

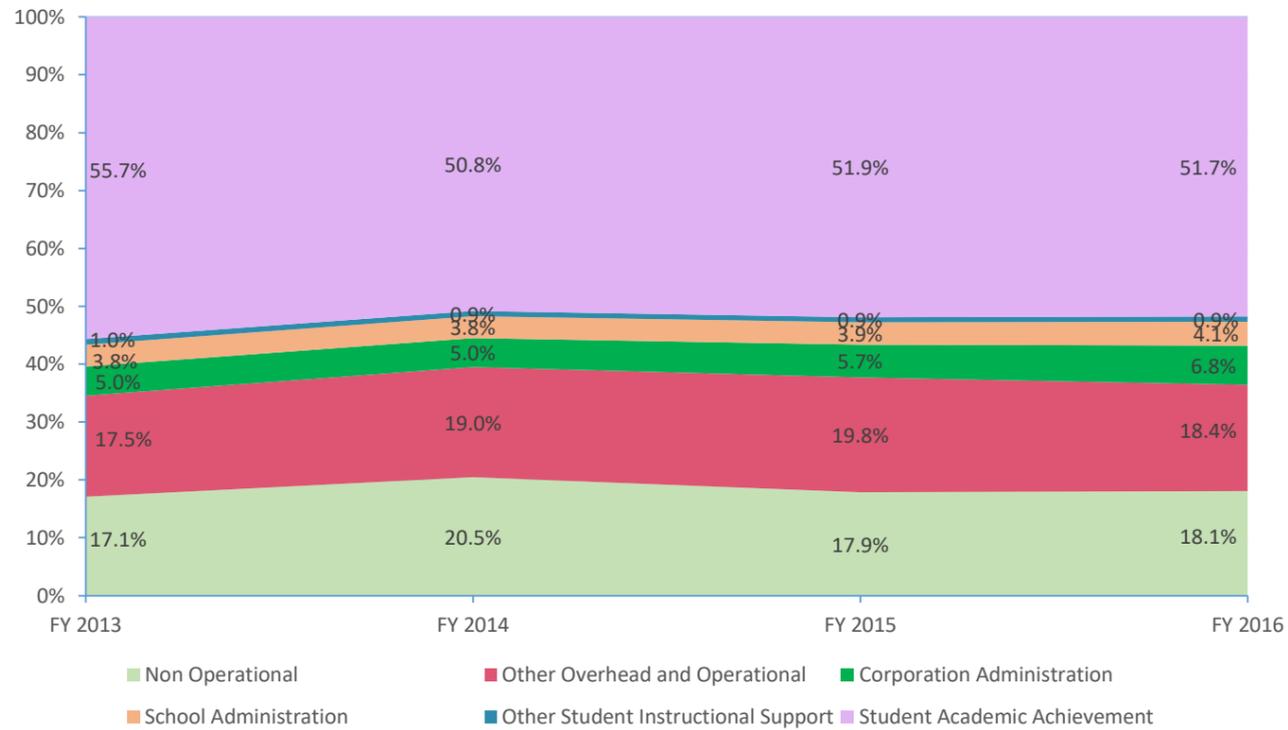
**School Corporation Expenditures by Account  
Biannual Financial Report Data  
Crothersville Community Schools (3710)**

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	\$2,599,146	52.2%	\$3,175,079	51.6%	\$3,724,551	55.7%	\$3,363,706	50.8%	\$3,359,146	51.9%	\$3,104,777	51.7%
Student Instructional Support	\$279,587	5.6%	\$263,718	4.3%	\$317,898	4.8%	\$310,310	4.7%	\$306,796	4.7%	\$303,442	5.1%
<b>Total</b>	<b>\$2,878,733</b>	<b>57.8%</b>	<b>\$3,438,797</b>	<b>55.8%</b>	<b>\$4,042,448</b>	<b>60.4%</b>	<b>\$3,674,016</b>	<b>55.5%</b>	<b>\$3,665,942</b>	<b>56.6%</b>	<b>\$3,408,219</b>	<b>56.8%</b>

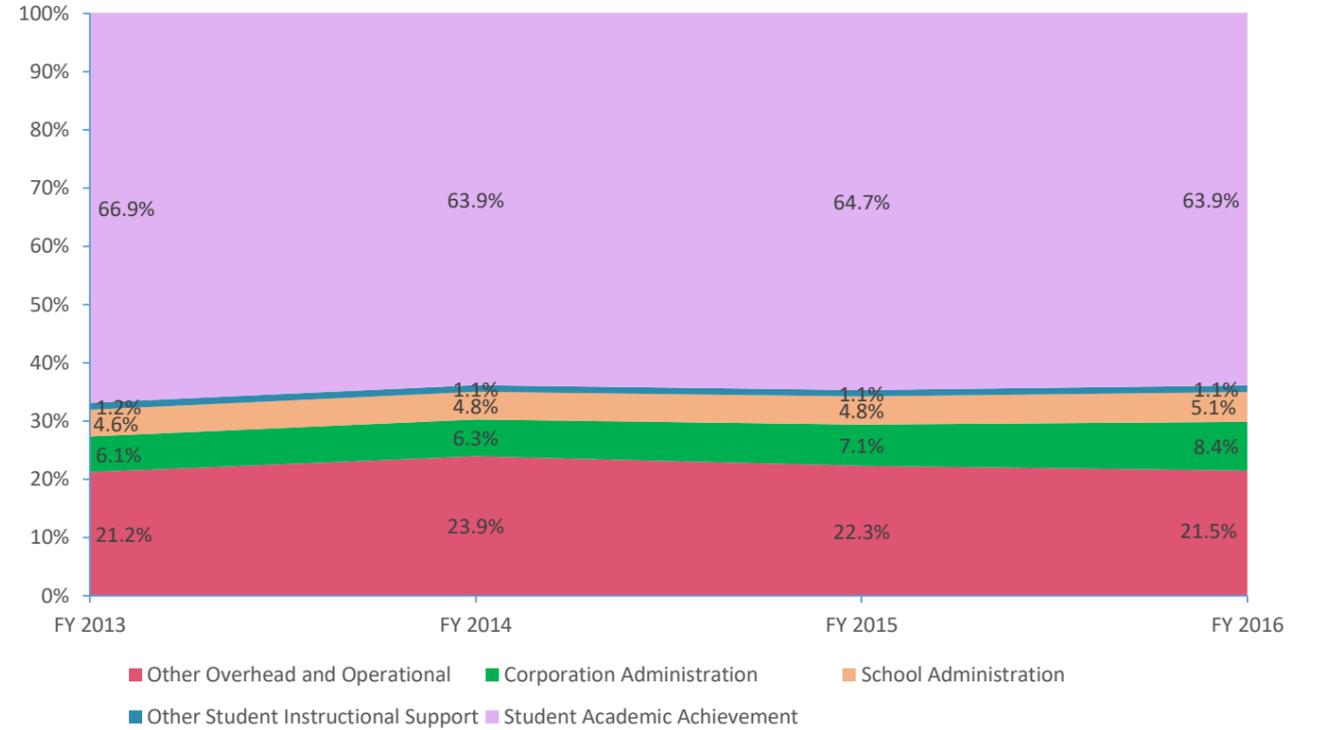
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,188,394	23.8%	\$1,272,055	20.7%	\$1,505,628	22.5%	\$1,591,549	24.0%	\$1,650,545	25.5%	\$1,507,670	25.1%
Non Operational	\$916,551	18.4%	\$1,448,052	23.5%	\$1,143,816	17.1%	\$1,355,025	20.5%	\$1,156,335	17.9%	\$1,083,908	18.1%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$2,104,946</b>	<b>42.2%</b>	<b>\$2,720,106</b>	<b>44.2%</b>	<b>\$2,649,444</b>	<b>39.6%</b>	<b>\$2,946,574</b>	<b>44.5%</b>	<b>\$2,806,880</b>	<b>43.4%</b>	<b>\$2,591,578</b>	<b>43.2%</b>

<b>Grand Total</b>	<b>\$4,983,679</b>	<b>\$6,158,903</b>	<b>\$6,691,892</b>	<b>\$6,620,590</b>	<b>\$6,472,822</b>	<b>\$5,999,796</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>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$55,681	\$16,471	NA	NA	-70.4%
11100	Regular Programs	Elementary	\$798,887	\$1,889,073	\$1,919,711	\$1,992,718	149.4%	5.5%	3.8%
11300	Regular Programs	High School	\$713,426	\$801,043	\$834,450	\$648,740	-9.1%	-19.0%	-22.3%
11410	Regular Programs	Vocational Education - Agriculture A	\$53,997	\$61,552	\$61,586	\$62,685	16.1%	1.8%	1.8%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$50,501	\$54,193	\$79,601	\$0	-100.0%	-100.0%	-100.0%
11470	Regular Programs	Vocational Education - Business Education	\$48,197	\$0	\$0	\$0	-100.0%	NA	NA
11480	Regular Programs	Vocational Education - Industrial Education A	\$58,123	\$55,003	\$0	\$0	-100.0%	-100.0%	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$10,686	\$32,209	\$42,576	\$27,266	155.2%	-15.3%	-36.0%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$52,264	\$41,799	NA	NA	-20.0%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$82,607	\$58,302	\$225	\$825	-99.0%	-98.6%	266.7%
12350	Special Programs	Physical Impairment - Homebound	\$0	\$0	\$4,341	\$5,975	NA	NA	37.6%
12610	Special Programs	Learning Disability	\$51,618	\$33,398	\$38,919	\$23,023	-55.4%	-31.1%	-40.8%
12710	Special Programs	Equal Opportunity At Risk	\$50,289	\$54,249	\$0	\$0	-100.0%	-100.0%	NA
12810	Special Programs	Special Education Preschool	\$9,688	\$9,565	\$0	\$3,500	-63.9%	-63.4%	NA
14100	Summer School Programs	Elementary	\$0	\$0	\$3,668	\$0	NA	NA	-100.0%
16100	Remediation	Remediation Testing	\$4,773	\$0	\$0	\$0	-100.0%	NA	NA
16200	Remediation	Preventive Remediation	\$5,444	\$5,749	\$5,446	\$2,218	-59.3%	-61.4%	-59.3%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$0	\$17,968	\$37,664	\$41,208	NA	129.3%	9.4%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$10,969	\$12,488	\$167,516	\$126,757	1055.6%	915.0%	-24.3%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$328	\$397	\$23,246	NA	6994.5%	5751.7%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$950	\$0	\$0	NA	-100.0%	NA
22210	Instruction	Library/Media Services - Service Area Direction	\$53,279	\$0	\$0	\$0	-100.0%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$2,710	\$4,197	\$3,369	\$1,557	-42.5%	-62.9%	-53.8%
22230	Instruction	Library/Media Services - Audiovisual	\$3,790	\$2,787	\$0	\$0	-100.0%	-100.0%	NA
22240	Instruction	Library/Media Services - Educational Television	\$0	\$0	\$990	\$453	NA	NA	-54.2%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$180	\$0	NA	NA	-100.0%
22290	Instruction	Library/Media Services - Other Educational Media Services	\$1,877	\$0	\$0	\$0	-100.0%	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$17,159	\$0	NA	NA	-100.0%
22360	Instruction	Instruc. Related Tech. - Network Support	\$50	\$6,972	\$21,365	\$26,988	53875.8%	287.1%	26.3%
22400	Instruction	Academic Student Assessment	\$0	\$0	\$11,155	\$18,333	NA	NA	64.4%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$49,167	\$74,380	\$369	\$37,654	-23.4%	-49.4%	10094.6%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$300	\$300	\$364	\$3,097	932.3%	932.3%	752.0%
25590	Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$294	\$372	\$152	\$264	-10.1%	-29.1%	74.3%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$108,067	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$2,168,738</b>	<b>\$3,175,079</b>	<b>\$3,359,146</b>	<b>\$3,104,777</b>	<b>43.2%</b>	<b>-2.2%</b>	<b>-7.6%</b>
<b>Student Instructional Support</b>									
21220	Students	Guidance Services - Counseling Services	\$28,932	\$33,318	\$45,145	\$46,330	60.1%	39.1%	2.6%
21320	Students	Health Services - Medical Services	\$411	\$1,358	\$626	\$0	-100.0%	-100.0%	-100.0%
21340	Students	Health Services - Nurse Services	\$4,500	\$5,920	\$7,689	\$8,855	96.8%	49.6%	15.2%
21420	Students	Psychological Services - Psychological Testing	\$9,525	\$11,447	\$3,287	\$0	-100.0%	-100.0%	-100.0%
24100	School Administration	Office of The Principal	\$187,216	\$211,675	\$250,050	\$248,257	32.6%	17.3%	-0.7%
<b>Student Instructional Support Total</b>			<b>\$230,585</b>	<b>\$263,718</b>	<b>\$306,796</b>	<b>\$303,442</b>	<b>31.6%</b>	<b>15.1%</b>	<b>-1.1%</b>
<b>Overhead and Operational</b>									
23150	General Administration	Board of Education - Legal Services	\$503	\$57	\$537	\$615	22.4%	978.9%	14.5%
23160	General Administration	Board of Education - Promotion Expenses	\$0	\$550	\$0	\$0	NA	-100.0%	NA
23190	General Administration	Board of Education - Other Governing Body Services	\$11,196	\$11,182	\$11,367	\$11,143	-0.5%	-0.3%	-2.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$168,855	\$200,647	\$258,653	\$253,904	50.4%	26.5%	-1.8%
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$4,646	\$4,225	NA	NA	-9.1%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$0	\$0	\$30,939	NA	NA	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$18,166	\$23,545	\$10,266	\$716	-96.1%	-97.0%	-93.0%
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$9,774	\$762	\$725	NA	-92.6%	-4.8%

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	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$900	\$0	\$0	NA	-100.0%	NA
25193	Central Services	Fiscal Services - Other - Printed Forms	\$0	\$550	\$216	\$0	NA	-100.0%	-100.0%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$293	\$0	\$0	\$0	-100.0%	NA	NA
25199	Central Services	Fiscal Services - Other - Other	\$66	\$0	\$1	\$2,889	4283.4%	NA	577628.0%
25890	Central Services	Other Technology Services	\$0	\$0	\$79,463	\$100,891	NA	NA	27.0%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$853	\$0	\$0	\$0	-100.0%	NA	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$33,123	\$36,013	\$300	\$4,334	-86.9%	-88.0%	1344.7%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$373,856	\$446,806	\$463,130	\$356,502	-4.6%	-20.2%	-23.0%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$1,478	\$3,520	\$4,556	\$5,099	245.0%	44.9%	11.9%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$71,060	\$53,915	\$56,038	\$48,784	-31.3%	-9.5%	-12.9%
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$1,522	\$184	\$1,210	\$0	-100.0%	-100.0%	-100.0%
26700	Operation and Maintenance of Plant Services	Insurance	\$77,539	\$44,300	\$62,644	\$66,627	-14.1%	50.4%	6.4%
27010	Student Transportation	Service Area Direction	\$0	\$0	\$71,943	\$79,290	NA	NA	10.2%
27400	Student Transportation	Purchase of School Buses	\$0	\$0	\$129,427	\$59,221	NA	NA	-54.2%
27700	Student Transportation	Contracted Transportation Services	\$187,975	\$188,856	\$216,519	\$217,019	15.5%	14.9%	0.2%
27900	Student Transportation	Other Student Transportation Services	\$7,650	\$21,096	\$8,203	\$3,464	-54.7%	-83.6%	-57.8%
31200	Food Services Operations	Food Preparation and Dispensing	\$164,041	\$227,000	\$262,075	\$251,620	53.4%	10.8%	-4.0%
31900	Food Services Operations	Other Food Services	\$2,659	\$3,160	\$8,590	\$9,662	263.4%	205.8%	12.5%
<b>Overhead and Operational Total</b>			<b>\$1,120,834</b>	<b>\$1,272,055</b>	<b>\$1,650,545</b>	<b>\$1,507,670</b>	<b>34.5%</b>	<b>18.5%</b>	<b>-8.7%</b>
<b>Non Operational</b>									
33200	Category not Specified	Community Recreation	\$300	\$883	\$0	\$0	-100.0%	-100.0%	NA
33400	Category not Specified	Athletic Coaches	\$0	\$13,496	\$0	\$0	NA	-100.0%	NA
33990	Other Community Services	Other	\$1,494	\$1,405	\$1,475	\$1,970	31.9%	40.2%	33.6%
41000	Category not Specified	Land Acquisition and Development	\$84,179	\$0	\$0	\$0	-100.0%	NA	NA
44000	Category not Specified	Educational Specifications Dev.	\$0	\$1,615	\$900	\$1,780	NA	10.2%	97.8%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$89,518	\$397,923	\$30,047	\$0	-100.0%	-100.0%	-100.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$56,436	\$150,733	\$246,423	\$201,421	256.9%	33.6%	-18.3%
49000	Category not Specified	Other Facilities Acq. and Construction	\$10,000	\$0	\$0	\$0	-100.0%	NA	NA
52100	Interest on Debt	Bonds	\$0	\$214,861	\$215,490	\$216,737	NA	0.9%	0.6%
52200	Interest on Debt	Temporary Loans	\$12,625	\$5,137	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$662,000	\$662,000	\$662,000	\$662,000	0.0%	0.0%	0.0%
<b>Non Operational Total</b>			<b>\$916,551</b>	<b>\$1,448,052</b>	<b>\$1,156,335</b>	<b>\$1,083,908</b>	<b>18.3%</b>	<b>-25.1%</b>	<b>-6.3%</b>
<b>Prorated by Fund</b>									
26491 - SAA	NA	PERF - 2007 Account Code	\$3,694	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$399	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$551	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$137,788	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$15,681	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$21,641	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$288,926	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$32,923	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$45,369	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>			<b>\$546,971</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>