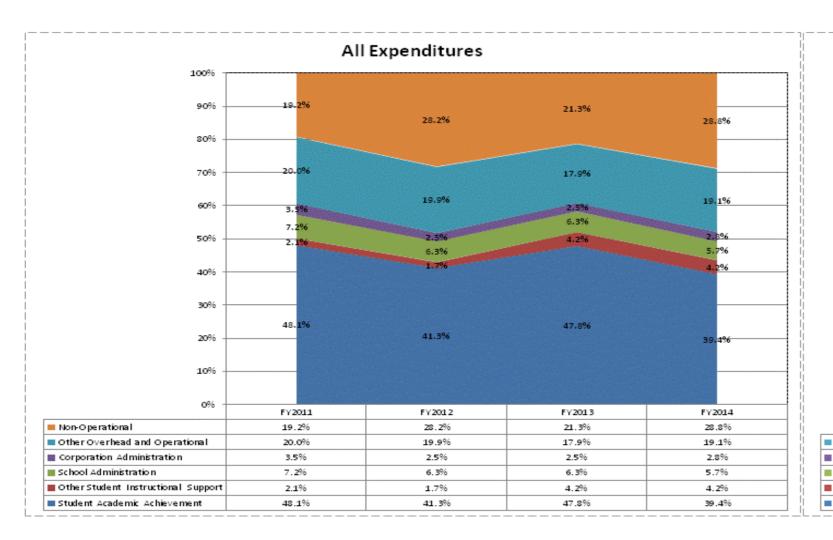
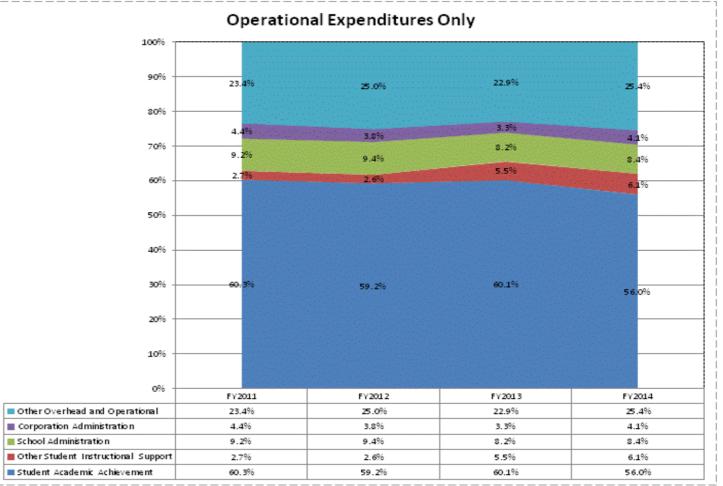
## School Corporation Expenditures by Expenditure Type Biannual Financial Report Data July 2013 - June 2014 Culver Community Schools Corp (5455)

		FY06 % of Total		FY09 % of Total		FY13 % of Total		FY14 % of Total
Culver Community Schools Corp (5455)	FY 2006	Ехр	FY 2009	Exp	FY 2013	Exp	FY 2014	Exp
Student Academic Achievement	\$6,212,174	50.3%	\$6,530,184	50.4%	\$6,101,855	47.8%	\$5,317,616	39.4%
Student Instructional Support	\$828,594	6.7%	\$1,246,186	9.6%	\$1,338,926	10.5%	\$1,340,709	9.9%
Overhead and Operational	\$2,777,198	22.5%	\$2,867,722	22.1%	\$2,599,835	20.4%	\$2,959,273	21.9%
Nonoperational	\$2,527,587	20.5%	\$2,314,894	17.9%	\$2,712,832	21.3%	\$3,882,334	28.8%
Grand Total	\$12,345,552		\$12,958,986		\$12,753,449		\$13,499,933	

	FY 2006	FY 2009	FY 2013	FY 2014
Student Instructional Expenditures (Academic Achievement plus Support)	57.0%	60.0%	58.3%	49.3%





## School Corporation Expenditures by Expenditure Type Biannual Financial Report Data July 2013 - June 2014 Culver Community Schools Corp (5455)

				Inc	rease from FY Ir	ncrease from FY	Increase from
<u>Account</u>	FY 2006	FY 2009	FY 2013	FY 2014	2006	2009	previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$26,016	\$331,104	\$312,956	\$215,361	> 500%	-35%	-31%
11100 Regular Programs; Elementary	\$1,670,254	\$2,246,806	\$2,055,932	\$1,775,354	6%	-21%	-14%
11200 Regular Programs; Middle/Junior High	\$423,441	\$620,216	\$684,236	\$469,424	11%	-24%	-31%
11300 Regular Programs; High School	\$889,287	\$1,291,033	\$1,136,093	\$1,114,581	25%	-14%	-2%
11350 Regular Programs; High School; Academic Honors Diploma	\$29,513	\$11,139	\$9,526	\$13,080	-56%	17%	37%
11450 Vocational Education; Consumer and Homemaking	\$52,617	\$73,695	\$69,970	\$32,757	-38%	-56%	-53%
11480 Vocational Education; Industrial Education A	\$43,389	\$66,663	\$61,253	\$60,247	39%	-10%	-2%
11520 Vocational Education; Area School Participation	\$99,790	\$147,352	\$148,201	\$151,542	<b>52%</b>	3%	2%
11590 Other Vocational Education Programs	\$228,358	\$229,380	\$216,639	\$201,217	-12%	-12%	<b>-7</b> %
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$47,001	N/A	N/A	N/A
11910 Other Regular Programs; Competency Testing	\$760	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$9,946	\$29,281	\$28,064	\$27,057	172%	-8%	-4%
12210 Mental Disabilities; Mild Mental Disabilities	\$44,060	\$46,570	\$216,079	\$248,952	465%	435%	15%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$89,000	\$41,533	N/A	N/A	-53%
12320 Physical Impairment; Multiple Disabilities	\$14,380	\$0	\$0	\$0	-100%	N/A	N/A
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$150,877	\$123,025	N/A	N/A	-18%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$30,738	\$66,981	N/A	N/A	118%
12610 Learning Disability	\$0	\$0	\$113,881	\$161,087	N/A	N/A	41%
12710 Equal Opportunity At Risk	\$32,541	\$60,312	\$41,706	\$20,077	-38%	-67%	-52%
14100 Summer School Programs; Elementary	\$0	\$0	\$875	\$500	N/A	N/A	-43%
14300 Summer School Programs; High School	\$12,600	\$5,750	\$0	\$0	-100%	-100%	N/A
16100 Remediation Testing	\$43,574	\$12,740	\$4,979	\$3,389	-92%	-73%	-32%
16200 Preventive Remediation	\$31,444	\$43,387	\$15,639	\$28,971	-8%	-33%	85%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Shar	\$64,405	\$63,855	\$73,000	\$40,848	-37%	-36%	-44%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$731,798	\$848,817	\$224,433	\$163,805	-78%	-81%	-27%
22110 Improvement of Instruction; Service Area Direction	\$1,961	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$15,054	\$12,800	\$1,104	N/A	-93%	-91%
22220 Library/Media Services; School Library	\$97,793	\$127,217	\$138,506	\$116,436	19%	-8%	-16%
22230 Library/Media Services; Audiovisual	\$48	\$118	\$0	\$97	100%	-18%	N/A
22360 Instruction, Related Technology; Network Support	\$93,800	\$141,691	\$166,449	\$173,506	85%	22%	4%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$1,939	\$2,864	\$0	\$0	-100%	-100%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$178,839	\$104,063	\$99,906	\$19,299	-89%	-81%	-81%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,232	\$11,077	\$119	\$386	-83%	-97%	225%
26497 2007 Account Code - Teachers Retirement Fund	\$222,145	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$5,046,931	\$6,530,184	\$6,101,855	\$5,317,616	5%	-19%	-13%
	40,010,001	<b>40,000,101</b>	<b>40,101,000</b>	ψο,ο,ο		1070	10,0
Student Instructional Support							
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$27,067	\$48,486	\$48,670	\$52,634	94%	9%	8%
21220 Guidance Services; Counseling Services	\$99,505	\$143,053	\$140,460	\$147,848	49%	3%	5%
21340 Health Services; Nurse Services	\$36,359	\$52,233	\$59,868	\$86,402	138%	65%	44%
21390 Health Services; Other Health Services	\$60	\$270	\$0	\$0	-100%	-100%	N/A
21420 Psychological Testing	\$0	\$0	\$126,537	\$138,198	N/A	N/A	9%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$55,534	\$71,710	N/A	N/A	29%
21890 Special Education Administration; Other Special Education Administration	\$16,849	\$18,679	\$105,618	\$69,274	311%	271%	-34%
24100 Office of The Principal	\$449,703	\$895,983	\$703,165	\$677,347	51%	-24%	-4%
24900 Other Support Services, School Administration	\$4,509	\$87,482	\$99,073	\$97,296	> 500%	11%	-2%
Student Instructional Support Total	\$634,052	\$1,246,186	\$1,338,926	\$1,340,709	111%	8%	0%
Overhead and Operational							
23120 Board of Education; Service Area Assistants	\$63,059	\$0	\$0	<b>\$0</b>	-100%	N/A	N/A

## School Corporation Expenditures by Expenditure Type Biannual Financial Report Data July 2013 - June 2014 Culver Community Schools Corp (5455)

Property				(,				
3349   3349								Increase from
23/30 Bard of Education) Other Governing Body Services   \$12,233   \$21,750   \$24,233   \$29,012   \$137,60   \$33,50   \$20,232	<u>Account</u>					·		<u>previous year</u>
12321   Executive Administration Office of The Superintendent   \$138,565   \$20,000   \$140,021   \$25,555   N.A.   \$500,000   \$2230   \$200,000   \$30,000   \$								464%
12222 Executive Administration, Staff Rolations and Negotiations   \$0   \$2,347   \$10,821   \$25,515   \$NA   \$500%   130°   \$200   \$16,622   \$1,967   \$3,067   \$4,007   \$76,108   \$16,101								20%
1922/09/1975   1925/1975   1								2%
1510   Flata   Services; Office of The Business Manager   \$0 \$76,032   \$91,679   \$95,255   NA 25%, 49,1570   \$1515   \$1010   Flata   \$744   \$918   \$706   \$32,158   \$190%, 135%, 2005, 2								136%
15195 Other Fiscal Services, Bank Account Service Charge   574   5918   \$706   \$2,158   190%   195%   2099	23290 Executive Administration; Other Executive Administration Services	\$20,496	\$16,622	\$1,957	\$4,067	-80%		108%
\$2520 Dirich Assessments	25110 Fiscal Services; Office of The Business Manager	\$0	\$76,032	\$91,679	\$95,255	N/A	25%	4%
18200 Operation and Maintenance of Plant Services, Maintenance of Buildings   \$817,02   \$964,928   \$895,848   \$817,137   \$0%   1-15%   179	25195 Other Fiscal Services; Bank Account Service Charge	\$744	\$918	\$706	\$2,158	190%	135%	206%
1930   Operation and Maintenance of Plant Services; Maintenance of Equipment   1972   1974   1975   1974   1975	25920 Ditch Assessments	\$218	\$212	\$183	\$223	2%	5%	22%
1796-6400 Operation and Maintenance of Plant Services; Maintenance of Equipment   \$169,510   \$193,448   \$218,788   \$256,679   \$52%   33%   1778   186495 2007 Account Code - Support Services, Central; Other Staff Services; Official Bonds   \$700   \$0   \$0   \$0   \$NA   \$NA   \$NA   186495 2007 Account Code - Other   \$183,800   \$10,284   \$116	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$817,902	\$964,926	\$805,848	\$817,137	0%	-15%	1%
28495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds   \$700   \$0   \$0   \$0   \$0   \$0   \$0	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$4,736	\$15,724	\$6,617	\$9,570	102%	-39%	45%
18499 2007 Account Code - Orbier	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$169,510	\$193,448	\$218,798	\$256,979	52%	33%	17%
18700 Operation and Maintenance of Plant Services; Insurance   136,703   111,738   110,284   115,844   1.5%   4%   137   17700 Student Transportation; Verifice Operation   24,855   810,108   87,666   88,704   139%   -4%   279   277100 Student Transportation; Weinkinding Services   20,0415   3445,470   3406,210   3416,682   43%   -14%   39   347,7300 Student Transportation; Ministring Services   30   81,131   85,673   86,331   NIA   348%   12%   127,7300 Student Transportation; Verifice Servicing and Maintenance   218,679   8175,522   8172,008   8199,829   -9%   14%   16%   16%   12%	26495 2007 Account Code - Support Services, Central; Other Staff Services; Official Bonds	\$700	\$0	<b>\$0</b>	\$0	N/A	N/A	N/A
1701 Student Transportation; Service Area Direction   \$24,535   \$61,018   \$57,666   \$58,704   \$1396   \$44,977   \$27700 Student Transportation; Mehicle Operation   \$290,415   \$445,470   \$446,610   \$446,682   \$43%   \$44,978   \$27700 Student Transportation; Mehicle Generation; Mehicle G	26499 2007 Account Code - Other	\$9,180	\$0	<b>\$0</b>	\$0	N/A	N/A	N/A
1701 Student Transportation; Service Area Direction   \$24,535   \$81,018   \$57,666   \$58,704   \$1394   \$44   \$27,7100 Student Transportation; Mohile Goparation   \$290,415   \$485,470   \$446,621   \$416,682   \$434   \$414   \$37,7100 Student Transportation; Mohile Goparation; Mohile	26700 Operation and Maintenance of Plant Services; Insurance	\$136,703	\$111,738	\$103,284	\$116,284	-15%	4%	13%
1710 Student Transportation, Vehicle Operation   \$290,415   \$486,470   \$466,210   \$416,682   43%   -14%   39%   277200 Student Transportation, Windinoring Services   \$0   \$1,413   \$5,673   \$6,331   NA   \$488%   12%   277200 Student Transportation; Vehicle Servicing and Maintenance   \$128,678   \$175,522   \$172,908   \$199,829   -9%   14%   169%   1477400 Student Transportation; Purchase of School Buses   \$129,678   \$0   \$0   \$155,514   28%   NA   NJ/ N/	27010 Student Transportation; Service Area Direction	\$24,535	\$61,018	\$57,666	\$58,704	139%	-4%	2%
1/27/200   Student Transportation, Whotitoering Services   \$0	27100 Student Transportation; Vehicle Operation	\$290,415					-14%	3%
17300 Student Transportation, Yehicle Servicing and Maintenance   \$218,679   \$175,522   \$172,908   \$199,829   -9%   14%   169   17400 Student Transportation, Purchase of School Buses   \$129,678   \$0   \$0   \$0   \$165,514   28%   NA   NA   NA   NA   NA   NA   NA   N							348%	12%
17400 Student Transportation; Purchase of School Buses   \$129.678   \$0   \$0   \$168,514   28%   NA   NJ/								16%
17790 Student Transportation; Insurance on Buses   \$35,652								N/A
17700 Student Transportation; Contracted Transportation; Contracted Transportation; Contracted Transportation; Service Area Direction								10%
13100 Food Services Operations; Service Area Direction   \$20,438   \$22,034   \$22,395   \$20,989   3%   -5%   -6%   14%   13200 Food Services Operations; Food Purchases   \$128,678   \$259,300   \$214,409   \$217,194   69%   -16%   14%   13400 Food Services Operations; Food Purchases   \$192,224   \$222,552   \$222,872   \$222,872   \$226,515   18%   2%   14%   13900 Other Food Services   \$8,182   \$6,642   \$25,170   \$43,776   435%   500%   74%								92%
13/200 Food Services Operations; Food Preparation and Dispensing   \$128,678   \$259,300   \$214,409   \$217,194   69%   -16%   17%   1400 Food Services Operations; Food Purchases   \$192,224   \$222,525   \$226,215   18%   2%   17%   1900 Other Food Services Operations; Food Purchases   \$192,224   \$222,525   \$25,570   \$43,776   \$435%   > 500%   74%								-6%
13400 Food Services operations; Food Purchases								1%
11900 Other Food Services   \$8,182   \$6,642   \$25,170   \$43,776   435%   >500%   749								1%
Section   Sect								
Nonoperational   State   Sta								14%
\$108,140	<u> </u>	, ,		, ,	. , ,			
Sage   Other Community Services; Other   Sp.,432   Sp.,470   Saga	Nonoperational							
11000   Facilities Acquisition and Construction; Land Acquisition and Development   \$6,883   \$0   \$0   \$0   \$-100%   N/A   N/A   N/A   13000   Facilities Acquisition and Construction; Professional Services   \$19,776   \$100   \$52,025   \$0   \$-100%   \$-10	33400 Athletic Coaches	\$108,140	\$135,754	\$124,528	\$136,856	27%	1%	10%
13000 Facilities Acquisition and Construction and Improvement; Building Acquisition, Construction and Improvement; Sports Facilities   \$19,776   \$100   \$52,025   \$0   -100%   -100%   -100%   1500   Building Acquisition, Construction and Improvement; Sports Facilities   \$0   \$13,079   \$2,434   \$7,593   N/A   -42%   212%   -42%	33990 Other Community Services; Other	\$9,432	\$9,470	\$333	\$54	-99%	-99%	-84%
15100   Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Improvement; Sports Facilities   \$0	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$6,983	<b>\$0</b>	<b>\$0</b>	\$0	-100%	N/A	N/A
15400   Building Acquisition, Construction and Improvement; Sports Facilities   \$0 \$13,079 \$2,434 \$7,593 \$N/A -42% 212%	43000 Facilities Acquisition and Construction; Professional Services	\$19,776	\$100	\$52,025	\$0	-100%	-100%	-100%
15400   Building Acquisition, Construction and Improvement; Sports Facilities   \$0 \$13,079 \$2,434 \$7,593 \$N/A -42% 212%	45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$122,717	\$104,223	\$213,018	\$1,550,826	> 500%	> 500%	> 500%
15500   Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment   \$31,084   \$25,824   \$0   \$0   -100%   -100%   N/Z	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$13,079				-42%	212%
From   Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment   \$453,633   \$266,385   \$320,306   \$118,241   -74%   -56%   -63%   19000   Facilities Acquisition and Construction; Other Facilities Acquisition and Construction in State, 141,000	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment						-100%	N/A
1900   Facilities Acquisition and Construction; Other Facilities Acquisition and Construction   \$46,111   \$0 \$155,133 \$147,250 \$219%								-63%
\$100 Debt Services; Principal on Debt; Bonds \$262,955 \$130,000 \$303,966 \$389,612 48% 200% 28% 252100 Debt Services; Interest on Debt; Bonds \$100 Debt Services; Interest on Debt; Bonds \$100 Debt Services; Interest on Debt; Bonds \$1100 Bonds \$11								-5%
Section   Debt Services; Interest on Debt; Bonds   \$0 \$168,509 \$138,590 \$129,403 \$ N/A \$ -23% \$ -7% \$2200 Debt Services; Interest on Debt; Temporary Loans   \$0 \$25,550 \$ \$0 \$ \$0 \$ N/A \$ -100% \$ N/A \$23100 Debt Services; Lease Rental; Buildings; Principal \$1,431,500 \$610,000 \$797,500 \$821,628 \$-43% \$35% \$37 \$3150 Debt Services; Lease Rental; Buildings; Interest   \$0 \$826,000 \$605,000 \$580,872 \$ N/A \$-30% \$-4% \$1.0000 \$1.0000 \$1.0000 \$1.0000 \$1.0000 \$1.0000 \$1.0000 \$1.0000 \$1.0000 \$1.0000 \$1.0000 \$1.0000 \$1.								28%
\$2200 Debt Services; Interest on Debt; Temporary Loans \$0 \$25,550 \$0 \$0 \$N/A -100% N/A 53100 Debt Services; Lease Rental; Buildings; Principal \$1,431,500 \$610,000 \$797,500 \$821,628 -43% 35% 37% 53150 Debt Services; Lease Rental; Buildings; Interest \$0 \$0 \$826,000 \$605,000 \$580,872 N/A -30% -47% Nonoperational Total \$2,492,330 \$2,314,894 \$2,712,832 \$3,882,334 56% 68% 437% Prorated By Fund \$26491 2007 Account Code - PERF \$121,085 \$0 \$0 \$0 N/A N/A N/A N/A N/A N/A 26492 2007 Account Code - Social Security \$393,673 \$0 \$0 \$0 N/A N/A N/A N/A N/A 26494 2007 Account Code - Group Insurance \$1,068,097 \$0 \$0 \$0 N/A								-7%
\$1,431,500 \$610,000 \$797,500 \$821,628 -43% 35% 39% 53150 Debt Services; Lease Rental; Buildings; Interest \$0 \$826,000 \$605,000 \$580,872 N/A -30% -49% Nonoperational Total \$2,492,330 \$2,314,894 \$2,712,832 \$3,882,334 56% 68% 43% \$2,492,330 \$2,314,894 \$2,712,832 \$3,882,334 \$56% 68% 43% \$2,492,330 \$2,49								
\$150 Debt Services; Lease Rental; Buildings; Interest \$0 \$826,000 \$605,000 \$580,872 N/A -30% -4% Nonoperational Total \$2,492,330 \$2,314,894 \$2,712,832 \$3,882,334 56% 68% 43%		· ·						
Nonoperational Total \$2,492,330 \$2,314,894 \$2,712,832 \$3,882,334 56% 68% 43%  Prorated By Fund  26491 2007 Account Code - PERF 26492 2007 Account Code - Social Security \$393,673 \$0 \$0 \$0 N/A N/A N/A 26494 2007 Account Code - Group Insurance \$1,068,097 \$0 \$0 \$0 N/A N/A N/A 26496 2007 Account Code - Unemployment Compensation \$1,100 \$0 \$0 \$0 N/A N/A N/A								
Prorated By Fund 26491 2007 Account Code - PERF 26492 2007 Account Code - Social Security 26494 2007 Account Code - Group Insurance 26496 2007 Account Code - Unemployment Compensation 3121,085 30 30 30 30 30 30 30 30 30 30 30 30 30		·						43%
26491 2007 Account Code - PERF \$121,085 \$0 \$0 N/A N/A N/A N/A N/A N/A 26492 2007 Account Code - Social Security \$393,673 \$0 \$0 \$0 N/A N/A N/A N/A N/A 26494 2007 Account Code - Group Insurance \$1,068,097 \$0 \$0 \$0 N/A N/A N/A N/A N/A 26496 2007 Account Code - Unemployment Compensation \$1,100 \$0 \$0 \$0 N/A		<del>~</del> =, : <del>~</del> =, <del>~</del>	Ψ=,σ::,σσ:	<del></del>	<del>\</del> \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		00,0	1070
26492 2007 Account Code - Social Security \$393,673 \$0 \$0 \$0 N/A N/A N/A N/A N/A 26494 2007 Account Code - Group Insurance \$1,068,097 \$0 \$0 \$0 N/A N/A N/A N/A 26496 2007 Account Code - Unemployment Compensation \$1,100 \$0 \$0 \$0 N/A N/A N/A N/A	Prorated By Fund							
26492 2007 Account Code - Social Security \$393,673 \$0 \$0 N/A N/A N/A N/A N/A 26494 2007 Account Code - Group Insurance \$1,068,097 \$0 \$0 N/A N/A N/A N/A N/A 26496 2007 Account Code - Unemployment Compensation \$1,100 \$0 \$0 \$0 N/A N/A N/A N/A	26491 2007 Account Code - PERF	\$121,085	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance \$1,068,097 \$0 \$0 \$0 N/A N/A N/A N/A 26496 2007 Account Code - Unemployment Compensation \$1,100 \$0 \$0 \$0 N/A N/A N/A N/A	26492 2007 Account Code - Social Security							N/A
26496 2007 Account Code - Unemployment Compensation \$1,100 \$0 \$0 N/A N/A N/A N/A								N/A
								N/A
								N/A
	Prorated By Fund Total							N/A
	26492 2007 Account Code - Social Security 26494 2007 Account Code - Group Insurance 26496 2007 Account Code - Unemployment Compensation 26498 2007 Account Code - Severance / Early Retirement Pay	\$393,673 \$1,068,097 \$1,100 \$154,801	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	N/A N/A N/A	N/A N/A N/A N/A	N N N