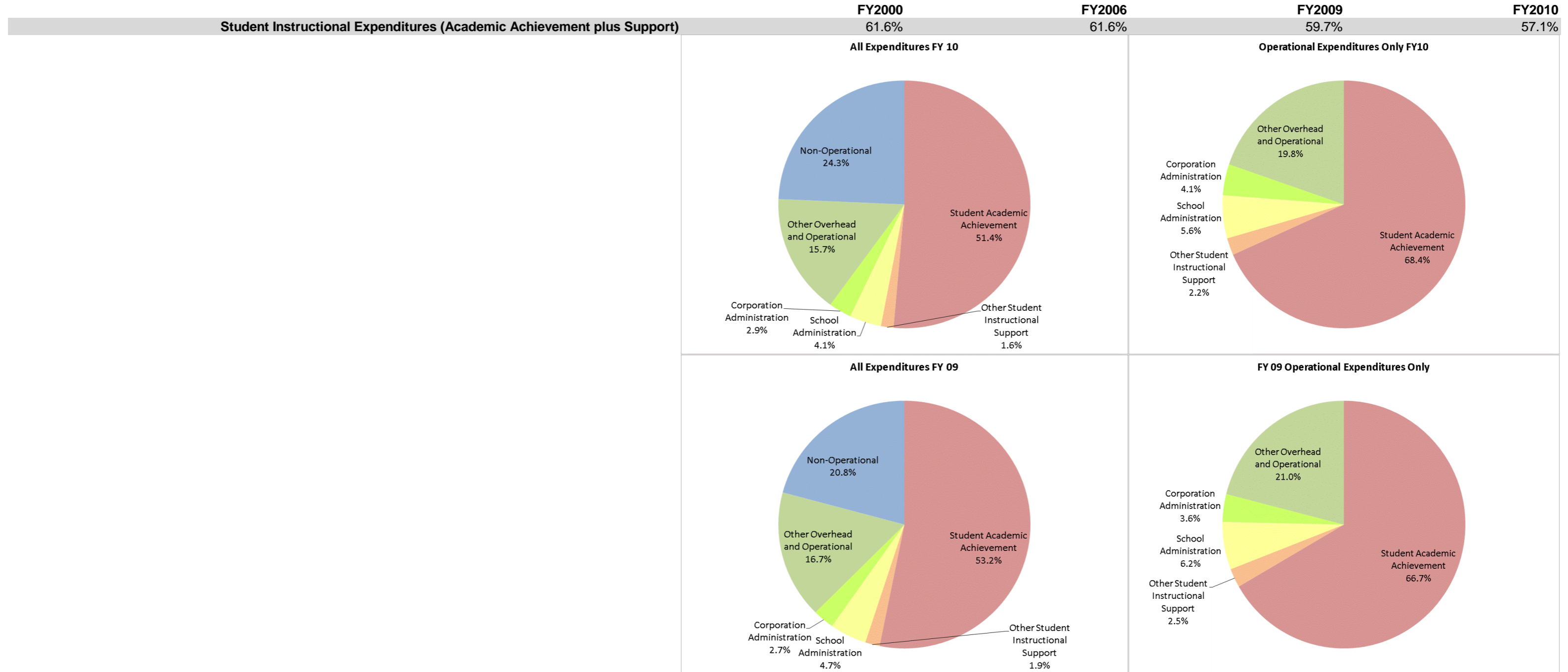


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
South Adams Schools (35)

South Adams Schools (35)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$6,302,342	55.2%	\$6,464,115	53.1%	\$8,254,427	53.2%	\$8,671,866	51.4%
Student Instructional Support	\$732,655	6.4%	\$1,036,767	8.5%	\$1,020,848	6.6%	\$959,996	5.7%
Overhead and Operational	\$2,387,833	20.9%	\$2,867,003	23.5%	\$3,017,605	19.4%	\$3,141,245	18.6%
Nonoperational	\$1,992,901	17.5%	\$1,814,502	14.9%	\$3,232,438	20.8%	\$4,103,570	24.3%
Grand Total	\$11,415,732		\$12,182,387		\$15,525,318		\$16,876,676	



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
South Adams Schools (35)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$322,332	\$360,738			12%
	11100 Regular Programs; Elementary	\$2,311,386	\$2,415,183	\$3,061,476	\$3,484,465	51%	44%	14%
	11200 Regular Programs; Middle/Junior High	\$0	\$10,457	\$972	\$675,041		> 500%	> 500%
	11300 Regular Programs; High School	\$1,422,274	\$1,502,461	\$2,094,387	\$1,876,599	32%	25%	-10%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$53,231	\$51,492			-3%
	11420 Vocational Education; Agriculture B	\$57,298	\$61,550	\$65,386	\$66,136	15%	7%	1%
	11450 Vocational Education; Consumer and Homemaking	\$45,380	\$33,546	\$65,748	\$69,122	52%	106%	5%
	11470 Vocational Education; Business Education	\$184	\$234	\$5,302	\$112	-39%	-52%	-98%
	11480 Vocational Education; Industrial Education A	\$57,815	\$56,648	\$67,698	\$62,161	8%	10%	-8%
	11490 Vocational Education; Industrial Education B	\$44,559	\$46,072	\$57,187	\$64,835	46%	41%	13%
	11510 Vocational Education; Cooperative Education	\$0	\$0	\$6,079	\$9,501			56%
	11520 Vocational Education; Area School Participation	\$11,386	\$0	\$0	\$0	-100%		
	11590 Other Vocational Education Programs	\$0	\$0	\$11,616	\$13,872			19%
	12110 Gifted And Talented; Gifted and Talented	\$38,180	\$12,887	\$8,996	\$0	-100%	-100%	-100%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$30,327	\$29,813			-2%
	12350 Physical Impairment; Homebound	\$0	\$0	\$842	\$242			-71%
	12510 Culturally Different; Communication Disorders	\$0	\$0	\$4,920	\$3,537			-28%
	12520 Culturally Different; Compensatory	\$28,287	\$32,218	\$79,079	\$43,068	52%	34%	-46%
	12710 Equal Opportunity At Risk	\$47,295	\$38,677	\$55,291	\$58,571	24%	51%	6%
	12810 Special Education Preschool	\$22,688	\$0	\$24,750	\$46,521	105%		88%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$1,208	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$564	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$46,258	\$39,364	\$60,299	\$43,225	-7%	10%	-28%
	16100 Remediation Testing	\$43,273	\$4,003	\$0	\$0	-100%	-100%	
	16200 Preventive Remediation	\$8,255	\$26,483	\$174,998	\$86,501	> 500%	227%	-51%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$0	\$107,704	\$42,475			-61%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$437,769	\$476,266	\$659,822	\$607,305	39%	28%	-8%
	22110 Improvement of Instruction; Service Area Direction	\$62,163	\$2,173	\$0	\$0	-100%	-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$1,795	\$40,784	\$227,978	\$57,826	> 500%	42%	-75%
	22130 Improvement of Instruction; Instructional Staff Training	\$25,815	\$0	\$42,131	\$133,374	417%		217%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$17,274	\$47,080	\$8,807	\$0	-100%	-100%	-100%
	22210 Library/Media Services; Service Area Direction	\$48,279	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$187,452	\$108,497	\$162,968	\$190,262	1%	75%	17%
	22230 Library/Media Services; Audiovisual	\$5,074	\$1,963	\$846	\$0	-100%	-100%	-100%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$114,096	\$56,118	\$0	\$0	-100%	-100%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$44,195	\$0	\$0	\$0	-100%		
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$140,948	\$125,369			-11%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$418,188	\$272,971			-35%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$6,724	\$120			-98%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Pers	\$0	\$0	\$2,539	\$0			-100%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$74,859	\$64,791			-13%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$124,566	\$145,479	\$149,999	\$131,821	6%	-9%	-12%
	26497 2007 Account Code - Teachers Retirement Fund	\$240,255	\$247,298	\$0	\$0			
Student Academic Achievement Total		\$5,495,019	\$5,405,441	\$8,254,427	\$8,671,866	58%	60%	5%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$12,937	\$0			-100%
	21130 Attendance and Social Work Services; Social Work Services	\$21,557	\$2,649	\$54,413	\$652	-97%	-75%	-99%
	21210 Guidance Services; Service Area Direction	\$0	\$3,317	\$0	\$0		-100%	
	21220 Guidance Services; Counseling Services	\$159,282	\$207,247	\$180,549	\$211,368	33%	2%	17%
	21230 Guidance Services; Appraisal Services	\$1,425	\$1,120	\$947	\$6,779	376%	> 500%	> 500%
	21290 Guidance Services; Other Guidance Services	\$2,881	\$8,850	\$0	\$0	-100%	-100%	
	21310 Health Services; Service Area Direction	\$2,910	\$3,200	\$0	\$196	-93%	-94%	
	21320 Health Services; Medical Services	\$443	\$300	\$0	\$0	-100%	-100%	
	21330 Health Services; Dental Services	\$500	\$200	\$0	\$0	-100%	-100%	
	21340 Health Services; Nurse Services	\$20,839	\$23,984	\$38,402	\$39,070	87%	63%	2%
	21390 Health Services; Other Health Services	\$572	\$0	\$0	\$0	-100%		
	21420 Psychological Testing	\$4,851	\$6,811	\$83	\$0	-100%	-100%	-100%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
South Adams Schools (35)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	21430 Psychological Counseling	\$14,204	\$44,536	\$1,845	\$15,250	7%	-66%	> 500%
	21890 Special Education Administration; Other Special Education Administration	\$18,931	\$23,272	\$0	\$0	-100%	-100%	
	24100 Office of The Principal	\$300,943	\$371,042	\$562,615	\$514,727	71%	39%	-9%
	24900 Other Support Services, School Administration	\$72,071	\$141,418	\$169,057	\$171,954	139%	22%	2%
Student Instructional Support Total		\$621,410	\$837,947	\$1,020,848	\$959,996	54%	15%	-6%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$21,791	\$21,951	\$27,754	\$31,569	45%	44%	14%
	23150 Board of Education; Legal Services	\$2,948	\$66,846	\$37,477	\$91,618	> 500%	37%	144%
	23160 Board of Education; Promotion Expenses	\$1,068	\$353	\$195	\$45	-96%	-87%	-77%
	23190 Board of Education; Other Governing Body Services	\$11,334	\$12,010	\$9,716	\$5,508	-51%	-54%	-43%
	23210 Executive Administration; Office of The Superintendent	\$147,906	\$157,677	\$232,130	\$248,183	68%	57%	7%
	23290 Executive Administration; Other Executive Administration Services	\$10,930	\$12,565	\$216	\$254	-98%	-98%	18%
	25160 Fiscal Services; Financial Accounting	\$34,707	\$48,337	\$59,974	\$67,145	93%	39%	12%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$60	\$15,760	\$12,472		> 500%	-21%
	25193 Other Fiscal Services; Printed Forms	\$714	\$0	\$0	\$0	-100%		
	25195 Other Fiscal Services; Bank Account Service Charge	\$157	-\$308	\$165	\$187	19%		13%
	25300 Printing, Publishing, and Duplicating Services	\$35,772	\$50,529	\$40,426	\$35,113	-2%	-31%	-13%
	25750 Personnel Services; Health Services	\$0	\$0	\$2,476	\$4,112			66%
	25920 Ditch Assessments	\$290	\$248	\$201	\$410	41%	65%	103%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$827,180	\$996,535	\$1,199,837	\$1,136,091	37%	14%	-5%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$2,232	\$7,312	\$3,392	\$2,965	33%	-59%	-13%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$82,699	\$103,060	\$108,670	\$37,861	-54%	-63%	-65%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$200	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$2,000	\$0	\$0	\$0	-100%		
	26700 Operation and Maintenance of Plant Services; Insurance	\$49,756	\$129,058	\$101,578	\$81,742	64%	-37%	-20%
	27010 Student Transportation; Service Area Direction	\$12,486	\$7,402	\$0	\$0	-100%	-100%	
	27100 Student Transportation; Vehicle Operation	\$226,379	\$213,051	\$391,979	\$409,134	81%	92%	4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$200,761	\$174,603	\$169,625	\$177,713	-11%	2%	5%
	27400 Student Transportation; Purchase of School Buses	\$33,732	\$114,646	\$89,258	\$206,105	> 500%	80%	131%
	27500 Student Transportation; Insurance on Buses	\$11,952	\$27,993	\$10,797	\$9,157	-23%	-67%	-15%
	27900 Student Transportation; Other Student Transportation Services	\$13,760	\$13,933	\$33,594	\$15,228	11%	9%	-55%
	31200 Food Services Operations; Food Preparation and Dispensing	\$322,769	\$293,605	\$478,680	\$553,161	71%	88%	16%
	31900 Other Food Services	\$0	\$0	\$3,705	\$15,472			318%
Overhead and Operational Total		\$2,053,522	\$2,451,466	\$3,017,605	\$3,141,245	53%	28%	4%
Nonoperational								
	33200 Community Recreation	\$7,108	\$23,344	\$11,423	\$12,250	72%	-48%	7%
	33300 Civic Services	\$500	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$84,031	\$101,976	\$139,135	\$167,169	99%	64%	20%
	33990 Other Community Services; Other	\$19,282	\$24,246	\$2,826	\$11,072	-43%	-54%	292%
	43000 Facilities Acquisition and Construction; Professional Services	\$52,046	\$74,348	\$400	\$15,007	-71%	-80%	> 500%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$11,289	\$0	\$0		-100%	
	45100 Building Acquisition, Construction and Improvements	\$924,872	\$838,515	\$394,742	\$2,380,487	157%	184%	> 500%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$519,602	\$492,790			-5%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$28,352	\$9,200	\$0		-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$9,900	\$12,560	\$16,919	\$16,720	69%	33%	-1%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$444,652	\$216,766	\$193,009	\$140,044	-69%	-35%	-27%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$14,716	\$0	\$4,826		-67%	
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$1,675,000	\$0			-100%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$54,284	\$0			-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$429,985	\$431,085	\$205,000	\$324,441	-25%	-25%	58%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$10,243	\$538,559			> 500%
	60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$656	\$207			-69%
Nonoperational Total		\$1,972,377	\$1,777,197	\$3,232,438	\$4,103,570	108%	131%	27%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$128,192	\$119,226	\$0	\$0			
	26492 2007 Account Code - Social Security	\$445,336	\$437,378	\$0	\$0			

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
South Adams Schools (35)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	26493 2007 Account Code - Workmen's Compensation	\$26,524	\$32,320	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$640,253	\$1,069,190	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$691	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$33,098	\$51,531	\$0	\$0			
Prorated By Fund Total		\$1,273,403	\$1,710,336	\$0	\$0			