

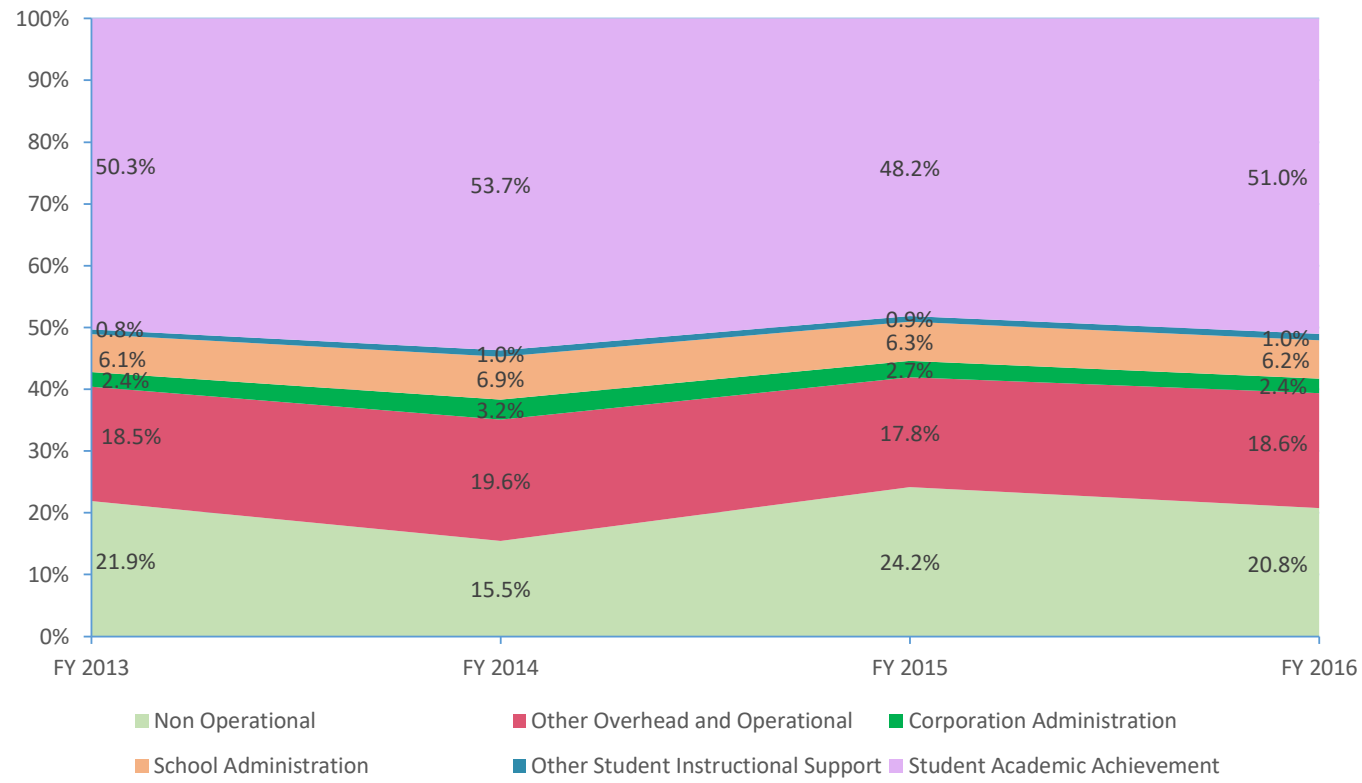
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**M S D Bluffton-Harrison (8445)**

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	\$7,066,282	53.7%	\$7,561,309	53.1%	\$8,099,928	50.3%	\$8,335,442	53.7%	\$8,272,952	48.2%	\$8,571,931	51.0%
Student Instructional Support	\$1,023,108	7.8%	\$1,118,256	7.9%	\$1,110,549	6.9%	\$1,238,082	8.0%	\$1,246,371	7.3%	\$1,217,332	7.2%
<b>Total</b>	<b>\$8,089,390</b>	<b>61.5%</b>	<b>\$8,679,565</b>	<b>61.0%</b>	<b>\$9,210,477</b>	<b>57.2%</b>	<b>\$9,573,523</b>	<b>61.7%</b>	<b>\$9,519,323</b>	<b>55.4%</b>	<b>\$9,789,263</b>	<b>58.3%</b>

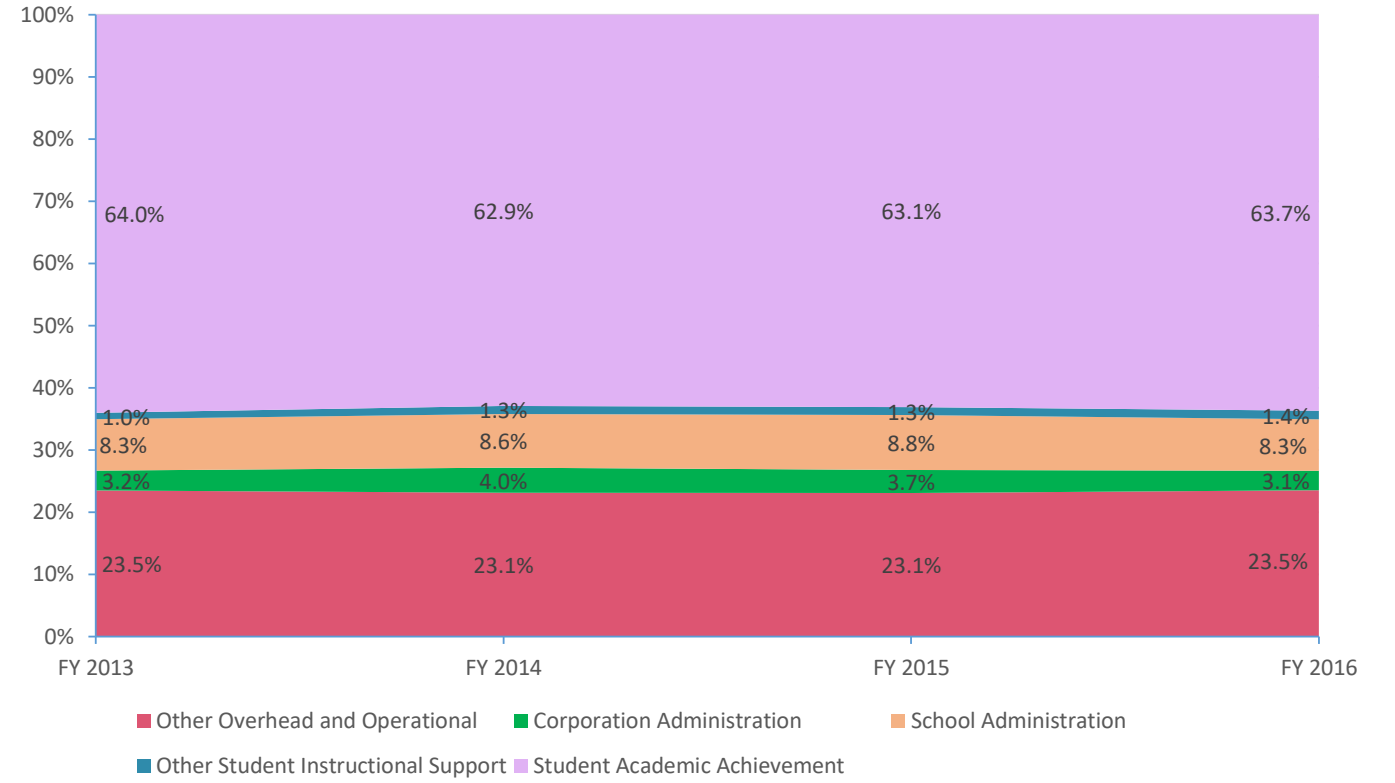
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,777,213	21.1%	\$3,134,124	22.0%	\$3,360,607	20.9%	\$3,551,016	22.9%	\$3,510,411	20.4%	\$3,519,084	21.0%
Non Operational	\$2,283,984	17.4%	\$2,424,681	17.0%	\$3,525,755	21.9%	\$2,398,376	15.5%	\$4,151,753	24.2%	\$3,488,474	20.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$5,061,196</b>	<b>38.5%</b>	<b>\$5,558,805</b>	<b>39.0%</b>	<b>\$6,886,362</b>	<b>42.8%</b>	<b>\$5,949,392</b>	<b>38.3%</b>	<b>\$7,662,164</b>	<b>44.6%</b>	<b>\$7,007,558</b>	<b>41.7%</b>

<b>Grand Total</b>	<b>\$13,150,587</b>	<b>\$14,238,370</b>	<b>\$16,096,839</b>	<b>\$15,522,915</b>	<b>\$17,181,486</b>	<b>\$16,796,822</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**  
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Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
<b>Student Academic Achievement</b>									
11025	Regular Programs	Non Special Education Preschool	\$0	\$0	\$1,428	\$15,162	NA	NA	962.0%
11050	Regular Programs	Full Day Kindergarten	\$0	\$44,272	\$304,604	\$299,663	NA	576.9%	-1.6%
11100	Regular Programs	Elementary	\$1,552,090	\$1,977,660	\$2,078,797	\$2,213,711	42.6%	11.9%	6.5%
11200	Regular Programs	Middle/Junior High	\$1,293,208	\$1,680,081	\$1,330,537	\$1,411,971	9.2%	-16.0%	6.1%
11300	Regular Programs	High School	\$1,307,798	\$1,632,854	\$1,665,879	\$1,575,839	20.5%	-3.5%	-5.4%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$500	\$0	\$20,815	\$45,000	8900.0%	NA	116.2%
11440	Regular Programs	Vocational Education - Health Occupations	\$55,142	\$66,352	\$54,633	\$56,773	3.0%	-14.4%	3.9%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$31,896	\$70,939	\$52,708	\$34,489	8.1%	-51.4%	-34.6%
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$0	\$18,613	\$28,764	\$29,173	NA	56.7%	1.4%
11470	Regular Programs	Vocational Education - Business Education	\$90,510	\$111,834	\$118,384	\$121,322	34.0%	8.5%	2.5%
11520	Regular Programs	Vocational Education - Area School Participation	\$74,788	\$105,195	\$114,840	\$118,917	59.0%	13.0%	3.5%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$276,834	\$362,806	\$344,432	\$371,061	34.0%	2.3%	7.7%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$98,164	\$134,232	\$169,811	NA	73.0%	26.5%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$15,852	\$31,606	\$31,739	\$24,962	57.5%	-21.0%	-21.4%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$0	\$0	\$402,264	\$413,668	NA	NA	2.8%
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$0	\$0	\$339,332	\$369,346	NA	NA	8.8%
12350	Special Programs	Physical Impairment - Homebound	\$1,477	\$0	\$7,676	\$11,956	709.2%	NA	55.8%
12810	Special Programs	Special Education Preschool	\$35,250	\$31,625	\$65,264	\$66,379	88.3%	109.9%	1.7%
12900	Special Programs	Other Special Programs	\$0	\$0	\$148,858	\$180,583	NA	NA	21.3%
13100	Adult/Continuing Education Programs	Instruction	\$21,701	\$5,791	\$0	\$0	-100.0%	-100.0%	NA
13600	Adult/Continuing Education Programs	Special Interest Programs	\$9,884	\$12,202	\$17,762	\$14,998	51.7%	22.9%	-15.6%
14100	Summer School Programs	Elementary	\$9,564	\$0	\$5,053	\$15,717	64.3%	NA	211.0%
14200	Summer School Programs	Middle/Junior High School	\$8,360	\$0	\$0	\$0	-100.0%	NA	NA
14300	Summer School Programs	High School	\$32,441	\$42,104	\$42,734	\$33,771	4.1%	-19.8%	-21.0%
16100	Remediation	Remediation Testing	\$3,296	\$0	\$0	\$0	-100.0%	NA	NA
16200	Remediation	Preventive Remediation	\$14,125	\$7,353	\$19,038	\$19,315	36.7%	162.7%	1.5%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$52,773	\$4,521	\$10,913	\$4,213	-92.0%	-6.8%	-61.4%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$445,734	\$0	\$0	\$0	-100.0%	NA	NA
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$0	\$652,440	\$364	\$202	NA	-100.0%	-44.4%
17700	Payments to Other Governmental Units Within State	Interlocal Agreements - Other	\$54,407	\$0	\$0	\$0	-100.0%	NA	NA
17900	Payments to Other Governmental Units Within State	Other	\$0	\$0	\$35,252	\$40,843	NA	NA	15.9%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$6,844	\$0	\$0	\$2,430	-64.5%	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$3,699	\$33,021	\$13,114	NA	254.5%	-60.3%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$14,418	\$1,140	\$6,000	\$6,000	-58.4%	426.5%	0.0%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$2,031	\$2,087	\$57,709	\$83,556	4014.2%	3904.5%	44.8%
22220	Instruction	Library/Media Services - School Library	\$178,992	\$180,563	\$54,146	\$63,394	-64.6%	-64.9%	17.1%
22230	Instruction	Library/Media Services - Audiovisual	\$199	\$231	\$0	\$0	-100.0%	-100.0%	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$100,000	\$145,728	\$283,161	\$234,409	134.4%	60.9%	-17.2%
22360	Instruction	Instruc. Related Tech. - Network Support	\$175,248	\$156,077	\$257,217	\$260,251	48.5%	66.7%	1.2%
22400	Instruction	Academic Student Assessment	\$0	\$0	\$0	\$12,560	NA	NA	NA
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$1,583	\$863	\$1,137	\$476	-69.9%	-44.8%	-58.1%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$144,981	\$105,936	\$156,506	\$152,105	4.9%	43.6%	-2.8%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$44,045	\$65,150	NA	NA	47.9%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$13,508	\$8,573	\$491	\$742	-94.5%	-91.3%	51.1%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$0	\$3,214	\$18,900	NA	NA	488.0%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$256,341	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$6,281,776</b>	<b>\$7,561,309</b>	<b>\$8,272,952</b>	<b>\$8,571,931</b>	<b>36.5%</b>	<b>13.4%</b>	<b>3.6%</b>
<b>Student Instructional Support</b>									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$51,341	\$67,616	\$36,851	\$42,302	-17.6%	-37.4%	14.8%
21210	Students	Guidance Services - Service Area Direction	\$2,605	\$0	\$0	\$0	-100.0%	NA	NA
21220	Students	Guidance Services - Counseling Services	\$6,680	\$0	\$2,180	\$3,000	-55.1%	NA	37.6%
21340	Students	Health Services - Nurse Services	\$94,521	\$111,069	\$115,173	\$129,112	36.6%	16.2%	12.1%
21390	Students	Health Services - Other Health Services	\$2,767	\$0	\$0	\$0	-100.0%	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		
21420	Students	Psychological Services - Psychological Testing	\$0	\$0	\$2,950	\$0	NA	NA	-100.0%
21910	Students	Other Support Services Students - Service Area Direction	\$0	\$7,777	\$0	\$0	NA	-100.0%	NA
24100	School Administration	Office of The Principal	\$711,390	\$925,107	\$1,082,238	\$1,038,354	46.0%	12.2%	-4.1%
24900	School Administration	Other Support Services - School Admin.	\$8,904	\$6,687	\$6,978	\$4,564	-48.7%	-31.8%	-34.6%
<b>Student Instructional Support Total</b>			<b>\$878,209</b>	<b>\$1,118,256</b>	<b>\$1,246,371</b>	<b>\$1,217,332</b>	<b>38.6%</b>	<b>8.9%</b>	<b>-2.3%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$13,304	\$13,522	\$11,971	\$10,765	-19.1%	-20.4%	-10.1%
23150	General Administration	Board of Education - Legal Services	\$4,893	\$13,161	\$18,464	\$3,036	-38.0%	-76.9%	-83.6%
23190	General Administration	Board of Education - Other Governing Body Services	\$17,394	\$13,811	\$14,891	\$13,837	-20.4%	0.2%	-7.1%
23210	General Administration	Executive Administration - Office of The Superintendent	\$189,063	\$309,641	\$294,494	\$316,783	67.6%	2.3%	7.6%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$10,029	\$17,289	\$14,754	NA	47.1%	-14.7%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$2,600	\$636	\$27,391	\$1,123	-56.8%	76.4%	-95.9%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$4,026	\$599	\$2,903	\$3,332	-17.2%	456.3%	14.8%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$273	\$3,799	\$631	\$1,346	393.1%	-64.6%	113.4%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$500	\$0	NA	NA	-100.0%
25750	Central Services	Personnel Services - Health Services	\$1,626	\$1,408	\$2,858	\$2,063	26.9%	46.5%	-27.8%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$0	\$63,785	\$26,852	NA	NA	-57.9%
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$0	\$1,429	\$1,245	NA	NA	-12.8%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,068,439	\$1,264,339	\$1,240,485	\$1,266,971	18.6%	0.2%	2.1%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$5,984	\$10,434	\$12,067	\$8,115	35.6%	-22.2%	-32.7%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$94,784	\$99,661	\$102,500	\$108,198	14.2%	8.6%	5.6%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$125	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$57,478	\$0	\$0	\$0	-100.0%	NA	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$122,099	\$61,061	\$78,048	\$101,077	-17.2%	65.5%	29.5%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$7,751	\$2,000	\$2,657	\$2,569	-66.9%	28.4%	-3.3%
27010	Student Transportation	Service Area Direction	\$46,371	\$94,263	\$178,169	\$148,698	220.7%	57.7%	-16.5%
27100	Student Transportation	Vehicle Operation	\$288,734	\$361,894	\$428,278	\$454,309	57.3%	25.5%	6.1%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$121,277	\$109,454	\$91,472	\$91,928	-24.2%	-16.0%	0.5%
27400	Student Transportation	Purchase of School Buses	\$0	\$245,848	\$186,380	\$149,159	NA	-39.3%	-20.0%
27500	Student Transportation	Insurance on Buses	\$9,821	\$11,614	\$9,182	\$10,660	8.5%	-8.2%	16.1%
27700	Student Transportation	Contracted Transportation Services	\$0	\$10,036	\$110	\$0	NA	-100.0%	-100.0%
27900	Student Transportation	Other Student Transportation Services	\$33	\$0	\$3,050	\$3,517	10455.2%	NA	15.3%
27910	Student Transportation	Bus Driver Training	\$684	\$300	\$1,436	\$287	-58.1%	-4.4%	-80.0%
31100	Food Services Operations	Service Area Direction	\$661	\$25,798	\$33,324	\$35,592	5286.0%	38.0%	6.8%
31200	Food Services Operations	Food Preparation and Dispensing	\$206,038	\$187,773	\$249,354	\$269,043	30.6%	43.3%	7.9%
31300	Food Services Operations	Food Delivery	\$500	\$124	\$0	\$0	-100.0%	-100.0%	NA
31400	Food Services Operations	Food Purchases	\$232,672	\$219,266	\$330,824	\$383,102	64.7%	74.7%	15.8%
31900	Food Services Operations	Other Food Services	\$28,558	\$63,651	\$106,472	\$90,724	217.7%	42.5%	-14.8%
<b>Overhead and Operational Total</b>			<b>\$2,525,186</b>	<b>\$3,134,124</b>	<b>\$3,510,411</b>	<b>\$3,519,084</b>	<b>39.4%</b>	<b>12.3%</b>	<b>0.2%</b>
<b>Non Operational</b>									
33300	Category not Specified	Civic Services	\$0	\$37,414	\$43,978	\$48,327	NA	29.2%	9.9%
33400	Category not Specified	Athletic Coaches	\$187,004	\$160,806	\$217,296	\$200,577	7.3%	24.7%	-7.7%
33500	Category not Specified	Welfare Activities Services	\$0	\$0	\$2,500	\$0	NA	NA	-100.0%
33930	Other Community Services	Latch Key Kid Program	\$19,047	\$192	\$38,907	\$87,021	356.9%	45223.3%	123.7%
43000	Category not Specified	Professional Services	\$18,995	\$7,253	\$145,788	\$13,691	-27.9%	88.8%	-90.6%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$152,730	\$303,116	\$249,395	\$307,936	101.6%	1.6%	23.5%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$0	\$16,784	\$33,766	NA	NA	101.2%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$3,531	\$16,339	\$144,770	\$107,416	2942.1%	557.4%	-25.8%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$0	\$41,540	\$0	NA	NA	-100.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$102,708	\$23,259	\$137,221	\$119,106	16.0%	412.1%	-13.2%
49000	Category not Specified	Other Facilities Acq. and Construction	\$25,550	\$3,442	\$0	\$0	-100.0%	-100.0%	NA
52200	Interest on Debt	Temporary Loans	\$2,538	\$19,051	\$0	\$0	-100.0%	-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			
52600	Interest on Debt	Other DLGF Approved Debt	\$0	\$15,269	\$33,034	\$33,615	NA	120.2%	1.8%	
53100	Lease Rental	Buildings-Principal	\$1,364,000	\$1,464,500	\$2,703,000	\$2,350,000	72.3%	60.5%	-13.1%	
54200	Advancements and Obligations	Common School Fund - Principal	\$374,041	\$374,041	\$374,040	\$187,020	-50.0%	-50.0%	-50.0%	
59200	Other Debt Services Obligations	Bank Fee	\$0	\$0	\$3,500	\$0	NA	NA	-100.0%	
<b>Non Operational Total</b>			<b>\$2,250,145</b>	<b>\$2,424,681</b>	<b>\$4,151,753</b>	<b>\$3,488,474</b>	<b>55.0%</b>	<b>43.9%</b>	<b>-16.0%</b>	
<b>Prorated by Fund</b>										
26491 - SAA	NA	PERF - 2007 Account Code	\$81,924	\$0	\$0	\$0	NA	NA	NA	
26491 - SIS	NA	PERF - 2007 Account Code	\$13,351	\$0	\$0	\$0	NA	NA	NA	
26491 - O&O	NA	PERF - 2007 Account Code	\$58,460	\$0	\$0	\$0	NA	NA	NA	
26491 - NO	NA	PERF - 2007 Account Code	\$4,240	\$0	\$0	\$0	NA	NA	NA	
26492 - SAA	NA	Social Security - 2007 Account Code	\$334,617	\$0	\$0	\$0	NA	NA	NA	
26492 - SIS	NA	Social Security - 2007 Account Code	\$61,876	\$0	\$0	\$0	NA	NA	NA	
26492 - O&O	NA	Social Security - 2007 Account Code	\$88,224	\$0	\$0	\$0	NA	NA	NA	
26492 - NO	NA	Social Security - 2007 Account Code	\$14,678	\$0	\$0	\$0	NA	NA	NA	
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$11,746	\$0	\$0	\$0	NA	NA	NA	
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$2,288	\$0	\$0	\$0	NA	NA	NA	
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$6,846	\$0	\$0	\$0	NA	NA	NA	
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$490	\$0	\$0	\$0	NA	NA	NA	
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$355,549	\$0	\$0	\$0	NA	NA	NA	
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$67,255	\$0	\$0	\$0	NA	NA	NA	
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$98,399	\$0	\$0	\$0	NA	NA	NA	
26494 - NO	NA	Group Insurance - 2007 Account Code	\$14,399	\$0	\$0	\$0	NA	NA	NA	
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$669	\$0	\$0	\$0	NA	NA	NA	
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$129	\$0	\$0	\$0	NA	NA	NA	
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$99	\$0	\$0	\$0	NA	NA	NA	
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$31	\$0	\$0	\$0	NA	NA	NA	
<b>Prorated by Fund Total</b>			<b>\$1,215,271</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	