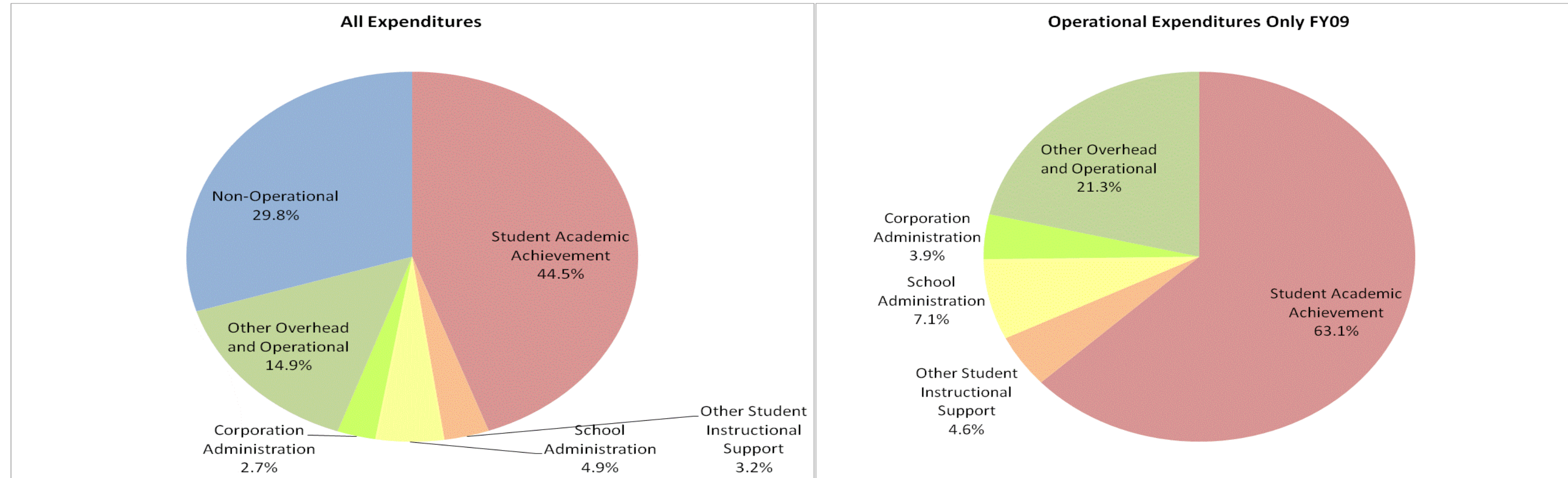


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
M S D North Posey Co Schools (6600)**

**M S D North Posey Co Schools (6600)**

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$6,572,446	62.3%	\$7,412,275	55.8%	\$7,321,830	50.9%	\$6,885,992	44.5%
Student Instructional Support	\$740,524	7.0%	\$951,222	7.2%	\$1,064,128	7.4%	\$1,257,887	8.1%
Overhead and Operational	\$2,088,241	19.8%	\$2,634,158	19.8%	\$2,868,018	19.9%	\$2,724,015	17.6%
Nonoperational	\$1,147,748	10.9%	\$2,274,480	17.1%	\$3,135,435	21.8%	\$4,606,843	29.8%
<b>Grand Total</b>	<b>\$10,548,959</b>		<b>\$13,272,134</b>		<b>\$14,389,411</b>	<b>17%</b>	<b>\$15,474,737</b>	

	FY1999	FY2006	FY2008	FY2009
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>69.3%</b>	<b>63.0%</b>	<b>58.3%</b>	<b>52.6%</b>



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**M S D North Posey Co Schools (6600)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$2,042,099	\$2,059,318	\$2,450,519	\$2,488,238	22%	21%	2%
	11200 Regular Programs; Middle/Junior High	\$724,709	\$779,061	\$902,967	\$994,947	37%	28%	10%
	11300 Regular Programs; High School	\$1,524,961	\$1,562,104	\$1,802,070	\$1,706,459	12%	9%	-5%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$34,590	\$0	\$13,193		-62%	
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$17,163			
	11420 Vocational Education; Agriculture B	\$46,524	\$70,999	\$80,755	\$90,586	95%	28%	12%
	11440 Vocational Education; Health Occupations	\$0	\$0	\$0	\$30,115			
	11450 Vocational Education; Consumer and Homemaking	\$50,939	\$61,543	\$70,088	\$80,643	58%	31%	15%
	11470 Vocational Education; Business Education	\$51,340	\$42,027	\$49,673	\$58,960	15%	40%	19%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$1,781	\$4,960	\$90		-95%	-98%
	11910 Other Regular Programs; Competency Testing	\$49,068	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$17,331	\$0	\$0	\$0	-100%		
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$10,112			
	12210 Mental Disabilities; Mild Mental Disabilities	\$97,728	\$5,118	\$0	\$0	-100%	-100%	
	12320 Physical Impairment; Multiple Disabilities	\$0	\$109,542	\$95,006	\$85,084		-22%	-10%
	12330 Physical Impairment; Visual Impairment	\$0	\$0	\$0	\$193			
	12340 Physical Impairment; Hearing Impairment	\$0	\$17,090	\$44,877	\$70,398		312%	57%
	12350 Physical Impairment; Homebound	\$21,635	\$6,845	\$18,014	\$6,975	-68%	2%	-61%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$48,729	\$99,670	\$0	\$0	-100%	-100%	
	12510 Culturally Different; Communication Disorders	\$0	\$20,453	\$16,441	\$2,114		-90%	-87%
	12520 Culturally Different; Compensatory	\$258	\$6,648	\$1,484	\$0	-100%	-100%	-100%
	12610 Learning Disability	\$269,676	\$346,431	\$417,372	\$732,362	172%	111%	75%
	12810 Special Education Preschool	\$129,157	\$91,507	\$64,475	\$41,301	-68%	-55%	-36%
	12900 Other Special Programs	\$205	\$1,595	\$192	\$87	-58%	-95%	-55%
	14100 Summer School Programs; Elementary	\$418	\$0	\$4,697	\$4,963	> 500%		6%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$2,554	\$1,868			-27%
	14300 Summer School Programs; High School	\$11	\$15,714	\$12,571	\$10,375	> 500%	-34%	-17%
	16100 Remediation Testing	\$37,867	\$2,344	\$0	\$506	-99%	-78%	
	16200 Preventive Remediation	\$11,054	\$0	\$61	\$0	-100%		-100%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$8,070	\$0	\$3,235	\$5,742	-29%		77%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$27,779	\$62,053	\$29,675	\$0	-100%	-100%	-100%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$16,979	\$5,668	\$0	-100%	-100%	-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$2,816	\$0	\$98		-97%	
	22220 Library/Media Services; School Library	\$117,373	\$78,946	\$103,898	\$122,202	4%	55%	18%
	22230 Library/Media Services; Audiovisual	\$215	\$575	\$0	\$785	264%	37%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$51,191	\$113,635			122%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$29,280	\$94,148			222%
	22360 Instruction, Related Technology; Network Support	\$0	\$92,116	\$44,733	\$9,912		-89%	-78%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$8,510	\$8,353			-2%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$143,748	\$144,305	\$197,469	\$84,386	-41%	-42%	-57%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$3,682	\$61	\$0	\$0	-100%	-100%	
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$612	\$0			-100%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$268	\$0	\$0		-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$159,735	\$303,519	\$162,520	\$0			
<b>Student Academic Achievement Total</b>		<b>\$5,584,312</b>	<b>\$6,036,018</b>	<b>\$6,675,567</b>	<b>\$6,885,992</b>	<b>23%</b>	<b>14%</b>	<b>3%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$32,680	\$127,705	\$150,383	\$184,272	464%	44%	23%
	21340 Health Services; Nurse Services	\$56,606	\$73,630	\$85,696	\$95,614	69%	30%	12%
	21390 Health Services; Other Health Services	\$0	\$0	\$61	\$0			-100%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$63,482	\$72,502	\$82,169	\$118,068	86%	63%	44%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$24,767	\$56,557			128%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$9,194	\$13,872			51%
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$99	\$0			-100%
	21890 Special Education Administration; Other Special Education Administration	\$91,159	\$73,700	\$79,734	\$29,681	-67%	-60%	-63%
	24100 Office of The Principal	\$392,165	\$444,752	\$546,620	\$759,823	94%	71%	39%
<b>Student Instructional Support Total</b>		<b>\$636,092</b>	<b>\$792,290</b>	<b>\$978,723</b>	<b>\$1,257,887</b>	<b>98%</b>	<b>59%</b>	<b>29%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$17,325	\$16,986	\$19,062	\$20,350	17%	20%	7%
	23150 Board of Education; Legal Services	\$5,240	\$3,825	\$212	\$9,682	85%	153%	> 500%
	23160 Board of Education; Promotion Expenses	\$0	\$0	\$0	\$541			
	23210 Executive Administration; Office of The Superintendent	\$123,389	\$266,426	\$343,993	\$374,876	204%	41%	9%
	23230 Executive Administration; Staff Relations and Negotiations	\$1,489	\$1,120	\$331	\$0	-100%	-100%	-100%
	23290 Executive Administration; Other Executive Administration Services	\$193	\$2,206	\$2,376	\$1,530	> 500%	-31%	-36%
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$0	\$1,083			
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$3,671	\$4,569	\$12,269		234%	169%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$1,351	\$0	\$0		-100%	
	25720 Personnel Services; Recruitment and Placement	\$0	\$50	\$50	\$50		0%	0%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**M S D North Posey Co Schools (6600)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$330	\$0	\$0			
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$1,730			
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$2,580			
	25940 Settlements	\$356	\$0	\$0	\$0	-100%		
	25950 Other Assessments	\$0	\$1,813	\$0	\$0		-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$556,373	\$674,621	\$889,069	\$967,520	74%	43%	9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$873	\$3,826	\$3,498	\$2,753	215%	-28%	-21%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$38,127	\$115,071	\$61,530	\$66,337	74%	-42%	8%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$0	\$751	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$763			
	26700 Operation and Maintenance of Plant Services; Insurance	\$74,203	\$137,909	\$65,384	\$74,931	1%	-46%	15%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$0	\$1,268			
	27010 Student Transportation; Service Area Direction	\$131,826	\$37,193	\$48,917	\$58,844	-55%	58%	20%
	27100 Student Transportation; Vehicle Operation	\$235,977	\$283,927	\$304,944	\$351,813	49%	24%	15%
	27200 Student Transportation; Monitoring Services	\$0	\$318	\$0	\$0		-100%	
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$188,977	\$177,682	\$191,700	\$272,056	44%	53%	42%
	27400 Student Transportation; Purchase of School Buses	\$130,140	\$205,145	\$320,461	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$17,263	\$26,274	\$22,364	\$24,711	43%	-6%	10%
	27900 Student Transportation; Other Student Transportation Services	\$2,159	\$9,380	\$5,584	\$2,777	29%	-70%	-50%
	27910 Student Transportation; Bus Driver Training	\$0	\$437	\$181	\$417		-5%	130%
	31100 Food Services Operations; Service Area Direction	\$0	\$0	\$24,163	\$38,432			59%
	31200 Food Services Operations; Food Preparation and Dispensing	\$176,358	\$216,700	\$208,340	\$194,343	10%	-10%	-7%
	31400 Food Services Operations; Food Purchases	\$188,874	\$218,330	\$217,670	\$238,392	26%	9%	10%
	31900 Other Food Services	\$13,166	\$4,040	\$3,085	\$3,966	-70%	-2%	29%
<b>Overhead and Operational Total</b>		<b>\$1,902,307</b>	<b>\$2,409,380</b>	<b>\$2,737,482</b>	<b>\$2,724,015</b>	<b>43%</b>	<b>13%</b>	<b>0%</b>
<b>Nonoperational</b>								
	33300 Civic Services	\$0	\$372	\$0	\$0		-100%	
	33400 Athletic Coaches	\$0	\$0	\$110,722	\$164,145			48%
	33600 Nonpublic School Pupil Services	\$0	\$10,955	\$2,966	\$1,148		-90%	-61%
	33990 Other Community Services; Other	\$80	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$50,334	\$36,803	\$55,675	\$21,144	-58%	-43%	-62%
	45100 Building Acquisition, Construction and Improvements	\$158,455	\$407,101	\$1,226,645	\$214,434	35%	-47%	-83%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$60,813	\$0	\$0	\$0	-100%		
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$40,316	\$57,085	\$6,347		-84%	-89%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$2,540	\$28,948	\$25,189	\$33,382	> 500%	15%	33%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$174,238	\$281,843	\$112,244	\$74,929	-57%	-73%	-33%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$6,225	\$0	\$0	\$0	-100%		
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$352,207	\$275,723	\$205,000		-42%	-26%
	51300 Debt Services; Principal on Debt; Emergency Loans	\$0	\$0	\$0	\$2,500,000			
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$78,918	\$151,861			92%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$40,618	\$89,657			121%
	52300 Debt Services; Interest on Debt; Emergency Loans	\$0	\$0	\$4,901	\$33,298			> 500%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$583,500	\$1,014,500	\$827,000	\$665,000	14%	-34%	-20%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$233,500	\$446,500			91%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$15,811	\$0	\$0		-100%	
	54200 Common School Fund; Principal	\$111,563	\$85,625	\$76,875	\$0	-100%	-100%	-100%
	54250 Common School Fund; Interest	\$0	\$0	\$938	\$0			-100%
<b>Nonoperational Total</b>		<b>\$1,147,748</b>	<b>\$2,274,480</b>	<b>\$3,128,998</b>	<b>\$4,606,843</b>	<b>301%</b>	<b>103%</b>	<b>47%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$55,469	\$71,054	\$36,079	\$0			
	26492 2007 Account Code - Social Security	\$481,759	\$522,520	\$254,014	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$0	\$0	\$5,152	\$0			
	26494 2007 Account Code - Group Insurance	\$644,097	\$1,010,751	\$519,082	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$145	\$1,843	\$4,290	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$97,030	\$153,799	\$50,024	\$0			
<b>Prorated By Fund Total</b>		<b>\$1,278,501</b>	<b>\$1,759,967</b>	<b>\$868,641</b>	<b>\$0</b>			