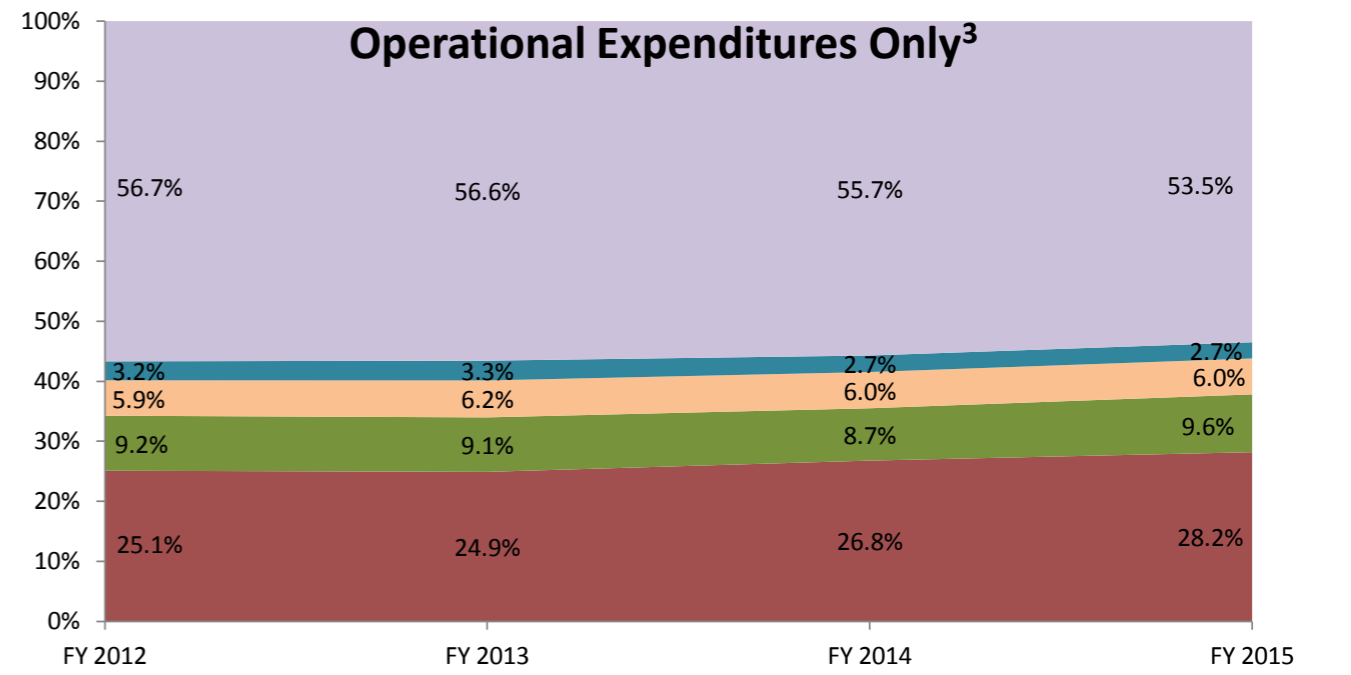
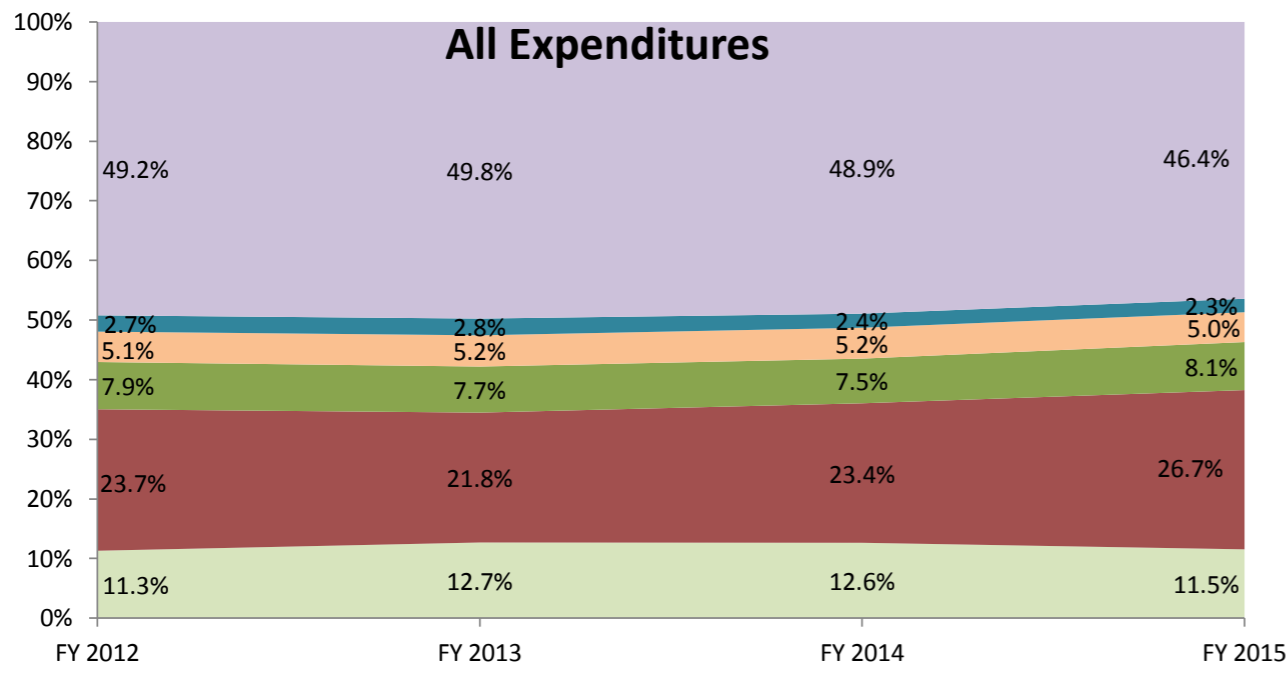


School Corporation Expenditures by Account
Biannual Financial Report Data
Pioneer Regional School Corp (775)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,785,485	58.3%	\$4,429,160	50.5%	\$4,479,869	49.2%	\$4,460,321	49.8%	\$4,376,976	48.9%	\$4,309,795	46.4%
Student Instructional Support	\$613,146	6.2%	\$737,217	8.4%	\$712,942	7.8%	\$721,037	8.0%	\$674,634	7.5%	\$674,558	7.3%
Total	\$6,398,631	64.5%	\$5,166,378	58.9%	\$5,192,811	57.0%	\$5,181,357	57.8%	\$5,051,610	56.5%	\$4,984,352	53.7%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,221,218	22.4%	\$2,557,988	29.1%	\$2,881,397	31.7%	\$2,645,510	29.5%	\$2,763,080	30.9%	\$3,227,620	34.8%
Non Operational	\$1,302,471	13.1%	\$1,052,092	12.0%	\$1,029,381	11.3%	\$1,137,367	12.7%	\$1,130,647	12.6%	\$1,070,854	11.5%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,523,689	35.5%	\$3,610,080	41.1%	\$3,910,778	43.0%	\$3,782,878	42.2%	\$3,893,727	43.5%	\$4,298,474	46.3%

Grand Total	\$9,922,320	\$8,776,458	\$9,103,589	\$8,964,235	\$8,945,337	\$9,282,826
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- Non Operational
- Other Overhead and Operational
- Other Overhead and Operational
- Corporation Administration
- School Administration
- Corporation Administration
- Other Student Instructional Support
- School Administration
- Other Student Instructional Support
- Student Academic Achievement
- Student Academic Achievement

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
Pioneer Regional School Corp (775)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$170,465	\$230,919	\$234,955	NA	37.8%	1.7%
11100	Regular Programs	Elementary	\$1,494,046	\$1,824,934	\$1,688,052	\$1,841,876	23.3%	0.9%	9.1%
11300	Regular Programs	High School	\$1,230,545	\$1,540,687	\$1,454,363	\$1,486,422	20.8%	-3.5%	2.2%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$0	\$10,213	\$7,680	NA	NA	-24.8%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$56,042	\$59,872	\$0	\$0	NA	NA	NA
11910	Regular Programs	Other Regular Programs - Competency Testing	\$1,403	\$0	\$17	\$0	NA	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$10,955	\$38,998	\$31,745	\$28,129	156.8%	-27.9%	-11.4%
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$0	\$0	\$0	\$220,975	NA	NA	NA
12900	Special Programs	Other Special Programs	\$4,702	\$1,210	\$0	\$0	NA	NA	NA
14100	Summer School Programs	Elementary	\$0	\$0	\$17,966	\$8,681	NA	NA	-51.7%
14300	Summer School Programs	High School	\$12,678	\$17,611	\$19,093	\$21,074	66.2%	19.7%	10.4%
16200	Remediation	Preventive Remediation	\$22,221	\$23,514	\$19,347	\$21,286	-4.2%	-9.5%	10.0%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$185,054	\$134,070	\$150,674	\$110,317	-40.4%	-17.7%	-26.8%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$474,800	\$553,604	\$487,772	\$64,451	-86.4%	-88.4%	-86.8%
17900	Pay. to Other Gov. Units in State	Other	\$55	\$0	\$0	\$0	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$60	\$80	\$0	\$0	NA	NA	NA
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$155	\$0	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$50,703	\$60,614	\$101,318	\$93,159	83.7%	53.7%	-8.1%
22230	Instruction	Library/Media Services - Audiovisual	\$5,755	\$2,636	\$408	\$1,441	-75.0%	-45.3%	253.7%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$712	\$0	\$0	NA	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$65,520	\$0	\$0	\$0	NA	NA	NA
22350	Instruction	Instruc. Related Tech. - Systems Operations	\$0	\$0	\$165,090	\$169,348	NA	NA	2.6%
22360	Instruction	Instruc. Related Tech. - Network Support	\$6,289	\$0	\$0	\$0	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$120,423	\$0	\$0	\$0	NA	NA	NA
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$1,182	\$0	\$0	\$0	NA	NA	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$47,510	\$0	\$0	\$0	NA	NA	NA
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$142,000	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$3,931,944	\$4,429,160	\$4,376,976	\$4,309,795	9.6%	-2.7%	-1.5%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$139,367	\$195,668	\$169,796	\$163,351	17.2%	-16.5%	-3.8%
21340	Students	Health Services - Nurse Services	\$25,534	\$47,842	\$41,081	\$46,236	81.1%	-3.4%	12.5%
24100	School Administration	Office of The Principal	\$357,881	\$493,707	\$463,758	\$464,970	29.9%	-5.8%	0.3%
Student Instructional Support Total			\$522,782	\$737,217	\$674,634	\$674,558	29.0%	-8.5%	0.0%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$0	\$0	\$41,819	\$57,492	NA	NA	37.5%
23120	General Administration	Board of Education - Service Area Assistants	\$13,472	\$14,811	\$9,765	\$15,274	13.4%	3.1%	56.4%
23150	General Administration	Board of Education - Legal Services	\$11,790	\$5,454	\$9,055	\$8,524	-27.7%	56.3%	-5.9%
23160	General Administration	Board of Education - Promotion Expenses	\$469	\$454	\$0	\$157	-66.5%	-65.4%	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$131,793	\$208,250	\$206,309	\$207,880	57.7%	-0.2%	0.8%
23220	General Administration	Executive Administration - Community Relations	\$4,786	\$0	\$600	\$360	-92.5%	NA	-40.0%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$411	\$211	\$0	\$191	-53.7%	-9.8%	NA
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$18,011	\$12,013	\$0	\$0	NA	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$0	\$0	\$1,150	NA	NA	NA
25300	Central Services	Printing, Pub., and Duplicating Services	\$0	\$0	\$1,609	\$1,249	NA	NA	-22.4%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$4,481	\$15,069	\$8,412	\$10,510	134.5%	-30.3%	24.9%
25600	Central Services	Public Information Services	\$5,313	\$5,178	\$5,021	\$1,627	-69.4%	-68.6%	-67.6%
25750	Central Services	Personnel Services - Health Services	\$0	\$0	\$1	\$0	NA	NA	NA
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$85,404	\$138,923	\$129,186	NA	51.3%	-7.0%
25830	Central Services	Admin. Tech. Services - Systems Application Dev.	\$0	\$0	\$122,030	\$233,069	NA	NA	91.0%

School Corporation Expenditures by Account
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Pioneer Regional School Corp (775)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
25860 Central Services Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$10,979	\$126,265	\$80,814	NA	636.1%	-36.0%
25920 Central Services Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$0	\$0	\$0	\$108	NA	NA	NA
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$708,193	\$831,741	\$747,201	\$773,304	9.2%	-7.0%	3.5%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$352	\$8,140	\$4,957	\$6,968	1879.0%	-14.4%	40.6%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$34,334	\$79,708	\$133,256	\$127,709	272.0%	60.2%	-4.2%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$400	\$0	\$0	\$0	NA	NA	NA
26700 Oper. & Maint. of Plant Serv. Insurance	\$77,338	\$61,328	\$87,803	\$70,538	-8.8%	15.0%	-19.7%
27010 Student Transportation Service Area Direction	\$36,058	\$18,895	\$0	\$0	NA	NA	NA
27100 Student Transportation Vehicle Operation	\$266,259	\$300,898	\$357,269	\$393,148	47.7%	30.7%	10.0%
27300 Student Transportation Vehicle Servicing and Maintenance	\$166,921	\$192,341	\$261,324	\$302,096	81.0%	57.1%	15.6%
27400 Student Transportation Purchase of School Buses	\$127,027	\$209,328	\$0	\$282,784	122.6%	35.1%	NA
27500 Student Transportation Insurance on Buses	\$11,794	\$7,543	\$15,800	\$14,111	19.6%	87.1%	-10.7%
27700 Student Transportation Contracted Transportation Services	\$6,810	\$5,220	\$2,576	\$0	NA	NA	NA
27900 Student Transportation Other Student Transportation Services	\$1,682	\$0	\$2,308	\$25,666	1426.1%	NA	1012.0%
31200 Food Services Operations Food Preparation and Dispensing	\$167,290	\$200,351	\$218,881	\$238,156	42.4%	18.9%	8.8%
31400 Food Services Operations Food Purchases	\$246,066	\$281,345	\$251,783	\$233,312	-5.2%	-17.1%	-7.3%
31900 Food Services Operations Other Food Services	\$36,177	\$3,326	\$10,111	\$12,235	-66.2%	267.9%	21.0%
Overhead and Operational Total	\$2,077,225	\$2,557,988	\$2,763,080	\$3,227,620	55.4%	26.2%	16.8%
Non Operational							
33200 Category not Specified Community Recreation	\$24,252	\$23,527	\$26,126	\$32,653	34.6%	38.8%	25.0%
33400 Category not Specified Athletic Coaches	\$96,049	\$104,430	\$103,149	\$100,384	4.5%	-3.9%	-2.7%
33990 Other Community Services Other	\$0	\$2,140	\$53	\$1,231	NA	-42.5%	2245.4%
43000 Category not Specified Professional Services	\$21,834	\$535	\$0	\$0	NA	NA	NA
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$219,156	\$24,835	\$90	\$1,530	-99.3%	-93.8%	1595.9%
45400 Building Acq., Const. and Impr. Sports Facilities	\$0	\$8,192	\$51,582	\$30,135	NA	267.9%	-41.6%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$54,703	\$35,360	\$25,629	\$24,361	-55.5%	-31.1%	-4.9%
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$192,932	\$78,172	\$229,449	\$213,040	10.4%	172.5%	-7.2%
49000 Category not Specified Other Facilities Acq. and Construction	\$23,849	\$13,484	\$28,865	\$1,166	-95.1%	-91.4%	-96.0%
51100 Principal on Debt Bonds	\$0	\$60,000	\$80,000	\$80,000	NA	33.3%	0.0%
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$8,615	\$5,988	\$14,699	NA	70.6%	145.5%
52100 Interest on Debt Bonds	\$0	\$109,823	\$91,477	\$86,929	NA	-20.8%	-5.0%
52300 Interest on Debt Emergency Loans	\$28,432	\$70,155	\$0	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$620,468	\$252,315	\$351,250	\$351,250	-43.4%	39.2%	0.0%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$260,510	\$136,988	\$133,475	NA	-48.8%	-2.6%
Non Operational Total	\$1,281,675	\$1,052,092	\$1,130,647	\$1,070,854	-16.4%	1.8%	-5.3%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$5,907	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$1,106	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$4,242	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$204	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$213,722	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$39,353	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$65,034	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$9,107	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$251,386	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$48,765	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$73,931	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$11,202	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$5,786	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
 Biannual Financial Report Data
 Pioneer Regional School Corp (775)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26496 NA Unemployment Compensation - Instructional Support	\$1,140	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$785	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$284	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$1,376,739	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$2,108,693	\$0	\$0	\$0	NA	NA	NA