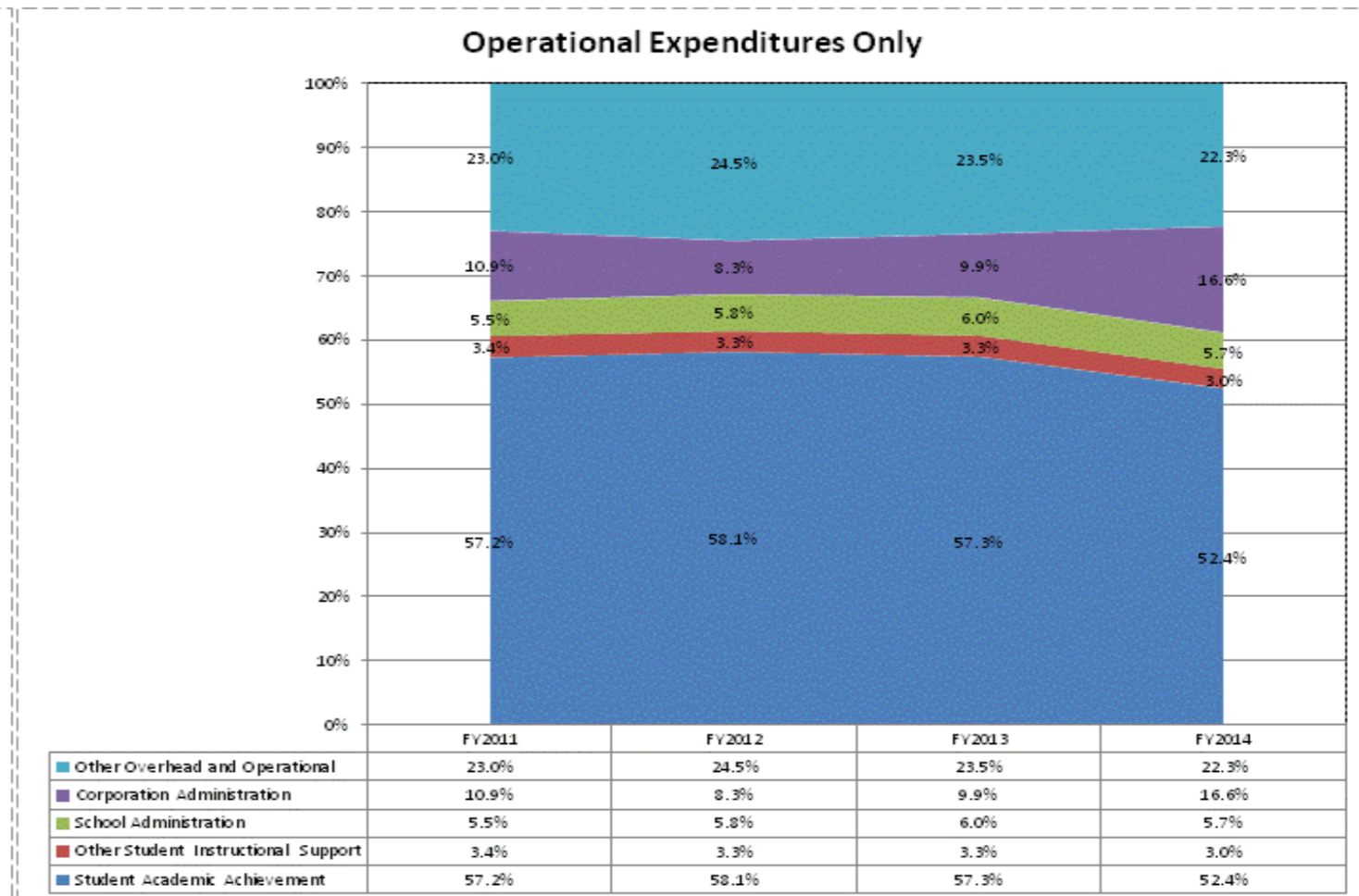
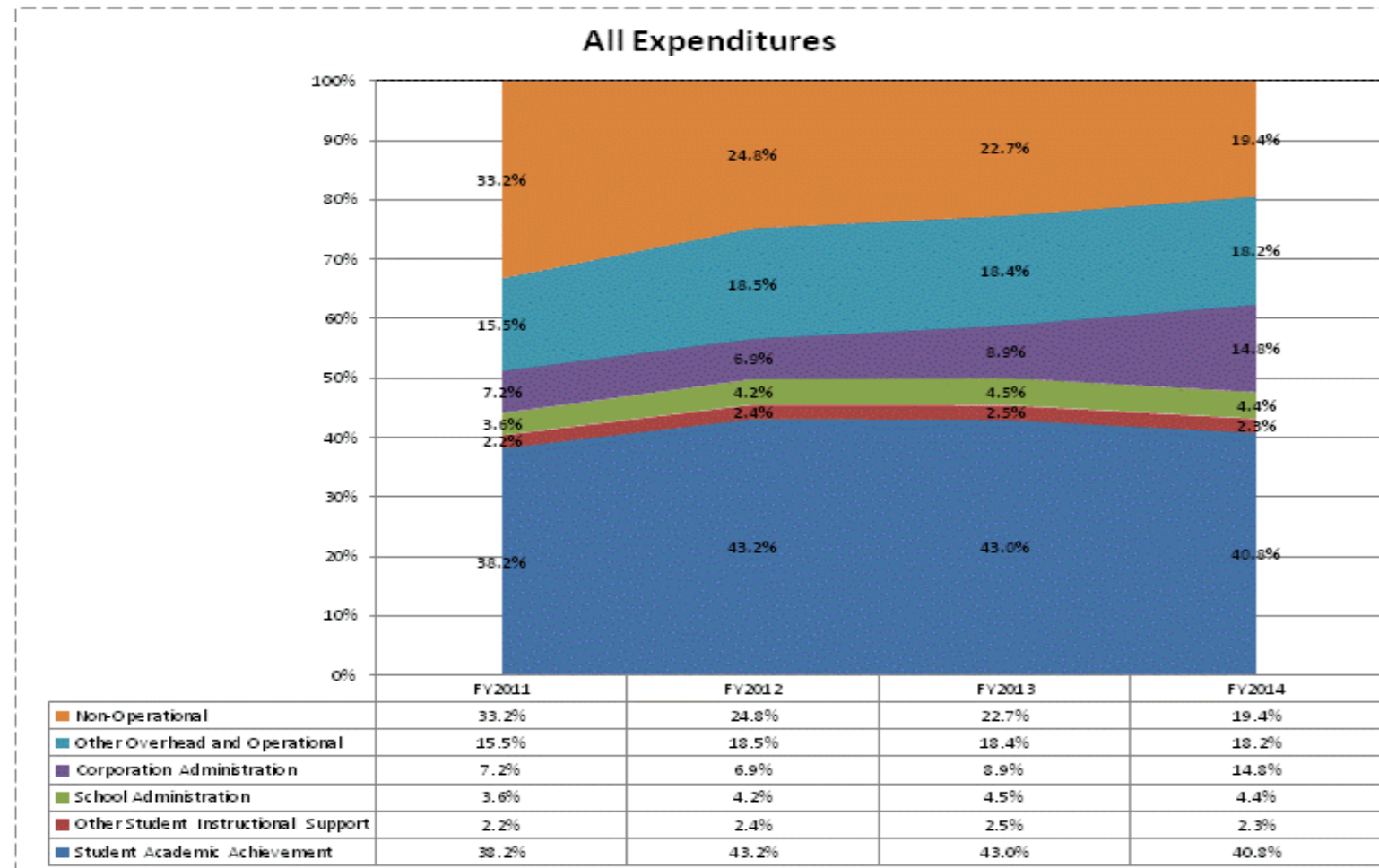


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
School Town of Highland (4720)

School Town of Highland (4720)	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	\$16,422,945	53.2%	\$15,402,363	43.4%	\$13,292,842	43.0%	\$13,726,979	40.8%
Student Instructional Support	\$2,298,813	7.4%	\$2,441,760	6.9%	\$2,144,998	6.9%	\$2,269,667	6.8%
Overhead and Operational Nonoperational	\$7,246,128	23.5%	\$8,403,770	23.7%	\$8,449,880	27.3%	\$11,081,359	33.0%
Nonoperational	\$4,923,059	15.9%	\$9,271,420	26.1%	\$7,013,004	22.7%	\$6,537,867	19.4%
Grand Total	\$30,890,944		\$35,519,313		\$30,900,724		\$33,615,873	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	60.6%	50.2%	50.0%	47.6%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
School Town of Highland (4720)

<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	\$65,182	\$125,902	\$507,270	\$585,031	> 500%	365%	15%
11100 Regular Programs; Elementary	\$3,674,404	\$5,909,173	\$4,275,530	\$4,238,590	15%	-28%	-1%
11200 Regular Programs; Middle/Junior High	\$1,144,256	\$1,816,317	\$2,101,542	\$2,246,194	96%	24%	7%
11300 Regular Programs; High School	\$2,871,653	\$4,447,097	\$3,857,036	\$3,755,749	31%	-16%	-3%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$3,514	\$73,519	\$62,012	\$63,683	> 500%	-13%	3%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$0	\$100,219	\$103,620	N/A	N/A	3%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$67,000	\$65,012	N/A	N/A	-3%
12110 Gifted And Talented; Gifted and Talented	\$19,454	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$42,466	\$37,162	\$36,137	N/A	-15%	-3%
12350 Physical Impairment; Homebound	\$3,588	\$22,220	\$7,292	\$21,982	> 500%	-1%	201%
12900 Other Special Programs	\$18,378	\$53,272	\$49,428	\$33,748	84%	-37%	-32%
14100 Summer School Programs; Elementary	\$23,814	\$31,496	\$7,821	\$9,441	-60%	-70%	21%
14200 Summer School Programs; Middle/Junior High School	\$6,159	\$5,360	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$36,051	\$56,142	\$36,041	\$51,137	42%	-9%	42%
16100 Remediation Testing	\$60,420	\$43,371	\$79,666	\$61,509	2%	42%	-23%
16200 Preventive Remediation	\$5,317	\$11,000	\$0	\$1,760	-67%	-84%	N/A
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$11,697	\$29,655	\$29,450	N/A	152%	-1%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$89,600	\$172,900	\$182,000	N/A	103%	5%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$929,466	\$0	\$0	\$0	-100%	N/A	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$1,012,384	\$1,033,268	\$1,241,369	N/A	23%	20%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$12,390	\$0	\$0	\$0	-100%	N/A	N/A
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$12,207	\$0	\$0	N/A	-100%	N/A
17900 Payments to Other Governmental Units Within State; Other	\$0	\$19,202	\$8,327	\$0	N/A	-100%	-100%
22110 Improvement of Instruction; Service Area Direction	\$135,661	\$182,861	\$133,583	\$122,214	-10%	-33%	-9%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$42,150	\$107,537	\$26,179	\$47,805	13%	-56%	83%
22130 Improvement of Instruction; Instructional Staff Training	\$36,291	\$45,162	\$16,509	\$2,294	-94%	-95%	-86%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$34,974	\$7,373	\$1,761	N/A	-95%	-76%
22220 Library/Media Services; School Library	\$197,333	\$350,419	\$296,225	\$301,447	53%	-14%	2%
22230 Library/Media Services; Audiovisual	\$19,980	\$20,562	\$19,200	\$19,346	-3%	-6%	1%
22250 Library/Media Services; Computer Assisted Instruction Services	\$20,504	\$78,716	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$96,946	\$112,274	\$115,318	N/A	19%	3%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$80,050	\$0	\$0	N/A	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$358,758	\$0	\$7,975	\$8,145	-98%	N/A	2%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$33,419	\$80,542	\$74,456	N/A	123%	-8%
22400 Academic Student Assessment	\$0	\$20,250	\$0	\$0	N/A	-100%	N/A
22900 Other Support Service, Instructional Staff	\$0	\$467	\$8,998	\$19,499	N/A	> 500%	117%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$415,223	\$568,575	\$151,814	\$288,282	-31%	-49%	90%
26497 2007 Account Code - Teachers Retirement Fund	\$590,150	\$0	\$0	\$0	N/A	N/A	N/A
60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$17,810	\$0	\$0	\$0	-100%	N/A	N/A
Student Academic Achievement Total	\$10,707,906	\$15,402,363	\$13,292,842	\$13,726,979	28%	-11%	3%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$0	\$31,490	\$0	\$0	N/A	-100%	N/A
21220 Guidance Services; Counseling Services	\$375,263	\$634,178	\$488,835	\$502,348	34%	-21%	3%
21230 Guidance Services; Appraisal Services	\$0	\$25,165	\$410	\$0	N/A	-100%	-100%
21320 Health Services; Medical Services	\$5,000	\$20,058	\$6,938	\$5,720	14%	-71%	-18%
21340 Health Services; Nurse Services	\$104,317	\$177,156	\$163,296	\$172,415	65%	-3%	6%
21910 Other Support Services, Students; Service Area Direction	\$80,000	\$136,451	\$104,785	\$107,800	35%	-21%	3%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$1,033,209	\$1,417,261	\$1,380,735	\$1,481,385	43%	5%	7%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
School Town of Highland (4720)

<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 Instructional Support Total	\$1,597,789	\$2,441,760	\$2,144,998	\$2,269,667	42%	-7%	6%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$23,886	\$26,448	\$25,179	\$25,861	8%	-2%	3%
23150 Board of Education; Legal Services	\$68,814	\$37,333	\$29,221	\$12,176	-82%	-67%	-58%
23160 Board of Education; Promotion Expenses	\$2,435	\$3,923	\$1,265	\$666	-73%	-83%	-47%
23190 Board of Education; Other Governing Body Services	\$16,413	\$24,578	\$9,306	\$11,850	-28%	-52%	27%
23210 Executive Administration; Office of The Superintendent	\$231,178	\$349,860	\$326,230	\$339,173	47%	-3%	4%
23220 Executive Administration; Community Relations	\$1,777	\$3,370	\$0	\$0	-100%	-100%	N/A
23290 Executive Administration; Other Executive Administration Services	\$29,924	\$22,833	\$3,851	\$7,060	-76%	-69%	83%
25110 Fiscal Services; Office of The Business Manager	\$51,409	\$76,938	\$57,365	\$62,099	21%	-19%	8%
25120 Fiscal Services; Service Area Direction	\$106,845	\$0	\$0	\$0	-100%	N/A	N/A
25160 Fiscal Services; Financial Accounting	\$0	\$145,483	\$141,861	\$146,403	N/A	1%	3%
25191 Other Fiscal Services; Refund of Revenue	\$275	\$18,887	\$2,882	\$871	216%	-95%	-70%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$6,795	\$7,813	N/A	N/A	15%
25199 Other Fiscal Services; Other	\$0	\$56,027	\$63,308	\$60,599	N/A	8%	-4%
25300 Printing, Publishing, and Duplicating Services	\$17,971	\$18,117	\$45	\$0	-100%	-100%	-100%
25710 Personnel Services; Supervision of Personnel Services	\$0	\$129,898	\$131,356	-\$68	N/A	-100%	-100%
25730 Personnel Services; Personnel Services	\$0	\$58,998	\$3,659	\$11,750	N/A	-80%	221%
25750 Personnel Services; Health Services	\$762	\$1,500	\$0	\$0	-100%	-100%	N/A
25790 Personnel Services; Other Professional Services	\$0	\$958,682	\$1,281,874	\$3,398,537	N/A	255%	165%
25850 Administrative Technology Services; Network Support	\$0	\$49,970	\$116,327	\$131,367	N/A	163%	13%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$48,802	\$85,929	\$94,437	N/A	94%	10%
25890 Other Technology Services	\$12,633	\$9,602	\$464,645	\$662,139	> 500%	> 500%	43%
25940 Settlements	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25950 Other Assessments	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$63,542	\$115,851	\$148,726	\$110,115	73%	-5%	-26%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,593,221	\$2,413,216	\$2,681,943	\$3,033,069	17%	26%	13%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$4,598	\$5,247	\$2,440	\$2,256	-51%	-57%	-8%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$143,655	\$160,941	\$213,024	\$179,977	25%	12%	-16%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$638	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$379,169	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$0	\$982	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$28,382	\$21,946	\$57,409	\$62,909	122%	187%	10%
26700 Operation and Maintenance of Plant Services; Insurance	\$138,783	\$139,104	\$85,998	\$123,124	-11%	-11%	43%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$1,126,750	\$228,578	\$225,269	N/A	-80%	-1%
27010 Student Transportation; Service Area Direction	\$101,560	\$115,671	\$81,723	\$93,240	-8%	-19%	14%
27100 Student Transportation; Vehicle Operation	\$343,610	\$442,004	\$437,347	\$467,045	36%	6%	7%
27200 Student Transportation; Monitoring Services	\$23,677	\$51,188	\$43,048	\$51,604	118%	1%	20%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$194,827	\$259,948	\$317,468	\$290,020	49%	12%	-9%
27400 Student Transportation; Purchase of School Buses	\$152,850	\$232,692	\$176,440	\$190,220	24%	-18%	8%
27500 Student Transportation; Insurance on Buses	\$53,618	\$30,776	\$16,727	\$25,720	-52%	-16%	54%
27900 Student Transportation; Other Student Transportation Services	\$27,424	\$24,853	\$13,600	\$23,540	-14%	-5%	73%
27910 Student Transportation; Bus Driver Training	\$0	\$1,480	\$1,375	\$0	N/A	-100%	-100%
31100 Food Services Operations; Service Area Direction	\$0	\$77,400	\$72,816	\$78,081	N/A	1%	7%
31200 Food Services Operations; Food Preparation and Dispensing	\$661,644	\$337,475	\$406,587	\$422,250	-36%	25%	4%
31300 Food Services Operations; Food Delivery	\$610	\$1,043	\$1,447	\$332	-46%	-68%	-77%
31400 Food Services Operations; Food Purchases	\$440,165	\$520,248	\$600,643	\$622,305	41%	20%	4%
31900 Other Food Services	\$77,771	\$284,694	\$111,443	\$106,567	37%	-63%	-4%
Overhead and Operational Total	\$5,994,066	\$8,403,770	\$8,449,880	\$11,081,359	85%	32%	31%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
School Town of Highland (4720)

<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>
Nonoperational							
33200 Community Recreation	\$4,957	\$7,262	\$4,168	\$3,076	-38%	-58%	-26%
33400 Athletic Coaches	\$345,792	\$391,849	\$326,588	\$359,157	4%	-8%	10%
33500 Welfare Activities Services	\$0	\$2,036	\$1,012	\$2,772	N/A	36%	174%
33930 Latch Key Kid Program	\$119,243	\$146,225	\$96,975	\$114,840	-4%	-21%	18%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$68,021	\$0	\$0	N/A	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$5,382	\$121,142	\$65,843	\$28,910	437%	-76%	-56%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$419,068	\$3,455,282	\$714,686	\$194,203	-54%	-94%	-73%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$243,638	\$243,638	\$243,638	N/A	0%	0%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$2,282	\$123,436	\$0	\$0	-100%	-100%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$444,668	\$559,200	\$707,046	\$605,597	36%	8%	-14%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$244,423	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$42,854	\$51,014	\$13,778	\$0	-100%	-100%	-100%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$31,374	\$25,444	\$0	\$0	-100%	-100%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$226,710	\$325,000	\$730,000	\$390,000	72%	20%	-47%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$55,250	\$55,250	N/A	N/A	0%
52100 Debt Services; Interest on Debt; Bonds	\$198,788	\$125,838	\$55,475	\$44,325	-78%	-65%	-20%
52200 Debt Services; Interest on Debt; Temporary Loans	\$233,613	\$470,677	\$36,487	\$23,717	-90%	-95%	-35%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,166,000	\$1,502,500	\$2,865,000	\$3,550,000	64%	136%	24%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,454,000	\$962,000	\$654,500	N/A	-55%	-32%
54200 Common School Fund; Principal	\$224,817	\$184,696	\$128,760	\$255,900	14%	39%	99%
54250 Common School Fund; Interest	\$0	\$14,160	\$6,299	\$11,983	N/A	-15%	90%
Nonoperational Total	\$4,709,970	\$9,271,420	\$7,013,004	\$6,537,867	39%	-29%	-7%
Prorated By Fund							
26491 2007 Account Code - PERF	\$211,510	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$951,972	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$17,022	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$4,845,320	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$5,379	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,850,011	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$7,881,214	\$0	\$0	\$0	N/A	N/A	N/A