

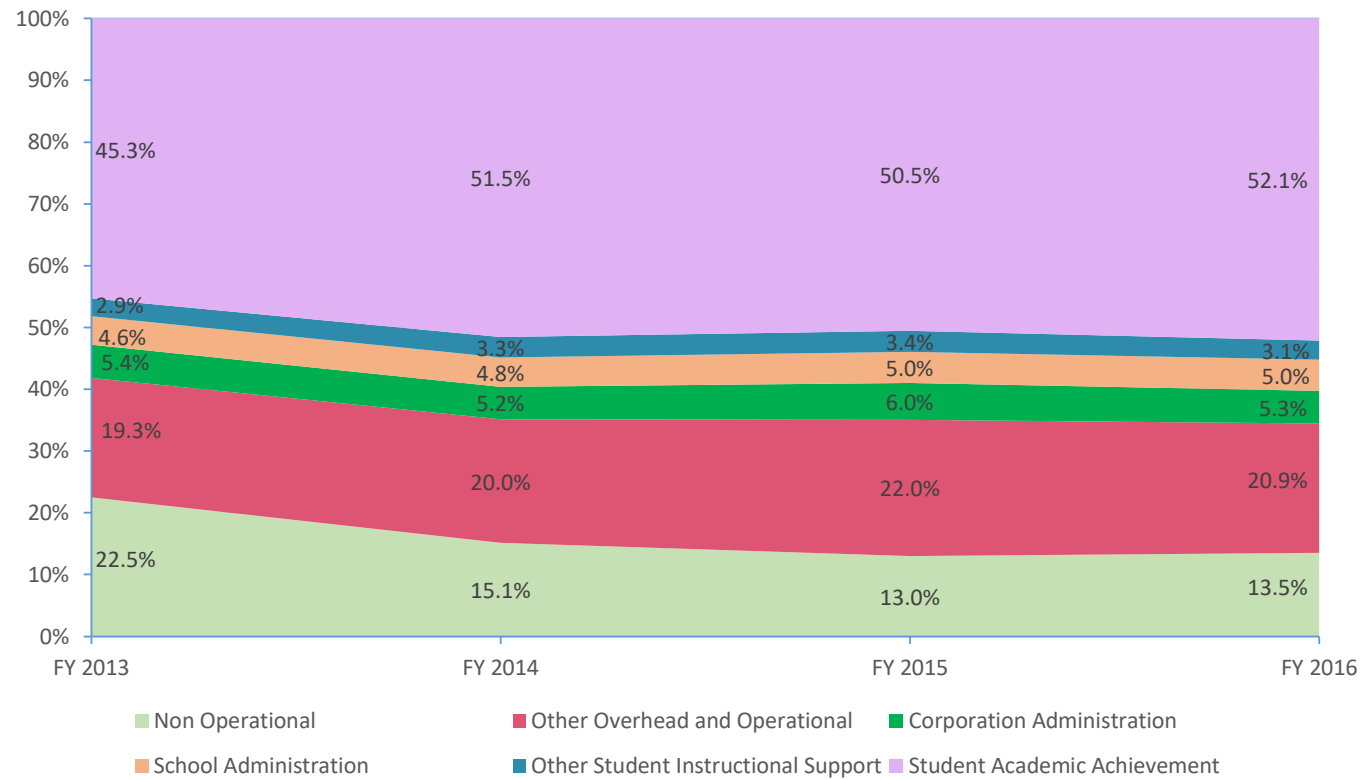
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Springs Valley Com School Corp (6160)**

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	\$5,549,886	58.6%	\$4,800,104	46.1%	\$5,157,866	45.3%	\$5,049,188	51.5%	\$4,795,576	50.5%	\$5,109,892	52.1%
Student Instructional Support	\$660,021	7.0%	\$866,308	8.3%	\$853,655	7.5%	\$789,817	8.1%	\$800,968	8.4%	\$798,119	8.1%
<b>Total</b>	<b>\$6,209,907</b>	<b>65.6%</b>	<b>\$5,666,412</b>	<b>54.4%</b>	<b>\$6,011,521</b>	<b>52.8%</b>	<b>\$5,839,005</b>	<b>59.6%</b>	<b>\$5,596,544</b>	<b>59.0%</b>	<b>\$5,908,011</b>	<b>60.3%</b>

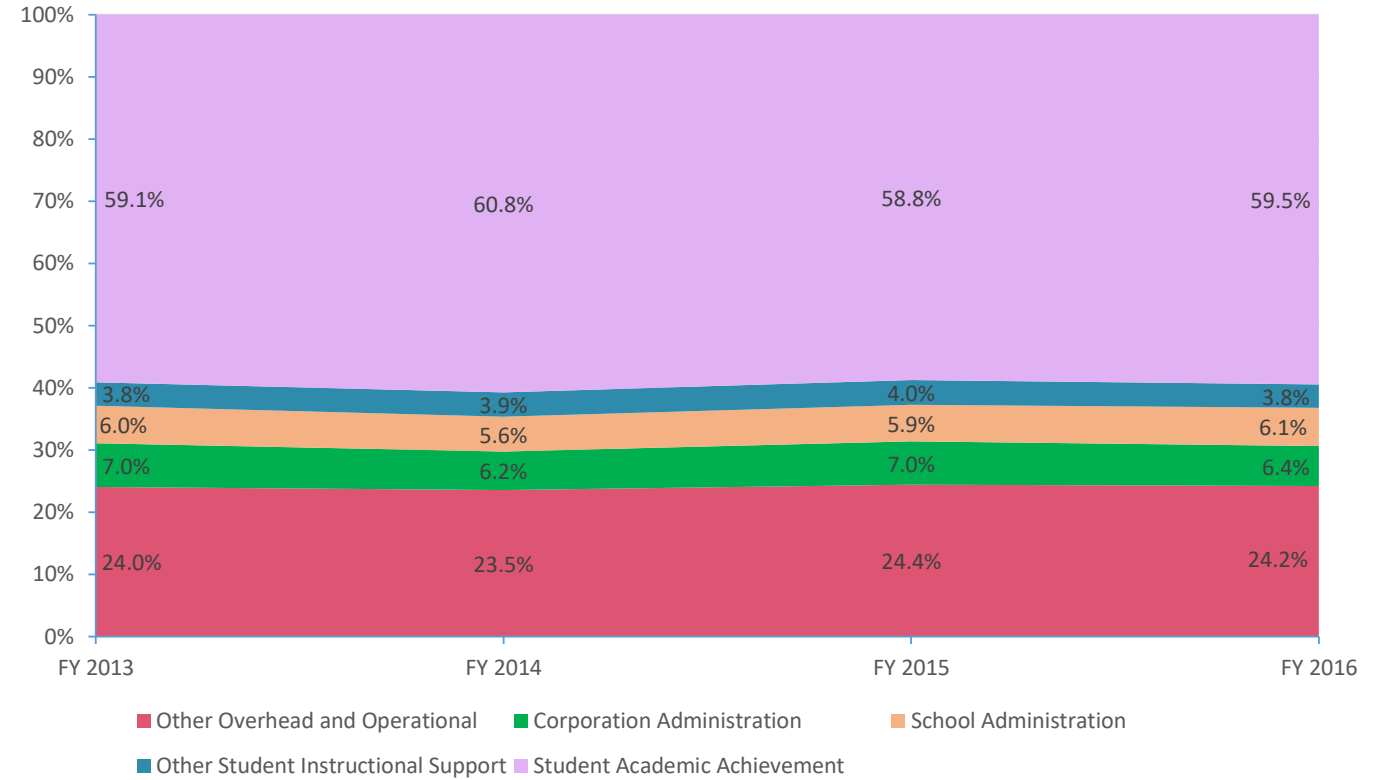
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,217,642	23.4%	\$3,025,494	29.0%	\$2,813,239	24.7%	\$2,472,826	25.2%	\$2,658,510	28.0%	\$2,570,054	26.2%
Non Operational	\$1,041,058	11.0%	\$1,725,782	16.6%	\$2,562,842	22.5%	\$1,483,516	15.1%	\$1,233,770	13.0%	\$1,325,905	13.5%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$3,258,700</b>	<b>34.4%</b>	<b>\$4,751,277</b>	<b>45.6%</b>	<b>\$5,376,081</b>	<b>47.2%</b>	<b>\$3,956,341</b>	<b>40.4%</b>	<b>\$3,892,279</b>	<b>41.0%</b>	<b>\$3,895,960</b>	<b>39.7%</b>

<b>Grand Total</b>	<b>\$9,468,607</b>	<b>\$10,417,689</b>	<b>\$11,387,602</b>	<b>\$9,795,346</b>	<b>\$9,488,823</b>	<b>\$9,803,971</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	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$140,887	\$175,575	\$199,039	\$211,083	49.8%	20.2%	6.1%
11100	Regular Programs	Elementary	\$1,623,507	\$1,692,214	\$1,522,896	\$1,517,989	-6.5%	-10.3%	-0.3%
11300	Regular Programs	High School	\$1,045,244	\$1,504,308	\$1,577,344	\$1,578,599	51.0%	4.9%	0.1%
11420	Regular Programs	Vocational Education - Agriculture B	\$59,256	\$89,104	\$56,292	\$55,175	-6.9%	-38.1%	-2.0%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$83,614	\$80,261	\$81,708	\$81,717	-2.3%	1.8%	0.0%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$11,832	\$0	\$0	\$0	-100.0%	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$26,949	\$27,565	\$48,703	NA	80.7%	76.7%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$36,345	\$3,209	\$828	\$832	-97.7%	-74.1%	0.5%
12510	Special Programs	Culturally Different - Communication Disorders	\$63,342	\$0	\$0	\$0	-100.0%	NA	NA
12710	Special Programs	Equal Opportunity At Risk	\$72,093	\$0	\$0	\$0	-100.0%	NA	NA
12900	Special Programs	Other Special Programs	\$101,597	\$80,665	\$206,022	\$51,706	-49.1%	-35.9%	-74.9%
13900	Adult/Continuing Education Programs	Other Adult/Continuing Ed. Program	\$33,004	\$0	\$0	\$0	-100.0%	NA	NA
14100	Summer School Programs	Elementary	\$17,959	\$18,376	\$6,351	\$5,259	-70.7%	-71.4%	-17.2%
14300	Summer School Programs	High School	\$42,610	\$34,919	\$30,078	\$31,786	-25.4%	-9.0%	5.7%
16100	Remediation	Remediation Testing	\$31,118	\$5,707	\$0	\$0	-100.0%	-100.0%	NA
16200	Remediation	Preventive Remediation	\$0	\$62,920	\$54,247	\$45,803	NA	-27.2%	-15.6%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$159,929	\$329,524	\$283,957	\$274,630	71.7%	-16.7%	-3.3%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$344,200	\$292,263	\$388,510	\$488,909	42.0%	67.3%	25.8%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$37,781	\$0	\$0	\$0	-100.0%	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$29,799	\$19,703	\$0	\$0	-100.0%	-100.0%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$1,731	\$2,689	\$7,224	\$4,435	156.2%	65.0%	-38.6%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$19,617	\$0	\$0	NA	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$87,140	\$117,552	\$71,336	\$99,911	14.7%	-15.0%	40.1%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$139,759	\$244,476	\$244,641	NA	75.0%	0.1%
22360	Instruction	Instruc. Related Tech. - Network Support	\$95,887	\$0	\$3,743	\$5,813	-93.9%	NA	55.3%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$601	\$6,996	\$1,434	NA	138.5%	-79.5%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$30,693	\$0	\$12,893	NA	-58.0%	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$84,349	\$73,496	\$26,963	\$16,250	-80.7%	-77.9%	-39.7%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$0	\$332,324	NA	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$165,170	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$4,368,394</b>	<b>\$4,800,104</b>	<b>\$4,795,576</b>	<b>\$5,109,892</b>	<b>17.0%</b>	<b>6.5%</b>	<b>6.6%</b>
<b>Student Instructional Support</b>									
21220	Students	Guidance Services - Counseling Services	\$130,658	\$247,103	\$194,520	\$159,764	22.3%	-35.3%	-17.9%
21290	Students	Guidance Services - Other Guidance Services	\$4,615	\$0	\$0	\$0	-100.0%	NA	NA
21340	Students	Health Services - Nurse Services	\$32,201	\$48,192	\$42,743	\$45,772	42.1%	-5.0%	7.1%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$84,410	\$86,108	\$97,592	NA	15.6%	13.3%
24100	School Administration	Office of The Principal	\$320,975	\$457,076	\$477,598	\$494,990	54.2%	8.3%	3.6%
24900	School Administration	Other Support Services - School Admin.	\$24,262	\$29,527	\$0	\$0	-100.0%	-100.0%	NA
<b>Student Instructional Support Total</b>			<b>\$512,711</b>	<b>\$866,308</b>	<b>\$800,968</b>	<b>\$798,119</b>	<b>55.7%</b>	<b>-7.9%</b>	<b>-0.4%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$25,124	\$0	\$0	\$0	-100.0%	NA	NA
23150	General Administration	Board of Education - Legal Services	\$3,209	\$3,529	\$5,166	\$9,525	196.8%	169.9%	84.4%
23160	General Administration	Board of Education - Promotion Expenses	\$909	\$400	\$215	\$16,132	1674.1%	3936.5%	7403.1%
23190	General Administration	Board of Education - Other Governing Body Services	\$0	\$66,011	\$64,215	\$63,976	NA	-3.1%	-0.4%
23210	General Administration	Executive Administration - Office of The Superintendent	\$183,666	\$244,894	\$263,309	\$273,499	48.9%	11.7%	3.9%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$916	\$164	\$402	NA	-56.1%	145.1%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$1,852	\$577	\$293	\$9,899	434.7%	1616.7%	3274.0%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$0	\$0	\$7,295	\$16,492	NA	NA	126.1%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$16,519	\$581	\$764	\$961	-94.2%	65.3%	25.7%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$35	\$129	NA	NA	267.9%
25196	Central Services	Fiscal Services - Other - Cash Change	\$200	\$350	\$450	\$550	175.0%	57.1%	22.2%

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							2006 to 2016	2009 to 2016	2015 to 2016
25400	Central Services	Planning, Research, Dev. and Evaluation	\$6,000	\$0	\$0	\$0	-100.0%	NA	NA
25750	Central Services	Personnel Services - Health Services	\$237	\$225	\$0	\$0	-100.0%	-100.0%	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$382	\$1,948	\$2,179	NA	469.9%	11.9%
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$952	\$0	\$0	NA	-100.0%	NA
25890	Central Services	Other Technology Services	\$0	\$0	\$2,680	\$4,150	NA	NA	54.9%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$345,277	\$219,810	\$119,636	NA	-65.4%	-45.6%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$678,757	\$1,016,523	\$852,401	\$798,849	17.7%	-21.4%	-6.3%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$388	\$29,709	\$1,496	\$566	45.8%	-98.1%	-62.2%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$177,973	\$232,828	\$139,164	\$165,242	-7.2%	-29.0%	18.7%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$450	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$8,086	\$7,970	\$26,964	\$10,407	28.7%	30.6%	-61.4%
26700	Operation and Maintenance of Plant Services	Insurance	\$107,760	\$52,349	\$58,159	\$51,369	-52.3%	-1.9%	-11.7%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$0	\$0	\$1,095	NA	NA	NA
27010	Student Transportation	Service Area Direction	\$14,085	\$16,725	\$45,615	\$43,428	208.3%	159.7%	-4.8%
27100	Student Transportation	Vehicle Operation	\$91,615	\$113,133	\$105,525	\$110,055	20.1%	-2.7%	4.3%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$54,493	\$106,333	\$82,001	\$58,400	7.2%	-45.1%	-28.8%
27400	Student Transportation	Purchase of School Buses	\$36,250	\$206,600	\$87,947	\$50,675	39.8%	-75.5%	-42.4%
27500	Student Transportation	Insurance on Buses	\$23,319	\$10,925	\$8,861	\$8,401	-64.0%	-23.1%	-5.2%
27700	Student Transportation	Contracted Transportation Services	\$257,721	\$197,873	\$226,307	\$244,533	-5.1%	23.6%	8.1%
27900	Student Transportation	Other Student Transportation Services	\$2,914	\$23,404	\$8,048	\$7,446	155.5%	-68.2%	-7.5%
27910	Student Transportation	Bus Driver Training	\$0	\$0	\$210	\$200	NA	NA	-4.8%
31100	Food Services Operations	Service Area Direction	\$0	\$1,170	\$279	\$931	NA	-20.4%	233.2%
31200	Food Services Operations	Food Preparation and Dispensing	\$136,637	\$168,766	\$222,605	\$276,075	102.0%	63.6%	24.0%
31300	Food Services Operations	Food Delivery	\$61	\$0	\$0	\$0	-100.0%	NA	NA
31400	Food Services Operations	Food Purchases	\$142,895	\$165,080	\$206,970	\$202,611	41.8%	22.7%	-2.1%
31900	Food Services Operations	Other Food Services	\$11,909	\$12,011	\$19,611	\$22,241	86.8%	85.2%	13.4%
<b>Overhead and Operational Total</b>			<b>\$1,983,028</b>	<b>\$3,025,494</b>	<b>\$2,658,510</b>	<b>\$2,570,054</b>	<b>29.6%</b>	<b>-15.1%</b>	<b>-3.3%</b>
<b>Non Operational</b>									
33100	Community Service Operations	Direction of Community Services	\$439	\$693	\$0	\$0	-100.0%	-100.0%	NA
33200	Category not Specified	Community Recreation	\$2,450	\$12,368	\$14,873	\$11,801	381.7%	-4.6%	-20.7%
33400	Category not Specified	Athletic Coaches	\$97,785	\$117,680	\$117,422	\$122,214	25.0%	3.9%	4.1%
33940	Other Community Services	Child Care Services	\$1,057	\$0	\$0	\$0	-100.0%	NA	NA
43000	Category not Specified	Professional Services	\$22,787	\$6,625	\$11,678	\$29,800	30.8%	349.8%	155.2%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$120,590	\$84,524	\$58,327	\$78,962	-34.5%	-6.6%	35.4%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$3,898	\$4,388	\$0	\$0	-100.0%	-100.0%	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$0	\$6,204	\$1,490	NA	NA	-76.0%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$11,500	\$0	\$0	\$0	-100.0%	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$279,219	\$636,882	\$207,902	\$217,662	-22.0%	-65.8%	4.7%
51100	Principal on Debt	Bonds	\$0	\$50,000	\$70,000	\$75,000	NA	50.0%	7.1%
52100	Interest on Debt	Bonds	\$0	\$70,223	\$53,163	\$40,878	NA	-41.8%	-23.1%
53100	Lease Rental	Buildings-Principal	\$465,000	\$315,000	\$460,000	\$520,000	11.8%	65.1%	13.0%
53150	Lease Rental	Buildings-Interest	\$0	\$399,100	\$231,600	\$225,500	NA	-43.5%	-2.6%
60700	Category not Specified	Scholarships	\$3,000	\$28,300	\$2,600	\$2,600	-13.3%	-90.8%	0.0%
<b>Non Operational Total</b>			<b>\$1,007,725</b>	<b>\$1,725,782</b>	<b>\$1,233,770</b>	<b>\$1,325,905</b>	<b>31.6%</b>	<b>-23.2%</b>	<b>7.5%</b>
<b>Prorated by Fund</b>									
26491 - SAA	NA	PERF - 2007 Account Code	\$32,750	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$4,601	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$19,914	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$1,026	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$252,730	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$34,229	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$57,732	\$0	\$0	\$0	NA	NA	NA

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					2006 to 2016	2009 to 2016	2015 to 2016
26492 - NO NA Social Security - 2007 Account Code	\$7,823	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$11,392	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$1,707	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$7,034	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA Workman's Compensation - 2007 Account Code	\$405	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$688,883	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$96,069	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$137,107	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$21,623	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$641	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$62	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$75	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$14	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$195,096	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$10,641	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$12,751	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$2,442	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$1,596,749</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>