

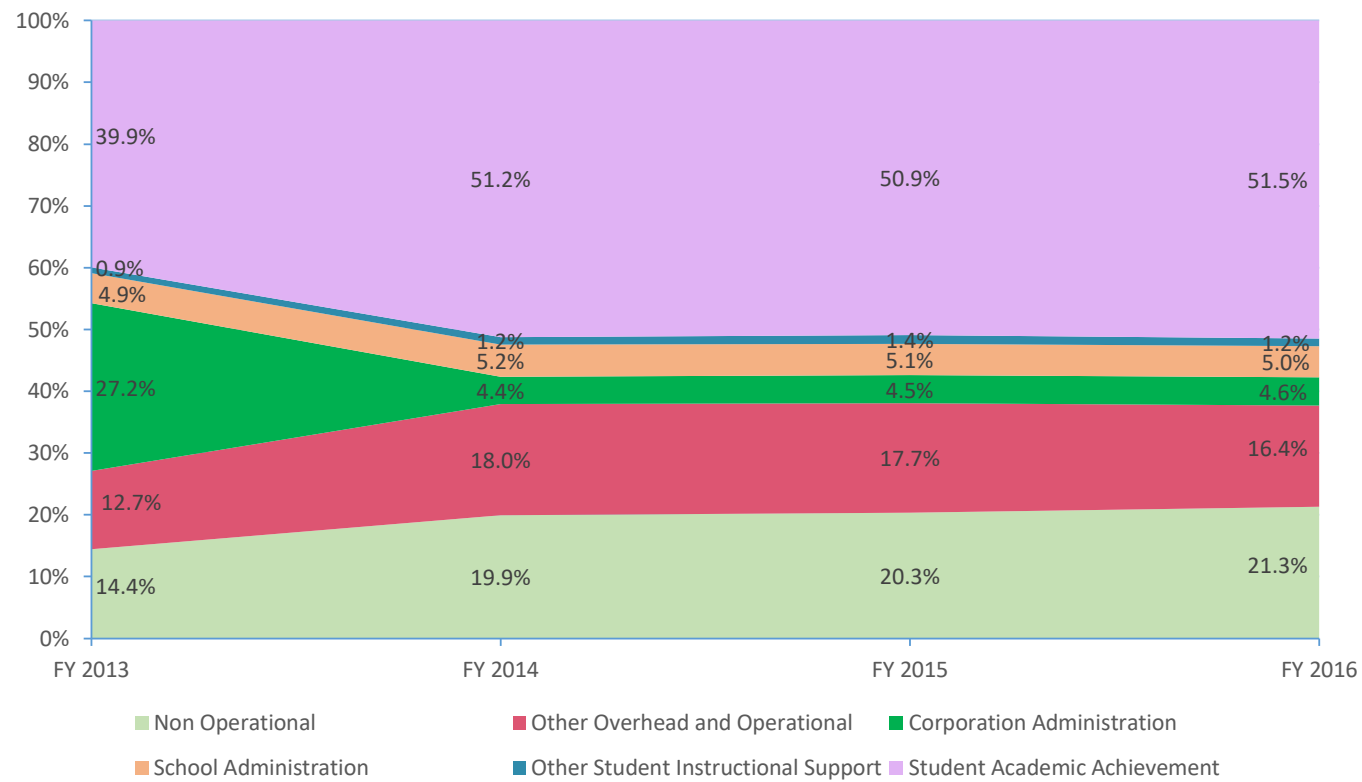
**School Corporation Expenditures by Account
Biannual Financial Report Data
Orleans Community Schools (6145)**

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	\$4,180,265	54.7%	\$4,446,834	51.1%	\$4,746,222	39.9%	\$4,579,506	51.2%	\$4,546,595	50.9%	\$4,704,855	51.5%
Student Instructional Support	\$447,675	5.9%	\$598,804	6.9%	\$688,321	5.8%	\$573,021	6.4%	\$578,338	6.5%	\$573,630	6.3%
Total	\$4,627,940	60.5%	\$5,045,637	58.0%	\$5,434,543	45.7%	\$5,152,527	57.7%	\$5,124,933	57.4%	\$5,278,485	57.7%

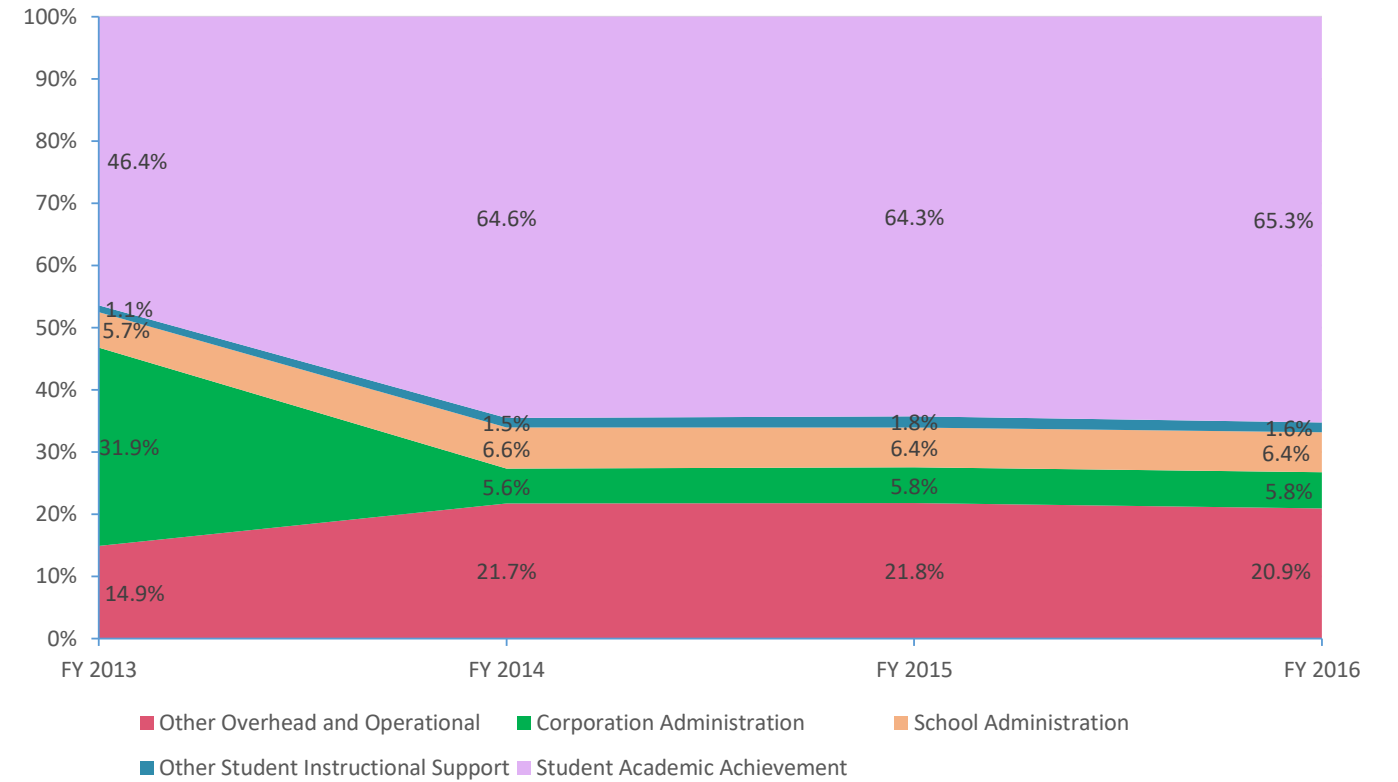
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,398,909	18.3%	\$1,761,230	20.3%	\$4,731,441	39.8%	\$2,002,760	22.4%	\$1,988,982	22.3%	\$1,914,894	20.9%
Non Operational	\$1,616,591	21.2%	\$1,889,121	21.7%	\$1,714,803	14.4%	\$1,780,976	19.9%	\$1,817,225	20.3%	\$1,947,666	21.3%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,015,500	39.5%	\$3,650,351	42.0%	\$6,446,244	54.3%	\$3,783,735	42.3%	\$3,806,207	42.6%	\$3,862,559	42.3%

Grand Total	\$7,643,440		\$8,695,988		\$11,880,787		\$8,936,262		\$8,931,140		\$9,141,044	
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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.

School Corporation Expenditures by Account
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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									
11050	Regular Programs	Full Day Kindergarten	\$81,749	\$105,418	\$196,089	\$177,964	117.7%	68.8%	-9.2%
11100	Regular Programs	Elementary	\$1,312,014	\$1,848,953	\$1,876,484	\$1,909,092	45.5%	3.3%	1.7%
11300	Regular Programs	High School	\$1,173,588	\$1,715,796	\$1,688,758	\$1,564,890	33.3%	-8.8%	-7.3%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$24,702	\$19,332	\$33,731	NA	36.6%	74.5%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$10,767	\$0	\$0	\$0	-100.0%	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$28,840	\$27,076	\$28,257	NA	-2.0%	4.4%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$108,960	\$219,823	\$0	\$0	-100.0%	-100.0%	NA
12350	Special Programs	Physical Impairment - Homebound	\$1,566	\$1,936	\$0	\$0	-100.0%	-100.0%	NA
12510	Special Programs	Culturally Different - Communication Disorders	\$41,165	\$35,444	\$36,837	\$44,368	7.8%	25.2%	20.4%
12610	Special Programs	Learning Disability	\$0	\$0	\$320,804	\$315,839	NA	NA	-1.5%
12810	Special Programs	Special Education Preschool	\$23,461	\$23,615	\$35,753	\$40,673	73.4%	72.2%	13.8%
12900	Special Programs	Other Special Programs	\$0	\$0	\$3,065	\$0	NA	NA	-100.0%
13300	Adult/Continuing Education Programs	Occupational Programs	\$300	\$150	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$11,811	\$18,120	\$12,874	\$12,874	9.0%	-28.9%	0.0%
16100	Remediation	Remediation Testing	\$262	\$0	\$0	\$0	-100.0%	NA	NA
16200	Remediation	Preventive Remediation	\$23,540	\$28,388	\$1,550	\$1,050	-95.5%	-96.3%	-32.3%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$56,073	\$81,938	\$104,179	\$82,154	46.5%	0.3%	-21.1%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$95,599	\$86,490	\$80,436	\$106,006	10.9%	22.6%	31.8%
17900	Payments to Other Governmental Units Within State	Other	\$1,000	\$0	\$0	\$0	-100.0%	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$1,597	\$963	\$5,675	\$19,400	1114.5%	1914.1%	241.9%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$4,000	\$2,000	NA	NA	-50.0%
22220	Instruction	Library/Media Services - School Library	\$89,835	\$92,778	\$79,787	\$80,250	-10.7%	-13.5%	0.6%
22230	Instruction	Library/Media Services - Audiovisual	\$113	\$235	\$280	\$157	39.7%	-33.0%	-43.9%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$35,191	\$37,974	\$0	\$8,101	-77.0%	-78.7%	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$1,904	\$2,038	\$485	\$195	-89.8%	-90.4%	-59.9%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$49,414	\$48,177	\$29,832	\$271,713	449.9%	464.0%	810.8%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$28,820	\$45,055	\$23,297	\$0	-100.0%	-100.0%	-100.0%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$0	\$0	\$6,141	NA	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$163,496	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$3,312,224	\$4,446,834	\$4,546,595	\$4,704,855	42.0%	5.8%	3.5%
Student Instructional Support									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$0	\$18,688	\$0	\$0	NA	-100.0%	NA
21190	Students	Attend. & Social Work Serv. - Other	\$0	\$18,008	\$0	\$0	NA	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$61,572	\$78,968	\$56,926	\$56,972	-7.5%	-27.9%	0.1%
21240	Students	Guidance Services - Information Services	\$21,223	\$5,047	\$0	\$0	-100.0%	-100.0%	NA
21290	Students	Guidance Services - Other Guidance Services	\$0	\$1,500	\$0	\$0	NA	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$26,632	\$46,100	\$70,360	\$56,021	110.4%	21.5%	-20.4%
24100	School Administration	Office of The Principal	\$254,348	\$430,492	\$451,052	\$460,636	81.1%	7.0%	2.1%
Student Instructional Support Total			\$363,775	\$598,804	\$578,338	\$573,630	57.7%	-4.2%	-0.8%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$8,060	\$18,412	\$15,675	\$15,230	89.0%	-17.3%	-2.8%
23150	General Administration	Board of Education - Legal Services	\$634	\$816	\$1,675	\$1,710	169.9%	109.6%	2.1%
23160	General Administration	Board of Education - Promotion Expenses	\$1,389	\$2,284	\$919	\$700	-49.6%	-69.4%	-23.9%
23210	General Administration	Executive Administration - Office of The Superintendent	\$125,070	\$226,502	\$217,533	\$211,554	69.1%	-6.6%	-2.7%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$0	\$59,852	\$61,505	NA	NA	2.8%
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$0	\$43,293	\$43,974	NA	NA	1.6%
25160	Central Services	Fiscal Services - Financial Accounting	\$45,398	\$62,257	\$0	\$699	-98.5%	-98.9%	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$6,632	\$2,230	\$142	\$291	-95.6%	-87.0%	105.2%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$67,241	\$82,402	NA	NA	22.5%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$404,046	\$567,013	\$612,918	\$560,334	38.7%	-1.2%	-8.6%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$5,187	\$13,440	\$25,166	\$5,208	0.4%	-61.2%	-79.3%

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$55,489	\$82,362	\$103,061	\$106,104	91.2%	28.8%	3.0%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$493	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$377	\$1,324	\$2,235	\$1,536	307.7%	16.1%	-31.3%
26600	Operation and Maintenance of Plant Services	Security Services	\$1,789	\$0	\$0	\$0	-100.0%	NA	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$48,060	\$53,711	\$46,673	\$46,873	-2.5%	-12.7%	0.4%
27010	Student Transportation	Service Area Direction	\$199	\$0	\$0	\$0	-100.0%	NA	NA
27100	Student Transportation	Vehicle Operation	\$18,180	\$27,063	\$26,691	\$29,911	64.5%	10.5%	12.1%
27200	Student Transportation	Monitoring Services	\$9,474	\$12,893	\$17,262	\$17,913	89.1%	38.9%	3.8%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$27,875	\$35,695	\$40,308	\$39,859	43.0%	11.7%	-1.1%
27400	Student Transportation	Purchase of School Buses	\$46,751	\$41,237	\$45,212	\$0	-100.0%	-100.0%	-100.0%
27500	Student Transportation	Insurance on Buses	\$6,702	\$5,210	\$4,574	\$4,564	-31.9%	-12.4%	-0.2%
27700	Student Transportation	Contracted Transportation Services	\$260,309	\$291,665	\$292,685	\$309,832	19.0%	6.2%	5.9%
27900	Student Transportation	Other Student Transportation Services	\$13,712	\$3,854	\$944	\$1,078	-92.1%	-72.0%	14.2%
31100	Food Services Operations	Service Area Direction	\$0	\$0	\$0	\$275	NA	NA	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$91,511	\$104,414	\$132,569	\$148,039	61.8%	41.8%	11.7%
31400	Food Services Operations	Food Purchases	\$131,274	\$185,045	\$198,439	\$186,070	41.7%	0.6%	-6.2%
31900	Food Services Operations	Other Food Services	\$22,105	\$23,803	\$33,915	\$39,233	77.5%	64.8%	15.7%
Overhead and Operational Total			\$1,330,713	\$1,761,230	\$1,988,982	\$1,914,894	43.9%	8.7%	-3.7%
Non Operational									
33200	Category not Specified	Community Recreation	\$5,000	\$5,786	\$2,898	\$2,898	-42.0%	-49.9%	0.0%
33400	Category not Specified	Athletic Coaches	\$73,152	\$93,829	\$104,909	\$103,461	41.4%	10.3%	-1.4%
33990	Other Community Services	Other	\$830	\$1,949	\$1,330	\$3,974	379.0%	103.9%	198.9%
41000	Category not Specified	Land Acquisition and Development	\$7,249	\$6,157	\$0	\$5,232	-27.8%	-15.0%	NA
43000	Category not Specified	Professional Services	\$40,985	\$133,526	\$85,123	\$45,529	11.1%	-65.9%	-46.5%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$80,144	\$68,150	\$126,618	\$188,016	134.6%	175.9%	48.5%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$50,268	\$98,939	\$0	\$0	-100.0%	-100.0%	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$5,906	\$64	\$1,621	\$910	-84.6%	1325.8%	-43.9%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$0	\$0	\$505	\$528	NA	NA	4.5%
46000	Category not Specified	Purchase of Moveable Equipment	\$139,183	\$38,731	\$26,218	\$70,381	-49.4%	81.7%	168.4%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$137,671	\$140,272	\$47,363	\$95,346	-30.7%	-32.0%	101.3%
49000	Category not Specified	Other Facilities Acq. and Construction	\$0	\$47,583	\$0	\$0	NA	-100.0%	NA
51100	Principal on Debt	Bonds	\$115,000	\$140,000	\$250,000	\$255,000	121.7%	82.1%	2.0%
51600	Principal on Debt	Other DLGF Approved Debt	\$8,983	\$0	\$0	\$0	-100.0%	NA	NA
52100	Interest on Debt	Bonds	\$206,538	\$191,531	\$53,640	\$50,890	-75.4%	-73.4%	-5.1%
53100	Lease Rental	Buildings-Principal	\$694,000	\$432,565	\$764,000	\$861,000	24.1%	99.0%	12.7%
53150	Lease Rental	Buildings-Interest	\$0	\$473,435	\$353,000	\$264,500	NA	-44.1%	-25.1%
54200	Advancements and Obligations	Common School Fund - Principal	\$32,262	\$16,400	\$0	\$0	-100.0%	-100.0%	NA
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$205	\$0	\$0	NA	-100.0%	NA
Non Operational Total			\$1,597,169	\$1,889,121	\$1,817,225	\$1,947,666	21.9%	3.1%	7.2%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$22,347	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$2,793	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$2,011	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$678	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$207,420	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$24,622	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$25,529	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$5,404	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$12,771	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$1,585	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$1,146	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$510	\$0	\$0	\$0	NA	NA	NA

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					2006 to 2016	2009 to 2016	2015 to 2016
26494 - SAA NA Group Insurance - 2007 Account Code	\$519,736	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$51,970	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$37,401	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$12,148	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$95	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$12	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$9	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$4	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$105,672	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$2,919	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$2,100	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$679	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,039,559	\$0	\$0	\$0	NA	NA	NA