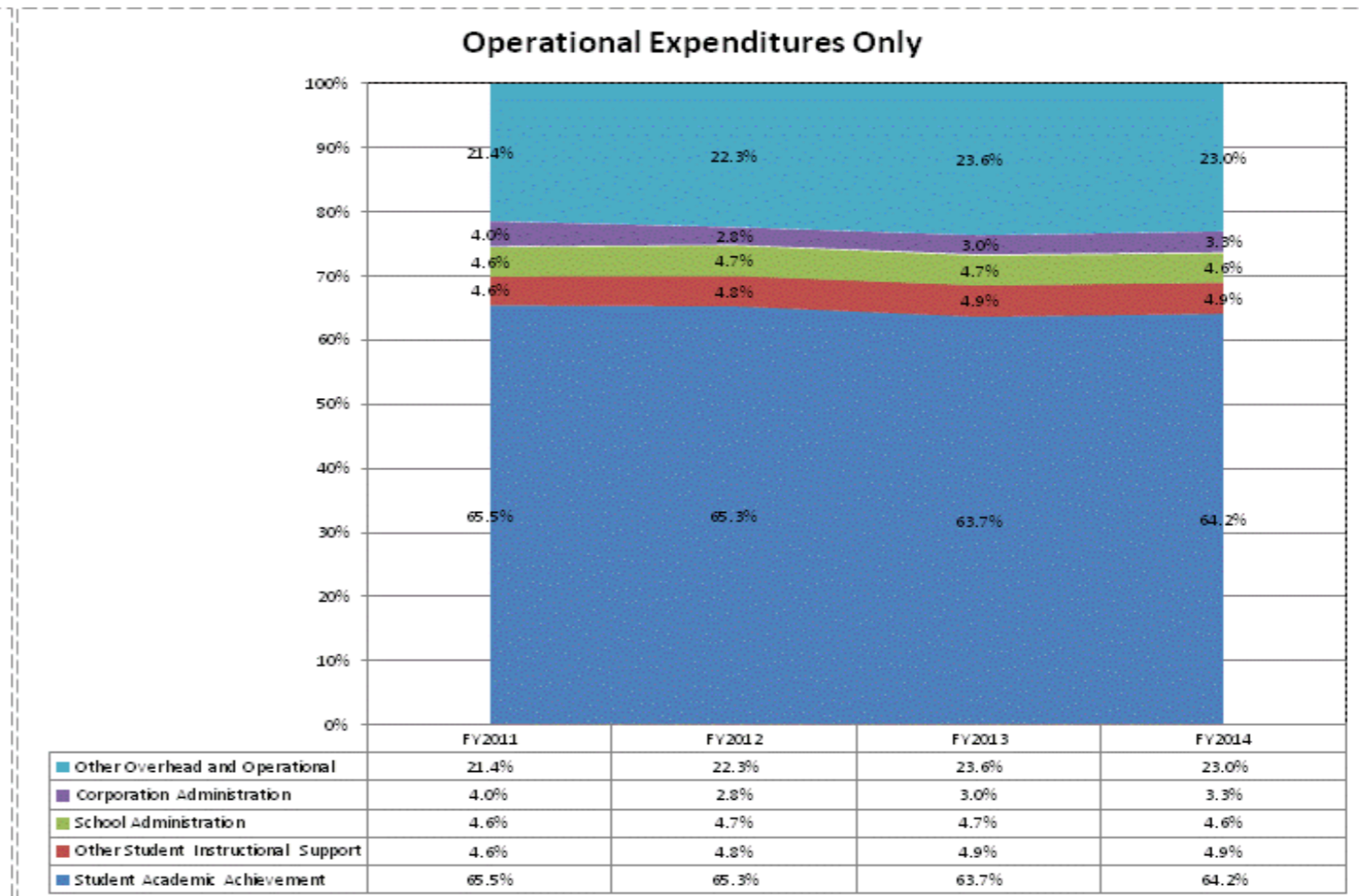
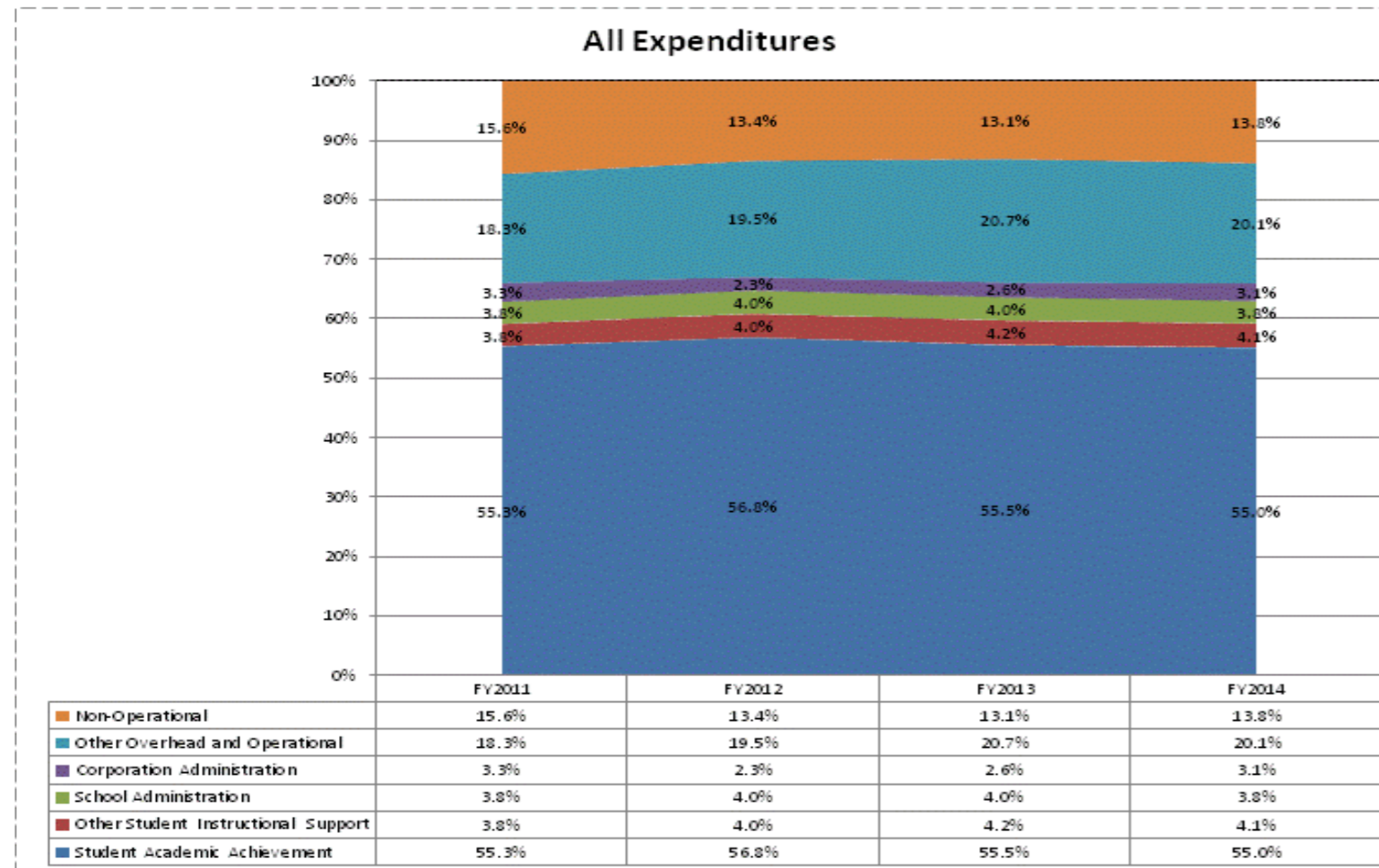


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**South Bend Community Sch Corp (7205)**

<b>South Bend Community Sch Corp (7205)</b>		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		\$147,535,080	51.8%	\$134,871,080	54.4%	\$127,362,846	55.5%	\$121,429,031	55.0%
Student Instructional Support		\$22,534,596	7.9%	\$19,704,755	8.0%	\$18,652,121	8.1%	\$17,514,167	7.9%
Overhead and Operational Nonoperational		\$56,560,470	19.8%	\$56,122,440	22.7%	\$53,422,202	23.3%	\$51,214,132	23.2%
Nonoperational		\$58,394,036	20.5%	\$37,068,652	15.0%	\$30,089,905	13.1%	\$30,476,451	13.8%
<b>Grand Total</b>		<b>\$285,024,183</b>		<b>\$247,766,927</b>		<b>\$229,527,074</b>		<b>\$220,633,781</b>	

<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>		FY 2006	FY 2009	FY 2013	FY 2014
		59.7%	62.4%	63.6%	63.0%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**South Bend Community Sch Corp (7205)**

<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>
<b>Student Academic Achievement</b>							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$0	N/A	N/A	N/A
11050 Regular Programs; Full Day Kindergarten	\$336,591	\$1,575,196	\$7,293,026	\$6,708,148	> 500%	326%	-8%
11100 Regular Programs; Elementary	\$25,486,034	\$36,447,485	\$32,495,199	\$31,764,155	25%	-13%	-2%
11200 Regular Programs; Middle/Junior High	\$16,665,096	\$22,080,481	\$22,451,301	\$20,708,304	24%	-6%	-8%
11300 Regular Programs; High School	\$15,566,426	\$22,013,999	\$21,203,331	\$20,502,457	32%	-7%	-3%
11410 Vocational Education; Agriculture A	\$6,853	\$0	\$11,373	\$72,447	> 500%	N/A	> 500%
11440 Vocational Education; Health Occupations	\$0	\$2,340	\$5,786	\$6,297	N/A	169%	9%
11450 Vocational Education; Consumer and Homemaking	\$0	\$3,539	\$5,326	\$4,581	N/A	29%	-14%
11460 Vocational Education; Occupational Home Economics	\$0	\$0	\$0	\$775	N/A	N/A	N/A
11470 Vocational Education; Business Education	\$0	\$5,574	\$4,241	\$10,356	N/A	86%	144%
11480 Vocational Education; Industrial Education A	\$158,510	\$419,298	\$378,203	\$417,832	164%	0%	10%
11490 Vocational Education; Industrial Education B	\$0	\$4,027	\$72,077	\$79,750	N/A	> 500%	11%
11510 Vocational Education; Cooperative Education	\$6,099	\$1,138	\$41	\$17,241	183%	> 500%	> 500%
11590 Other Vocational Education Programs	\$489,416	\$428,658	\$366,431	\$519,096	6%	21%	42%
11630 Regular Programs; Alternative Education Programs; High School	\$112,486	\$155,240	\$1,407,212	\$924,595	> 500%	496%	-34%
12150 Gifted And Talented; High Ability Student Programs	\$196,008	\$280,078	\$342,868	\$339,750	73%	21%	-1%
12210 Mental Disabilities; Mild Mental Disabilities	\$10,692,825	\$15,615,452	\$14,782,529	\$12,756,423	19%	-18%	-14%
12230 Mental Disabilities; Severe Mental Disabilities	\$3,113,259	\$4,746,319	\$3,963,877	\$4,107,897	32%	-13%	4%
12310 Physical Impairment; Orthopedic Impairment	\$550,543	\$746,864	\$588,359	\$663,882	21%	-11%	13%
12330 Physical Impairment; Visual Impairment	\$118,993	\$157,198	\$76,768	\$85,011	-29%	-46%	11%
12340 Physical Impairment; Hearing Impairment	\$500,455	\$818,255	\$973,283	\$857,584	71%	5%	-12%
12350 Physical Impairment; Homebound	\$166,489	\$269,571	\$219,013	\$272,503	64%	1%	24%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12510 Culturally Different; Communication Disorders	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12520 Culturally Different; Compensatory	\$767,782	\$2,231,503	\$714,626	\$832,026	8%	-63%	16%
12710 Equal Opportunity At Risk	\$1,101,830	\$1,659,440	\$1,622,819	\$1,745,256	58%	5%	8%
12810 Special Education Preschool	\$3,878,061	\$4,801,843	\$1,089,672	\$1,100,457	-72%	-77%	1%
12900 Other Special Programs	\$1,830,118	\$2,442,322	\$1,614,355	\$1,198,855	-34%	-51%	-26%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$870,079	\$1,229,942	\$1,317,874	\$1,262,488	45%	3%	-4%
13200 Adult/Continuing Education Programs; Advanced Adult Education	\$456,621	\$481,328	\$99,903	\$77,709	-83%	-84%	-22%
13300 Adult/Continuing Education Programs; Occupational Programs	\$0	\$0	\$0	\$0	N/A	N/A	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$19,886	\$9,446	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$450,215	\$323,758	\$0	\$71,859	-84%	-78%	N/A
14200 Summer School Programs; Middle/Junior High School	\$0	\$5,065	\$93,219	\$17,070	N/A	237%	-82%
14300 Summer School Programs; High School	\$360,609	\$434,949	\$592,847	\$556,979	54%	28%	-6%
16100 Remediation Testing	\$169,996	\$1,983,526	\$302,007	\$158,755	-7%	-92%	-47%
22110 Improvement of Instruction; Service Area Direction	\$1,629,237	\$1,950,009	\$1,959,641	\$1,509,405	-7%	-23%	-23%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$3,246,900	\$6,953,069	\$6,949,896	\$5,276,547	63%	-24%	-24%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$0	\$35,354	N/A	N/A	N/A
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$990	\$0	\$0	N/A	-100%	N/A
22210 Library/Media Services; Service Area Direction	\$29,787	\$41,813	\$43,862	\$58,587	97%	40%	34%
22220 Library/Media Services; School Library	\$1,435,467	\$2,163,551	\$1,743,409	\$1,721,458	20%	-20%	-1%
22230 Library/Media Services; Audiovisual	\$32,154	\$36,936	\$35,575	\$30,234	-6%	-18%	-15%
22290 Library/Media Services; Other Educational Media Services	\$79,055	\$178,856	\$125,328	\$202,697	156%	13%	62%
22900 Other Support Service, Instructional Staff	\$0	\$306,623	\$1,644,455	\$2,167,275	N/A	> 500%	32%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$492,675	\$4,705	\$8,773	\$0	-100%	-100%	-100%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$788,602	\$1,860,695	\$764,341	\$2,586,941	228%	39%	238%
26497 2007 Account Code - Teachers Retirement Fund	\$5,516,411	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$97,321,568</b>	<b>\$134,871,080</b>	<b>\$127,362,846</b>	<b>\$121,429,031</b>	<b>25%</b>	<b>-10%</b>	<b>-5%</b>

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**South Bend Community Sch Corp (7205)**

<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>
<b>Student Instructional Support</b>							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$2,741	\$28	N/A	N/A	-99%
21120 Attendance and Social Work Services; Attendance Services	\$300,592	\$596,346	\$481,717	\$524,162	74%	-12%	9%
21130 Attendance and Social Work Services; Social Work Services	\$10,678	\$20,276	\$4,719	\$7,708	-28%	-62%	63%
21210 Guidance Services; Service Area Direction	\$275,057	\$354,116	\$99,843	\$147,939	-46%	-58%	48%
21220 Guidance Services; Counseling Services	\$1,572,290	\$2,152,651	\$2,219,614	\$2,222,286	41%	3%	0%
21230 Guidance Services; Appraisal Services	\$500	\$3,204	\$0	\$0	-100%	-100%	N/A
21250 Guidance Services; Records Maintenance	\$123,878	\$186,421	\$251,338	\$230,158	86%	23%	-8%
21310 Health Services; Service Area Direction	\$28,658	\$10,800	\$2,752	\$0	-100%	-100%	-100%
21320 Health Services; Medical Services	\$4,400	\$250	\$450	\$866	-80%	246%	92%
21330 Health Services; Dental Services	\$1,058	\$60	\$640	\$1,525	44%	> 500%	138%
21340 Health Services; Nurse Services	\$923,640	\$1,509,111	\$1,233,275	\$1,436,016	55%	-5%	16%
21390 Health Services; Other Health Services	\$11,286	\$23,388	\$9,900	\$14,607	29%	-38%	48%
21420 Psychological Testing	\$1,049,251	\$1,633,569	\$1,518,837	\$1,413,325	35%	-13%	-7%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$1,908,325	\$2,637,361	\$2,873,914	\$2,641,970	38%	0%	-8%
21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$2,149	\$1,285	\$920	N/A	-57%	-28%
21810 Special Education Administration; Service Area Direction	\$241,381	\$113,380	\$112,551	\$104,796	-57%	-8%	-7%
21890 Special Education Administration; Other Special Education Administration	\$438,169	\$350,106	\$300,076	\$282,634	-35%	-19%	-6%
21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$470,710	\$0	N/A	N/A	-100%
24100 Office of The Principal	\$6,400,969	\$9,131,397	\$8,466,581	\$7,981,868	25%	-13%	-6%
24900 Other Support Services, School Administration	\$622,147	\$980,171	\$601,180	\$503,359	-19%	-49%	-16%
<b>Student Instructional Support Total</b>	<b>\$13,912,281</b>	<b>\$19,704,755</b>	<b>\$18,652,121</b>	<b>\$17,514,167</b>	<b>26%</b>	<b>-11%</b>	<b>-6%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$85,597	\$169,331	\$125,622	\$83,604	-2%	-51%	-33%
23150 Board of Education; Legal Services	\$360,568	\$771,635	\$562,811	\$386,180	7%	-50%	-31%
23160 Board of Education; Promotion Expenses	\$20,480	\$12,778	\$14,805	\$13,557	-34%	6%	-8%
23190 Board of Education; Other Governing Body Services	\$9,705	\$14,782	\$20,951	\$15,016	55%	2%	-28%
23210 Executive Administration; Office of The Superintendent	\$496,556	\$933,588	\$441,729	\$433,085	-13%	-54%	-2%
23220 Executive Administration; Community Relations	\$82,802	\$127,226	\$179,860	\$190,826	130%	50%	6%
23230 Executive Administration; Staff Relations and Negotiations	\$8,101	\$4,967	\$2,815	\$1,586	-80%	-68%	-44%
23290 Executive Administration; Other Executive Administration Services	\$163,560	\$147,613	\$249,470	\$7,593	-95%	-95%	-97%
25110 Fiscal Services; Office of The Business Manager	\$256,189	\$444,149	\$464,575	\$413,957	62%	-7%	-11%
25120 Fiscal Services; Service Area Direction	\$130,958	\$210,271	\$224,264	\$198,328	51%	-6%	-12%
25130 Fiscal Services; Budgeting	\$43,857	\$66,510	\$68,615	\$64,783	48%	-3%	-6%
25140 Fiscal Services; Receiving and Disbursing Funds	\$29,682	\$44,234	\$48,348	\$46,949	58%	6%	-3%
25150 Fiscal Services; Payroll Services	\$81,247	\$110,979	\$46,753	\$44,943	-45%	-60%	-4%
25160 Fiscal Services; Financial Accounting	\$124,427	\$206,967	\$266,356	\$246,188	98%	19%	-8%
25170 Fiscal Services; Internal Auditing	\$73,308	\$102,142	\$90,516	\$94,104	28%	-8%	4%
25180 Fiscal Services; Property Accounting	\$28,267	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$34,160	\$55,496	\$126,624	\$105,240	208%	90%	-17%
25195 Other Fiscal Services; Bank Account Service Charge	\$1,375	\$1,206	\$2,387	\$3,648	165%	203%	53%
25199 Other Fiscal Services; Other	\$103,267	\$170,303	\$171,225	\$149,782	45%	-12%	-13%
25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$82,874	\$67,463	\$0	\$0	-100%	-100%	N/A
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$141,483	\$231,735	\$216,391	\$201,423	42%	-13%	-7%
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$107,591	\$109,404	\$128,281	\$111,549	4%	2%	-13%
25300 Printing, Publishing, and Duplicating Services	-\$73,732	\$4,804	\$24,686	\$36,718	N/A	> 500%	49%
25400 Planning, Research, Development and Evaluation	\$226,253	\$351,462	\$408,262	\$426,761	89%	21%	5%
25710 Personnel Services; Supervision of Personnel Services	\$499,899	\$789,169	\$1,176,538	\$781,603	56%	-1%	-34%
25740 Personnel Services; Noninstructional Personnel Training	\$13,279	\$1,236	\$0	\$3,585	-73%	190%	N/A

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**South Bend Community Sch Corp (7205)**

<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>
25750 Personnel Services; Health Services	\$12,899	\$32,165	\$32,417	\$33,080	156%	3%	2%
25790 Personnel Services; Other Professional Services	\$0	\$0	\$451	\$441	N/A	N/A	-2%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$345,500	\$315,036	\$1,400,517	N/A	305%	345%
25890 Other Technology Services	\$317,680	\$117,923	\$119,107	\$748,695	136%	> 500%	> 500%
25990 Other Support Services, Central	\$1,521,101	\$998,066	\$360,243	\$534,396	-65%	-46%	48%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$171,926	\$256,121	\$179,551	\$174,730	2%	-32%	-3%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$12,933,736	\$17,075,783	\$15,642,226	\$15,601,974	21%	-9%	0%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$48,637	\$47,329	\$56,313	\$50,725	4%	7%	-10%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$3,480,453	\$3,971,392	\$3,399,855	\$2,172,161	-38%	-45%	-36%
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$174,114	\$217,878	\$289,309	\$291,664	68%	34%	1%
26600 Operation and Maintenance of Plant Services; Security Services	\$642,053	\$1,131,389	\$1,146,281	\$1,126,422	75%	0%	-2%
26700 Operation and Maintenance of Plant Services; Insurance	\$1,175,034	\$1,225,330	\$1,731,368	\$1,574,616	34%	29%	-9%
27010 Student Transportation; Service Area Direction	\$678,659	\$1,217,522	\$1,381,772	\$1,234,279	82%	1%	-11%
27100 Student Transportation; Vehicle Operation	\$4,925,965	\$9,230,955	\$8,258,707	\$6,692,630	36%	-27%	-19%
27200 Student Transportation; Monitoring Services	\$37,212	-\$6,072	\$1,990	\$2,467	-93%	N/A	24%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$1,798,670	\$2,511,381	\$2,728,606	\$2,786,748	55%	11%	2%
27400 Student Transportation; Purchase of School Buses	\$1,754,238	\$2,520,446	\$1,446,099	\$1,603,953	-9%	-36%	11%
27500 Student Transportation; Insurance on Buses	\$390,176	\$330,360	\$338,784	\$568,031	46%	72%	68%
27600 Student Transportation; Insurance on Pupils	\$95,878	\$0	\$76,630	\$68,413	-29%	N/A	-11%
27700 Student Transportation; Contracted Transportation Services	\$1,926,449	\$1,409,309	\$1,380,045	\$1,333,916	-31%	-5%	-3%
27900 Student Transportation; Other Student Transportation Services	\$100,829	\$77,623	\$28,561	\$29,608	-71%	-62%	4%
31100 Food Services Operations; Service Area Direction	\$201,510	\$273,299	\$278,369	\$328,462	63%	20%	18%
31200 Food Services Operations; Food Preparation and Dispensing	\$6,609,817	\$7,890,690	\$8,940,922	\$8,558,108	29%	8%	-4%
31300 Food Services Operations; Food Delivery	\$53,266	\$98,601	\$223,286	\$236,348	344%	140%	6%
31900 Other Food Services	\$0	\$0	\$4,392	\$739	N/A	N/A	-83%
<b>Overhead and Operational Total</b>	<b>\$42,182,056</b>	<b>\$56,122,440</b>	<b>\$53,422,202</b>	<b>\$51,214,132</b>	<b>21%</b>	<b>-9%</b>	<b>-4%</b>
<b>Nonoperational</b>							
33100 Community Service Operations; Direction of Community Services	\$482,861	\$731,656	\$892,350	\$1,265,635	162%	73%	42%
33300 Civic Services	\$93,674	\$162,378	\$195,598	\$244,248	161%	50%	25%
33400 Athletic Coaches	\$1,035,500	\$1,372,308	\$1,347,170	\$1,349,399	30%	-2%	0%
33910 High School Band Uniforms	\$0	\$30,432	\$0	\$0	N/A	-100%	N/A
33930 Latch Key Kid Program	\$186,248	\$283,653	\$290,747	\$332,513	79%	17%	14%
33940 Child Care Services	\$31,720	\$28,254	\$32,463	\$28,312	-11%	0%	-13%
33990 Other Community Services; Other	\$548,354	\$544,889	\$362,497	\$267,735	-51%	-51%	-26%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$379,338	\$65,715	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$2,218,003	\$2,935,070	\$96,899	\$153,969	-93%	-95%	59%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$29,311,689	\$8,313,268	\$3,174,687	\$3,165,669	-89%	-62%	0%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$60,568	\$163,369	\$123,582	\$119,429	97%	-27%	-3%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$566,039	\$0	\$1,213	\$0	-100%	N/A	-100%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$2,228,706	\$1,653,864	\$751,936	\$586,565	-74%	-65%	-22%
51100 Debt Services; Principal on Debt; Bonds	\$2,258,626	\$1,895,400	\$2,535,400	\$2,920,000	29%	54%	15%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$314,997	\$314,996	N/A	N/A	0%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$1,746,074	\$1,598,590	\$1,267,311	N/A	-27%	-21%
52200 Debt Services; Interest on Debt; Temporary Loans	\$505,979	\$397,007	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$16,244,500	\$4,350,298	\$11,210,363	\$11,681,596	-28%	169%	4%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$11,678,202	\$6,984,137	\$6,574,904	N/A	-44%	-6%
54200 Common School Fund; Principal	\$593,650	\$716,819	\$173,510	\$199,677	-66%	-72%	15%
54250 Common School Fund; Interest	\$0	\$0	\$3,766	\$4,493	N/A	N/A	19%
<b>Nonoperational Total</b>	<b>\$56,745,455</b>	<b>\$37,068,652</b>	<b>\$30,089,905</b>	<b>\$30,476,451</b>	<b>-46%</b>	<b>-18%</b>	<b>1%</b>

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**South Bend Community Sch Corp (7205)**

<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>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$2,946,863	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$8,712,763	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$845,098	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$61,787,814	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$259,158	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$311,127	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$74,862,824</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>