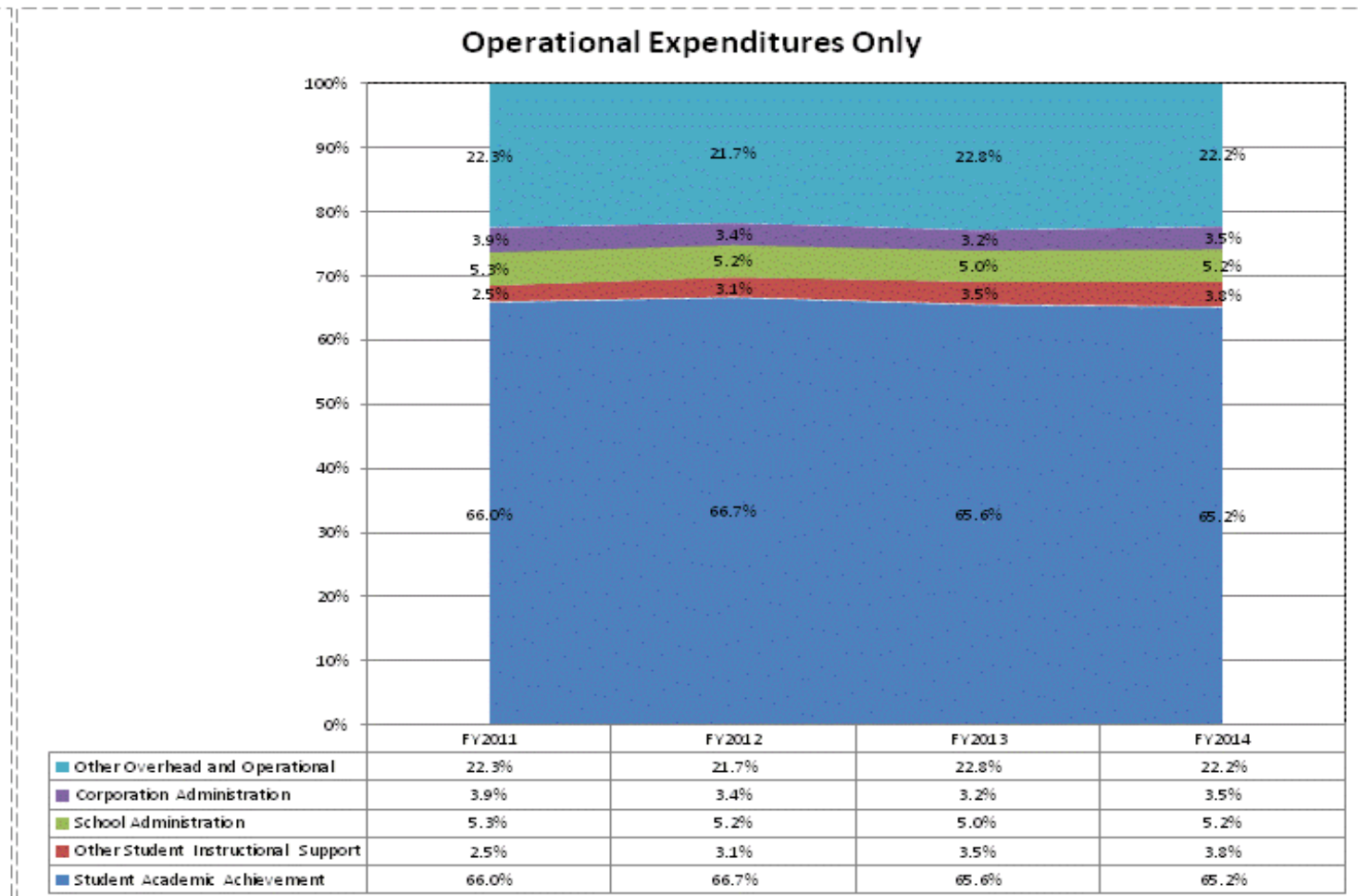
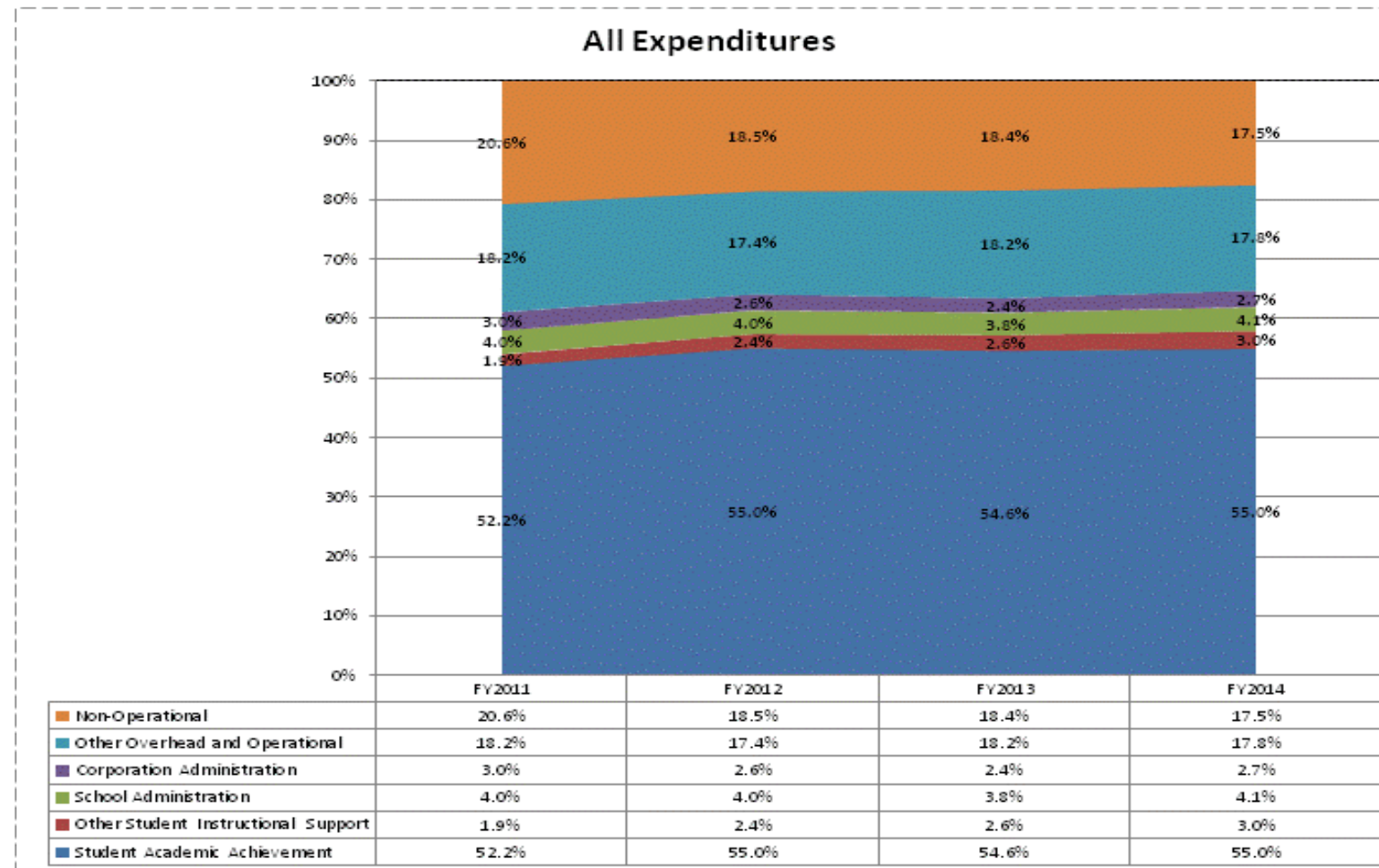


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
South Adams Schools (35)

South Adams Schools (35)	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	\$6,464,115	53.1%	\$8,254,427	53.2%	\$8,026,837	54.6%	\$8,267,810	55.0%
Student Instructional Support	\$1,036,767	8.5%	\$1,020,848	6.6%	\$946,550	6.4%	\$1,058,940	7.0%
Overhead and Operational Nonoperational	\$2,867,003	23.5%	\$3,017,605	19.4%	\$3,026,776	20.6%	\$3,091,953	20.6%
Nonoperational	\$1,814,502	14.9%	\$3,232,438	20.8%	\$2,698,415	18.4%	\$2,625,687	17.5%
Grand Total	\$12,182,387		\$15,525,318		\$14,698,578		\$15,044,389	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	61.6%	59.7%	61.0%	62.0%



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<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	\$322,332	\$360,456	\$330,098	N/A	2%	-8%
11100 Regular Programs; Elementary	\$2,415,183	\$3,061,476	\$2,742,947	\$2,724,638	13%	-11%	-1%
11200 Regular Programs; Middle/Junior High	\$10,457	\$972	\$821,505	\$871,659	> 500%	> 500%	6%
11300 Regular Programs; High School	\$1,502,461	\$2,094,387	\$1,384,234	\$1,247,185	-17%	-40%	-10%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$53,231	\$63,823	\$53,644	N/A	1%	-16%
11420 Vocational Education; Agriculture B	\$61,550	\$65,386	\$57,134	\$57,398	-7%	-12%	0%
11450 Vocational Education; Consumer and Homemaking	\$33,546	\$65,748	\$70,151	\$83,833	150%	28%	20%
11470 Vocational Education; Business Education	\$234	\$5,302	\$0	\$0	-100%	-100%	N/A
11480 Vocational Education; Industrial Education A	\$56,648	\$67,698	\$58,568	\$59,579	5%	-12%	2%
11490 Vocational Education; Industrial Education B	\$46,072	\$57,187	\$60,511	\$65,431	42%	14%	8%
11510 Vocational Education; Cooperative Education	\$0	\$6,079	\$5,553	\$6,498	N/A	7%	17%
11590 Other Vocational Education Programs	\$0	\$11,616	\$51,593	\$60,625	N/A	422%	18%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$137,500	\$187,825	N/A	N/A	37%
12110 Gifted And Talented; Gifted and Talented	\$12,887	\$8,996	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$30,327	\$3,126	\$0	N/A	-100%	-100%
12350 Physical Impairment; Homebound	\$0	\$842	\$1,202	\$846	N/A	0%	-30%
12510 Culturally Different; Communication Disorders	\$0	\$4,920	\$0	\$0	N/A	-100%	N/A
12520 Culturally Different; Compensatory	\$32,218	\$79,079	\$44,625	\$82,517	156%	4%	85%
12610 Learning Disability	\$0	\$0	\$560,723	\$715,368	N/A	N/A	28%
12710 Equal Opportunity At Risk	\$38,677	\$55,291	\$64,099	\$64,703	67%	17%	1%
12810 Special Education Preschool	\$0	\$24,750	\$109,714	\$94,425	N/A	282%	-14%
14100 Summer School Programs; Elementary	\$0	\$0	\$10,566	\$9,436	N/A	N/A	-11%
14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$3,704	\$3,320	N/A	N/A	-10%
14300 Summer School Programs; High School	\$39,364	\$60,299	\$30,048	\$23,511	-40%	-61%	-22%
16100 Remediation Testing	\$4,003	\$0	\$5,589	\$8,818	120%	N/A	58%
16200 Preventive Remediation	\$26,483	\$174,998	\$73,588	\$75,297	184%	-57%	2%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$0	\$107,704	\$40,976	\$63,902	N/A	-41%	56%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$476,266	\$659,822	-\$44,342	\$0	-100%	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$2,173	\$0	\$11,164	\$5,678	161%	N/A	-49%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$40,784	\$227,978	\$14,091	\$96,057	136%	-58%	> 500%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$42,131	\$62,843	\$80,690	N/A	92%	28%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$47,080	\$8,807	\$0	\$0	-100%	-100%	N/A
22220 Library/Media Services; School Library	\$108,497	\$162,968	\$177,396	\$191,399	76%	17%	8%
22230 Library/Media Services; Audiovisual	\$1,963	\$846	\$0	\$150	-92%	-82%	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$56,118	\$0	\$0	\$0	-100%	N/A	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$140,948	\$401,257	\$413,844	N/A	194%	3%
22360 Instruction, Related Technology; Network Support	\$0	\$418,188	\$408,194	\$318,841	N/A	-24%	-22%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$6,724	\$0	\$0	N/A	-100%	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$2,539	\$0	\$1,308	N/A	-48%	N/A
22900 Other Support Service, Instructional Staff	\$0	\$74,859	\$134,850	\$118,362	N/A	58%	-12%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$145,479	\$149,999	\$99,447	\$150,925	4%	1%	52%
26497 2007 Account Code - Teachers Retirement Fund	\$247,298	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$5,405,441	\$8,254,427	\$8,026,837	\$8,267,810	53%	0%	3%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$12,937	\$12,988	\$36,878	N/A	185%	184%
21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$60,206	\$71,572	N/A	N/A	19%
21130 Attendance and Social Work Services; Social Work Services	\$2,649	\$54,413	\$0	\$25,053	> 500%	-54%	N/A
21210 Guidance Services; Service Area Direction	\$3,317	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$207,247	\$180,549	\$263,041	\$260,617	26%	44%	-1%

School Corporation Expenditures by Expenditure Type
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South Adams Schools (35)

<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>
21230 Guidance Services; Appraisal Services	\$1,120	\$947	\$0	\$0	-100%	-100%	N/A
21290 Guidance Services; Other Guidance Services	\$8,850	\$0	\$0	\$0	-100%	N/A	N/A
21310 Health Services; Service Area Direction	\$3,200	\$0	\$0	\$0	-100%	N/A	N/A
21320 Health Services; Medical Services	\$300	\$0	\$0	\$0	-100%	N/A	N/A
21330 Health Services; Dental Services	\$200	\$0	\$0	\$0	-100%	N/A	N/A
21340 Health Services; Nurse Services	\$23,984	\$38,402	\$49,410	\$54,930	129%	43%	11%
21390 Health Services; Other Health Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21420 Psychological Testing	\$6,811	\$83	\$0	\$0	-100%	-100%	N/A
21430 Psychological Counseling	\$44,536	\$1,845	\$0	\$0	-100%	-100%	N/A
21890 Special Education Administration; Other Special Education Administration	\$23,272	\$0	\$0	\$0	-100%	N/A	N/A
24100 Office of The Principal	\$371,042	\$562,615	\$436,550	\$485,943	31%	-14%	11%
24900 Other Support Services, School Administration	\$141,418	\$169,057	\$124,355	\$123,947	-12%	-27%	0%
Student Instructional Support Total	\$837,947	\$1,020,848	\$946,550	\$1,058,940	26%	4%	12%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$21,951	\$27,754	\$33,660	\$25,543	16%	-8%	-24%
23150 Board of Education; Legal Services	\$66,846	\$37,477	\$10,801	\$6,436	-90%	-83%	-40%
23160 Board of Education; Promotion Expenses	\$353	\$195	\$1,179	\$10,856	> 500%	> 500%	> 500%
23190 Board of Education; Other Governing Body Services	\$12,010	\$9,716	\$5,871	\$14,276	19%	47%	143%
23210 Executive Administration; Office of The Superintendent	\$157,677	\$232,130	\$192,347	\$190,301	21%	-18%	-1%
23290 Executive Administration; Other Executive Administration Services	\$12,565	\$216	\$1,060	\$53,344	325%	> 500%	> 500%
25160 Fiscal Services; Financial Accounting	\$48,337	\$59,974	\$67,953	\$69,315	43%	16%	2%
25191 Other Fiscal Services; Refund of Revenue	\$60	\$15,760	\$104	\$57	-5%	-100%	-45%
25195 Other Fiscal Services; Bank Account Service Charge	-\$308	\$165	\$444	\$244	N/A	48%	-45%
25300 Printing, Publishing, and Duplicating Services	\$50,529	\$40,426	\$34,424	\$33,949	-33%	-16%	-1%
25750 Personnel Services; Health Services	\$0	\$2,476	\$3,384	\$6,848	N/A	177%	102%
25920 Ditch Assessments	\$248	\$201	\$267	\$267	7%	33%	0%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$996,535	\$1,199,837	\$1,078,247	\$1,091,391	10%	-9%	1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$7,312	\$3,392	\$8,040	\$11,090	52%	227%	38%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$103,060	\$108,670	\$93,127	\$113,369	10%	4%	22%
26700 Operation and Maintenance of Plant Services; Insurance	\$129,058	\$101,578	\$66,865	\$80,705	-37%	-21%	21%
27010 Student Transportation; Service Area Direction	\$7,402	\$0	\$4,333	\$0	-100%	N/A	-100%
27100 Student Transportation; Vehicle Operation	\$213,051	\$391,979	\$480,478	\$468,186	120%	19%	-3%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$174,603	\$169,625	\$226,334	\$257,262	47%	52%	14%
27400 Student Transportation; Purchase of School Buses	\$114,646	\$89,258	\$129,172	\$88,078	-23%	-1%	-32%
27500 Student Transportation; Insurance on Buses	\$27,993	\$10,797	\$11,573	\$13,109	-53%	21%	13%
27900 Student Transportation; Other Student Transportation Services	\$13,933	\$33,594	\$19,510	\$30,520	119%	-9%	56%
31200 Food Services Operations; Food Preparation and Dispensing	\$293,605	\$478,680	\$547,826	\$524,804	79%	10%	-4%
31900 Other Food Services	\$0	\$3,705	\$9,778	\$2,002	N/A	-46%	-80%
Overhead and Operational Total	\$2,451,466	\$3,017,605	\$3,026,776	\$3,091,953	26%	2%	2%
Nonoperational							
33200 Community Recreation	\$23,344	\$11,423	\$3,300	\$11,588	-50%	1%	251%
33400 Athletic Coaches	\$101,976	\$139,135	\$192,501	\$186,622	83%	34%	-3%
33990 Other Community Services; Other	\$24,246	\$2,826	\$11,588	\$12,200	-50%	332%	5%
43000 Facilities Acquisition and Construction; Professional Services	\$74,348	\$400	\$0	\$0	-100%	-100%	N/A
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$11,289	\$0	\$0	\$0	-100%	N/A	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$838,515	\$394,742	\$156,367	\$135,917	-84%	-66%	-13%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$519,602	\$519,602	\$519,602	N/A	0%	0%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$28,352	\$9,200	\$36,383	\$0	-100%	-100%	-100%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$12,560	\$16,919	-\$1,079	\$18,316	46%	8%	N/A

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47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$216,766	\$193,009	\$44,257	\$11,505	-95%	-94%	-74%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$14,716	\$0	\$0	\$0	-100%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$0	\$1,675,000	\$0	\$0	N/A	-100%	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$12,421	\$11,899	N/A	N/A	-4%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$54,284	\$0	\$0	N/A	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$431,085	\$205,000	\$705,000	\$725,000	68%	254%	3%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$10,243	\$1,018,000	\$993,000	N/A	> 500%	-2%
60700 Nonprogramed Charges; Scholarships	\$0	\$656	\$75	\$38	N/A	-94%	-50%
Nonoperational Total	\$1,777,197	\$3,232,438	\$2,698,415	\$2,625,687	48%	-19%	-3%
Prorated By Fund							
26491 2007 Account Code - PERF	\$119,226	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$437,378	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$32,320	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,069,190	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$691	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$51,531	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,710,336	\$0	\$0	\$0	N/A	N/A	N/A