

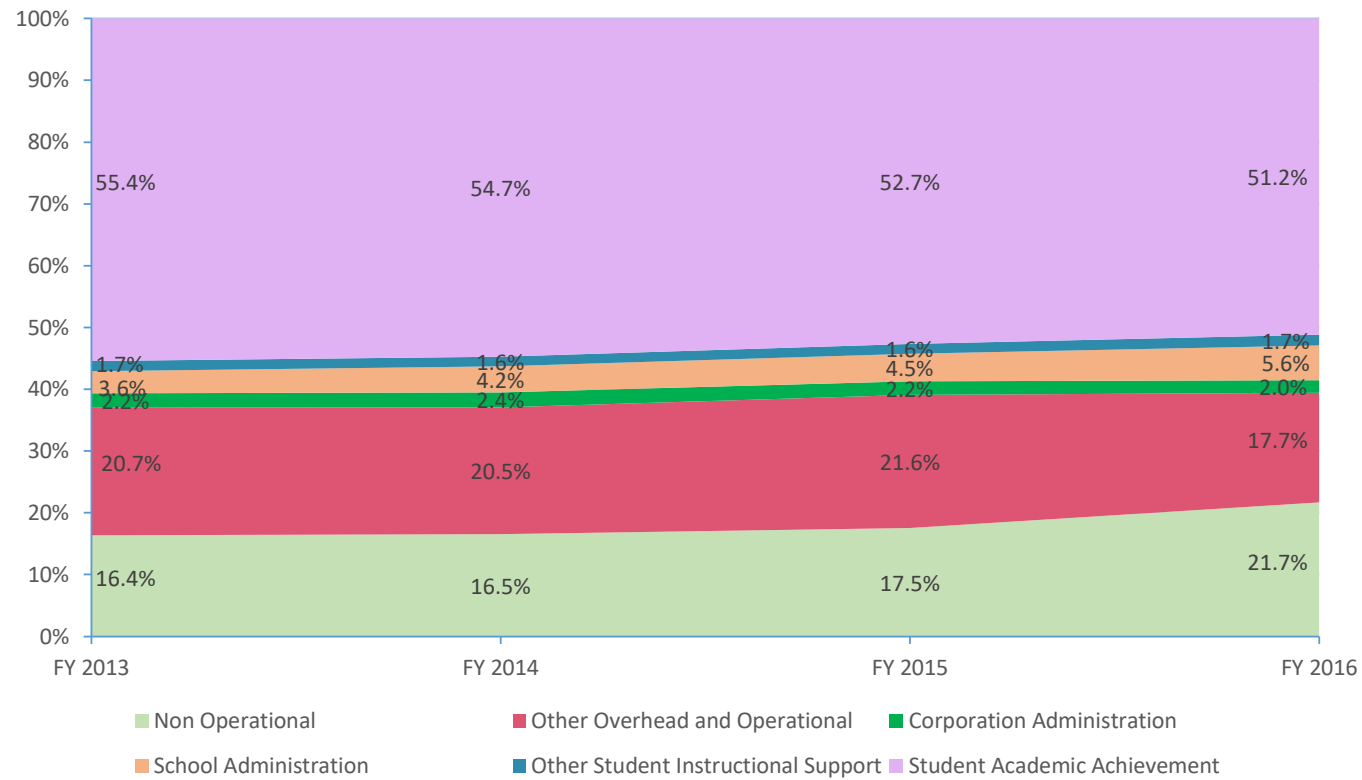
**School Corporation Expenditures by Account
Biannual Financial Report Data
South Dearborn Com School Corp (1600)**

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	\$15,985,264	60.5%	\$17,260,865	54.1%	\$16,558,873	55.4%	\$15,245,933	54.7%	\$13,981,880	52.7%	\$16,796,035	51.2%
Student Instructional Support	\$1,683,398	6.4%	\$1,586,661	5.0%	\$1,560,951	5.2%	\$1,608,276	5.8%	\$1,605,284	6.0%	\$2,418,325	7.4%
Total	\$17,668,662	66.8%	\$18,847,527	59.1%	\$18,119,824	60.7%	\$16,854,209	60.5%	\$15,587,164	58.7%	\$19,214,360	58.5%

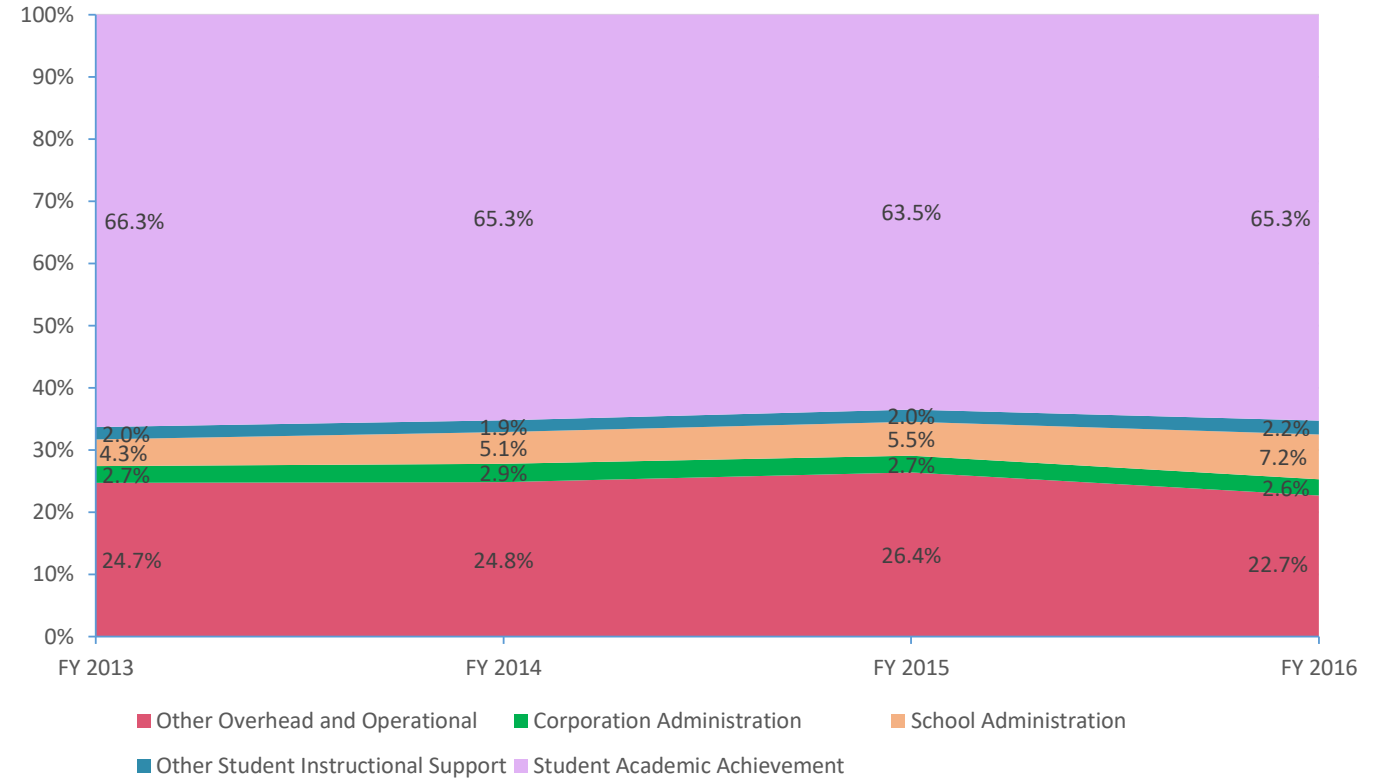
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$5,115,568	19.4%	\$6,114,087	19.2%	\$6,865,211	23.0%	\$6,391,149	22.9%	\$6,304,580	23.7%	\$6,491,659	19.8%
Non Operational	\$3,650,160	13.8%	\$4,964,218	15.6%	\$4,887,826	16.4%	\$4,609,798	16.5%	\$4,657,317	17.5%	\$7,119,907	21.7%
Not Categorized	\$0	0.0%	\$1,952,774	6.1%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$8,765,729	33.2%	\$13,031,079	40.9%	\$11,753,038	39.3%	\$11,000,948	39.5%	\$10,961,897	41.3%	\$13,611,566	41.5%

Grand Total	\$26,434,391		\$31,878,606		\$29,872,862		\$27,855,157		\$26,549,062		\$32,825,926	
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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
South Dearborn Com School Corp (1600)

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	\$133,119	\$347,748	\$361,022	NA	171.2%	3.8%
11100	Regular Programs	Elementary	\$3,869,547	\$6,847,921	\$4,404,086	\$5,637,813	45.7%	-17.7%	28.0%
11200	Regular Programs	Middle/Junior High	\$2,002,756	\$2,009,511	\$1,494,213	\$1,706,534	-14.8%	-15.1%	14.2%
11300	Regular Programs	High School	\$2,367,604	\$3,824,717	\$2,737,812	\$3,314,875	40.0%	-13.3%	21.1%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$0	\$50,110	NA	NA	NA
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$71,758	\$53,379	\$18,068	NA	-74.8%	-66.2%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$157,155	\$196,003	\$148,572	\$166,488	5.9%	-15.1%	12.1%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$0	\$691	\$3,924	\$9,330	NA	1250.0%	137.8%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$352,416	\$373,886	\$567,791	\$716,847	103.4%	91.7%	26.3%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$198,258	\$308,817	\$348,444	\$495,966	150.2%	60.6%	42.3%
12350	Special Programs	Physical Impairment - Homebound	\$21,614	\$48,576	\$1,072	\$11,467	-46.9%	-76.4%	970.0%
12410	Special Programs	Emotional Disabilities - Full Time	\$470,742	\$610,310	\$452,805	\$540,947	14.9%	-11.4%	19.5%
12510	Special Programs	Culturally Different - Communication Disorders	\$173,579	\$239,780	\$254,229	\$242,287	39.6%	1.0%	-4.7%
12610	Special Programs	Learning Disability	\$293,422	\$291,169	\$262,148	\$347,822	18.5%	19.5%	32.7%
12710	Special Programs	Equal Opportunity At Risk	\$52,962	\$61,939	\$4,116	\$5,723	-89.2%	-90.8%	39.1%
12810	Special Programs	Special Education Preschool	\$95,442	\$75,156	\$92,334	\$97,544	2.2%	29.8%	5.6%
13100	Adult/Continuing Education Programs	Instruction	\$0	\$6,826	\$0	\$0	NA	-100.0%	NA
14300	Summer School Programs	High School	\$26,363	\$1,973	\$0	\$1,777	-93.3%	-10.0%	NA
16100	Remediation	Remediation Testing	\$55,337	\$27,032	\$30,035	\$28,307	-48.8%	4.7%	-5.8%
16200	Remediation	Preventive Remediation	\$56,656	\$57,469	\$21,296	\$49,058	-13.4%	-14.6%	130.4%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$235,493	\$206,318	\$501,456	\$412,225	75.0%	99.8%	-17.8%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$954,003	\$997,821	\$1,005,886	\$995,433	4.3%	-0.2%	-1.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$65,814	\$92,190	\$1,168	\$0	-100.0%	-100.0%	-100.0%
22220	Instruction	Library/Media Services - School Library	\$201,290	\$299,249	\$226,414	\$335,164	66.5%	12.0%	48.0%
22230	Instruction	Library/Media Services - Audiovisual	\$1,689	\$2,498	\$0	\$0	-100.0%	-100.0%	NA
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$43	\$0	NA	NA	-100.0%
22360	Instruction	Instruc. Related Tech. - Network Support	\$163,492	\$142,875	\$718,981	\$673,628	312.0%	371.5%	-6.3%
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$28,819	\$30,413	\$23,852	\$3,348	-88.4%	-89.0%	-86.0%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$419,939	\$297,950	\$275,652	\$528,869	25.9%	77.5%	91.9%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$6,110	\$4,898	\$4,425	\$45,382	642.8%	826.5%	925.6%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$638,962	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$12,909,463	\$17,260,865	\$13,981,880	\$16,796,035	30.1%	-2.7%	20.1%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$233,457	\$265,876	\$296,787	\$396,854	70.0%	49.3%	33.7%
21230	Students	Guidance Services - Appraisal Services	\$17,334	\$0	\$0	\$0	-100.0%	NA	NA
21340	Students	Health Services - Nurse Services	\$85,944	\$127,902	\$115,870	\$173,127	101.4%	35.4%	49.4%
21390	Students	Health Services - Other Health Services	\$0	\$387	\$0	\$1,526	NA	294.6%	NA
21810	Students	Special Ed. Administration - Service Area Direction	\$61,041	\$69,951	\$10,000	\$0	-100.0%	-100.0%	-100.0%
24100	School Administration	Office of The Principal	\$945,420	\$1,122,545	\$1,182,627	\$1,825,223	93.1%	62.6%	54.3%
24900	School Administration	Other Support Services - School Admin.	\$0	\$0	\$0	\$21,594	NA	NA	NA
Student Instructional Support Total			\$1,343,196	\$1,586,661	\$1,605,284	\$2,418,325	80.0%	52.4%	50.6%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$43,429	\$51,439	\$26,632	\$28,151	-35.2%	-45.3%	5.7%
23150	General Administration	Board of Education - Legal Services	\$12,668	\$17,928	\$13,590	\$17,086	34.9%	-4.7%	25.7%
23160	General Administration	Board of Education - Promotion Expenses	\$4,425	\$5,871	\$8,673	\$5,937	34.2%	1.1%	-31.5%
23210	General Administration	Executive Administration - Office of The Superintendent	\$143,892	\$180,452	\$229,752	\$222,826	54.9%	23.5%	-3.0%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$1,583	\$743	\$0	\$0	-100.0%	-100.0%	NA
25110	Central Services	Fiscal Services - Office of The Business Manager	\$102,904	\$64,665	\$39,613	\$6,898	-93.3%	-89.3%	-82.6%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$36,194	\$41,201	\$63,567	\$88,951	145.8%	115.9%	39.9%
25150	Central Services	Fiscal Services - Payroll Services	\$55,471	\$71,101	\$83,295	\$109,984	98.3%	54.7%	32.0%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$4,333	\$70,799	\$3,732	\$7,120	64.3%	-89.9%	90.8%

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							2006 to 2016	2009 to 2016	2015 to 2016
25192	Central Services	Fiscal Services - Other - Petty Cash	\$0	\$0	\$200	\$0	NA	NA	-100.0%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$387	\$5,571	\$221	\$0	-100.0%	-100.0%	-100.0%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$3,594	\$0	\$182	NA	-94.9%	NA
25600	Central Services	Public Information Services	\$0	\$0	\$0	\$12,113	NA	NA	NA
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$35,233	\$47,182	\$110,223	\$162,815	362.1%	245.1%	47.7%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$111,820	\$3,678	\$7,232	NA	-93.5%	96.6%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$599	\$0	\$0	\$0	-100.0%	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,696,572	\$2,145,585	\$1,971,923	\$2,151,276	26.8%	0.3%	9.1%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$100,133	\$146,581	\$122,934	\$81,688	-18.4%	-44.3%	-33.6%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$97,761	\$283,353	\$309,265	\$260,872	166.8%	-7.9%	-15.6%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$642	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$19,501	\$6,527	\$12,542	\$22,140	13.5%	239.2%	76.5%
26600	Operation and Maintenance of Plant Services	Security Services	\$17,524	\$24,329	\$28,058	\$27,305	55.8%	12.2%	-2.7%
26700	Operation and Maintenance of Plant Services	Insurance	\$170,700	\$145,595	\$215,035	\$210,765	23.5%	44.8%	-2.0%
27010	Student Transportation	Service Area Direction	\$44,539	\$106,149	\$2,990	\$0	-100.0%	-100.0%	-100.0%
27100	Student Transportation	Vehicle Operation	\$50,328	\$55,608	\$75,363	\$181,060	259.8%	225.6%	140.3%
27200	Student Transportation	Monitoring Services	\$0	\$1,203	\$786	\$0	NA	-100.0%	-100.0%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$38,772	\$39,248	\$73,270	\$61,049	57.5%	55.5%	-16.7%
27500	Student Transportation	Insurance on Buses	\$485	\$5,000	\$12,597	\$12,099	2394.6%	142.0%	-4.0%
27700	Student Transportation	Contracted Transportation Services	\$1,171,509	\$1,407,077	\$1,599,517	\$1,514,744	29.3%	7.7%	-5.3%
27900	Student Transportation	Other Student Transportation Services	\$0	\$14	\$3,779	\$5,302	NA	38458.2%	40.3%
31100	Food Services Operations	Service Area Direction	\$3,641	\$41,209	\$20,883	\$52,576	1343.8%	27.6%	151.8%
31200	Food Services Operations	Food Preparation and Dispensing	\$388,591	\$462,817	\$615,379	\$592,024	52.4%	27.9%	-3.8%
31900	Food Services Operations	Other Food Services	\$443,281	\$571,425	\$657,086	\$649,464	46.5%	13.7%	-1.2%
Overhead and Operational Total			\$4,685,096	\$6,114,087	\$6,304,580	\$6,491,659	38.6%	6.2%	3.0%
Non Operational									
33200	Category not Specified	Community Recreation	\$22,145	\$26,352	\$8,637	\$19,133	-13.6%	-27.4%	121.5%
33300	Category not Specified	Civic Services	\$1,010	\$452	\$337	\$7,770	669.4%	1618.5%	2203.1%
33400	Category not Specified	Athletic Coaches	\$262,934	\$307,911	\$273,432	\$299,670	14.0%	-2.7%	9.6%
33930	Other Community Services	Latch Key Kid Program	\$0	\$0	\$0	\$14,378	NA	NA	NA
33940	Other Community Services	Child Care Services	\$0	\$0	\$0	\$17,539	NA	NA	NA
41000	Category not Specified	Land Acquisition and Development	\$0	\$0	\$90,815	\$79,377	NA	NA	-12.6%
43000	Category not Specified	Professional Services	\$0	\$0	\$23,919	\$2,495,398	NA	NA	10332.6%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$249,021	\$216,008	\$233,063	\$74,066	-70.3%	-65.7%	-68.2%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$125,965	\$0	\$0	NA	-100.0%	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$0	\$12,912	\$68,591	NA	NA	431.2%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$54,531	\$116,304	\$84,821	\$26,200	-52.0%	-77.5%	-69.1%
49000	Category not Specified	Other Facilities Acq. and Construction	\$10,400	\$148,656	\$0	\$0	-100.0%	-100.0%	NA
51100	Principal on Debt	Bonds	\$0	\$125,000	\$165,000	\$175,000	NA	40.0%	6.1%
52100	Interest on Debt	Bonds	\$0	\$97,077	\$53,766	\$45,272	NA	-53.4%	-15.8%
52200	Interest on Debt	Temporary Loans	\$20,913	\$77,670	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$1,731,646	\$1,844,098	\$1,525,000	\$1,620,000	-6.4%	-12.2%	6.2%
53150	Lease Rental	Buildings-Interest	\$0	\$824,000	\$1,363,000	\$1,377,900	NA	67.2%	1.1%
54200	Advancements and Obligations	Common School Fund - Principal	\$1,213,918	\$648,913	\$700,828	\$574,449	-52.7%	-11.5%	-18.0%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$397,168	\$120,634	\$224,035	NA	-43.6%	85.7%
60700	Category not Specified	Scholarships	\$9,693	\$8,646	\$1,151	\$1,129	-88.4%	-86.9%	-1.9%
Non Operational Total			\$3,576,212	\$4,964,218	\$4,657,317	\$7,119,907	99.1%	43.4%	52.9%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$90,606	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$12,021	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$30,605	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$2,623	\$0	\$0	\$0	NA	NA	NA

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change						
					2006 to 2016	2009 to 2016	2015 to 2016				
26492 - SAA NA Social Security - 2007 Account Code	\$772,390	\$0	\$0	\$0	NA	NA	NA				
26492 - SIS NA Social Security - 2007 Account Code	\$99,408	\$0	\$0	\$0	NA	NA	NA				
26492 - O&O NA Social Security - 2007 Account Code	\$125,151	\$0	\$0	\$0	NA	NA	NA				
26492 - NO NA Social Security - 2007 Account Code	\$21,676	\$0	\$0	\$0	NA	NA	NA				
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$60,965	\$0	\$0	\$0	NA	NA	NA				
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$8,141	\$0	\$0	\$0	NA	NA	NA				
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$6,895	\$0	\$0	\$0	NA	NA	NA				
26493 - NO NA Workman's Compensation - 2007 Account Code	\$1,691	\$0	\$0	\$0	NA	NA	NA				
26494 - SAA NA Group Insurance - 2007 Account Code	\$1,710,253	\$0	\$0	\$0	NA	NA	NA				
26494 - SIS NA Group Insurance - 2007 Account Code	\$220,265	\$0	\$0	\$0	NA	NA	NA				
26494 - O&O NA Group Insurance - 2007 Account Code	\$267,493	\$0	\$0	\$0	NA	NA	NA				
26494 - NO NA Group Insurance - 2007 Account Code	\$47,875	\$0	\$0	\$0	NA	NA	NA				
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$2,716	\$0	\$0	\$0	NA	NA	NA				
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$367	\$0	\$0	\$0	NA	NA	NA				
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$329	\$0	\$0	\$0	NA	NA	NA				
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$84	\$0	\$0	\$0	NA	NA	NA				
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$438,871	\$0	\$0	\$0	NA	NA	NA				
Prorated by Fund Total					\$3,920,424	\$0	\$0	\$0	NA	NA	NA
Not Categorized											
60120	Category not Specified	Transfer to Self Insurance	\$0	\$1,952,774	\$0	\$0	NA	-100.0%	NA		
Not Categorized Total					\$0	\$1,952,774	\$0	\$0	NA	-100.0%	NA