not Specified	Educational Specifications Dev.	\$0	\$0	\$25,163	\$68,716	NA	NA	173.1%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$569,205	\$217,526	\$565,410	\$244,775	-57.0%	12.5%	-56.7%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$0	\$26,331	\$18,910	NA	NA	-28.2%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$30	\$3,567	\$5,070	NA	16805.6%	42.1%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$637,477	\$200,355	\$492,192	\$326,861	-48.7%	63.1%	-33.6%
49000	Category not Specified	Other Facilities Acq. and Construction	\$0	\$25,990	\$0	\$0	NA	-100.0%	NA
51100	Principal on Debt	Bonds	\$283,860	\$130,000	\$670,000	\$200,000	-29.5%	53.8%	-70.1%
52100	Interest on Debt	Bonds	\$6,537	\$159,325	\$184,206	\$53,767	722.6%	-66.3%	-70.8%
52200	Interest on Debt	Temporary Loans	\$0	\$41,079	\$0	\$0	NA	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$1,577,275	\$1,665,765	\$2,545,000	\$905,000	-42.6%	-45.7%	-64.4%
53150	Lease Rental	Buildings-Interest	\$0	\$0	\$428,000	\$120,400	NA	NA	-71.9%

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
54200	Advancements and Obligations	Common School Fund - Principal	\$111,362	\$91,609	\$76,522	\$0	-100.0%	-100.0%	-100.0%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$0	\$933	\$0	NA	NA	-100.0%
59200	Other Debt Services Obligations	Bank Fee	\$0	\$0	\$500	\$0	NA	NA	-100.0%
Non Operational Total			\$3,456,691	\$2,913,955	\$5,518,020	\$2,524,945	-27.0%	-13.3%	-54.2%
Prorated by Fund									
26492 - SAA	NA	Social Security - 2007 Account Code	\$521,114	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$75,634	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$65,439	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$16,531	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$29,209	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$4,380	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$3,299	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$1,323	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$1,885,993	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$270,029	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$331,980	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$53,461	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$4,443	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$659	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$495	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$178	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$208,826	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$3,472,995	\$0	\$0	\$0	NA	NA	NA