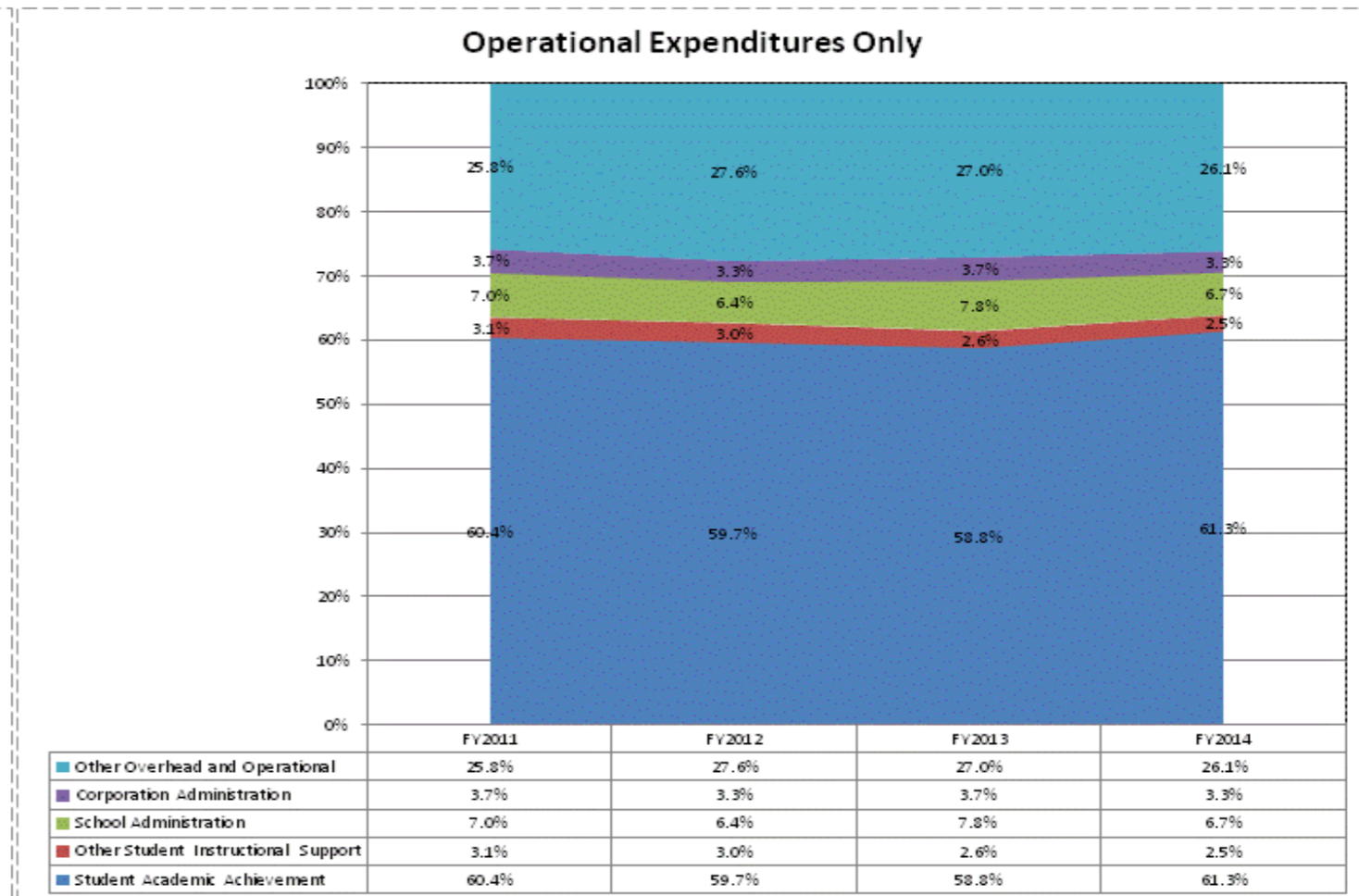
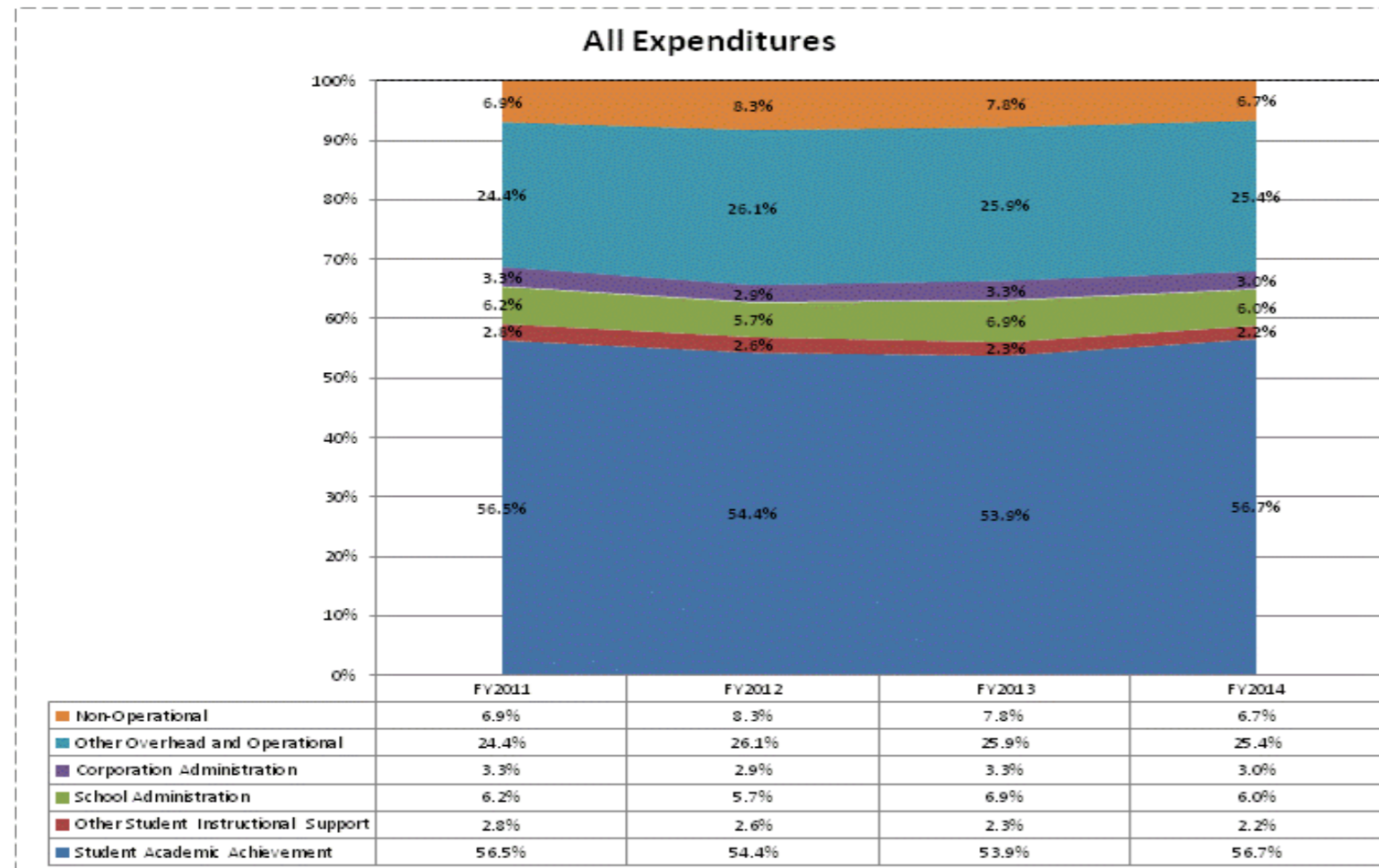


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Southern Wells Com Schools (8425)

| Southern Wells Com Schools (8425) | FY 2006 | FY06 % of Total Exp | FY 2009 | FY09 % of Total Exp | FY 2013 | FY13 % of Total Exp | FY 2014 | FY14 % of Total Exp |
|---|------------------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|
| | Student Academic Achievement | \$3,910,501 | 58.7% | \$4,053,628 | 57.7% | \$3,742,800 | 53.9% | \$4,098,671 |
| Student Instructional Support | \$481,205 | 7.2% | \$587,182 | 8.4% | \$638,714 | 9.2% | \$598,373 | 8.3% |
| Overhead and Operational Nonoperational | \$1,862,519 | 28.0% | \$1,924,284 | 27.4% | \$2,024,332 | 29.1% | \$2,053,133 | 28.4% |
| Nonoperational | \$408,783 | 6.1% | \$465,836 | 6.6% | \$541,339 | 7.8% | \$482,111 | 6.7% |
| Grand Total | \$6,663,009 | | \$7,030,931 | | \$6,947,185 | | \$7,232,287 | |

| Student Instructional Expenditures (Academic Achievement plus Support) | FY 2006 | FY 2009 | FY 2013 | FY 2014 |
|--|---------|---------|---------|---------|
| | 65.9% | 66.0% | 63.1% | 64.9% |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Southern Wells Com Schools (8425)

| <u>Account</u> | <u>FY 2006</u> | <u>FY 2009</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>Increase from FY 2006</u> | <u>Increase from FY 2009</u> | <u>Increase from previous year</u> |
|--|--------------------|--------------------|--------------------|--------------------|------------------------------|------------------------------|------------------------------------|
| Student Academic Achievement | | | | | | | |
| 11050 Regular Programs; Full Day Kindergarten | \$0 | \$0 | \$56,748 | \$143,844 | N/A | N/A | 153% |
| 11100 Regular Programs; Elementary | \$1,073,313 | \$1,453,189 | \$1,583,137 | \$1,474,245 | 37% | 1% | -7% |
| 11300 Regular Programs; High School | \$1,166,789 | \$1,535,306 | \$1,523,741 | \$1,502,132 | 29% | -2% | -1% |
| 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$0 | \$35,037 | \$17,474 | \$10,100 | N/A | -71% | -42% |
| 11420 Vocational Education; Agriculture B | \$71,960 | \$74,346 | \$59,033 | \$55,889 | -22% | -25% | -5% |
| 11450 Vocational Education; Consumer and Homemaking | \$52,201 | \$39,146 | \$42,123 | \$44,511 | -15% | 14% | 6% |
| 11480 Vocational Education; Industrial Education A | \$52,392 | \$57,493 | \$0 | \$0 | -100% | -100% | N/A |
| 11510 Vocational Education; Cooperative Education | \$62,153 | \$23,091 | \$4,976 | \$17,818 | -71% | -23% | 258% |
| 11520 Vocational Education; Area School Participation | \$56,839 | \$62,052 | \$0 | \$0 | -100% | -100% | N/A |
| 11590 Other Vocational Education Programs | \$0 | \$20,000 | \$0 | \$0 | N/A | -100% | N/A |
| 12110 Gifted And Talented; Gifted and Talented | \$11,634 | \$17,065 | \$13,166 | \$21,903 | 88% | 28% | 66% |
| 12510 Culturally Different; Communication Disorders | \$60 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 12610 Learning Disability | \$0 | \$0 | \$57,100 | \$284,980 | N/A | N/A | 399% |
| 12900 Other Special Programs | \$5,850 | \$1,404 | \$1,815 | \$67,885 | > 500% | > 500% | > 500% |
| 14100 Summer School Programs; Elementary | \$3,380 | -\$1,544 | \$0 | \$0 | -100% | N/A | N/A |
| 14300 Summer School Programs; High School | \$11,661 | \$13,470 | \$0 | \$0 | -100% | -100% | N/A |
| 16100 Remediation Testing | \$37,730 | \$20,801 | \$0 | \$0 | -100% | -100% | N/A |
| 16200 Preventive Remediation | \$36,258 | \$0 | \$27,229 | \$2,815 | -92% | N/A | -90% |
| 17100 Payments to Other Governmental Units Within State; Transfer Tuition | \$11,381 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha | \$0 | \$0 | \$28,288 | \$50,505 | N/A | N/A | 79% |
| 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat | \$233,927 | \$312,848 | \$4,212 | \$0 | -100% | -100% | -100% |
| 22120 Improvement of Instruction; Instruction and Curriculum Development | \$0 | \$36,771 | \$5,953 | \$1,911 | N/A | -95% | -68% |
| 22130 Improvement of Instruction; Instructional Staff Training | \$0 | \$0 | \$16,061 | \$2,135 | N/A | N/A | -87% |
| 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$3,240 | \$8,152 | \$1,620 | \$1,620 | -50% | -80% | 0% |
| 22220 Library/Media Services; School Library | \$65,561 | \$65,149 | \$73,776 | \$70,849 | 8% | 9% | -4% |
| 22230 Library/Media Services; Audiovisual | \$748 | \$1,246 | \$587 | \$1,237 | 65% | -1% | 111% |
| 22290 Library/Media Services; Other Educational Media Services | \$1,758 | \$1,814 | \$1,901 | \$1,959 | 11% | 8% | 3% |
| 22350 Instruction, Related Technology; Systems Operations | \$0 | \$0 | \$961 | \$0 | N/A | N/A | -100% |
| 22360 Instruction, Related Technology; Network Support | \$135,153 | \$193,084 | \$169,612 | \$155,505 | 15% | -19% | -8% |
| 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$92,782 | \$83,706 | \$53,285 | \$86,829 | -6% | 4% | 63% |
| 25525 Computers Purchased in Lieu of Textbooks | \$0 | \$0 | \$0 | \$100,000 | N/A | N/A | N/A |
| 26497 2007 Account Code - Teachers Retirement Fund | \$152,610 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Student Academic Achievement Total | \$3,339,379 | \$4,053,628 | \$3,742,800 | \$4,098,671 | 23% | 1% | 10% |
| Student Instructional Support | | | | | | | |
| 21110 Attendance and Social Work Services; Service Area Direction | \$0 | \$1,256 | \$0 | \$0 | N/A | -100% | N/A |
| 21190 Attendance and Social Work Services; Other Attendance and Social Work Services | \$0 | \$68,143 | \$49,851 | \$42,641 | N/A | -37% | -14% |
| 21210 Guidance Services; Service Area Direction | \$93,825 | \$72,650 | \$78,878 | \$95,100 | 1% | 31% | 21% |
| 21340 Health Services; Nurse Services | \$28,402 | \$31,776 | \$28,626 | \$24,707 | -13% | -22% | -14% |
| 21390 Health Services; Other Health Services | \$582 | \$270 | \$0 | \$0 | -100% | -100% | N/A |
| 24100 Office of The Principal | \$207,881 | \$347,538 | \$388,570 | \$350,020 | 68% | 1% | -10% |
| 24900 Other Support Services, School Administration | \$62,086 | \$65,548 | \$92,788 | \$85,906 | 38% | 31% | -7% |
| Student Instructional Support Total | \$392,775 | \$587,182 | \$638,714 | \$598,373 | 52% | 2% | -6% |
| Overhead and Operational | | | | | | | |
| 23110 Board of Education; Service Area Direction | \$4,000 | \$3,500 | \$4,000 | \$4,000 | 0% | 14% | 0% |
| 23120 Board of Education; Service Area Assistants | \$34,083 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 23150 Board of Education; Legal Services | \$3,044 | \$2,498 | \$3,010 | \$11,604 | 281% | 365% | 286% |
| 23160 Board of Education; Promotion Expenses | \$100 | \$0 | \$0 | \$63 | -37% | N/A | N/A |
| 23210 Executive Administration; Office of The Superintendent | \$119,059 | \$170,014 | \$164,631 | \$140,992 | 18% | -17% | -14% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Southern Wells Com Schools (8425)

| <u>Account</u> | <u>FY 2006</u> | <u>FY 2009</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>Increase from FY 2006</u> | <u>Increase from FY 2009</u> | <u>Increase from previous year</u> |
|---|--------------------|--------------------|--------------------|--------------------|------------------------------|------------------------------|------------------------------------|
| 23290 Executive Administration; Other Executive Administration Services | \$1,830 | \$1,942 | \$2,344 | \$2,641 | 44% | 36% | 13% |
| 25120 Fiscal Services; Service Area Direction | \$0 | \$47,352 | \$53,366 | \$56,840 | N/A | 20% | 7% |
| 25191 Other Fiscal Services; Refund of Revenue | \$1,072 | \$0 | \$59 | \$0 | -100% | N/A | -100% |
| 25192 Other Fiscal Services; Petty Cash | \$167 | \$0 | \$56 | \$0 | -100% | N/A | -100% |
| 25195 Other Fiscal Services; Bank Account Service Charge | \$45 | \$64 | \$309 | \$248 | 453% | 287% | -20% |
| 25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction | \$1,109 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 25920 Ditch Assessments | \$105 | \$210 | \$304 | \$359 | 242% | 71% | 18% |
| 25990 Other Support Services, Central | \$4,727 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$557,048 | \$657,242 | \$639,865 | \$726,138 | 30% | 10% | 13% |
| 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$1,440 | \$6,348 | \$4,301 | \$5,697 | 296% | -10% | 32% |
| 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$39,663 | \$46,532 | \$64,500 | \$42,574 | 7% | -9% | -34% |
| 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$200 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26499 2007 Account Code - Other | \$4,207 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26700 Operation and Maintenance of Plant Services; Insurance | \$53,671 | \$58,911 | \$52,258 | \$52,008 | -3% | -12% | 0% |
| 27010 Student Transportation; Service Area Direction | \$18,773 | \$20,557 | \$21,699 | \$41,280 | 120% | 101% | 90% |
| 27100 Student Transportation; Vehicle Operation | \$211,571 | \$323,140 | \$350,354 | \$318,500 | 51% | -1% | -9% |
| 27300 Student Transportation; Vehicle Servicing and Maintenance | \$177,180 | \$172,934 | \$193,724 | \$171,295 | -3% | -1% | -12% |
| 27400 Student Transportation; Purchase of School Buses | \$170,676 | \$112,623 | \$122,826 | \$140,314 | -18% | 25% | 14% |
| 27500 Student Transportation; Insurance on Buses | \$28,853 | \$22,188 | \$12,631 | \$12,628 | -56% | -43% | 0% |
| 27900 Student Transportation; Other Student Transportation Services | \$2,529 | \$1,453 | \$1,230 | \$2,710 | 7% | 87% | 120% |
| 27910 Student Transportation; Bus Driver Training | \$0 | \$2,248 | \$0 | \$0 | N/A | -100% | N/A |
| 31100 Food Services Operations; Service Area Direction | \$0 | \$7,000 | \$8,686 | \$0 | N/A | -100% | -100% |
| 31200 Food Services Operations; Food Preparation and Dispensing | \$103,263 | \$107,145 | \$115,932 | \$114,787 | 11% | 7% | -1% |
| 31400 Food Services Operations; Food Purchases | \$145,032 | \$128,503 | \$172,817 | \$171,976 | 19% | 34% | 0% |
| 31900 Other Food Services | \$3,531 | \$31,882 | \$35,428 | \$36,479 | > 500% | 14% | 3% |
| Overhead and Operational Total | \$1,686,977 | \$1,924,284 | \$2,024,332 | \$2,053,133 | 22% | 7% | 1% |
| Nonoperational | | | | | | | |
| 33400 Athletic Coaches | \$93,065 | \$95,344 | \$133,587 | \$127,687 | 37% | 34% | -4% |
| 43000 Facilities Acquisition and Construction; Professional Services | \$11,211 | \$57,573 | \$20,821 | \$29,007 | 159% | -50% | 39% |
| 45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im | \$151,247 | \$142,506 | \$293,451 | \$154,425 | 2% | 8% | -47% |
| 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$17,176 | \$71,620 | \$4,664 | \$44,682 | 160% | -38% | > 500% |
| 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$16,290 | \$18,063 | \$22,298 | \$19,468 | 20% | 8% | -13% |
| 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$62,560 | \$53,851 | \$34,740 | \$79,949 | 28% | 48% | 130% |
| 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$36,122 | \$4,304 | \$31,778 | \$26,892 | -26% | > 500% | -15% |
| 52200 Debt Services; Interest on Debt; Temporary Loans | \$0 | \$22,574 | \$0 | \$0 | N/A | -100% | N/A |
| Nonoperational Total | \$387,671 | \$465,836 | \$541,339 | \$482,111 | 24% | 3% | -11% |
| Prorated By Fund | | | | | | | |
| 26491 2007 Account Code - PERF | \$46,721 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26492 2007 Account Code - Social Security | \$284,337 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26493 2007 Account Code - Workmen's Compensation | \$31,824 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26494 2007 Account Code - Group Insurance | \$438,969 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26496 2007 Account Code - Unemployment Compensation | \$921 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26498 2007 Account Code - Severance / Early Retirement Pay | \$53,434 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Prorated By Fund Total | \$856,206 | \$0 | \$0 | \$0 | N/A | N/A | N/A |