

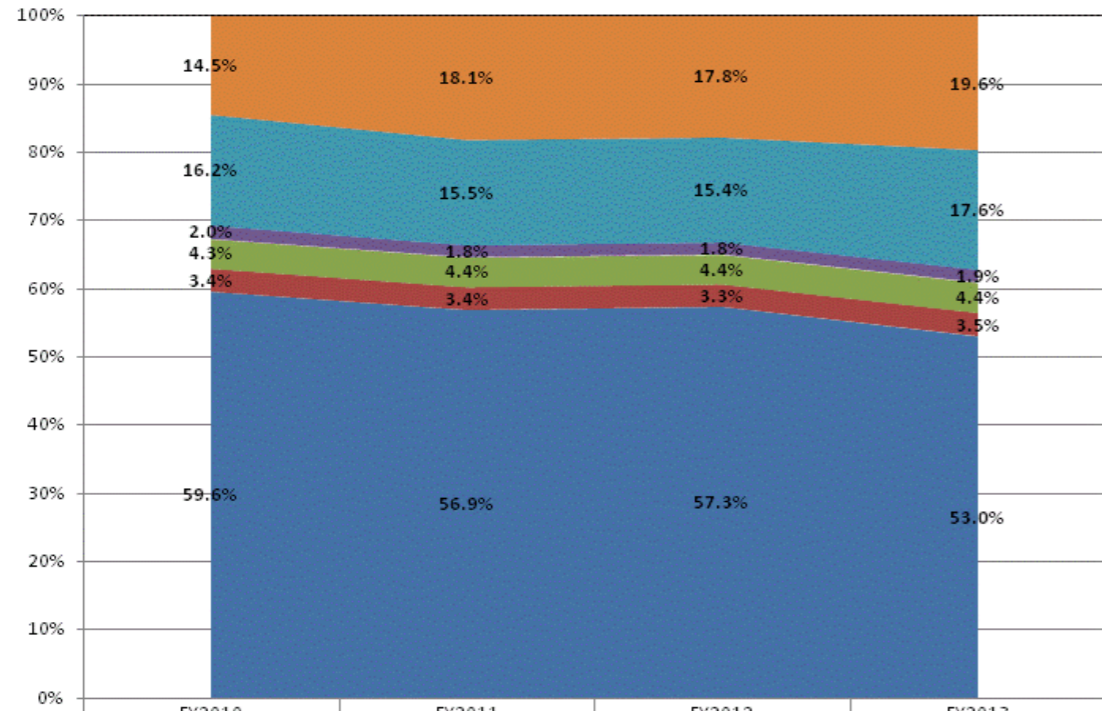
School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
DeKalb Co Ctl United Sch Dist (1835)

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	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$22,227,060	53.8%	\$25,650,664	57.7%	\$26,433,709	57.3%	\$23,831,288	53.0%
Student Instructional Support	\$3,299,455	8.0%	\$3,680,238	8.3%	\$3,544,376	7.7%	\$3,563,004	7.9%
Overhead and Operational	\$8,357,227	20.2%	\$7,668,842	17.3%	\$7,916,419	17.2%	\$8,748,228	19.5%
Nonoperational	\$7,454,476	18.0%	\$7,445,995	16.8%	\$8,198,665	17.8%	\$8,829,743	19.6%
Grand Total	\$41,338,218		\$44,445,738		\$46,093,168		\$44,972,263	

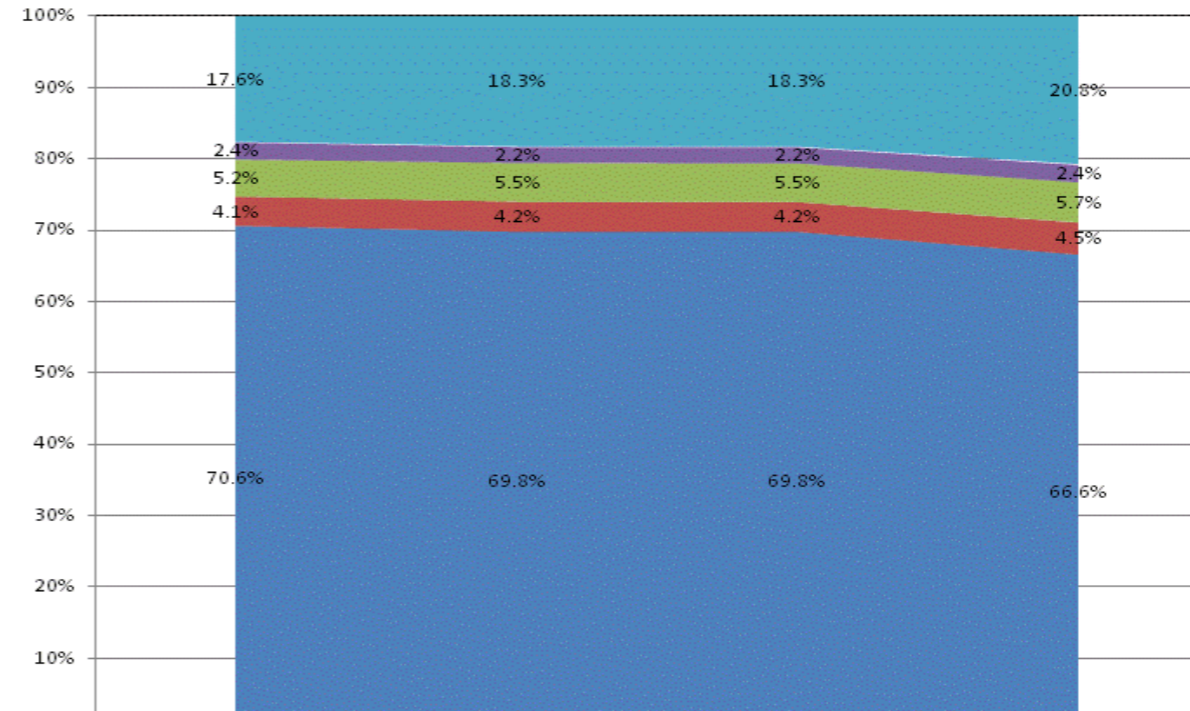
	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	61.8%	66.0%	65.0%	60.9%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	14.5%	18.1%	17.8%	19.6%
Other Overhead and Operational	16.2%	15.5%	15.4%	17.6%
Corporation Administration	2.0%	1.8%	1.8%	1.9%
School Administration	4.3%	4.4%	4.4%	4.4%
Other Student Instructional Support	3.4%	3.4%	3.3%	3.5%
Student Academic Achievement	59.6%	56.9%	57.3%	53.0%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	17.6%	18.3%	18.3%	20.8%
Corporation Administration	2.4%	2.2%	2.2%	2.4%
School Administration	5.2%	5.5%	5.5%	5.7%
Other Student Instructional Support	4.1%	4.2%	4.2%	4.5%
Student Academic Achievement	70.6%	69.8%	69.8%	66.6%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$75,382	\$235,424	\$244,781	\$417,691	454%	77%	71%
11100 Regular Programs; Elementary	\$5,318,369	\$11,921,069	\$11,881,300	\$10,628,321	100%	-11%	-11%
11200 Regular Programs; Middle/Junior High	\$2,370,354	\$3,536,699	\$3,498,346	\$3,347,194	41%	-5%	-4%
11300 Regular Programs; High School	\$2,768,517	\$4,091,443	\$4,159,564	\$3,762,796	36%	-8%	-10%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$81,400	\$167,209	N/A	N/A	105%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$350	\$590	\$262	N/A	-25%	-56%
11410 Vocational Education; Agriculture A	\$78,007	\$46,664	\$100,515	\$62,105	-20%	33%	-38%
11440 Vocational Education; Health Occupations	\$14,666	\$19,573	\$22,105	\$30,272	106%	55%	37%
11460 Vocational Education; Occupational Home Economics	\$61,520	\$58,220	\$59,819	\$59,203	-4%	2%	-1%
11480 Vocational Education; Industrial Education A	\$141,804	\$165,124	\$234,599	\$221,075	56%	34%	-6%
11630 Regular Programs; Alternative Education Programs; High School	\$145,093	\$213,939	\$199,360	\$192,684	33%	-10%	-3%
12210 Mental Disabilities; Mild Mental Disabilities	\$569,527	\$1,151,628	\$901,312	\$909,244	60%	-21%	1%
12320 Physical Impairment; Multiple Disabilities	\$227,765	\$338,426	\$290,427	\$311,550	37%	-8%	7%
12350 Physical Impairment; Homebound	\$59,378	\$44,749	\$79,246	\$74,872	26%	67%	-6%
12510 Culturally Different; Communication Disorders	\$520	\$8,917	\$2,800	\$600	15%	-93%	-79%
12610 Learning Disability	\$369,301	\$459,006	\$317,271	\$283,332	-23%	-38%	-11%
12810 Special Education Preschool	\$133,004	\$124,659	\$58,314	\$57,599	-57%	-54%	-1%
12900 Other Special Programs	\$27,018	\$58,152	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$14,155	\$0	\$4,490	\$5,478	-61%	N/A	22%
14200 Summer School Programs; Middle/Junior High School	\$12,040	\$1,311	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$90,984	\$88,735	\$50,138	\$61,556	-32%	-31%	23%
16100 Remediation Testing	\$93,577	\$116,346	\$94,945	\$124,938	34%	7%	32%
16200 Preventive Remediation	\$108,832	\$72,469	\$55,194	\$61,765	-43%	-15%	12%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$189,239	\$254,774	\$391,826	\$444,051	135%	74%	13%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$8,479	\$11,126	\$0	\$0	-100%	-100%	N/A
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$14,050	\$11,217	\$25,224	N/A	80%	125%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$94,412	\$372,017	\$642,774	\$283,523	200%	-24%	-56%
22130 Improvement of Instruction; Instructional Staff Training	\$152,826	\$227,081	\$320,484	\$201,669	32%	-11%	-37%
22210 Library/Media Services; Service Area Direction	\$120,678	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$317,780	\$444,393	\$332,981	\$321,828	1%	-28%	-3%
22230 Library/Media Services; Audiovisual	\$5,186	\$0	\$0	\$0	-100%	N/A	N/A
22240 Library/Media Services; Educational Television	\$320	\$0	\$0	\$0	-100%	N/A	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$40,773	\$78,270	\$260,657	\$76,287	87%	-3%	-71%
22360 Instruction, Related Technology; Network Support	\$576,571	\$989,545	\$1,294,692	\$1,444,474	151%	46%	12%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$3,801	\$400	N/A	N/A	-89%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$307,591	\$506,106	\$838,761	\$254,085	-17%	-50%	-70%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$158,856	\$399	\$0	\$0	-100%	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$784,710	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$15,437,232	\$25,650,664	\$26,433,709	\$23,831,288	54%	-7%	-10%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$60,982	\$0	\$0	\$0	-100%	N/A	N/A
21120 Attendance and Social Work Services; Attendance Services	\$0	\$9,944	\$0	\$0	N/A	-100%	N/A
21130 Attendance and Social Work Services; Social Work Services	\$4,709	\$81,725	\$54,432	\$106,516	> 500%	30%	96%
21220 Guidance Services; Counseling Services	\$582,529	\$891,234	\$917,574	\$860,581	48%	-3%	-6%
21340 Health Services; Nurse Services	\$117,783	\$168,395	\$178,680	\$189,962	61%	13%	6%
21430 Psychological Counseling	\$72,970	\$77,090	\$6,417	\$57,451	-21%	-25%	> 500%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$121,395	\$401,261	\$374,962	\$351,355	189%	-12%	-6%
21810 Special Education Administration; Service Area Direction	\$57,235	\$78,029	\$0	\$0	-100%	-100%	N/A
24100 Office of The Principal	\$1,308,879	\$1,972,560	\$2,012,311	\$1,997,140	53%	1%	-1%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Instructional Support Total	\$2,326,481	\$3,680,238	\$3,544,376	\$3,563,004	53%	-3%	1%
Overhead and Operational							
23120 Board of Education; Service Area Assistants	\$22,258	\$23,648	\$22,190	\$21,470	-4%	-9%	-3%
23150 Board of Education; Legal Services	\$22,897	\$43,524	\$23,462	\$36,535	60%	-16%	56%
23190 Board of Education; Other Governing Body Services	\$20,108	\$35,652	\$14,864	\$11,218	-44%	-69%	-25%
23210 Executive Administration; Office of The Superintendent	\$393,595	\$632,983	\$587,765	\$520,443	32%	-18%	-11%
23220 Executive Administration; Community Relations	\$1,395	\$4,119	\$1,760	\$2,972	113%	-28%	69%
23230 Executive Administration; Staff Relations and Negotiations	\$8,440	\$10,397	\$8,974	\$2,233	-74%	-79%	-75%
23290 Executive Administration; Other Executive Administration Services	\$97,751	\$67,863	\$32,100	\$84,512	-14%	25%	163%
25110 Fiscal Services; Office of The Business Manager	\$87,547	\$94,553	\$121,591	\$132,589	51%	40%	9%
25150 Fiscal Services; Payroll Services	\$850	\$802	\$943	\$981	16%	22%	4%
25180 Fiscal Services; Property Accounting	\$900	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$66,825	\$0	\$0	\$0	-100%	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$1,141	\$0	\$586	N/A	-49%	N/A
25400 Planning, Research, Development and Evaluation	\$0	\$0	\$7,039	\$4,230	N/A	N/A	-40%
25750 Personnel Services; Health Services	\$5,573	\$2,355	\$4,668	\$34,658	> 500%	> 500%	> 500%
25920 Ditch Assessments	\$1,122	\$389	\$987	\$731	-35%	88%	-26%
25940 Settlements	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$89,495	\$18,075	\$0	\$0	-100%	-100%	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,384,563	\$2,654,840	\$2,513,749	\$2,546,490	7%	-4%	1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$198,528	\$221,947	\$206,864	\$231,329	17%	4%	12%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$118,813	\$96,423	\$102,894	\$101,836	-14%	6%	-1%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$638	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$2,609	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$2,012	\$102,327	\$0	\$0	-100%	-100%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$148,680	\$97,500	\$107,692	\$121,019	-19%	24%	12%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$0	\$0	\$1,156	N/A	N/A	N/A
27010 Student Transportation; Service Area Direction	\$89,879	\$164,294	\$219,541	\$222,842	148%	36%	2%
27100 Student Transportation; Vehicle Operation	\$724,240	\$1,225,351	\$1,237,337	\$1,384,794	91%	13%	12%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$511,382	\$480,045	\$572,141	\$679,558	33%	42%	19%
27400 Student Transportation; Purchase of School Buses	\$652,933	\$23,619	\$344,685	\$554,522	-15%	> 500%	61%
27500 Student Transportation; Insurance on Buses	\$39,845	\$33,320	\$35,979	\$37,337	-6%	12%	4%
27700 Student Transportation; Contracted Transportation Services	\$0	\$11,746	\$5,858	\$9,071	N/A	-23%	55%
27900 Student Transportation; Other Student Transportation Services	\$3,191	\$2,812	\$2,731	\$2,393	-25%	-15%	-12%
27910 Student Transportation; Bus Driver Training	\$5,233	\$1,961	\$2,175	\$8,818	69%	350%	305%
31100 Food Services Operations; Service Area Direction	\$162,322	\$196,602	\$197,451	\$217,879	34%	11%	10%
31200 Food Services Operations; Food Preparation and Dispensing	\$351,787	\$600,626	\$561,242	\$630,122	79%	5%	12%
31400 Food Services Operations; Food Purchases	\$557,362	\$678,047	\$795,190	\$873,839	57%	29%	10%
31900 Other Food Services	\$120,735	\$141,881	\$184,546	\$272,067	125%	92%	47%
Overhead and Operational Total	\$6,893,503	\$7,668,842	\$7,916,419	\$8,748,228	27%	14%	11%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$16,069	\$5,927	\$4,486	\$8,490	-47%	43%	89%
33400 Athletic Coaches	\$75,152	\$83,281	\$96,410	\$90,273	20%	8%	-6%
33500 Welfare Activities Services	\$0	\$13,547	\$0	\$0	N/A	-100%	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$28,000	\$27,500	\$29,080	\$26,113	-7%	-5%	-10%
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$13,250	\$273,827	\$420,033	N/A	> 500%	53%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$132,300	\$0	\$0	\$5,000	-96%	N/A	N/A
45100 Building Acquisition, Construction and Improvements	\$413,402	\$130,701	\$1,183,131	\$1,467,291	255%	> 500%	24%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$274,663	\$87,535	\$0	\$0	-100%	-100%	N/A

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45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$86,697	\$146,094	\$198,868	\$230,809	166%	58%	16%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$289,029	\$301,612	\$356,463	\$532,196	84%	76%	49%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$23,768	\$13,930	\$0	\$0	-100%	-100%	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$62,223	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$257,740	\$1,378,555	\$1,377,210	\$45,778	-82%	-97%	-97%
52200 Debt Services; Interest on Debt; Temporary Loans	\$81,813	\$99,099	\$8,913	\$8,025	-90%	-92%	-10%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,484,246	\$4,653,901	\$4,226,710	\$5,520,195	1%	19%	31%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$260,497	\$491,063	\$443,567	\$399,445	53%	-19%	-10%
54200 Common School Fund; Principal	\$0	\$0	\$0	\$13,872	N/A	N/A	N/A
Nonoperational Total	\$7,423,375	\$7,445,995	\$8,198,665	\$8,829,743	19%	19%	8%
Prorated By Fund							
26491 2007 Account Code - PERF	\$409,111	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,353,747	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$43,279	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$5,788,821	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$14,419	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,648,248	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$9,257,626	\$0	\$0	\$0	N/A	N/A	N/A