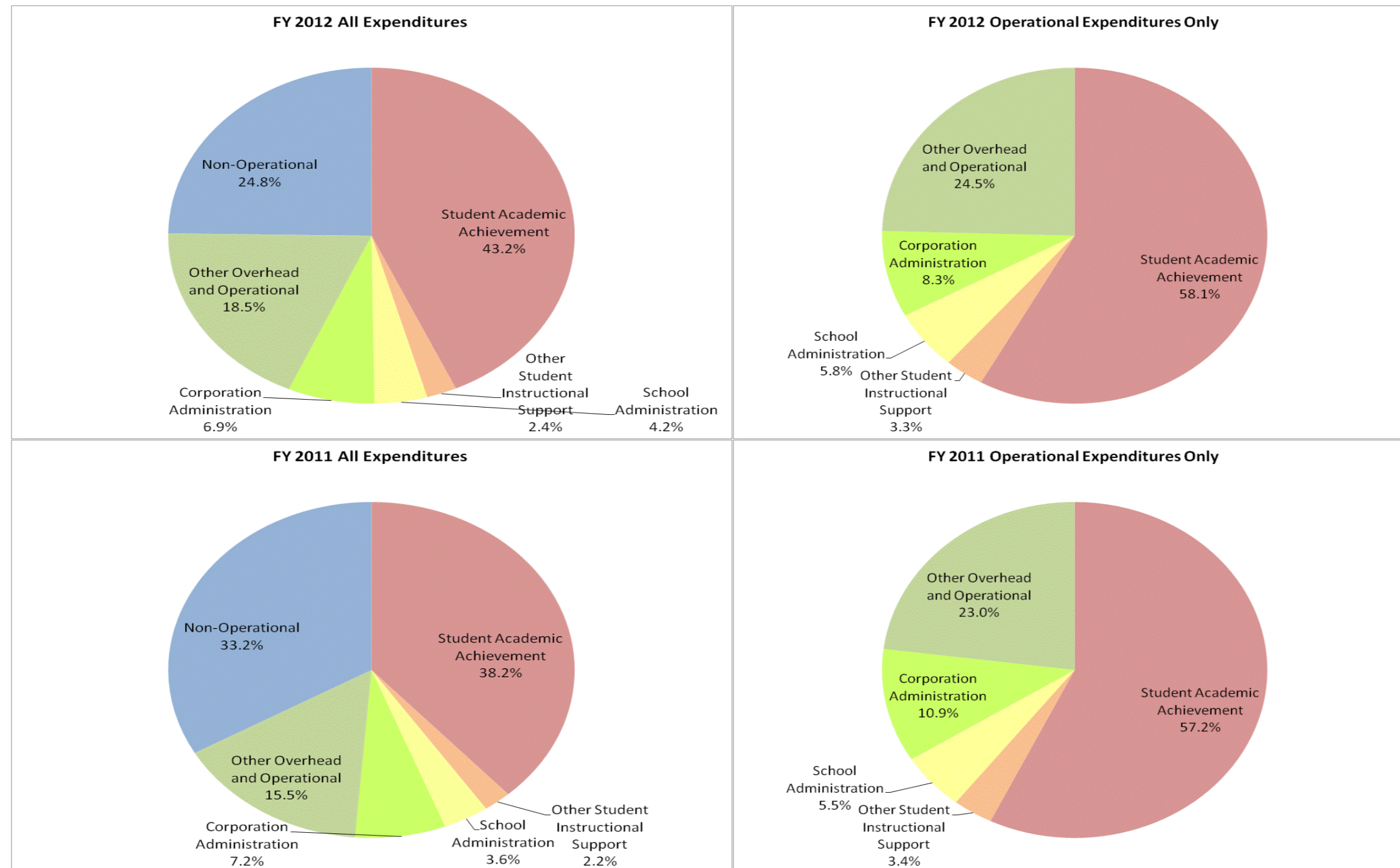


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**School Town of Highland (4720)**

School Town of Highland (4720)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$16,422,945	53.2%	\$15,402,363	43.4%	\$14,025,444	38.2%	\$14,065,797	43.2%
Student Instructional Support	\$2,298,813	7.4%	\$2,441,760	6.9%	\$2,144,400	5.8%	\$2,146,394	6.6%
Overhead and Operational	\$7,246,128	23.5%	\$8,403,770	23.7%	\$8,333,806	22.7%	\$8,294,056	25.5%
Nonoperational	\$4,923,059	15.9%	\$9,271,420	26.1%	\$12,182,465	33.2%	\$8,071,625	24.8%
<b>Grand Total</b>	<b>\$30,890,944</b>		<b>\$35,519,313</b>		<b>\$36,686,115</b>		<b>\$32,577,872</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	60.6%	50.2%	44.1%	49.8%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**School Town of Highland (4720)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$65,182	\$125,902	\$215,658	\$231,552	255%	84%	7%
	11100 Regular Programs; Elementary	\$3,674,404	\$5,909,173	\$5,380,623	\$4,934,129	34%	-17%	-8%
	11200 Regular Programs; Middle/Junior High	\$1,144,256	\$1,816,317	\$1,837,310	\$1,662,770	45%	-8%	-9%
	11300 Regular Programs; High School	\$2,871,653	\$4,447,097	\$4,087,763	\$3,727,315	30%	-16%	-9%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$3,514	\$73,519	\$77,713	\$60,511	> 500%	-18%	-22%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$0	\$87,861	\$96,272			10%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$97,888	\$79,629			-19%
	12110 Gifted And Talented; Gifted and Talented	\$19,454	\$0	\$0	\$0	-100%		
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$42,466	\$36,705	\$43,705		3%	19%
	12350 Physical Impairment; Homebound	\$3,588	\$22,220	\$13,310	\$10,163	183%	-54%	-24%
	12900 Other Special Programs	\$18,378	\$53,272	\$70,906	\$180,877	> 500%	240%	155%
	14100 Summer School Programs; Elementary	\$23,814	\$31,496	\$2,668	\$1,134	-95%	-96%	-57%
	14200 Summer School Programs; Middle/Junior High School	\$6,159	\$5,360	\$0	\$2,473	-60%	-54%	
	14300 Summer School Programs; High School	\$36,051	\$56,142	\$62,700	\$26,733	-26%	-52%	-57%
	16100 Remediation Testing	\$60,420	\$43,371	\$55,834	\$68,066	13%	57%	22%
	16200 Preventive Remediation	\$5,317	\$11,000	\$10,977	\$5,500	3%	-50%	-50%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$11,697	\$11,797	\$12,063		3%	2%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	\$0	\$89,600	\$130,400	\$95,600		7%	-27%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$929,466	\$0	\$0	\$0	-100%		
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$0	\$1,012,384	\$896,219	\$1,114,055		10%	24%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$12,390	\$0	\$0	\$0	-100%		
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$12,207	\$15,000	\$0		-100%	-100%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$19,202	\$1,211	\$3,759		-80%	211%
	22110 Improvement of Instruction; Service Area Direction	\$135,661	\$182,861	\$141,020	\$135,101	0%	-26%	-4%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$42,150	\$107,537	\$23,572	\$18,065	-57%	-83%	-23%
	22130 Improvement of Instruction; Instructional Staff Training	\$36,291	\$45,162	\$21,544	\$2,385	-93%	-95%	-89%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$34,974	\$10,421	\$89,432		156%	> 500%
	22220 Library/Media Services; School Library	\$197,333	\$350,419	\$313,858	\$289,110	47%	-17%	-8%
	22230 Library/Media Services; Audiovisual	\$19,980	\$20,562	\$6,991	\$16,988	-15%	-17%	143%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$20,504	\$78,716	\$37,602	\$0	-100%	-100%	-100%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$96,946	\$106,858	\$111,572		15%	4%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$80,050	\$85,026	\$257,533		222%	203%
	22360 Instruction, Related Technology; Network Support	\$358,758	\$0	\$6,293	\$7,933	-98%		26%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$33,419	\$68,229	\$61,924		85%	-9%
	22400 Academic Student Assessment	\$0	\$20,250	\$0	\$0		-100%	
	22900 Other Support Service, Instructional Staff	\$0	\$467	\$1,641	\$14,189		> 500%	> 500%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$415,223	\$568,575	\$109,849	\$705,258	70%	24%	> 500%
	26497 2007 Account Code - Teachers Retirement Fund	\$590,150	\$0	\$0	\$0			
	60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$17,810	\$0	\$0	\$0	-100%		
<b>Student Academic Achievement Total</b>		<b>\$10,707,906</b>	<b>\$15,402,363</b>	<b>\$14,025,444</b>	<b>\$14,065,797</b>	<b>31%</b>	<b>-9%</b>	<b>0%</b>
<b>Student Instructional Support</b>								
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$31,490	\$3,084	\$0		-100%	-100%
	21220 Guidance Services; Counseling Services	\$375,263	\$634,178	\$520,887	\$504,415	34%	-20%	-3%
	21230 Guidance Services; Appraisal Services	\$0	\$25,165	\$331	\$422		-98%	27%
	21320 Health Services; Medical Services	\$5,000	\$20,058	\$6,971	\$6,075	22%	-70%	-13%
	21340 Health Services; Nurse Services	\$104,317	\$177,156	\$178,209	\$162,664	56%	-8%	-9%
	21910 Other Support Services, Students; Service Area Direction	\$80,000	\$136,451	\$102,012	\$104,133	30%	-24%	2%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$1,751	\$0			-100%
	24100 Office of The Principal	\$1,033,209	\$1,417,261	\$1,331,155	\$1,368,684	32%	-3%	3%
<b>Student Instructional Support Total</b>		<b>\$1,597,789</b>	<b>\$2,441,760</b>	<b>\$2,144,400</b>	<b>\$2,146,394</b>	<b>34%</b>	<b>-12%</b>	<b>0%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$23,886	\$26,448	\$22,493	\$25,100	5%	-5%	12%
	23150 Board of Education; Legal Services	\$68,814	\$37,333	\$27,372	\$38,542	-44%	3%	41%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**School Town of Highland (4720)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	23160 Board of Education; Promotion Expenses	\$2,435	\$3,923	\$937	\$894	-63%	-77%	-5%
	23190 Board of Education; Other Governing Body Services	\$16,413	\$24,578	\$11,257	\$10,082	-39%	-59%	-10%
	23210 Executive Administration; Office of The Superintendent	\$231,178	\$349,860	\$361,218	\$343,292	48%	-2%	-5%
	23220 Executive Administration; Community Relations	\$1,777	\$3,370	\$3,452	\$449	-75%	-87%	-87%
	23290 Executive Administration; Other Executive Administration Services	\$29,924	\$22,833	\$4,669	\$5,132	-83%	-78%	10%
	25110 Fiscal Services; Office of The Business Manager	\$51,409	\$76,938	\$58,050	\$63,921	24%	-17%	10%
	25120 Fiscal Services; Service Area Direction	\$106,845	\$0	\$0	\$0	-100%		
	25160 Fiscal Services; Financial Accounting	\$0	\$145,483	\$149,498	\$138,371		-5%	-7%
	25191 Other Fiscal Services; Refund of Revenue	\$275	\$18,887	\$16,707	\$19,571	> 500%	4%	17%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$6,966	\$7,695			10%
	25199 Other Fiscal Services; Other	\$0	\$56,027	\$63,930	\$66,812		19%	5%
	25300 Printing, Publishing, and Duplicating Services	\$17,971	\$18,117	\$4,897	\$183	-99%	-99%	-96%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$129,898	\$115,145	\$128,463		-1%	12%
	25730 Personnel Services; Personnel Services	\$0	\$58,998	\$3,568	\$0		-100%	-100%
	25750 Personnel Services; Health Services	\$762	\$1,500	\$1,500	\$1,500	97%	0%	0%
	25790 Personnel Services; Other Professional Services	\$0	\$958,682	\$1,628,935	\$838,382		-13%	-49%
	25850 Administrative Technology Services; Network Support	\$0	\$49,970	\$88,088	\$98,996		98%	12%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$48,802	\$59,721	\$96,594		98%	62%
	25890 Other Technology Services	\$12,633	\$9,602	\$18,903	\$333,278	> 500%	> 500%	> 500%
	25940 Settlements	\$0	\$0	\$0	\$36,000			
	25950 Other Assessments	\$0	\$0	\$2,535	\$0			-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$63,542	\$115,851	\$121,392	\$106,633	68%	-8%	-12%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,593,221	\$2,413,216	\$2,737,563	\$2,544,237	-2%	5%	-7%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$4,598	\$5,247	\$3,384	\$2,169	-53%	-59%	-36%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$143,655	\$160,941	\$118,446	\$176,295	23%	10%	49%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$638	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$379,169	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$28,382	\$21,946	\$43,714	\$47,920	69%	118%	10%
	26700 Operation and Maintenance of Plant Services; Insurance	\$138,783	\$139,104	\$114,927	\$98,654	-29%	-29%	-14%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pl	\$0	\$1,126,750	\$390,121	\$859,371		-24%	120%
	27010 Student Transportation; Service Area Direction	\$101,560	\$115,671	\$113,958	\$122,770	21%	6%	8%
	27100 Student Transportation; Vehicle Operation	\$343,610	\$442,004	\$463,208	\$431,209	25%	-2%	-7%
	27200 Student Transportation; Monitoring Services	\$23,677	\$51,188	\$49,204	\$42,101	78%	-18%	-14%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$194,827	\$259,948	\$328,707	\$275,938	42%	6%	-16%
	27400 Student Transportation; Purchase of School Buses	\$152,850	\$232,692	\$0	\$183,098	20%	-21%	
	27500 Student Transportation; Insurance on Buses	\$53,618	\$30,776	\$14,840	\$20,911	-61%	-32%	41%
	27900 Student Transportation; Other Student Transportation Services	\$27,424	\$24,853	\$31,100	\$27,160	-1%	9%	-13%
	27910 Student Transportation; Bus Driver Training	\$0	\$1,480	\$0	\$240		-84%	
	31100 Food Services Operations; Service Area Direction	\$0	\$77,400	\$76,711	\$76,961		-1%	0%
	31200 Food Services Operations; Food Preparation and Dispensing	\$661,644	\$337,475	\$368,972	\$376,178	-43%	11%	2%
	31300 Food Services Operations; Food Delivery	\$610	\$1,043	\$1,784	\$11,853	> 500%	> 500%	> 500%
	31400 Food Services Operations; Food Purchases	\$440,165	\$520,248	\$549,991	\$583,442	33%	12%	6%
	31900 Other Food Services	\$77,771	\$284,694	\$155,944	\$53,660	-31%	-81%	-66%
<b>Overhead and Operational Total</b>		<b>\$5,994,066</b>	<b>\$8,403,770</b>	<b>\$8,333,806</b>	<b>\$8,294,056</b>	<b>38%</b>	<b>-1%</b>	<b>0%</b>
<b>Nonoperational</b>								
	33200 Community Recreation	\$4,957	\$7,262	\$5,462	\$4,495	-9%	-38%	-18%
	33400 Athletic Coaches	\$345,792	\$391,849	\$380,283	\$332,150	-4%	-15%	-13%
	33500 Welfare Activities Services	\$0	\$2,036	\$1,608	\$759		-63%	-53%
	33930 Latch Key Kid Program	\$119,243	\$146,225	\$123,517	\$100,520	-16%	-31%	-19%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$68,021	\$0	\$0		-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$5,382	\$121,142	\$206,023	\$35,681	> 500%	-71%	-83%
	45100 Building Acquisition, Construction and Improvements	\$419,068	\$3,455,282	\$4,081,159	\$365,163	-13%	-89%	-91%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$243,638	\$243,638	\$243,638		0%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$2,282	\$123,436	\$39,515	-\$37,509	< -500%	-130%	-195%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$444,668	\$559,200	\$668,800	\$675,563	52%	21%	1%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$244,423	\$0	\$5,890	\$1,847	-99%		-69%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$42,854	\$51,014	\$1,652,315	\$78,364	83%	54%	-95%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$31,374	\$25,444	\$68,037	\$45,216	44%	78%	-34%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**School Town of Highland (4720)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	51100 Debt Services; Principal on Debt; Bonds	\$226,710	\$325,000	\$1,030,000	\$2,541,073	> 500%	> 500%	147%
	52100 Debt Services; Interest on Debt; Bonds	\$198,788	\$125,838	\$191,575	\$124,450	-37%	-1%	-35%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$233,613	\$470,677	\$37,009	\$44,983	-81%	-90%	22%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,166,000	\$1,502,500	\$1,772,500	\$1,892,500	-13%	26%	7%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,454,000	\$1,532,500	\$1,484,500		2%	-3%
	54200 Common School Fund; Principal	\$224,817	\$184,696	\$137,167	\$133,004	-41%	-28%	-3%
	54250 Common School Fund; Interest	\$0	\$14,160	\$5,465	\$5,230		-63%	-4%
<b>Nonoperational Total</b>		<b>\$4,709,970</b>	<b>\$9,271,420</b>	<b>\$12,182,465</b>	<b>\$8,071,625</b>	<b>71%</b>	<b>-13%</b>	<b>-34%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$211,510	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$951,972	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$17,022	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$4,845,320	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$5,379	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$1,850,011	\$0	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$7,881,214</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			