

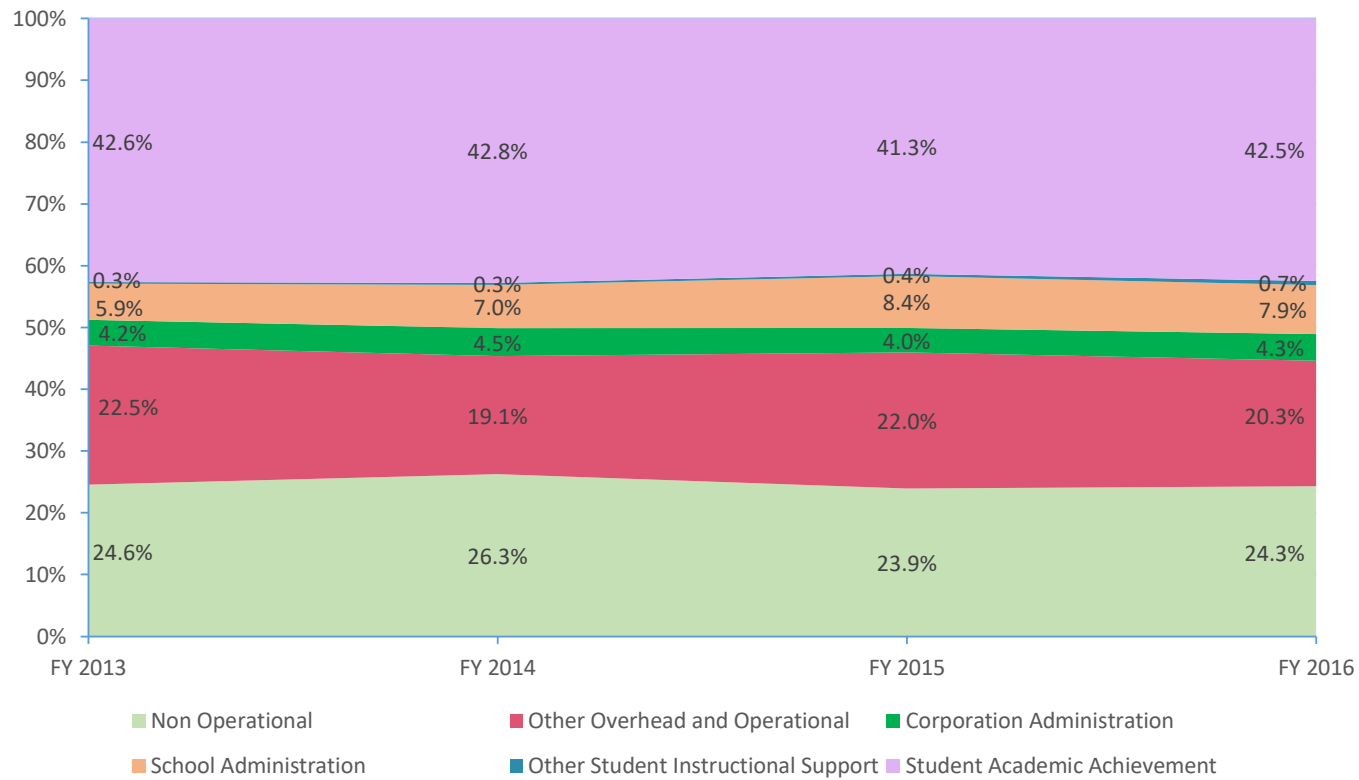
School Corporation Expenditures by Account
Biannual Financial Report Data
Flat Rock-Hawcreek School Corp (370)

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	\$5,116,239	58.1%	\$4,777,982	49.2%	\$4,213,959	42.6%	\$4,222,901	42.8%	\$3,978,719	41.3%	\$3,691,200	42.5%
Student Instructional Support	\$596,423	6.8%	\$611,560	6.3%	\$604,723	6.1%	\$720,944	7.3%	\$843,697	8.8%	\$746,044	8.6%
Total	\$5,712,662	64.8%	\$5,389,542	55.5%	\$4,818,682	48.8%	\$4,943,845	50.1%	\$4,822,416	50.1%	\$4,437,244	51.1%

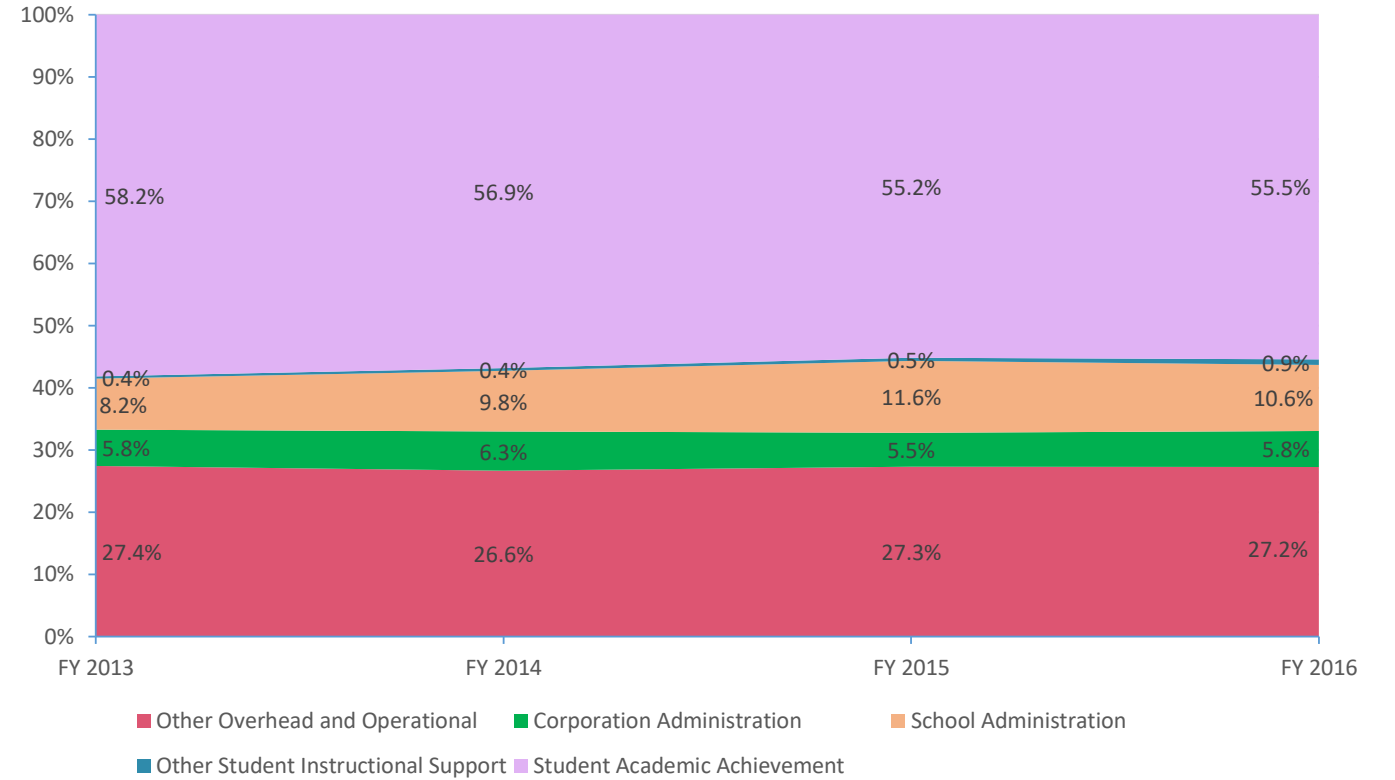
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,880,414	21.3%	\$2,981,524	30.7%	\$2,635,948	26.7%	\$2,331,494	23.6%	\$2,502,585	26.0%	\$2,139,826	24.6%
Non Operational	\$1,216,374	13.8%	\$1,332,755	13.7%	\$2,427,541	24.6%	\$2,591,338	26.3%	\$2,305,181	23.9%	\$2,112,126	24.3%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,096,788	35.2%	\$4,314,279	44.5%	\$5,063,490	51.2%	\$4,922,832	49.9%	\$4,807,766	49.9%	\$4,251,951	48.9%

Grand Total	\$8,809,449		\$9,703,821		\$9,882,172		\$9,866,677		\$9,630,182		\$8,689,195	
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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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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11100	Regular Programs	Elementary	\$1,566,791	\$1,792,923	\$1,774,122	\$1,519,918	-3.0%	-15.2%	-14.3%
11300	Regular Programs	High School	\$1,689,157	\$1,887,407	\$1,626,801	\$1,482,380	-12.2%	-21.5%	-8.9%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$0	\$0	\$27,000	NA	NA	NA
11410	Regular Programs	Vocational Education - Agriculture A	\$68,403	\$79,103	\$45,131	\$46,860	-31.5%	-40.8%	3.8%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$28,844	\$40,957	\$61,652	\$63,006	118.4%	53.8%	2.2%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$0	\$0	\$200	NA	NA	NA
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$0	\$5,510	\$0	\$0	NA	-100.0%	NA
12810	Special Programs	Special Education Preschool	\$15,623	\$30,034	\$0	\$0	-100.0%	-100.0%	NA
12900	Special Programs	Other Special Programs	\$216	\$0	\$0	\$0	-100.0%	NA	NA
16100	Remediation	Remediation Testing	\$6,504	\$7,221	\$8,329	\$5,158	-20.7%	-28.6%	-38.1%
16200	Remediation	Preventive Remediation	\$37,194	\$21,529	\$10,153	\$10,694	-71.2%	-50.3%	5.3%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$135,840	\$145,990	\$98,868	\$118,776	-12.6%	-18.6%	20.1%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$445,689	\$576,819	\$93,880	\$73,133	-83.6%	-87.3%	-22.1%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$6,058	\$9,449	\$2,007	\$8,474	39.9%	-10.3%	322.2%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$18,162	\$10,031	\$18,609	\$40,199	121.3%	300.7%	116.0%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$27,967	\$24,695	\$9,815	\$50,693	81.3%	105.3%	416.5%
22220	Instruction	Library/Media Services - School Library	\$35,299	\$46,828	\$34,747	\$33,526	-5.0%	-28.4%	-3.5%
22230	Instruction	Library/Media Services - Audiovisual	\$1,620	\$590	\$1,058	\$1,998	23.4%	238.5%	88.9%
22240	Instruction	Library/Media Services - Educational Television	\$170	\$64	\$0	\$0	-100.0%	-100.0%	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$117,938	\$82,558	NA	NA	-30.0%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$1,520	\$0	\$0	NA	-100.0%	NA
22350	Instruction	Instruc. Related Tech. - Systems Operations	\$0	\$0	\$0	\$3,750	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$93,163	\$78,735	\$66,106	\$114,781	23.2%	45.8%	73.6%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$4,970	\$18,576	\$9,505	\$8,097	62.9%	-56.4%	-14.8%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$195,242	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$4,376,912	\$4,777,982	\$3,978,719	\$3,691,200	-15.7%	-22.7%	-7.2%
Student Instructional Support									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$0	\$0	\$0	\$27,311	NA	NA	NA
21220	Students	Guidance Services - Counseling Services	\$6,433	\$31,296	\$725	\$0	-100.0%	-100.0%	-100.0%
21320	Students	Health Services - Medical Services	\$0	\$0	\$1,155	\$743	NA	NA	-35.6%
21340	Students	Health Services - Nurse Services	\$32,182	\$10,929	\$31,651	\$28,244	-12.2%	158.4%	-10.8%
21390	Students	Health Services - Other Health Services	\$2,515	\$1,593	\$1,676	\$1,549	-38.4%	-2.8%	-7.6%
24100	School Administration	Office of The Principal	\$456,302	\$567,741	\$808,490	\$641,165	40.5%	12.9%	-20.7%
24900	School Administration	Other Support Services - School Admin.	\$0	\$0	\$0	\$47,032	NA	NA	NA
Student Instructional Support Total			\$497,432	\$611,560	\$843,697	\$746,044	50.0%	22.0%	-11.6%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$26,862	\$26,264	\$36,978	\$37,206	38.5%	41.7%	0.6%
23150	General Administration	Board of Education - Legal Services	\$8,200	\$19,460	\$3,120	\$4,027	-50.9%	-79.3%	29.1%
23160	General Administration	Board of Education - Promotion Expenses	\$3,222	\$1,025	\$3,500	\$3,690	14.5%	259.9%	5.4%
23190	General Administration	Board of Education - Other Governing Body Services	\$3,767	\$4,738	\$2,311	\$2,447	-35.0%	-48.3%	5.9%
23210	General Administration	Executive Administration - Office of The Superintendent	\$160,783	(\$276,816)	\$167,807	\$174,586	8.6%	163.1%	4.0%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$0	\$22	\$193	NA	NA	760.1%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$11,469	\$12,815	\$9,752	\$0	-100.0%	-100.0%	-100.0%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$73,227	\$55,617	\$125,780	\$137,045	87.2%	146.4%	9.0%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$8,303	\$4,964	\$2,066	\$2,915	-64.9%	-41.3%	41.1%
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$400	\$200	\$200	NA	-50.0%	0.0%
25300	Central Services	Printing, Pub., and Duplicating Services	\$2,140	\$8,373	\$1,590	\$8,808	311.7%	5.2%	454.0%
25730	Central Services	Personnel Services - Personnel Services	\$0	\$1,378,511	\$28,343	\$3,853	NA	-99.7%	-86.4%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$14,752	\$0	\$0	\$0	-100.0%	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$644,170	\$684,344	\$742,033	\$721,007	11.9%	5.4%	-2.8%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$0	\$0	\$3,959	\$0	NA	NA	-100.0%

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							2006 to 2016	2009 to 2016	2015 to 2016
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$75,196	\$81,714	\$224,040	\$162,411	116.0%	98.8%	-27.5%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,448	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$0	\$259	\$0	\$0	NA	-100.0%	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$11,550	\$0	NA	NA	-100.0%
26700	Operation and Maintenance of Plant Services	Insurance	\$110,019	\$81,164	\$96,222	\$92,910	-15.6%	14.5%	-3.4%
27010	Student Transportation	Service Area Direction	\$0	\$18,997	\$19,122	\$19,878	NA	4.6%	4.0%
27100	Student Transportation	Vehicle Operation	\$1,647	\$88,050	\$211,306	\$216,094	13020.3%	145.4%	2.3%
27200	Student Transportation	Monitoring Services	(\$1,048)	\$1,970	\$41,651	\$4,904	568.0%	148.9%	-88.2%
27300	Student Transportation	Vehicle Servicing and Maintenance	(\$2,084)	\$55,726	\$82,099	\$80,860	3979.3%	45.1%	-1.5%
27400	Student Transportation	Purchase of School Buses	\$35,175	(\$21,581)	\$184,816	\$0	-100.0%	100.0%	-100.0%
27500	Student Transportation	Insurance on Buses	\$0	\$0	\$357	\$0	NA	NA	-100.0%
27700	Student Transportation	Contracted Transportation Services	\$126,785	\$255,025	\$0	\$0	-100.0%	-100.0%	NA
27900	Student Transportation	Other Student Transportation Services	\$0	\$30,304	\$0	\$0	NA	-100.0%	NA
27910	Student Transportation	Bus Driver Training	\$0	\$100	\$0	\$0	NA	-100.0%	NA
31100	Food Services Operations	Service Area Direction	\$17,138	\$18,931	\$22,938	\$24,901	45.3%	31.5%	8.6%
31200	Food Services Operations	Food Preparation and Dispensing	\$153,824	\$168,125	\$158,717	\$155,050	0.8%	-7.8%	-2.3%
31400	Food Services Operations	Food Purchases	\$255,197	\$238,070	\$251,439	\$231,361	-9.3%	-2.8%	-8.0%
31900	Food Services Operations	Other Food Services	\$36,684	\$44,976	\$70,868	\$55,478	51.2%	23.4%	-21.7%
Overhead and Operational Total			\$1,766,876	\$2,981,524	\$2,502,585	\$2,139,826	21.1%	-28.2%	-14.5%
Non Operational									
33400	Category not Specified	Athletic Coaches	\$0	\$30	\$0	\$0	NA	-100.0%	NA
33990	Other Community Services	Other	\$0	\$0	\$40	\$0	NA	NA	-100.0%
43000	Category not Specified	Professional Services	\$20	\$0	\$0	\$0	-100.0%	NA	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$64,282	\$64,305	\$209,805	\$48,969	-23.8%	-23.8%	-76.7%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$65,060	\$0	\$0	\$0	-100.0%	NA	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$0	\$0	\$36,586	\$66,002	NA	NA	80.4%
46000	Category not Specified	Purchase of Moveable Equipment	\$249,851	\$3,200	\$1,942	\$29,409	-88.2%	819.2%	1414.3%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$143,316	\$97,869	\$169,258	\$88,925	-38.0%	-9.1%	-47.5%
51100	Principal on Debt	Bonds	\$50,000	\$270,000	\$190,000	\$200,000	300.0%	-25.9%	5.3%
51300	Principal on Debt	Emergency Loans	\$0	\$550,000	\$0	\$0	NA	-100.0%	NA
51600	Principal on Debt	Other DLGF Approved Debt	\$120,000	\$0	\$0	\$0	-100.0%	NA	NA
52100	Interest on Debt	Bonds	\$15,730	\$57,977	\$12,863	\$9,975	-36.6%	-82.8%	-22.4%
52200	Interest on Debt	Temporary Loans	\$21,577	\$26,601	\$6,847	\$7,599	-64.8%	-71.4%	11.0%
52600	Interest on Debt	Other DLGF Approved Debt	\$47,825	\$0	\$0	\$0	-100.0%	NA	NA
53100	Lease Rental	Buildings-Principal	\$372,645	\$134,490	\$800,000	\$830,000	122.7%	517.1%	3.8%
53150	Lease Rental	Buildings-Interest	\$0	\$47,180	\$720,000	\$690,000	NA	1362.5%	-4.2%
53200	Lease Rental	Equipment-Principal	\$64,869	\$51,271	\$0	\$0	-100.0%	-100.0%	NA
54200	Advancements and Obligations	Common School Fund - Principal	\$0	\$0	\$154,284	\$139,026	NA	NA	-9.9%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$28,612	\$2,551	\$2,161	NA	-92.4%	-15.3%
59100	Other Debt Services Obligations	Registrars Fee	\$1,200	\$1,200	\$0	\$0	-100.0%	-100.0%	NA
59200	Other Debt Services Obligations	Bank Fee	\$0	\$20	\$1,006	\$60	NA	200.0%	-94.0%
Non Operational Total			\$1,216,374	\$1,332,755	\$2,305,181	\$2,112,126	73.6%	58.5%	-8.4%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$34,380	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$5,199	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$5,310	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$253,836	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$36,287	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$49,212	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$31,997	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$4,842	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$4,942	\$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	\$350,003	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$52,904	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$54,060	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$2,729	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$429	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$422	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$66,382	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	(\$670)	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	(\$409)	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$951,855	\$0	\$0	\$0	NA	NA	NA