

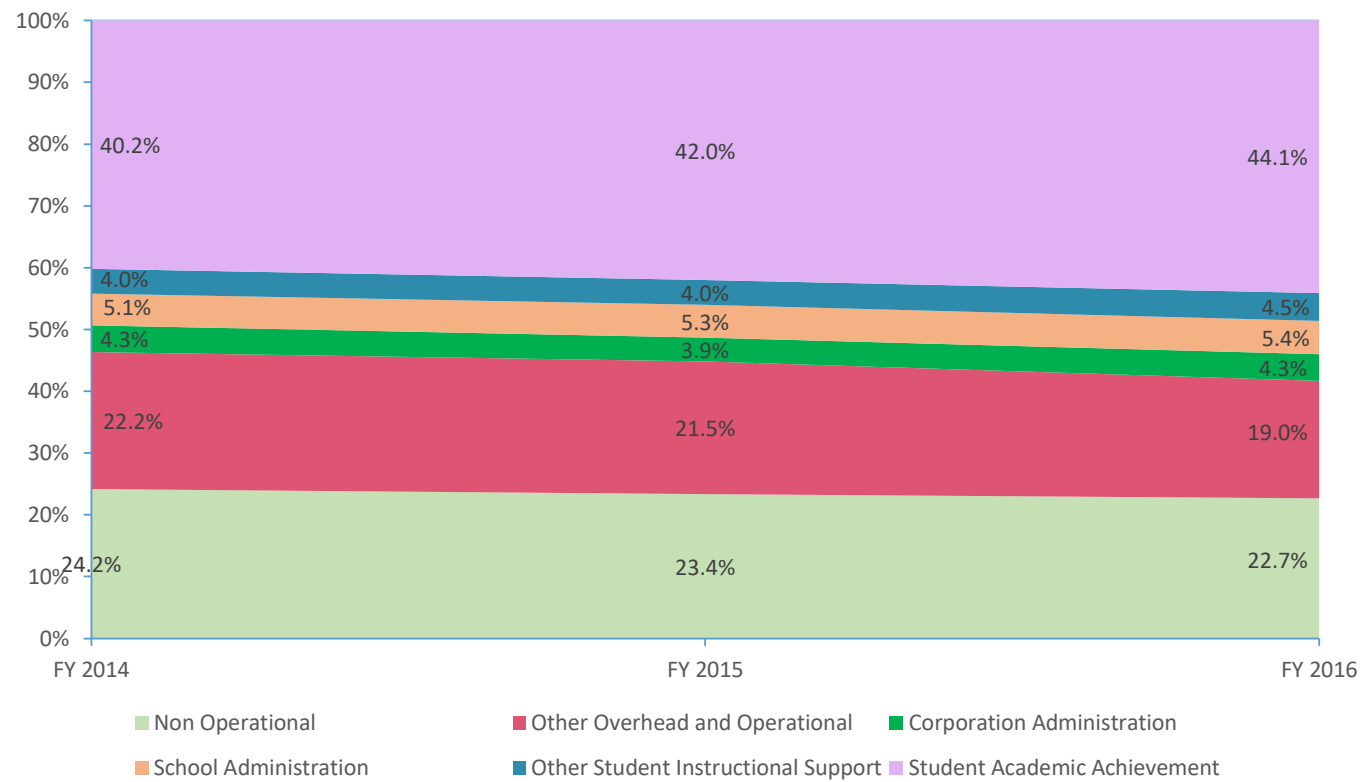
**School Corporation Expenditures by Account  
Biannual Financial Report Data  
Sheridan Community Schools (3055)**

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	\$4,734,311	53.8%	\$5,982,444	51.9%	\$5,073,989	40.0%	\$5,196,058	40.2%	\$5,490,076	42.0%	\$5,715,149	44.1%
Student Instructional Support	\$863,391	9.8%	\$1,198,056	10.4%	\$1,150,574	9.1%	\$1,183,450	9.2%	\$1,218,642	9.3%	\$1,281,496	9.9%
<b>Total</b>	<b>\$5,597,702</b>	<b>63.6%</b>	<b>\$7,180,500</b>	<b>62.3%</b>	<b>\$6,224,563</b>	<b>49.1%</b>	<b>\$6,379,508</b>	<b>49.3%</b>	<b>\$6,708,717</b>	<b>51.3%</b>	<b>\$6,996,645</b>	<b>54.0%</b>

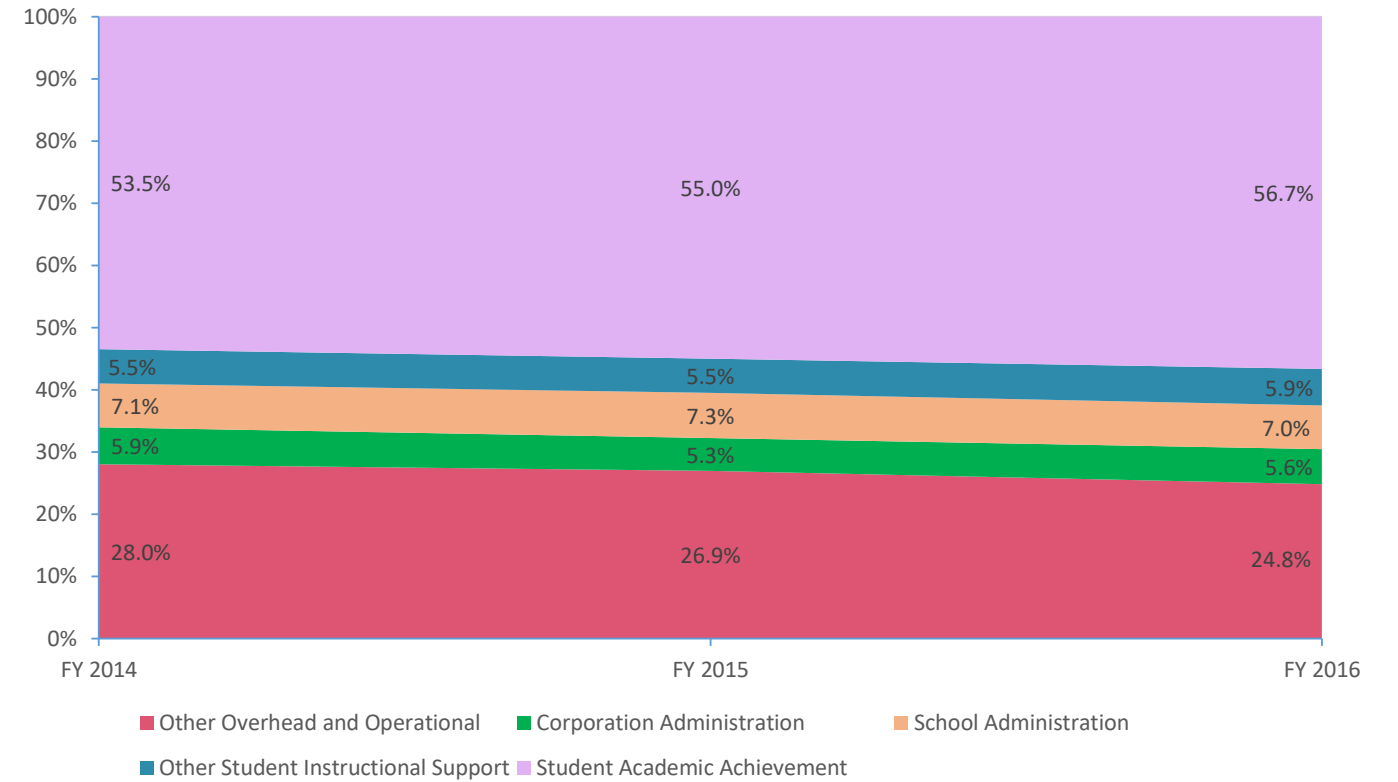
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,067,479	23.5%	\$2,845,817	24.7%	\$3,150,697	24.9%	\$3,426,450	26.5%	\$3,312,011	25.3%	\$3,023,370	23.3%
Non Operational	\$1,133,569	12.9%	\$1,497,382	13.0%	\$3,303,095	26.1%	\$3,125,215	24.2%	\$3,052,727	23.4%	\$2,936,825	22.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$3,201,047</b>	<b>36.4%</b>	<b>\$4,343,199</b>	<b>37.7%</b>	<b>\$6,453,792</b>	<b>50.9%</b>	<b>\$6,551,665</b>	<b>50.7%</b>	<b>\$6,364,738</b>	<b>48.7%</b>	<b>\$5,960,195</b>	<b>46.0%</b>

<b>Grand Total</b>	<b>\$8,798,749</b>	<b>\$11,523,699</b>	<b>\$12,678,355</b>	<b>\$12,931,174</b>	<b>\$13,073,456</b>	<b>\$12,956,840</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.

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11025	Regular Programs	Non Special Education Preschool	\$0	\$0	\$22,897	\$18,735	NA	NA	-18.2%
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$214,528	\$215,638	NA	NA	0.5%
11100	Regular Programs	Elementary	\$1,135,873	\$1,804,621	\$1,564,411	\$1,787,441	57.4%	-1.0%	14.3%
11200	Regular Programs	Middle/Junior High	\$1,725	\$743,779	\$651,526	\$663,613	38374.5%	-10.8%	1.9%
11300	Regular Programs	High School	\$1,497,906	\$1,485,315	\$1,525,480	\$1,563,681	4.4%	5.3%	2.5%
11350	Regular Programs	High School - Academic Honors Diploma	\$12,000	\$0	\$0	\$0	-100.0%	NA	NA
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$62,539	\$18,000	\$67,969	NA	8.7%	277.6%
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$500	\$0	\$0	\$0	-100.0%	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$16,381	\$0	\$0	NA	-100.0%	NA
11920	Regular Programs	Other Regular Programs - Project 4R	\$15,525	\$0	\$0	\$0	-100.0%	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$10,270	\$0	\$0	\$0	-100.0%	NA	NA
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$302,651	\$375,831	\$448,420	\$481,780	59.2%	28.2%	7.4%
12350	Special Programs	Physical Impairment - Homebound	\$6,818	\$13,618	\$1,454	\$2,336	-65.7%	-82.8%	60.7%
12510	Special Programs	Culturally Different - Communication Disorders	\$174	\$0	\$0	\$0	-100.0%	NA	NA
12810	Special Programs	Special Education Preschool	\$70,081	\$66,776	\$0	\$0	-100.0%	-100.0%	NA
12900	Special Programs	Other Special Programs	\$32,817	\$99,679	\$96,593	\$93,025	183.5%	-6.7%	-3.7%
14100	Summer School Programs	Elementary	\$4,943	\$6,909	\$7,758	\$9,323	88.6%	34.9%	20.2%
14200	Summer School Programs	Middle/Junior High School	\$13,596	\$5,549	\$4,991	\$5,509	-59.5%	-0.7%	10.4%
14300	Summer School Programs	High School	\$0	\$14,302	\$9,145	\$10,272	NA	-28.2%	12.3%
16100	Remediation	Remediation Testing	\$7,551	\$0	\$0	\$0	-100.0%	NA	NA
16200	Remediation	Preventive Remediation	\$0	\$10,392	\$7,836	\$358	NA	-96.6%	-95.4%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$64,704	\$48,000	\$52,000	\$857	-98.7%	-98.2%	-98.4%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$353,417	\$484,310	\$223,728	\$221,967	-37.2%	-54.2%	-0.8%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$1,074	\$0	\$0	\$0	-100.0%	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$2,993	\$586	\$0	\$0	-100.0%	-100.0%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$1,791	\$17,314	\$32,830	\$25,923	1347.6%	49.7%	-21.0%
22220	Instruction	Library/Media Services - School Library	\$66,299	\$104,775	\$117,092	\$115,535	74.3%	10.3%	-1.3%
22230	Instruction	Library/Media Services - Audiovisual	\$7,116	\$3,948	\$0	\$0	-100.0%	-100.0%	NA
22290	Instruction	Library/Media Services - Other Educational Media Services	\$0	\$4,249	\$9,112	\$6,437	NA	51.5%	-29.4%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$21,461	\$92,799	\$117,585	\$120,546	461.7%	29.9%	2.5%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$0	\$680	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$158,957	\$383,611	\$322,164	\$173,639	9.2%	-54.7%	-46.1%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$2,382	\$11,058	NA	NA	364.2%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$1,340	\$23,280	\$25,670	NA	1815.6%	10.3%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$330	\$0	\$0	\$0	-100.0%	NA	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$105,137	\$135,822	\$16,866	\$93,158	-11.4%	-31.4%	452.4%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$213,827	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$4,109,534</b>	<b>\$5,982,444</b>	<b>\$5,490,076</b>	<b>\$5,715,149</b>	<b>39.1%</b>	<b>-4.5%</b>	<b>4.1%</b>
<b>Student Instructional Support</b>									
21220	Students	Guidance Services - Counseling Services	\$171,917	\$259,267	\$244,084	\$300,696	74.9%	16.0%	23.2%
21320	Students	Health Services - Medical Services	\$0	\$0	\$1,444	\$167	NA	NA	-88.5%
21340	Students	Health Services - Nurse Services	\$44,825	\$71,253	\$85,935	\$88,842	98.2%	24.7%	3.4%
21390	Students	Health Services - Other Health Services	\$6,529	\$13,325	\$17,885	\$14,099	115.9%	5.8%	-21.2%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$64,637	\$141,683	\$127,278	\$115,825	79.2%	-18.3%	-9.0%
21810	Students	Special Ed. Administration - Service Area Direction	\$20,128	\$70,166	\$48,407	\$63,944	217.7%	-8.9%	32.1%
24100	School Administration	Office of The Principal	\$348,793	\$642,363	\$693,608	\$697,925	100.1%	8.6%	0.6%
24900	School Administration	Other Support Services - School Admin.	\$70,152	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Instructional Support Total</b>			<b>\$726,981</b>	<b>\$1,198,056</b>	<b>\$1,218,642</b>	<b>\$1,281,496</b>	<b>76.3%</b>	<b>7.0%</b>	<b>5.2%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$10,000	\$5,383	\$16,148	\$10,765	7.7%	100.0%	-33.3%
23120	General Administration	Board of Education - Service Area Assistants	\$0	\$67,104	\$69,607	\$73,495	NA	9.5%	5.6%

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							2006 to 2016	2009 to 2016	2015 to 2016
23150	General Administration	Board of Education - Legal Services	\$19,286	\$20,693	\$14,861	\$16,986	-11.9%	-17.9%	14.3%
23160	General Administration	Board of Education - Promotion Expenses	\$3,192	\$3,173	\$429	\$1,015	-68.2%	-68.0%	136.6%
23210	General Administration	Executive Administration - Office of The Superintendent	\$122,337	\$225,857	\$172,942	\$188,017	53.7%	-16.8%	8.7%
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$25,790	\$0	NA	NA	-100.0%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$28,414	\$54,786	\$39,333	\$103,681	264.9%	89.2%	163.6%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$3,940	\$0	\$0	\$0	-100.0%	NA	NA
25130	Central Services	Fiscal Services - Budgeting	\$0	\$0	\$0	\$8,225	NA	NA	NA
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$16,235	\$0	\$0	\$0	-100.0%	NA	NA
25150	Central Services	Fiscal Services - Payroll Services	\$30,921	\$50,216	\$65,573	\$49,395	59.7%	-1.6%	-24.7%
25160	Central Services	Fiscal Services - Financial Accounting	\$16,157	\$71,740	\$88,368	\$96,826	499.3%	35.0%	9.6%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$0	\$52	\$0	NA	NA	-100.0%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$550	\$4,385	\$4,885	NA	788.0%	11.4%
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$191	\$0	\$0	NA	-100.0%	NA
25720	Central Services	Personnel Services - Recruitment and Placement	\$0	\$3,694	\$3,250	\$3,080	NA	-16.6%	-5.2%
25750	Central Services	Personnel Services - Health Services	\$0	\$2,335	\$1,435	\$1,170	NA	-49.9%	-18.5%
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$10,448	\$0	\$0	\$0	-100.0%	NA	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$20	\$2,256	\$2,166	\$2,166	10731.0%	-4.0%	0.0%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$1,025	\$0	\$0	\$0	-100.0%	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$620,224	\$796,527	\$1,029,630	\$962,732	55.2%	20.9%	-6.5%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$13,533	\$15,948	\$12,286	\$8,731	-35.5%	-45.3%	-28.9%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$26,227	\$233,903	\$95,042	\$24,693	-5.8%	-89.4%	-74.0%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,423	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$40,399	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$0	\$61	\$4,740	\$0	NA	-100.0%	-100.0%
26700	Operation and Maintenance of Plant Services	Insurance	\$65,306	\$80,802	\$223,788	\$210,333	222.1%	160.3%	-6.0%
27010	Student Transportation	Service Area Direction	\$52,148	\$54,566	\$55,081	\$62,050	19.0%	13.7%	12.7%
27100	Student Transportation	Vehicle Operation	\$311,182	\$408,392	\$322,005	\$384,334	23.5%	-5.9%	19.4%
27200	Student Transportation	Monitoring Services	\$5,187	\$32,903	\$28,074	\$47,499	815.7%	44.4%	69.2%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$115,984	\$161,564	\$180,751	\$158,312	36.5%	-2.0%	-12.4%
27400	Student Transportation	Purchase of School Buses	\$0	\$0	\$222,157	\$0	NA	NA	-100.0%
27500	Student Transportation	Insurance on Buses	\$20,067	\$17,203	\$24,387	\$25,340	26.3%	47.3%	3.9%
27900	Student Transportation	Other Student Transportation Services	\$8,371	\$19,089	\$17,551	\$17,456	108.5%	-8.6%	-0.5%
27910	Student Transportation	Bus Driver Training	\$0	\$590	\$0	\$650	NA	10.2%	NA
31100	Food Services Operations	Service Area Direction	\$25,117	\$33,339	\$36,670	\$42,278	68.3%	26.8%	15.3%
31200	Food Services Operations	Food Preparation and Dispensing	\$116,224	\$179,993	\$218,581	\$217,018	86.7%	20.6%	-0.7%
31400	Food Services Operations	Food Purchases	\$211,654	\$294,290	\$329,297	\$300,928	42.2%	2.3%	-8.6%
31900	Food Services Operations	Other Food Services	\$11,020	\$8,672	\$7,634	\$1,309	-88.1%	-84.9%	-82.9%
<b>Overhead and Operational Total</b>			<b>\$1,906,041</b>	<b>\$2,845,817</b>	<b>\$3,312,011</b>	<b>\$3,023,370</b>	<b>58.6%</b>	<b>6.2%</b>	<b>-8.7%</b>
<b>Non Operational</b>									
33100	Community Service Operations	Direction of Community Services	\$696	\$1,049	\$0	\$0	-100.0%	-100.0%	NA
33400	Category not Specified	Athletic Coaches	\$188,344	\$286,925	\$288,233	\$299,590	59.1%	4.4%	3.9%
33990	Other Community Services	Other	\$6,800	\$10,627	\$18,982	\$18,612	173.7%	75.1%	-1.9%
41000	Category not Specified	Land Acquisition and Development	\$0	\$200,000	\$0	\$0	NA	-100.0%	NA
43000	Category not Specified	Professional Services	\$93,852	\$19,257	\$13,950	\$5,875	-93.7%	-69.5%	-57.9%
44000	Category not Specified	Educational Specifications Dev.	\$6,522	\$0	\$0	\$0	-100.0%	NA	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$43,879	\$158,283	\$99,801	\$0	-100.0%	-100.0%	-100.0%
45300	Building Acquisition, Construction and Improvement	Skilled Craft Employees	\$56,216	\$0	\$0	\$0	-100.0%	NA	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$661	\$0	\$3,792	\$3,252	391.8%	NA	-14.2%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$33,696	\$55,578	\$54,189	\$54,382	61.4%	-2.2%	0.4%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$72,002	\$103,537	\$28,865	\$33,144	-54.0%	-68.0%	14.8%
49000	Category not Specified	Other Facilities Acq. and Construction	\$0	\$41,169	\$0	\$0	NA	-100.0%	NA
51100	Principal on Debt	Bonds	\$27,839	\$149,197	\$154,617	\$157,809	466.9%	5.8%	2.1%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$0	\$280,000	\$255,000	NA	NA	-8.9%
52100	Interest on Debt	Bonds	\$30,630	\$56,355	\$42,049	\$39,310	28.3%	-30.2%	-6.5%

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Account					Percent Change					
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016			
52200 Interest on Debt Temporary Loans	\$16,522	\$26,739	\$750	\$850	-94.9%	-96.8%	13.3%			
53100 Lease Rental Buildings-Principal	\$0	\$0	\$1,240,000	\$1,080,000	NA	NA	-12.9%			
53150 Lease Rental Buildings-Interest	\$0	\$0	\$827,500	\$989,000	NA	NA	19.5%			
54200 Advancements and Obligations Common School Fund - Principal	\$502,631	\$388,667	\$0	\$0	-100.0%	-100.0%	NA			
<b>Non Operational Total</b>				<b>\$1,080,289</b>	<b>\$1,497,382</b>	<b>\$3,052,727</b>	<b>\$2,936,825</b>	<b>171.9%</b>	<b>96.1%</b>	<b>-3.8%</b>
<b>Prorated by Fund</b>										
26491 - SAA NA PERF - 2007 Account Code	\$41,565	\$0	\$0	\$0	NA	NA	NA			
26491 - SIS NA PERF - 2007 Account Code	\$9,035	\$0	\$0	\$0	NA	NA	NA			
26491 - O&O NA PERF - 2007 Account Code	\$16,334	\$0	\$0	\$0	NA	NA	NA			
26491 - NO NA PERF - 2007 Account Code	\$5,060	\$0	\$0	\$0	NA	NA	NA			
26492 - SAA NA Social Security - 2007 Account Code	\$240,198	\$0	\$0	\$0	NA	NA	NA			
26492 - SIS NA Social Security - 2007 Account Code	\$54,250	\$0	\$0	\$0	NA	NA	NA			
26492 - O&O NA Social Security - 2007 Account Code	\$75,936	\$0	\$0	\$0	NA	NA	NA			
26492 - NO NA Social Security - 2007 Account Code	\$19,185	\$0	\$0	\$0	NA	NA	NA			
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$23,293	\$0	\$0	\$0	NA	NA	NA			
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$5,532	\$0	\$0	\$0	NA	NA	NA			
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$3,531	\$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	\$269,129	\$0	\$0	\$0	NA	NA	NA			
26494 - SIS NA Group Insurance - 2007 Account Code	\$62,276	\$0	\$0	\$0	NA	NA	NA			
26494 - O&O NA Group Insurance - 2007 Account Code	\$62,311	\$0	\$0	\$0	NA	NA	NA			
26494 - NO NA Group Insurance - 2007 Account Code	\$25,633	\$0	\$0	\$0	NA	NA	NA			
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$731	\$0	\$0	\$0	NA	NA	NA			
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$179	\$0	\$0	\$0	NA	NA	NA			
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$125	\$0	\$0	\$0	NA	NA	NA			
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$41	\$0	\$0	\$0	NA	NA	NA			
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$49,860	\$0	\$0	\$0	NA	NA	NA			
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$5,138	\$0	\$0	\$0	NA	NA	NA			
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$3,201	\$0	\$0	\$0	NA	NA	NA			
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$1,670	\$0	\$0	\$0	NA	NA	NA			
<b>Prorated by Fund Total</b>				<b>\$975,903</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>