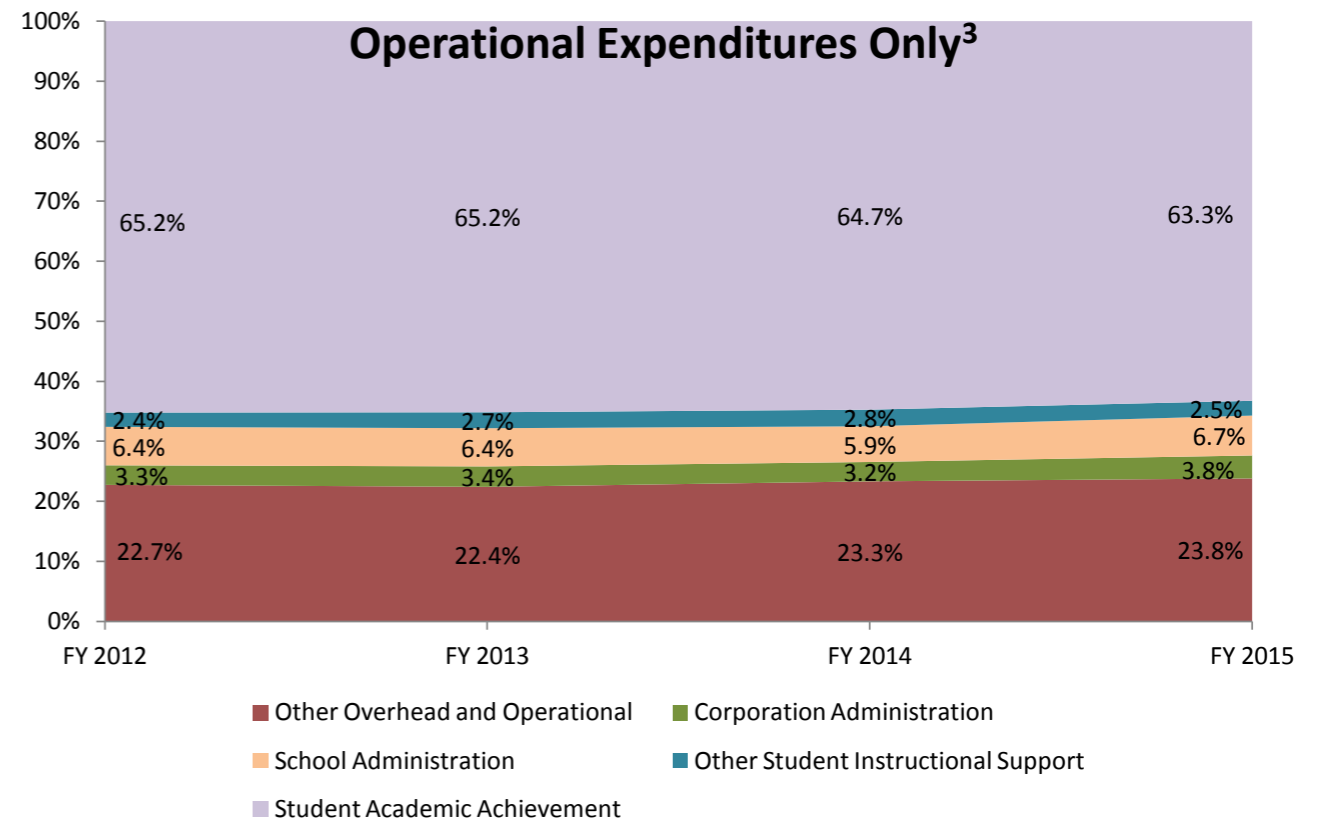
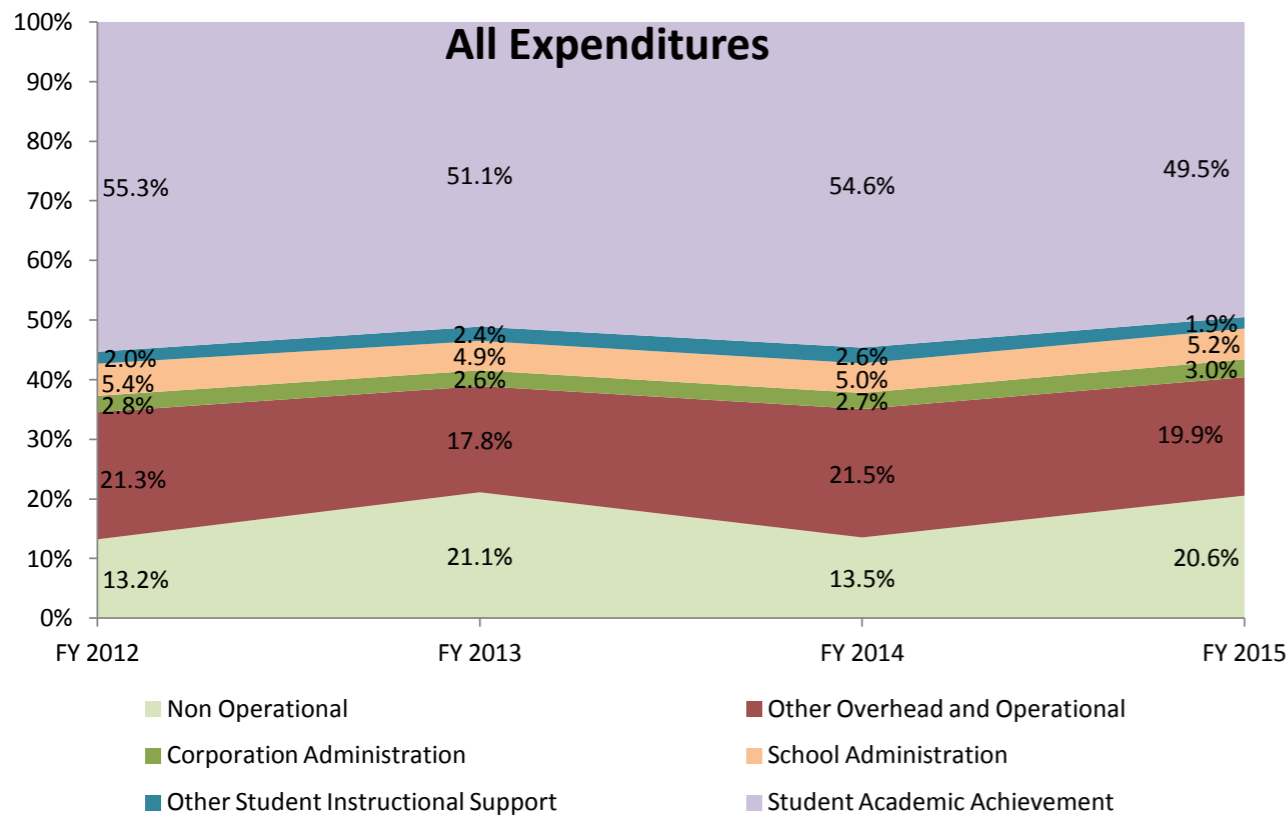


School Corporation Expenditures by Account
Biannual Financial Report Data
Salem Community Schools (8205)

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	\$9,932,117	54.8%	\$10,136,380	53.8%	\$10,964,979	55.3%	\$10,389,339	51.1%	\$10,607,104	54.6%	\$10,406,453	49.5%
Student Instructional Support	\$1,244,378	6.9%	\$1,379,195	7.3%	\$1,464,970	7.4%	\$1,489,600	7.3%	\$1,476,541	7.6%	\$1,490,834	7.1%
Total	\$11,176,495	61.6%	\$11,515,575	61.1%	\$12,429,949	62.7%	\$11,878,939	58.4%	\$12,083,645	62.2%	\$11,897,287	56.6%

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	\$3,954,194	21.8%	\$4,279,923	22.7%	\$4,771,907	24.1%	\$4,160,285	20.5%	\$4,705,677	24.2%	\$4,802,800	22.8%
Non Operational	\$3,007,456	16.6%	\$3,051,519	16.2%	\$2,620,209	13.2%	\$4,291,600	21.1%	\$2,628,136	13.5%	\$4,319,705	20.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$6,961,650	38.4%	\$7,331,442	38.9%	\$7,392,116	37.3%	\$8,451,885	41.6%	\$7,333,813	37.8%	\$9,122,505	43.4%

Grand Total	\$18,138,145	\$18,847,016	\$19,822,065	\$20,330,824	\$19,417,458	\$21,019,792
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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
Salem Community Schools (8205)

Account							Percent Change		
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$35,083	\$0	\$256,264	\$532,486	1417.8%	NA	107.8%
11100	Regular Programs	Elementary	\$3,020,398	\$4,065,021	\$3,496,332	\$3,331,243	10.3%	-18.1%	-4.7%
11200	Regular Programs	Middle/Junior High	\$1,782,002	\$1,971,800	\$1,999,078	\$1,894,360	6.3%	-3.9%	-5.2%
11300	Regular Programs	High School	\$1,604,093	\$2,253,607	\$2,281,925	\$2,064,021	28.7%	-8.4%	-9.5%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$0	\$29,039	NA	NA	NA
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$27,239	\$0	\$0	\$0	NA	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$114,182	\$185,141	\$143,969	\$139,135	21.9%	-24.8%	-3.4%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$4,906	\$0	\$0	\$0	NA	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$10,716	\$28,720	\$32,140	\$36,040	236.3%	25.5%	12.1%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$31,130	\$905	\$1,358	\$1,096	-96.5%	21.0%	-19.3%
12350	Special Programs	Physical Impairment - Homebound	\$4,765	\$0	\$736	\$691	-85.5%	NA	-6.1%
12520	Special Programs	Culturally Different - Compensatory	\$14,935	\$19,085	\$0	\$0	NA	NA	NA
12710	Special Programs	Equal Opportunity At Risk	\$133,657	\$139,842	\$143,398	\$149,952	12.2%	7.2%	4.6%
12900	Special Programs	Other Special Programs	\$3,770	\$4,395	\$218,380	\$4,486	19.0%	2.1%	-97.9%
14100	Summer School Programs	Elementary	\$1,677	\$12,494	\$493	\$1,320	-21.3%	-89.4%	167.6%
14200	Summer School Programs	Middle/Junior High School	\$13,539	\$757	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$7,418	\$0	\$0	\$7,545	1.7%	NA	NA
16100	Remediation	Remediation Testing	\$38,880	\$59,803	\$64,947	\$39,683	2.1%	-33.6%	-38.9%
16200	Remediation	Preventive Remediation	\$0	\$0	\$196	\$0	NA	NA	NA
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$207,256	\$213,585	\$138,929	\$149,090	-28.1%	-30.2%	7.3%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$691,832	\$586,732	\$1,167,095	\$1,279,503	84.9%	118.1%	9.6%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$23,208	\$12,747	NA	NA	-45.1%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$101,098	\$62,913	\$27,674	\$77,725	-23.1%	23.5%	180.9%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$664	\$0	\$4,125	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$258,863	\$219,920	\$233,562	\$273,918	5.8%	24.6%	17.3%
22230	Instruction	Library/Media Services - Audiovisual	\$18,441	\$15,032	\$13,788	\$10,246	-44.4%	-31.8%	-25.7%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$2,105	\$0	\$0	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$125,258	\$159,898	\$231,499	\$220,317	75.9%	37.8%	-4.8%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$17,479	\$2,440	NA	NA	-86.0%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$187,243	\$133,928	\$110,292	\$149,371	-20.2%	11.5%	35.4%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$1,861	\$638	\$235	\$0	NA	NA	NA
25590	Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$0	\$60	\$0	\$0	NA	NA	NA
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$412,681	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$8,853,587	\$10,136,380	\$10,607,104	\$10,406,453	17.5%	2.7%	-1.9%
Student Instructional Support									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$20,569	\$21,783	\$30,203	(\$14,706)	-171.5%	-167.5%	-148.7%
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$1,000	\$0	\$0	\$0	NA	NA	NA
21220	Students	Guidance Services - Counseling Services	\$218,284	\$237,873	\$295,193	\$300,104	37.5%	26.2%	1.7%
21240	Students	Guidance Services - Information Services	\$6,919	\$9,781	\$0	\$0	NA	NA	NA
21290	Students	Guidance Services - Other Guidance Services	\$33,817	\$21,881	\$0	\$0	NA	NA	NA
21310	Students	Health Services - Service Area Direction	\$0	\$20,498	\$196	\$0	NA	NA	NA
21340	Students	Health Services - Nurse Services	\$51,153	\$63,434	\$80,710	\$82,711	61.7%	30.4%	2.5%
21810	Students	Special Ed. Administration - Service Area Direction	\$0	\$0	\$69,952	\$0	NA	NA	NA
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$402	\$0	\$0	\$0	NA	NA	NA
21910	Students	Other Support Services Students - Service Area Direction	\$0	\$32,665	\$35,528	\$34,015	NA	4.1%	-4.3%
24100	School Administration	Office of The Principal	\$743,929	\$971,278	\$964,760	\$1,088,710	46.3%	12.1%	12.8%
Student Instructional Support Total			\$1,076,073	\$1,379,195	\$1,476,541	\$1,490,834	38.5%	8.1%	1.0%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$288	\$1,218	\$0	\$210	-27.1%	-82.8%	NA
23150	General Administration	Board of Education - Legal Services	\$8,287	\$7,052	\$8,296	\$9,488	14.5%	34.5%	14.4%

School Corporation Expenditures by Account
Biannual Financial Report Data
Salem Community Schools (8205)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
23160	General Administration	Board of Education - Promotion Expenses	\$2,094	\$1,188	\$2,841	\$729	-65.2%	-38.6%	-74.3%
23190	General Administration	Board of Education - Other Governing Body Services	\$1,864	\$3,047	\$3,522	\$885	-52.5%	-70.9%	-74.9%
23210	General Administration	Executive Administration - Office of The Superintendent	\$380,520	\$564,807	\$498,532	\$609,347	60.1%	7.9%	22.2%
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$740	\$149	NA	NA	-79.9%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$256	\$0	\$856	\$1,826	614.7%	NA	113.4%
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$0	\$400	\$0	NA	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,992	\$3,995	\$4,443	\$166	-91.6%	-95.8%	-96.3%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$757	\$775	NA	NA	2.4%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$4,946	\$0	\$0	NA	NA	NA
25300	Central Services	Printing, Pub., and Duplicating Services	\$410	\$145	\$0	\$0	NA	NA	NA
25400	Central Services	Planning, Research, Dev. and Evaluation	\$0	\$0	\$0	\$199	NA	NA	NA
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$40	\$0	\$0	\$0	NA	NA	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$0	\$3,030	\$2,020	NA	NA	-33.3%
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$0	\$91,099	\$0	\$0	NA	NA	NA
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,463,034	\$1,734,661	\$1,741,038	\$1,845,447	26.1%	6.4%	6.0%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$122	\$0	\$0	\$0	NA	NA	NA
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$264,972	\$235,669	\$222,451	\$244,030	-7.9%	3.5%	9.7%
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$0	\$13,000	\$60,319	NA	NA	364.0%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$78,364	\$116,909	\$151,270	\$173,509	121.4%	48.4%	14.7%
27010	Student Transportation	Service Area Direction	\$3,877	\$72,264	\$81,433	\$39,260	912.7%	-45.7%	-51.8%
27100	Student Transportation	Vehicle Operation	\$433,737	\$501,358	\$548,794	\$503,534	16.1%	0.4%	-8.2%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$124,734	\$129,456	\$184,424	\$129,201	3.6%	-0.2%	-29.9%
27400	Student Transportation	Purchase of School Buses	\$222,230	\$0	\$211,060	\$104,279	-53.1%	NA	-50.6%
27500	Student Transportation	Insurance on Buses	\$14,840	\$20,196	\$24,104	\$49	-99.7%	-99.8%	-99.8%
27900	Student Transportation	Other Student Transportation Services	\$19,484	\$76,660	\$105,785	\$99,724	411.8%	30.1%	-5.7%
27910	Student Transportation	Bus Driver Training	\$2,267	\$2,414	\$2,389	\$2,429	7.2%	0.6%	1.7%
31100	Food Services Operations	Service Area Direction	\$1,120	\$1,652	\$1,537	\$4,241	278.6%	156.6%	176.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$291,989	\$315,508	\$468,954	\$711,103	143.5%	125.4%	51.6%
31400	Food Services Operations	Food Purchases	\$325,721	\$335,482	\$369,800	\$198,587	-39.0%	-40.8%	-46.3%
31900	Food Services Operations	Other Food Services	\$55,152	\$60,195	\$56,222	\$61,293	11.1%	1.8%	9.0%
Overhead and Operational Total			\$3,697,392	\$4,279,923	\$4,705,677	\$4,802,800	29.9%	12.2%	2.1%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$0	\$39	\$0	NA	NA	NA
33500	Category not Specified	Welfare Activities Services	\$0	\$0	\$288	\$1,724	NA	NA	498.8%
33990	Other Community Services	Other	\$388	\$0	\$2,260	\$7,825	1918.2%	NA	246.2%
41000	Category not Specified	Land Acquisition and Development	\$53,194	\$46,273	\$47,269	\$47,975	-9.8%	3.7%	1.5%
43000	Category not Specified	Professional Services	\$52,179	\$45,514	\$61,129	\$70,363	34.8%	54.6%	15.1%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$703,040	\$620,302	\$182,777	\$1,923,788	173.6%	210.1%	952.5%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$35,799	\$0	\$36,575	\$0	NA	NA	NA
45400	Building Acq., Const. and Impr.	Sports Facilities	\$0	\$0	\$17,293	\$3,704	NA	NA	-78.6%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$151,691	\$71,757	\$28,367	\$27,068	-82.2%	-62.3%	-4.6%
51100	Principal on Debt	Bonds	\$105,000	\$115,000	\$145,000	\$150,000	42.9%	30.4%	3.4%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$0	\$21,539	\$0	NA	NA	NA
52100	Interest on Debt	Bonds	\$98,200	\$86,534	\$57,166	\$49,694	-49.4%	-42.6%	-13.1%
52200	Interest on Debt	Temporary Loans	\$109	\$93,790	\$0	\$0	NA	NA	NA
53100	Lease Rental	Buildings-Principal	\$1,798,850	\$1,575,675	\$1,290,000	\$1,335,000	-25.8%	-15.3%	3.5%
53150	Lease Rental	Buildings-Interest	\$0	\$377,491	\$459,713	\$410,713	NA	8.8%	-10.7%
53200	Lease Rental	Equipment-Principal	\$0	\$15,050	\$250,434	\$255,434	NA	1597.3%	2.0%
53250	Lease Rental	Equipment-Interest	\$0	\$0	\$16,050	\$13,575	NA	NA	-15.4%
53450	Lease Rental	Other-Interest	\$0	\$4,134	\$12,238	\$22,843	NA	452.6%	86.7%
59100	Other Debt Services Obligations	Registrars Fee	\$9,000	\$0	\$0	\$0	NA	NA	NA
Non Operational Total			\$3,007,449	\$3,051,519	\$2,628,136	\$4,319,705	43.6%	41.6%	64.4%

School Corporation Expenditures by Account
Biannual Financial Report Data
Salem Community Schools (8205)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Prorated by Fund									
26491 NA	PERF - Academic Achievement	\$109,838	\$0	\$0	\$0	NA	NA	NA	
26491 NA	PERF - Instructional Support	\$16,187	\$0	\$0	\$0	NA	NA	NA	
26491 NA	PERF - Overhead and Operational	\$27,078	\$0	\$0	\$0	NA	NA	NA	
26491 NA	PERF - Non Operational	\$1	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Academic Achievement	\$493,843	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Instructional Support	\$76,822	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Overhead and Operational	\$134,324	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Non Operational	\$4	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Academic Achievement	\$329,442	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Instructional Support	\$51,180	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Overhead and Operational	\$68,514	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Non Operational	\$2	\$0	\$0	\$0	NA	NA	NA	
26496 NA	Unemployment Compensation - Academic Achievement	\$79	\$0	\$0	\$0	NA	NA	NA	
26496 NA	Unemployment Compensation - Instructional Support	\$12	\$0	\$0	\$0	NA	NA	NA	
26496 NA	Unemployment Compensation - Overhead and Operational	\$278	\$0	\$0	\$0	NA	NA	NA	
26498 NA	Severance / Early Retirement Pay - Academic Achievement	\$145,328	\$0	\$0	\$0	NA	NA	NA	
26498 NA	Severance / Early Retirement Pay - Instructional Support	\$24,105	\$0	\$0	\$0	NA	NA	NA	
26498 NA	Severance / Early Retirement Pay - Overhead and Operational	\$26,608	\$0	\$0	\$0	NA	NA	NA	
26498 NA	Severance / Early Retirement Pay - Non Operational	\$0	\$0	\$0	\$0	NA	NA	NA	
Prorated by Fund Total		\$1,503,644	\$0	\$0	\$0	NA	NA	NA	