

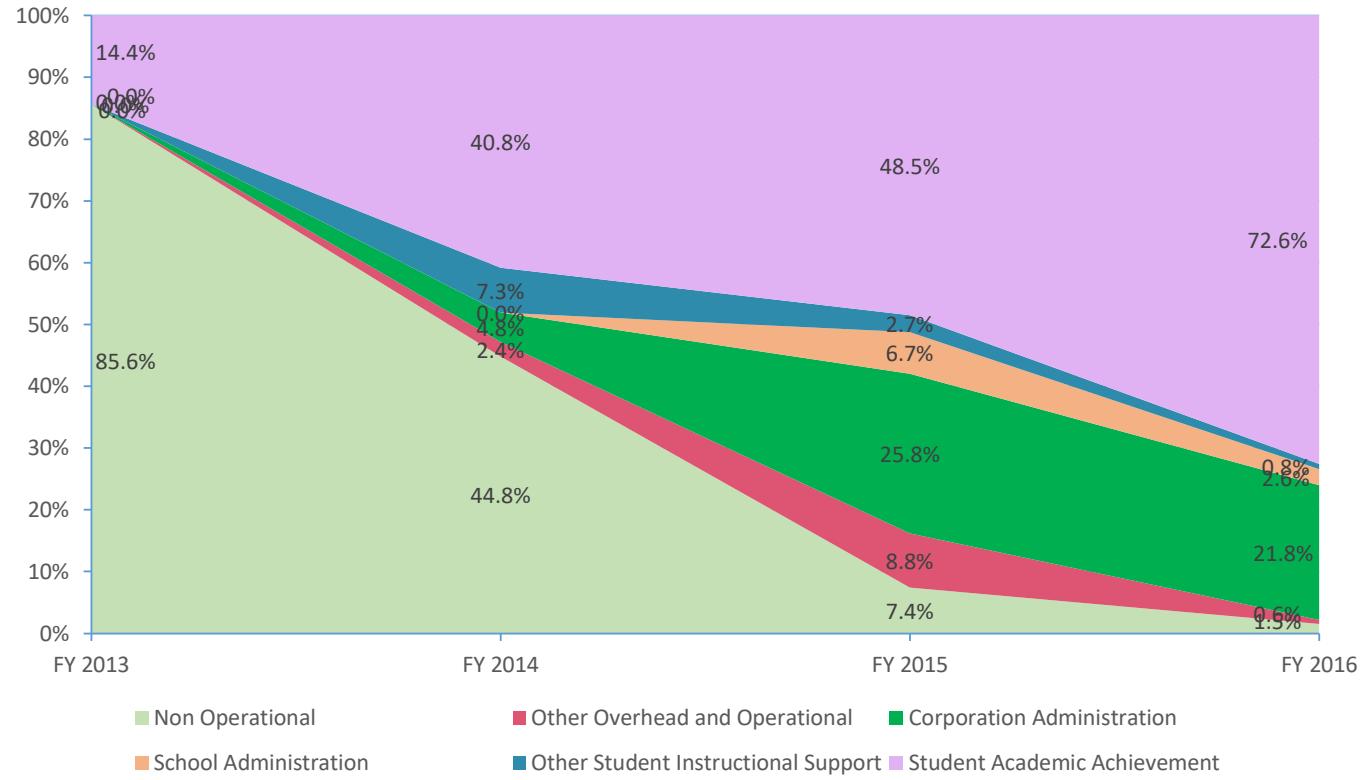
School Corporation Expenditures by Account
Biannual Financial Report Data
Indiana Virtual School (9890)

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	\$0	NA	\$0	NA	\$23,671	14.4%	\$197,872	40.8%	\$1,684,652	48.5%	\$7,156,814	72.6%
Student Instructional Support	\$0	NA	\$0	NA	\$0	0.0%	\$35,150	7.3%	\$329,206	9.5%	\$338,791	3.4%
Total	\$0	NA	\$0	NA	\$23,671	14.4%	\$233,022	48.1%	\$2,013,857	58.0%	\$7,495,605	76.0%

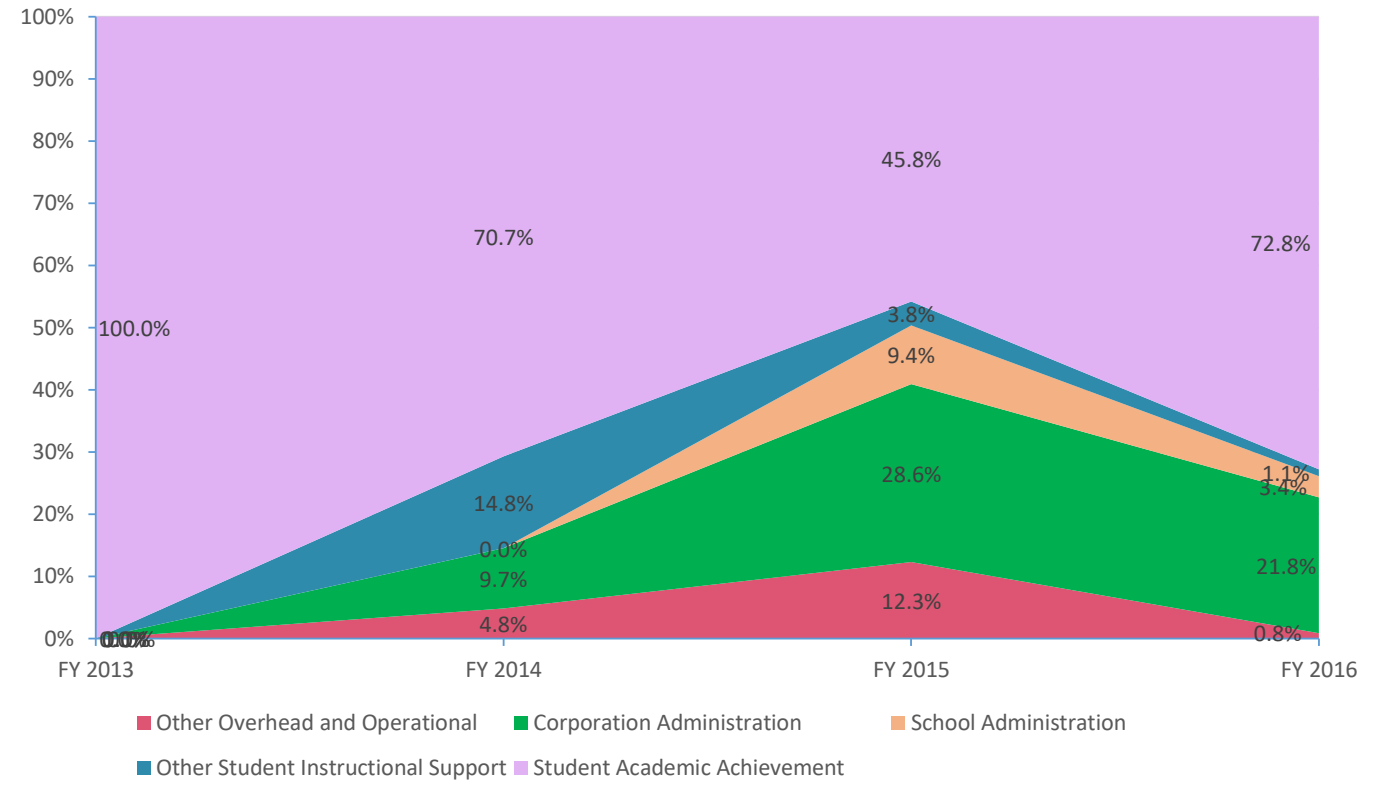
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$0	NA	\$0	NA	\$0	0.0%	\$34,539	7.1%	\$1,201,668	34.6%	\$2,214,619	22.5%
Non Operational	\$0	NA	\$0	NA	\$141,251	85.6%	\$217,202	44.8%	\$257,613	7.4%	\$150,841	1.5%
Not Categorized	\$0	NA	\$0	NA	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$0	NA	\$0	NA	\$141,251	85.6%	\$251,741	51.9%	\$1,459,281	42.0%	\$2,365,459	24.0%

Grand Total	\$0	\$0	\$164,922	\$484,762	\$3,473,138	\$9,861,065
--------------------	------------	------------	------------------	------------------	--------------------	--------------------

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
Indiana Virtual School (9890)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11200	Regular Programs	Middle/Junior High	\$0	\$0	\$326,692	\$314,722	NA	NA	-3.7%
11300	Regular Programs	High School	\$0	\$0	\$230,692	\$415,457	NA	NA	80.1%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$45,000	\$6,700	NA	NA	-85.1%
11510	Regular Programs	Vocational Education - Cooperative Education	\$0	\$0	\$0	\$400	NA	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$4,478	\$0	NA	NA	-100.0%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$0	\$0	\$42,641	\$73,895	NA	NA	73.3%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$0	\$0	\$5,000	\$7,033	NA	NA	40.7%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$0	\$5,000	\$0	NA	NA	-100.0%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$0	\$0	\$5,000	\$0	NA	NA	-100.0%
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$0	\$0	\$5,000	\$7,233	NA	NA	44.7%
12410	Special Programs	Emotional Disabilities - Full Time	\$0	\$0	\$10,000	\$9,333	NA	NA	-6.7%
12610	Special Programs	Learning Disability	\$0	\$0	\$36,720	\$56,229	NA	NA	53.1%
12710	Special Programs	Equal Opportunity At Risk	\$0	\$0	\$10,000	\$9,233	NA	NA	-7.7%
12900	Special Programs	Other Special Programs	\$0	\$0	\$20,267	\$0	NA	NA	-100.0%
16100	Remediation	Remediation Testing	\$0	\$0	\$20,260	\$25,000	NA	NA	23.4%
16200	Remediation	Preventive Remediation	\$0	\$0	\$18,636	\$10,000	NA	NA	-46.3%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$0	\$37,440	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$0	\$157,313	\$220,031	NA	NA	39.9%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$0	\$7,800	\$30,117	NA	NA	286.1%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$0	\$226,902	NA	NA	NA
22210	Instruction	Library/Media Services - Service Area Direction	\$0	\$0	\$0	\$5,000	NA	NA	NA
22240	Instruction	Library/Media Services - Educational Television	\$0	\$0	\$9,250	\$5,950	NA	NA	-35.7%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$290,338	\$294,983	NA	NA	1.6%
22290	Instruction	Library/Media Services - Other Educational Media Services	\$0	\$0	\$57,410	\$6,165	NA	NA	-89.3%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$129,000	\$745,987	NA	NA	478.3%
22330	Instruction	Instruc. Related Tech. - Systems Analysis and Planning	\$0	\$0	\$41,322	\$469,080	NA	NA	1035.2%
22340	Instruction	Instruc. Related Tech. - Systems Application Development	\$0	\$0	\$76,001	\$624,122	NA	NA	721.2%
22350	Instruction	Instruc. Related Tech. - Systems Operations	\$0	\$0	\$19,300	\$145,148	NA	NA	652.1%
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$0	\$8,000	\$485,012	NA	NA	5962.7%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$53,952	\$71,454	NA	NA	32.4%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$13,203	\$5,878	NA	NA	-55.5%
22400	Instruction	Academic Student Assessment	\$0	\$0	\$4,097	\$0	NA	NA	-100.0%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$4,974	\$12,097	NA	NA	143.2%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$26,440	\$50,000	NA	NA	89.1%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$0	\$867	\$2,786,212	NA	NA	321262.4%
Student Academic Achievement Total			\$0	\$0	\$1,684,652	\$7,156,814	NA	NA	324.8%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$0	\$0	\$0	\$10,700	NA	NA	NA
21190	Students	Attend. & Social Work Serv. - Other	\$0	\$0	\$14,000	\$11,350	NA	NA	-18.9%
21210	Students	Guidance Services - Service Area Direction	\$0	\$0	\$14,000	\$5,600	NA	NA	-60.0%
21220	Students	Guidance Services - Counseling Services	\$0	\$0	\$14,000	\$5,100	NA	NA	-63.6%
21240	Students	Guidance Services - Information Services	\$0	\$0	\$6,000	\$0	NA	NA	-100.0%
21250	Students	Guidance Services - Records Maintenance	\$0	\$0	\$14,000	\$5,800	NA	NA	-58.6%
21410	Students	Psychological Services - Service Area Direction	\$0	\$0	\$13,680	\$7,000	NA	NA	-48.8%
21810	Students	Special Ed. Administration - Service Area Direction	\$0	\$0	\$6,000	\$10,000	NA	NA	66.7%
21910	Students	Other Support Services Students - Service Area Direction	\$0	\$0	\$10,424	\$6,700	NA	NA	-35.7%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$3,000	\$20,700	NA	NA	590.0%
24100	School Administration	Office of The Principal	\$0	\$0	\$130,000	\$12,500	NA	NA	-90.4%
24900	School Administration	Other Support Services - School Admin.	\$0	\$0	\$104,102	\$243,341	NA	NA	133.8%
Student Instructional Support Total			\$0	\$0	\$329,206	\$338,791	NA	NA	2.9%
Overhead and Operational									

School Corporation Expenditures by Account
Biannual Financial Report Data
Indiana Virtual School (9890)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
23110	General Administration	Board of Education - Service Area Direction	\$0	\$0	\$600	\$4,510	NA	NA	651.7%
23150	General Administration	Board of Education - Legal Services	\$0	\$0	\$52,288	\$211,081	NA	NA	303.7%
23160	General Administration	Board of Education - Promotion Expenses	\$0	\$0	\$2,700	\$129,044	NA	NA	4679.4%
23190	General Administration	Board of Education - Other Governing Body Services	\$0	\$0	\$84,404	\$398,008	NA	NA	371.6%
23210	General Administration	Executive Administration - Office of The Superintendent	\$0	\$0	\$50,000	\$232,000	NA	NA	364.0%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$0	\$32,500	\$4,100	NA	NA	-87.4%
25120	Central Services	Fiscal Services - Service Area Direction	\$0	\$0	\$23,754	\$12,000	NA	NA	-49.5%
25130	Central Services	Fiscal Services - Budgeting	\$0	\$0	\$10,000	\$3,000	NA	NA	-70.0%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$0	\$0	\$9,000	\$3,000	NA	NA	-66.7%
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$0	\$7,226	\$10,000	NA	NA	38.4%
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$0	\$23,865	\$54,618	NA	NA	128.9%
25170	Central Services	Fiscal Services - Internal Auditing	\$0	\$0	\$16,500	\$10,000	NA	NA	-39.4%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$0	\$0	\$1,200	\$100	NA	NA	-91.7%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$21	\$251	NA	NA	1095.2%
25210	Central Services	Purch., Warehous., & Dist. Serv. - Service Area Direc.	\$0	\$0	\$6,300	\$3,000	NA	NA	-52.4%
25220	Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$0	\$0	\$6,300	\$4,000	NA	NA	-36.5%
25230	Central Services	Purch., Warehous., & Dist. Serv. - Warehousing & Dist.	\$0	\$0	\$6,300	\$2,000	NA	NA	-68.3%
25300	Central Services	Printing, Pub., and Duplicating Services	\$0	\$0	\$5,727	\$78,667	NA	NA	1273.6%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$0	\$0	\$15,000	\$30,000	NA	NA	100.0%
25600	Central Services	Public Information Services	\$0	\$0	\$6,600	\$358,402	NA	NA	5330.0%
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$0	\$0	\$14,400	\$10,000	NA	NA	-30.6%
25720	Central Services	Personnel Services - Recruitment and Placement	\$0	\$0	\$6,000	\$4,000	NA	NA	-33.3%
25730	Central Services	Personnel Services - Personnel Services	\$0	\$0	\$12,000	\$4,000	NA	NA	-66.7%
25740	Central Services	Personnel Services - Noninstructional Personnel Training	\$0	\$0	\$20,681	\$7,000	NA	NA	-66.2%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$122,710	\$20,000	NA	NA	-83.7%
25820	Central Services	Admin. Tech. Services - Systems Analysis & Planning	\$0	\$0	\$28,001	\$10,000	NA	NA	-64.3%
25830	Central Services	Admin. Tech. Services - Systems Application Dev.	\$0	\$0	\$22,276	\$20,000	NA	NA	-10.2%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$0	\$101,680	\$428,812	NA	NA	321.7%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$6,500	\$3,000	NA	NA	-53.8%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$60,000	\$75,000	NA	NA	25.0%
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$0	\$25,962	\$8,825	NA	NA	-66.0%
25890	Central Services	Other Technology Services	\$0	\$0	\$95,220	\$10,000	NA	NA	-89.5%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$0	\$21,600	\$3,000	NA	NA	-86.1%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$0	\$0	\$19,000	\$3,000	NA	NA	-84.2%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$0	\$0	\$120,402	\$28,700	NA	NA	-76.2%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$0	\$0	\$136,001	\$17,500	NA	NA	-87.1%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$0	\$0	\$7,276	\$3,000	NA	NA	-58.8%
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$3,000	\$6,500	NA	NA	116.7%
26700	Operation and Maintenance of Plant Services	Insurance	\$0	\$0	\$18,675	\$4,000	NA	NA	-78.6%
27700	Student Transportation	Contracted Transportation Services	\$0	\$0	\$0	\$500	NA	NA	NA
Overhead and Operational Total			\$0	\$0	\$1,201,668	\$2,214,619	NA	NA	84.3%
Non Operational									
33300	Category not Specified	Civic Services	\$0	\$0	\$1,500	\$0	NA	NA	-100.0%
33400	Category not Specified	Athletic Coaches	\$0	\$0	\$0	\$90,000	NA	NA	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$0	\$0	\$256,113	\$60,841	NA	NA	-76.2%
Non Operational Total			\$0	\$0	\$257,613	\$150,841	NA	NA	-41.4%