

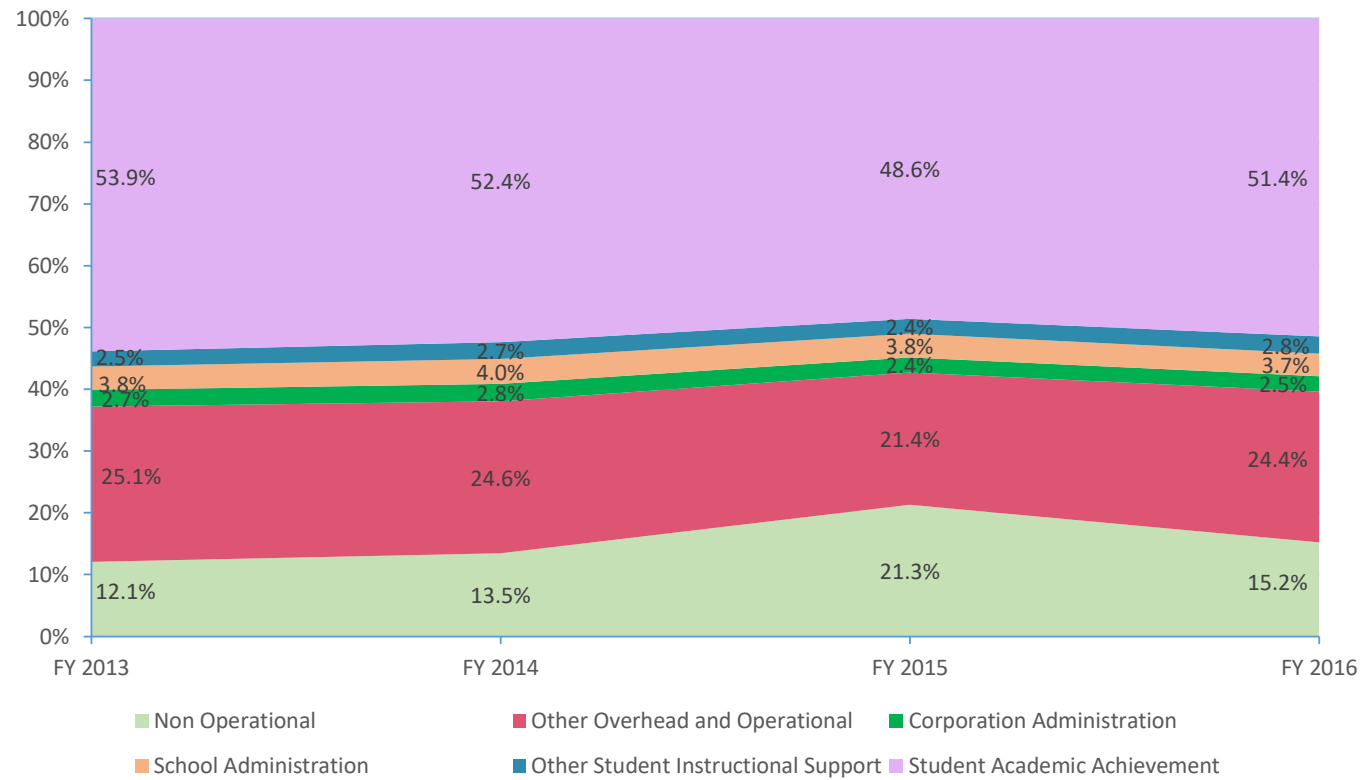
School Corporation Expenditures by Account
Biannual Financial Report Data
Prairie Heights Com Sch Corp (4515)

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	\$9,458,185	55.2%	\$9,299,936	53.4%	\$8,435,328	53.9%	\$8,116,972	52.4%	\$8,376,708	48.6%	\$7,706,132	51.4%
Student Instructional Support	\$1,064,104	6.2%	\$1,099,746	6.3%	\$978,651	6.2%	\$1,045,102	6.7%	\$1,076,476	6.2%	\$966,823	6.5%
Total	\$10,522,289	61.4%	\$10,399,681	59.7%	\$9,413,979	60.1%	\$9,162,074	59.1%	\$9,453,184	54.8%	\$8,672,956	57.9%

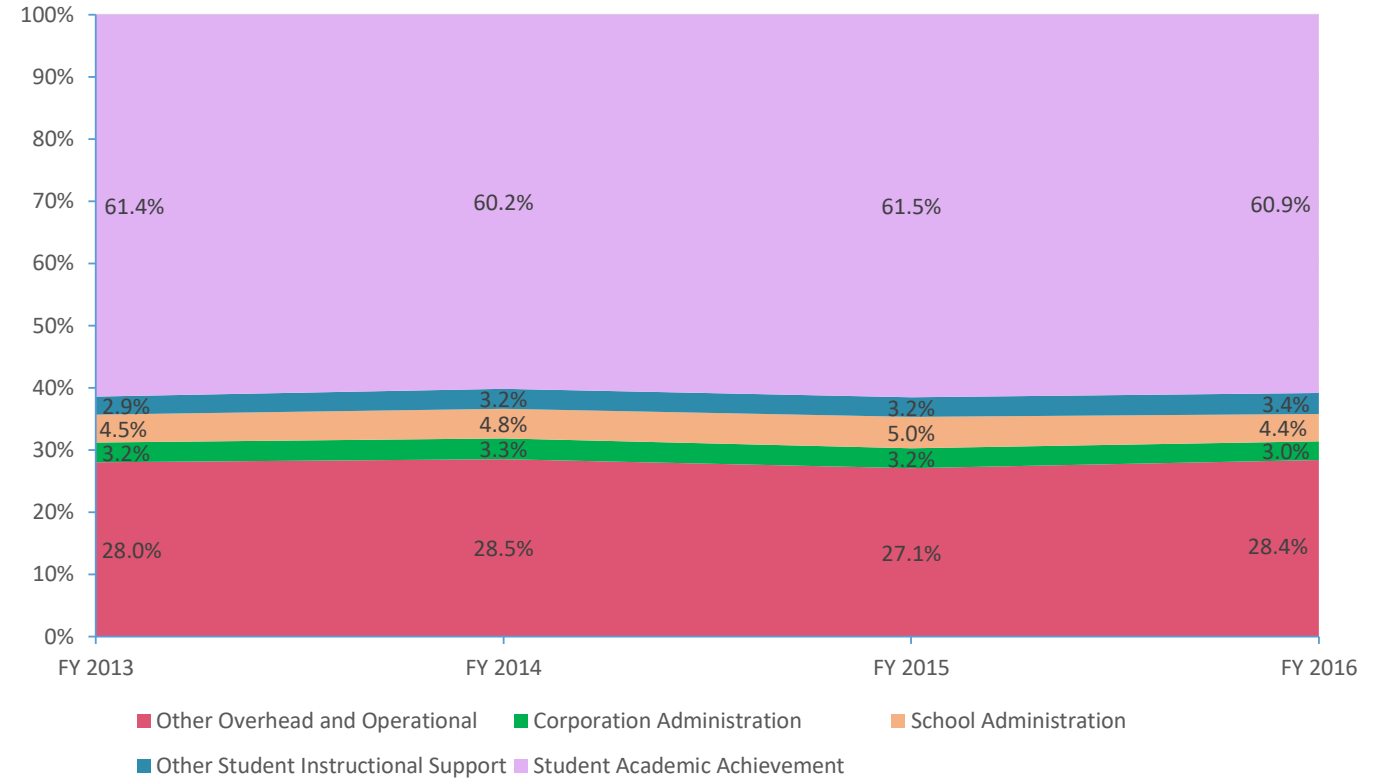
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,128,497	24.1%	\$3,691,076	21.2%	\$4,356,527	27.8%	\$4,249,020	27.4%	\$4,109,593	23.8%	\$4,028,055	26.9%
Non Operational	\$2,478,932	14.5%	\$3,333,803	19.1%	\$1,889,266	12.1%	\$2,085,144	13.5%	\$3,672,564	21.3%	\$2,279,217	15.2%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$6,607,430	38.6%	\$7,024,879	40.3%	\$6,245,793	39.9%	\$6,334,164	40.9%	\$7,782,157	45.2%	\$6,307,272	42.1%

Grand Total	\$17,129,718		\$17,424,560		\$15,659,772		\$15,496,238		\$17,235,341		\$14,980,228	
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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
Biannual Financial Report Data
Prairie Heights Com Sch Corp (4515)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$202,785	\$228,573	NA	NA	12.7%
11100	Regular Programs	Elementary	\$2,011,464	\$2,654,909	\$1,970,313	\$1,910,989	-5.0%	-28.0%	-3.0%
11200	Regular Programs	Middle/Junior High	\$1,452,910	\$2,040,567	\$2,010,720	\$1,528,475	5.2%	-25.1%	-24.0%
11300	Regular Programs	High School	\$1,353,355	\$1,912,428	\$1,732,365	\$1,709,527	26.3%	-10.6%	-1.3%
11350	Regular Programs	High School - Academic Honors Diploma	\$12,065	\$17,058	\$4,415	\$6,090	-49.5%	-64.3%	38.0%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$2,853	\$4,334	\$34,038	\$33,907	1088.7%	682.3%	-0.4%
11410	Regular Programs	Vocational Education - Agriculture A	\$95,192	\$136,046	\$149,283	\$152,918	60.6%	12.4%	2.4%
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$58,322	\$42,276	\$30,668	\$67,171	15.2%	58.9%	119.0%
11480	Regular Programs	Vocational Education - Industrial Education A	\$68,452	\$77,003	\$0	\$0	-100.0%	-100.0%	NA
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$53,640	\$88,528	\$75,046	\$79,752	48.7%	-9.9%	6.3%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$9,334	\$38,657	\$40,003	\$22,103	136.8%	-42.8%	-44.7%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$182,436	\$240,604	\$533,147	\$498,820	173.4%	107.3%	-6.4%
12350	Special Programs	Physical Impairment - Homebound	\$6,660	\$3,225	\$2,603	\$4,461	-33.0%	38.3%	71.4%
12610	Special Programs	Learning Disability	\$181,763	\$381,065	\$0	\$0	-100.0%	-100.0%	NA
12900	Special Programs	Other Special Programs	\$0	\$5,627	\$6,130	\$7,681	NA	36.5%	25.3%
14100	Summer School Programs	Elementary	\$0	\$6,768	\$0	\$0	NA	-100.0%	NA
14200	Summer School Programs	Middle/Junior High School	\$0	\$645	\$0	\$0	NA	-100.0%	NA
14300	Summer School Programs	High School	\$25,195	\$25,171	\$0	\$207	-99.2%	-99.2%	NA
16100	Remediation	Remediation Testing	\$4,540	\$53,919	\$10,189	\$8,679	91.2%	-83.9%	-14.8%
16200	Remediation	Preventive Remediation	\$40,047	\$40,334	\$0	\$0	-100.0%	-100.0%	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$273,492	\$17,258	\$351,459	\$304,884	11.5%	1666.6%	-13.3%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$102,695	\$623,776	\$205,865	\$338,435	229.6%	-45.7%	64.4%
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$0	\$36,341	\$0	\$0	NA	-100.0%	NA
17600	Payments to Other Governmental Units Within State	Joint Services and Supply - Other	\$5,450	\$11,329	\$0	\$0	-100.0%	-100.0%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$16,067	\$78,501	\$45,909	\$101,822	533.7%	29.7%	121.8%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$11,116	\$129	\$0	\$0	-100.0%	-100.0%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$404	\$19,270	\$107,757	\$62,449	15371.4%	224.1%	-42.0%
22220	Instruction	Library/Media Services - School Library	\$108,103	\$174,877	\$94,276	\$110,935	2.6%	-36.6%	17.7%
22230	Instruction	Library/Media Services - Audiovisual	\$9,636	\$6,507	\$5,478	\$5,319	-44.8%	-18.3%	-2.9%
22240	Instruction	Library/Media Services - Educational Television	\$0	\$1,600	\$1,818	\$1,390	NA	-13.1%	-23.6%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$20,875	\$70,385	\$110,066	\$0	-100.0%	-100.0%	-100.0%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$99,702	\$330,657	\$210,600	NA	111.2%	-36.3%
22350	Instruction	Instruc. Related Tech. - Systems Operations	\$0	\$0	\$4,274	\$7,569	NA	NA	77.1%
22360	Instruction	Instruc. Related Tech. - Network Support	\$140,618	\$122,528	\$168,078	\$130,484	-7.2%	6.5%	-22.4%
22400	Instruction	Academic Student Assessment	\$0	\$0	\$0	\$10,718	NA	NA	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$217,668	\$229,049	\$82,447	\$98,166	-54.9%	-57.1%	19.1%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$22,917	\$25,623	\$47,870	\$57,295	150.0%	123.6%	19.7%
25590	Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$19,285	\$13,897	\$19,049	\$6,711	-65.2%	-51.7%	-64.8%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$427,475	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$6,934,028	\$9,299,936	\$8,376,708	\$7,706,132	11.1%	-17.1%	-8.0%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$0	\$1,168	\$0	\$0	NA	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$274,714	\$403,678	\$280,695	\$282,498	2.8%	-30.0%	0.6%
21340	Students	Health Services - Nurse Services	\$57,135	\$70,985	\$78,672	\$78,922	38.1%	11.2%	0.3%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$32,493	\$52,842	\$54,424	\$57,796	77.9%	9.4%	6.2%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$150	\$356	NA	NA	137.5%
24100	School Administration	Office of The Principal	\$362,209	\$571,072	\$558,601	\$440,724	21.7%	-22.8%	-21.1%
24900	School Administration	Other Support Services - School Admin.	\$0	\$0	\$103,933	\$106,527	NA	NA	2.5%
Student Instructional Support Total			\$726,552	\$1,099,746	\$1,076,476	\$966,823	33.1%	-12.1%	-10.2%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$22,137	\$33,834	\$29,964	\$26,647	20.4%	-21.2%	-11.1%

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					2006 to 2016	2009 to 2016	2015 to 2016		
23150	General Administration	Board of Education - Legal Services	\$0	\$21,676	\$27,576	\$18,178	NA	-16.1%	-34.1%
23160	General Administration	Board of Education - Promotion Expenses	\$357	\$1,294	\$13,697	\$7,247	1930.5%	460.2%	-47.1%
23210	General Administration	Executive Administration - Office of The Superintendent	\$122,163	\$189,011	\$173,868	\$178,330	46.0%	-5.7%	2.6%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$2,000	\$225	\$0	NA	-100.0%	-100.0%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$43,000	\$0	\$0	\$0	-100.0%	NA	NA
25130	Central Services	Fiscal Services - Budgeting	\$0	\$1,000	\$0	\$0	NA	-100.0%	NA
25160	Central Services	Fiscal Services - Financial Accounting	\$79,299	\$85,772	\$127,815	\$123,098	55.2%	43.5%	-3.7%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$0	\$50	\$0	\$0	NA	-100.0%	NA
25750	Central Services	Personnel Services - Health Services	\$0	\$1,121	\$0	\$0	NA	-100.0%	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$0	\$19,483	\$15,596	NA	NA	-20.0%
25940	Central Services	Other Supp. Serv. Cent. Serv. - Settlements	\$1,481	\$0	\$0	\$0	-100.0%	NA	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$1,640	\$27,673	\$4,132	NA	152.0%	-85.1%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,195,192	\$1,299,961	\$1,178,414	\$1,170,726	-2.0%	-9.9%	-0.7%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$49,942	\$142,124	\$181,519	\$187,278	275.0%	31.8%	3.2%
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$0	\$476	\$0	\$0	NA	-100.0%	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$52,105	\$41,137	\$198,918	\$196,356	276.8%	377.3%	-1.3%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$1,215	\$132	\$0	\$0	-100.0%	-100.0%	NA
27010	Student Transportation	Service Area Direction	\$120,401	\$139,662	\$241,443	\$297,260	146.9%	112.8%	23.1%
27100	Student Transportation	Vehicle Operation	\$439,449	\$599,038	\$710,556	\$626,837	42.6%	4.6%	-11.8%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$291,523	\$280,121	\$218,062	\$185,281	-36.4%	-33.9%	-15.0%
27400	Student Transportation	Purchase of School Buses	\$170,133	\$133,222	\$139,248	\$128,462	-24.5%	-3.6%	-7.7%
27500	Student Transportation	Insurance on Buses	\$105,137	\$0	\$0	\$0	-100.0%	NA	NA
27700	Student Transportation	Contracted Transportation Services	\$196,053	\$97,179	\$191,375	\$238,180	21.5%	145.1%	24.5%
27900	Student Transportation	Other Student Transportation Services	\$2,446	\$0	\$0	\$385	-84.3%	NA	NA
27910	Student Transportation	Bus Driver Training	\$3,760	\$2,590	\$4,257	\$3,820	1.6%	47.5%	-10.3%
31100	Food Services Operations	Service Area Direction	\$29,213	\$44,991	\$47,429	\$48,197	65.0%	7.1%	1.6%
31200	Food Services Operations	Food Preparation and Dispensing	\$420,668	\$455,270	\$460,143	\$469,776	11.7%	3.2%	2.1%
31400	Food Services Operations	Food Purchases	\$44,253	\$52,746	\$24,372	\$21,398	-51.6%	-59.4%	-12.2%
31900	Food Services Operations	Other Food Services	\$53,884	\$65,028	\$93,555	\$80,873	50.1%	24.4%	-13.6%
Overhead and Operational Total			\$3,443,811	\$3,691,076	\$4,109,593	\$4,028,055	17.0%	9.1%	-2.0%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$620	\$287	\$7,164	\$1,980	219.1%	590.2%	-72.4%
33400	Category not Specified	Athletic Coaches	\$86,163	\$0	\$125,329	\$117,529	36.4%	NA	-6.2%
33500	Category not Specified	Welfare Activities Services	\$300	\$306	\$0	\$0	-100.0%	-100.0%	NA
41000	Category not Specified	Land Acquisition and Development	\$64,336	\$0	\$0	\$0	-100.0%	NA	NA
43000	Category not Specified	Professional Services	\$90,201	\$59,436	\$2,466	\$57,065	-36.7%	-4.0%	2214.4%
44000	Category not Specified	Educational Specifications Dev.	\$0	\$45,085	\$0	\$0	NA	-100.0%	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$183,067	\$187,892	\$328,429	\$293,680	60.4%	56.3%	-10.6%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$54,392	\$14,647	\$41,221	\$25,159	-53.7%	71.8%	-39.0%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$72,941	\$16,589	\$111,579	\$104,974	43.9%	532.8%	-5.9%
46000	Category not Specified	Purchase of Moveable Equipment	\$109,775	\$41,487	\$0	\$0	-100.0%	-100.0%	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$195,943	\$1,019,089	\$180,999	\$78,174	-60.1%	-92.3%	-56.8%
49000	Category not Specified	Other Facilities Acq. and Construction	\$0	\$1,856	\$1,715,870	\$566,513	NA	30423.3%	-67.0%
51100	Principal on Debt	Bonds	\$0	\$80,000	\$605,000	\$895,643	NA	1019.6%	48.0%
52100	Interest on Debt	Bonds	\$0	\$30,874	\$35,695	\$16,739	NA	-45.8%	-53.1%
52200	Interest on Debt	Temporary Loans	\$59,793	\$126,023	\$0	\$0	-100.0%	-100.0%	NA
52600	Interest on Debt	Other DLGF Approved Debt	\$0	\$0	\$28,438	\$48,770	NA	NA	71.5%
53100	Lease Rental	Buildings-Principal	\$1,411,853	\$1,473,671	\$420,000	\$0	-100.0%	-100.0%	-100.0%
53150	Lease Rental	Buildings-Interest	\$0	\$123,441	\$6,815	\$0	NA	-100.0%	-100.0%
53200	Lease Rental	Equipment-Principal	\$0	\$0	\$59,247	\$35,127	NA	NA	-40.7%
53250	Lease Rental	Equipment-Interest	\$0	\$0	\$2,063	\$1,207	NA	NA	-41.5%
54200	Advancements and Obligations	Common School Fund - Principal	\$0	\$0	\$0	\$35,127	NA	NA	NA
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$0	\$0	\$1,032	NA	NA	NA
59200	Other Debt Services Obligations	Bank Fee	\$109,289	\$112,426	\$1,750	\$0	-100.0%	-100.0%	-100.0%

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Account					Percent Change						
					FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016
60700	Category not Specified	Scholarships			\$0	\$694	\$500	\$500	NA	-28.0%	0.0%
Non Operational Total					\$2,438,672	\$3,333,803	\$3,672,564	\$2,279,217	-6.5%	-31.6%	-37.9%
Prorated by Fund											
26491 - SAA	NA	PERF - 2007 Account Code			\$108,370	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code			\$14,900	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code			\$94,327	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code			\$1,706	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code			\$408,915	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code			\$54,898	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code			\$123,335	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code			\$6,520	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code			\$2,192	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code			\$306	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code			\$297	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code			\$31	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code			\$1,927,671	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code			\$257,869	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code			\$457,420	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code			\$31,034	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code			\$77,009	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code			\$9,580	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code			\$9,308	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code			\$969	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total					\$3,586,656	\$0	\$0	\$0	NA	NA	NA