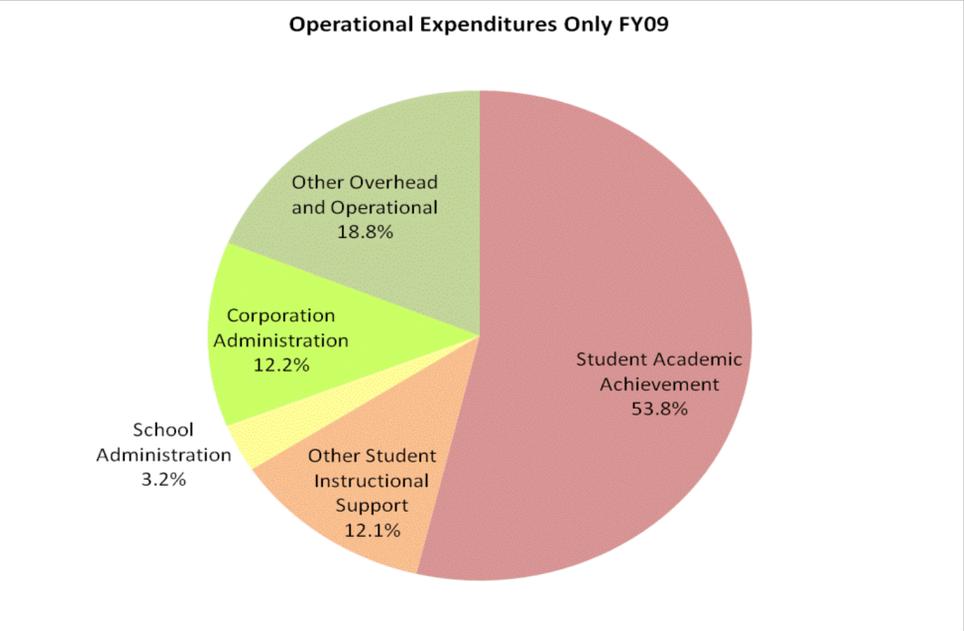
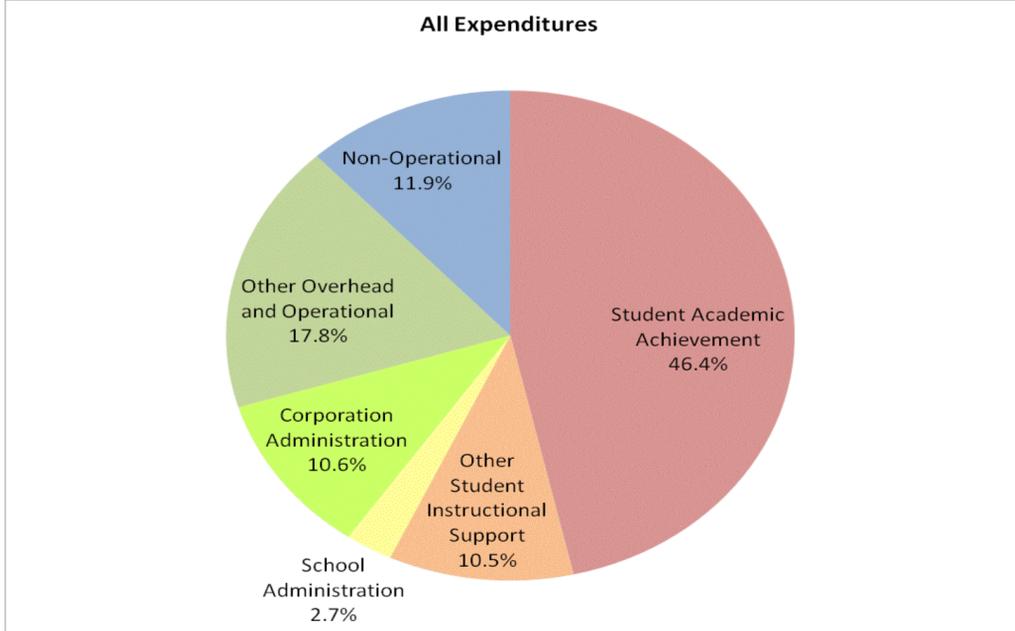


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
DeKalb Co Eastern Com Sch Dist (1805)

DeKalb Co Eastern Com Sch Dist (1805)

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	\$7,911,231	52.8%	\$10,767,055	47.9%	\$11,294,396	46.8%	\$11,408,908	46.4%
Student Instructional Support	\$1,141,226	7.6%	\$1,847,786	8.2%	\$2,364,721	9.8%	\$3,249,881	13.2%
Overhead and Operational	\$4,318,453	28.8%	\$6,005,168	26.7%	\$7,194,804	29.8%	\$6,984,012	28.4%
Nonoperational	\$1,618,838	10.8%	\$3,860,279	17.2%	\$3,290,272	13.6%	\$2,929,722	11.9%
Grand Total	\$14,989,748		\$22,480,288		\$24,144,193	9%	\$24,572,523	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	60.4%	56.1%	56.6%	59.7%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
DeKalb Co Eastern Com Sch Dist (1805)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$279,242			
	11100 Regular Programs; Elementary	\$1,970,109	\$2,266,591	\$2,351,661	\$2,391,894	21%	6%	2%
	11200 Regular Programs; Middle/Junior High	\$452,535	\$607,447	\$547,540	\$601,069	33%	-1%	10%
	11300 Regular Programs; High School	\$1,088,723	\$1,059,655	\$1,368,612	\$1,610,638	48%	52%	18%
	11420 Vocational Education; Agriculture B	\$53,785	\$62,724	\$63,388	\$69,597	29%	11%	10%
	11450 Vocational Education; Consumer and Homemaking	\$18,510	\$34,902	\$28,190	\$31,543	70%	-10%	12%
	11510 Vocational Education; Cooperative Education	\$39,779	\$57,288	\$38,000	\$52,837	33%	-8%	39%
	11630 Regular Programs; Alternative Education Programs; High School	\$3,743	\$0	\$0	\$211,035	> 500%		
	12110 Gifted And Talented; Gifted and Talented	\$15,529	\$12,147	\$14,872	\$38,997	151%	221%	162%
	12210 Mental Disabilities; Mild Mental Disabilities	\$179,111	\$306,890	\$370,604	\$314,186	75%	2%	-15%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$359,233	\$530,858	\$647,372	\$816,825	127%	54%	26%
	12230 Mental Disabilities; Severe Mental Disabilities	\$171,860	\$197,302	\$298,105	\$288,969	68%	46%	-3%
	12310 Physical Impairment; Orthopedic Impairment	\$113,106	\$163,475	\$259,587	\$184,780	63%	13%	-29%
	12320 Physical Impairment; Multiple Disabilities	\$167,592	\$451,895	\$563,827	\$585,225	249%	30%	4%
	12330 Physical Impairment; Visual Impairment	\$91,366	\$105,066	\$165,232	\$166,756	83%	59%	1%
	12340 Physical Impairment; Hearing Impairment	\$92,073	\$155,796	\$208,962	\$244,683	166%	57%	17%
	12350 Physical Impairment; Homebound	\$12,149	\$2,587	\$3,771	\$10,215	-16%	295%	171%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$765,147	\$1,076,835	\$1,329,550	\$1,447,991	89%	34%	9%
	12510 Culturally Different; Communication Disorders	\$91,309	\$137,856	\$122,867	\$115,990	27%	-16%	-6%
	12520 Culturally Different; Compensatory	\$6,783	\$0	\$11,401	\$6,008	-11%		-47%
	12610 Learning Disability	\$44,164	\$55,326	\$58,104	\$138,995	215%	151%	139%
	12710 Equal Opportunity At Risk	\$34,530	\$0	\$18,763	\$0	-100%		-100%
	12810 Special Education Preschool	\$268,167	\$367,772	\$501,837	\$636,516	137%	73%	27%
	12900 Other Special Programs	\$108,606	\$139,293	\$112,154	\$57,191	-47%	-59%	-49%
	14100 Summer School Programs; Elementary	\$30,894	\$55,853	\$41,336	\$38,874	26%	-30%	-6%
	14300 Summer School Programs; High School	\$31,490	\$20,010	\$23,144	\$18,759	-40%	-6%	-19%
	16100 Remediation Testing	\$54,624	\$17,695	\$10,048	\$22,922	-58%	30%	128%
	16200 Preventive Remediation	\$7,837	\$51,007	\$15,123	\$38,675	394%	-24%	156%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$59,533	\$147,594	\$183,800	\$169,882	185%	15%	-8%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$83,670	\$117,780	\$111,934	\$173,900	108%	48%	55%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$0	\$3,453			
	22110 Improvement of Instruction; Service Area Direction	\$5,065	\$80,580	\$21,758	\$19,604	287%	-76%	-10%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$234	\$16,367	\$27,559	\$41,617	> 500%	154%	51%
	22130 Improvement of Instruction; Instructional Staff Training	\$8,043	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$124,091	\$180,528	\$190,935	\$212,984	72%	18%	12%
	22230 Library/Media Services; Audiovisual	\$15,859	\$2,307	\$626	\$0	-100%	-100%	-100%
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$40,000			
	22360 Instruction, Related Technology; Network Support	\$0	\$127,526	\$193,284	\$158,524		24%	-18%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$7,754	\$0			-100%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel	\$0	\$0	\$0	\$1,523			
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$12,134			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$26,144	\$66,724	\$12,216	\$154,874	492%	132%	> 500%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$5,520	\$0			-100%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$11,727	\$13,434	\$1,131	\$0	-100%	-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$366,274	\$510,877	\$282,156	\$0			
Student Academic Achievement Total		\$6,973,392	\$9,199,988	\$10,212,723	\$11,408,908	64%	24%	12%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$12,077	\$18,392	\$0	\$0	-100%	-100%	
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$30,595	\$29,436	\$29,013		-5%	-1%
	21220 Guidance Services; Counseling Services	\$110,433	\$148,362	\$154,894	\$185,173	68%	25%	20%
	21340 Health Services; Nurse Services	\$11,122	\$37,242	\$59,270	\$115,040	> 500%	209%	94%
	21390 Health Services; Other Health Services	\$111,953	\$247,690	\$335,712	\$410,480	267%	66%	22%
	21410 Psychological Services; Service Area Direction	\$0	\$0	\$16,947	\$36,037			113%
	21420 Psychological Testing	\$0	\$0	\$307,079	\$696,797			127%
	21430 Psychological Counseling	\$320,218	\$538,695	\$335,808	\$32,613	-90%	-94%	-90%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$38,335	\$48,947	\$57,256	\$63,504	66%	30%	11%
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$0	\$19,100			
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$317,826	\$997,788			214%
	24100 Office of The Principal	\$390,155	\$486,523	\$567,509	\$664,337	70%	37%	17%
Student Instructional Support Total		\$994,294	\$1,556,445	\$2,181,737	\$3,249,881	227%	109%	49%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$0	\$0	\$9,585	\$40,147			319%
	23120 Board of Education; Service Area Assistants	\$42,565	\$25,057	\$11,953	\$218	-99%	-99%	-98%
	23150 Board of Education; Legal Services	\$26,719	\$9,049	\$12,125	\$27,464	3%	204%	127%
	23160 Board of Education; Promotion Expenses	\$2,299	\$3,327	\$3,041	\$2,497	9%	-25%	-18%
	23190 Board of Education; Other Governing Body Services	\$0	\$0	\$0	\$30			
	23210 Executive Administration; Office of The Superintendent	\$199,230	\$262,313	\$300,906	\$347,564	74%	32%	16%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
DeKalb Co Eastern Com Sch Dist (1805)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	23220 Executive Administration; Community Relations	\$898	\$2,780	\$14,855	\$26,217	> 500%	> 500%	76%
	23290 Executive Administration; Other Executive Administration Services	\$483,148	\$868,436	\$537,612	\$30,662	-94%	-96%	-94%
	25120 Fiscal Services; Service Area Direction	\$0	\$39,444	\$39,816	\$46,456		18%	17%
	25160 Fiscal Services; Financial Accounting	\$5,154	\$0	\$0	\$0	-100%		
	25191 Other Fiscal Services; Refund of Revenue	\$938	\$300,636	\$944,864	\$271,314	> 500%	-10%	-71%
	25196 Other Fiscal Services; Cash Change	\$25	\$0	\$0	\$0	-100%		
	25300 Printing, Publishing, and Duplicating Services	\$27,951	\$35,111	\$31,493	\$31,456	13%	-10%	0%
	25730 Personnel Services; Personnel Services	\$0	\$0	\$368,758	\$91,682			-75%
	25750 Personnel Services; Health Services	\$195	\$47	\$543,983	\$1,524,886	> 500%	> 500%	180%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$3,562	\$110,199			> 500%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$21,386	\$56,761			165%
	25890 Other Technology Services	\$0	\$0	\$30	\$150			401%
	25920 Ditch Assessments	\$0	\$188	\$0	\$0		-100%	
	25950 Other Assessments	\$0	\$0	\$0	\$1,462			
	25990 Other Support Services, Central	\$0	\$6,630	\$0	\$0		-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$828,928	\$1,166,391	\$1,180,309	\$1,320,469	59%	13%	12%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$13,521	\$13,550	\$22,081	\$17,304	28%	28%	-22%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$183,340	\$165,560	\$260,618	\$190,153	4%	15%	-27%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$0	\$858	\$429	\$0			
	26499 2007 Account Code - Other	\$65,017	\$159,422	\$140,084	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$1,200	\$2,760	\$5,950	\$15,293	> 500%	454%	157%
	26700 Operation and Maintenance of Plant Services; Insurance	\$36,581	\$191,931	\$52,781	\$62,122	70%	-68%	18%
	27010 Student Transportation; Service Area Direction	\$25,162	\$46,012	\$82,649	\$148,710	491%	223%	80%
	27100 Student Transportation; Vehicle Operation	\$805,256	\$809,268	\$779,521	\$775,880	-4%	-4%	0%
	27200 Student Transportation; Monitoring Services	\$0	\$0	\$0	\$65,687			
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$469,874	\$747,144	\$783,135	\$690,435	47%	-8%	-12%
	27400 Student Transportation; Purchase of School Buses	\$340,173	\$88,818	\$182,842	\$362,967	7%	309%	99%
	27500 Student Transportation; Insurance on Buses	\$29,061	\$39,963	\$15,974	\$48,016	65%	20%	201%
	27900 Student Transportation; Other Student Transportation Services	\$46,857	\$77,282	\$76,810	\$88,318	88%	14%	15%
	31100 Food Services Operations; Service Area Direction	\$0	\$0	\$13,440	\$35,144			161%
	31200 Food Services Operations; Food Preparation and Dispensing	\$191,330	\$226,018	\$232,389	\$245,438	28%	9%	6%
	31400 Food Services Operations; Food Purchases	\$167,953	\$219,997	\$265,056	\$308,911	84%	40%	17%
Overhead and Operational Total		\$3,993,374	\$5,507,989	\$6,938,036	\$6,984,012	75%	27%	1%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$3,586	\$0	\$0	\$0	-100%		
	33200 Community Recreation	\$0	\$42	\$2,211	\$840		> 500%	-62%
	33400 Athletic Coaches	\$79,443	\$142,040	\$127,147	\$115,259	45%	-19%	-9%
	33940 Child Care Services	\$3,437	\$0	\$0	\$0	-100%		
	33950 Step Ahead	\$14,619	\$670	\$0	\$0	-100%	-100%	
	33990 Other Community Services; Other	\$24,689	\$7,164	\$6,471	\$4,939	-80%	-31%	-24%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$194,415	\$138,203	\$100,202	\$73,959	-62%	-46%	-26%
	43000 Facilities Acquisition and Construction; Professional Services	\$50,927	\$65,365	\$9,935	\$11,547	-77%	-82%	16%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$399	\$0	\$0	\$0	-100%		
	45100 Building Acquisition, Construction and Improvements	\$155,080	\$271,069	\$584,632	\$47,944	-69%	-82%	-92%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$503,060	\$251,803	\$502,273		0%	99%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$3,189	\$27,918	\$52,398		> 500%	88%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$26,133	\$261,401	\$67,856	\$93,162	256%	-64%	37%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$404,102	\$15,709	\$52,879		-87%	237%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$243,929	\$315,669	\$281,033	\$144,911	-41%	-54%	-48%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$20,180	\$24,855	\$6,735		-67%	-73%
	51100 Debt Services; Principal on Debt; Bonds	\$220,000	\$0	\$0	\$0	-100%		
	52100 Debt Services; Interest on Debt; Bonds	\$33,440	\$0	\$0	\$0	-100%		
	52200 Debt Services; Interest on Debt; Temporary Loans	\$6,613	\$61,856	\$106,709	\$71,085	> 500%	15%	-33%
	52300 Debt Services; Interest on Debt; Emergency Loans	\$7,721	\$0	\$0	\$0	-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$540,120	\$1,070,514	\$460,000	\$555,000	3%	-48%	21%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$564,874	\$1,212,798	\$1,196,793		112%	-1%
Nonoperational Total		\$1,604,550	\$3,829,398	\$3,279,278	\$2,929,722	83%	-23%	-11%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$169,758	\$268,039	\$140,411	\$0			
	26492 2007 Account Code - Social Security	\$649,907	\$851,540	\$480,607	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$39,149	\$14,667	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$563,376	\$1,234,031	\$893,265	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$1,949	\$38	\$3,135	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$18,152	\$15,000	\$0			
Prorated By Fund Total		\$1,424,138	\$2,386,468	\$1,532,419	\$0			