

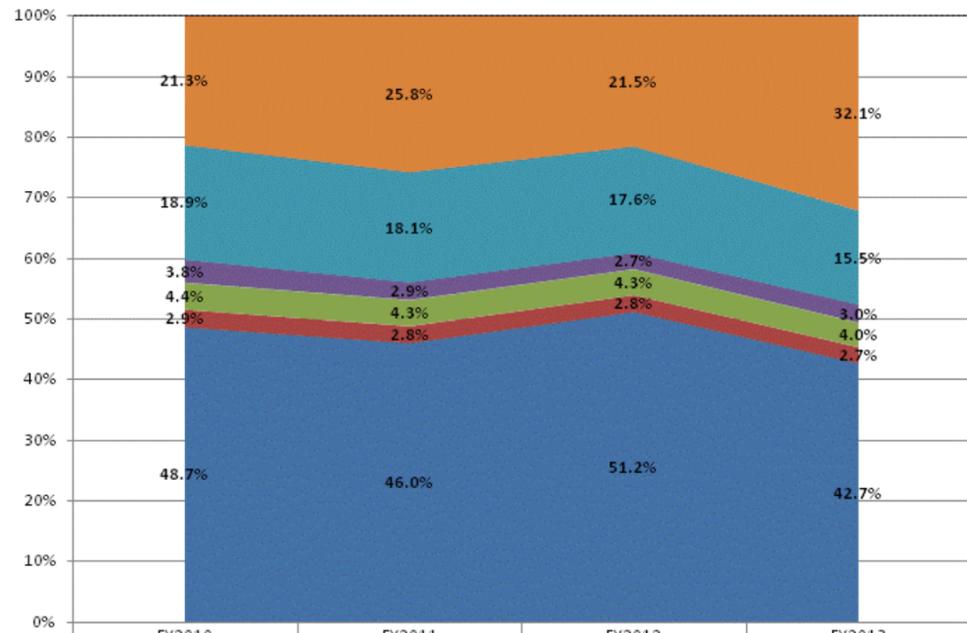
School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
M S D Steuben County (7615)

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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	\$13,931,792	46.9%	\$16,349,246	49.7%	\$16,830,906	51.2%	\$15,774,786	42.7%
Student Instructional Support	\$1,867,323	6.3%	\$2,369,797	7.2%	\$2,320,501	7.1%	\$2,471,174	6.7%
Overhead and Operational	\$6,538,267	22.0%	\$6,787,848	20.6%	\$6,652,439	20.2%	\$6,831,004	18.5%
Nonoperational	\$7,346,516	24.7%	\$7,415,090	22.5%	\$7,086,192	21.5%	\$11,852,940	32.1%
Grand Total	\$29,683,897		\$32,921,980		\$32,890,038		\$36,929,903	

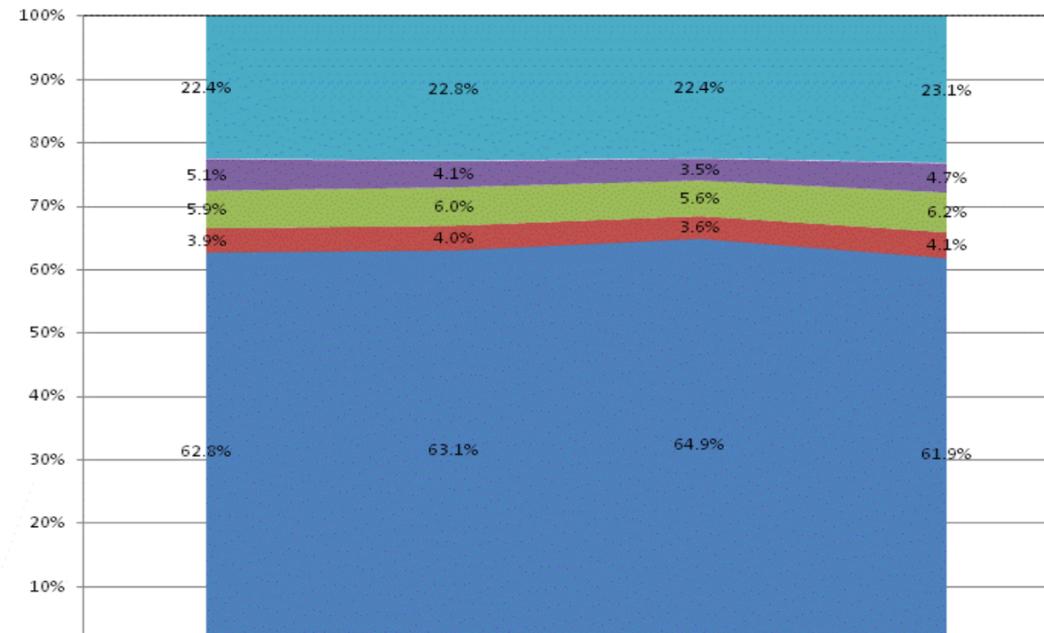
	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	53.2%	56.9%	58.2%	49.4%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	21.3%	25.8%	21.5%	32.1%
Other Overhead and Operational	18.9%	18.1%	17.6%	15.5%
Corporation Administration	3.8%	2.9%	2.7%	3.0%
School Administration	4.4%	4.3%	4.3%	4.0%
Other Student Instructional Support	2.9%	2.8%	2.8%	2.7%
Student Academic Achievement	48.7%	46.0%	51.2%	42.7%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	22.4%	22.8%	22.4%	23.1%
Corporation Administration	5.1%	4.1%	3.5%	4.7%
School Administration	5.9%	6.0%	5.6%	6.2%
Other Student Instructional Support	3.9%	4.0%	3.6%	4.1%
Student Academic Achievement	62.8%	63.1%	64.9%	61.9%

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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	\$0	\$622,713	\$770,475	\$745,820	N/A	20%	-3%
11100 Regular Programs; Elementary	\$3,853,034	\$5,085,119	\$5,085,345	\$4,769,978	24%	-6%	-6%
11200 Regular Programs; Middle/Junior High	\$1,789,436	\$2,676,352	\$2,606,085	\$2,445,710	37%	-9%	-6%
11300 Regular Programs; High School	\$2,046,388	\$3,114,586	\$3,136,534	\$3,006,405	47%	-3%	-4%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$54,000	\$78,090	\$69,037	\$52,633	-3%	-33%	-24%
11410 Vocational Education; Agriculture A	\$52,259	\$51,545	\$58,338	\$59,900	15%	16%	3%
11430 Vocational Education; Distributive Education	\$13,539	\$80,678	\$88,982	\$85,532	> 500%	6%	-4%
11440 Vocational Education; Health Occupations	\$25,029	\$38,297	\$6,098	\$0	-100%	-100%	-100%
11460 Vocational Education; Occupational Home Economics	\$56,705	\$66,346	\$74,783	\$74,964	32%	13%	0%
11470 Vocational Education; Business Education	\$108	\$758	\$0	\$0	-100%	-100%	N/A
11480 Vocational Education; Industrial Education A	\$13,453	\$0	\$0	\$0	-100%	N/A	N/A
11590 Other Vocational Education Programs	\$15,263	\$23,764	\$0	\$1,715	-89%	-93%	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$193,174	\$287,440	\$308,577	\$226,061	17%	-21%	-27%
11910 Other Regular Programs; Competency Testing	\$0	\$0	\$1,069	\$1,013	N/A	N/A	-5%
12110 Gifted And Talented; Gifted and Talented	\$218,180	\$93,932	\$52,914	\$34,229	-84%	-64%	-35%
12210 Mental Disabilities; Mild Mental Disabilities	\$399,277	\$396,751	\$328,579	\$288,238	-28%	-27%	-12%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$67,779	\$118,529	\$109,104	N/A	61%	-8%
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$28,245	\$56,076	\$77,177	N/A	173%	38%
12310 Physical Impairment; Orthopedic Impairment	\$0	\$7,484	\$11,619	\$6,530	N/A	-13%	-44%
12320 Physical Impairment; Multiple Disabilities	\$0	\$52,353	\$119,018	\$111,123	N/A	112%	-7%
12330 Physical Impairment; Visual Impairment	\$0	\$0	\$4,332	\$2,223	N/A	N/A	-49%
12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$26,875	\$55,869	N/A	N/A	108%
12350 Physical Impairment; Homebound	\$2,596	\$12,041	\$23,764	\$3,311	28%	-73%	-86%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$110,177	\$222,968	\$196,282	N/A	78%	-12%
12610 Learning Disability	\$380,230	\$641,307	\$584,607	\$559,355	47%	-13%	-4%
12710 Equal Opportunity At Risk	\$0	\$2,208	\$0	\$0	N/A	-100%	N/A
12810 Special Education Preschool	\$32,370	\$110,057	\$82,057	\$54,166	67%	-51%	-34%
12900 Other Special Programs	\$75,169	\$55,277	\$21,211	\$24,290	-68%	-56%	15%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$0	\$22,538	\$0	N/A	N/A	-100%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$1,705	\$19,254	\$14,589	\$670	-61%	-97%	-95%
14100 Summer School Programs; Elementary	\$251	\$13,154	\$0	\$3,398	> 500%	-74%	N/A
14200 Summer School Programs; Middle/Junior High School	\$10,382	\$13,607	\$8,961	\$0	-100%	-100%	-100%
14300 Summer School Programs; High School	\$51,555	\$78,045	\$5,731	\$12,931	-75%	-83%	126%
16100 Remediation Testing	\$56,840	\$55,476	\$28,108	\$20,276	-64%	-63%	-28%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip:	\$91,290	\$179,857	\$439,014	\$145,449	59%	-19%	-67%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$1,111	\$0	\$230,392	\$370,861	> 500%	N/A	61%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$125,482	\$188,062	\$347,329	-\$6,377	-105%	-103%	-102%
22110 Improvement of Instruction; Service Area Direction	\$128,961	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$1,225	\$241,649	\$253,474	\$347,825	> 500%	44%	37%
22130 Improvement of Instruction; Instructional Staff Training	\$144,122	\$162,616	\$136,558	\$116,162	-19%	-29%	-15%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$3,643	\$24,357	\$0	\$100	-97%	-100%	N/A
22220 Library/Media Services; School Library	\$248,977	\$329,756	\$277,614	\$285,028	14%	-14%	3%
22230 Library/Media Services; Audiovisual	\$8,604	\$15,374	\$10,725	\$12,043	40%	-22%	12%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$311,447	\$338,892	\$323,848	N/A	4%	-4%
22360 Instruction, Related Technology; Network Support	\$621,983	\$578,725	\$457,079	\$1,003,814	61%	73%	120%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$2,221	\$0	N/A	N/A	-100%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$219,523	\$415,286	\$399,808	\$147,134	-33%	-65%	-63%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$16,672	\$19,285	\$0	\$0	-100%	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$556,334	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$11,508,870	\$16,349,246	\$16,830,906	\$15,774,786	37%	-4%	-6%

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Student Instructional Support							
21130 Attendance and Social Work Services; Social Work Services	\$0	\$102,680	\$127,233	\$98,823	N/A	-4%	-22%
21220 Guidance Services; Counseling Services	\$413,886	\$657,330	\$566,353	\$456,405	10%	-31%	-19%
21320 Health Services; Medical Services	\$0	\$0	\$1,426	\$365	N/A	N/A	-74%
21340 Health Services; Nurse Services	\$52,118	\$69,834	\$73,068	\$73,515	41%	5%	1%
21390 Health Services; Other Health Services	\$94,853	\$0	\$25,956	\$21,037	-78%	N/A	-19%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$21,182	\$1,196	\$0	\$230,198	> 500%	> 500%	N/A
21530 Speech Pathology and Audiology Services; Audiology Services	\$18,724	\$0	\$0	\$0	-100%	N/A	N/A
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$115,095	\$17,302	N/A	N/A	-85%
21890 Special Education Administration; Other Special Education Administration	\$0	\$88,124	\$0	\$83,231	N/A	-6%	N/A
21990 Other Support Services, Students; Other Student Services	\$7,352	\$5,350	\$4,019	\$5,341	-27%	0%	33%
24100 Office of The Principal	\$927,086	\$1,445,282	\$1,407,352	\$1,484,956	60%	3%	6%
24900 Other Support Services, School Administration	\$0	\$0	\$0	\$0	N/A	N/A	N/A
Student Instructional Support Total	\$1,535,201	\$2,369,797	\$2,320,501	\$2,471,174	61%	4%	6%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$0	\$3,937	\$10,413	\$35	N/A	-99%	-100%
23120 Board of Education; Service Area Assistants	\$18,244	\$0	\$0	\$0	-100%	N/A	N/A
23150 Board of Education; Legal Services	\$15,218	\$16,587	\$22,994	\$62,116	308%	274%	170%
23160 Board of Education; Promotion Expenses	\$2,982	\$2,193	\$3,085	\$1,859	-38%	-15%	-40%
23190 Board of Education; Other Governing Body Services	\$617	\$68,492	\$95,185	\$105,247	> 500%	54%	11%
23210 Executive Administration; Office of The Superintendent	\$356,576	\$635,144	\$427,058	\$641,738	80%	1%	50%
23220 Executive Administration; Community Relations	\$63	\$0	\$0	\$0	-100%	N/A	N/A
23230 Executive Administration; Staff Relations and Negotiations	\$49,638	\$0	\$0	\$0	-100%	N/A	N/A
23290 Executive Administration; Other Executive Administration Services	\$1,310	\$0	\$0	\$0	-100%	N/A	N/A
25110 Fiscal Services; Office of The Business Manager	\$86,214	\$284,739	\$239,501	\$231,987	169%	-19%	-3%
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25150 Fiscal Services; Payroll Services	\$66,729	\$85,414	\$74,231	\$55,868	-16%	-35%	-25%
25191 Other Fiscal Services; Refund of Revenue	\$20,192	\$10,201	\$2,265	\$8,065	-60%	-21%	256%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$206	\$1,307	\$2,068	N/A	> 500%	58%
25199 Other Fiscal Services; Other	\$4,906	\$0	\$0	\$0	-100%	N/A	N/A
25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25600 Public Information Services	\$0	\$0	\$0	\$32	N/A	N/A	N/A
25910 Judgments	\$3,484	\$0	\$0	\$0	-100%	N/A	N/A
25920 Ditch Assessments	\$656	\$595	\$288	\$290	-56%	-51%	1%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$58,402	\$88,476	\$94,568	\$93,613	60%	6%	-1%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,943,622	\$2,226,977	\$1,892,228	\$2,013,179	4%	-10%	6%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$27,925	\$79,889	\$69,112	\$115,625	314%	45%	67%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$249,448	\$263,990	\$229,797	\$131,051	-47%	-50%	-43%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,723	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$35,413	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$2,775	\$54,994	\$0	\$0	-100%	-100%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$127,212	\$186,528	\$218,549	\$234,120	84%	26%	7%
27010 Student Transportation; Service Area Direction	\$188,162	\$264,215	\$363,127	\$282,123	50%	7%	-22%
27100 Student Transportation; Vehicle Operation	\$491,766	\$841,438	\$801,551	\$743,610	51%	-12%	-7%
27200 Student Transportation; Monitoring Services	\$6,710	\$2,265	\$6,747	\$287	-96%	-87%	-96%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$187,363	\$213,267	\$339,625	\$352,113	88%	65%	4%
27400 Student Transportation; Purchase of School Buses	\$467,330	\$23,619	\$132,257	\$150,078	-68%	> 500%	13%
27500 Student Transportation; Insurance on Buses	\$54,482	\$46,239	\$44,000	\$50,972	-6%	10%	16%
27700 Student Transportation; Contracted Transportation Services	\$89,764	\$37,026	\$48,911	\$41,162	-54%	11%	-16%

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27900 Student Transportation; Other Student Transportation Services	\$0	\$78,993	\$145,773	\$158,238	N/A	100%	9%
31100 Food Services Operations; Service Area Direction	\$68,516	\$132,352	\$134,893	\$137,281	100%	4%	2%
31200 Food Services Operations; Food Preparation and Dispensing	\$334,478	\$502,444	\$575,206	\$547,862	64%	9%	-5%
31400 Food Services Operations; Food Purchases	\$441,434	\$629,137	\$670,536	\$660,833	50%	5%	-1%
31900 Other Food Services	\$480,266	\$8,491	\$9,233	\$9,553	-98%	13%	3%
Overhead and Operational Total	\$5,883,619	\$6,787,848	\$6,652,439	\$6,831,004	16%	1%	3%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$39,049	\$741	\$8,264	\$8,317	-79%	> 500%	1%
33400 Athletic Coaches	\$258,208	\$322,641	\$318,481	\$351,113	36%	9%	10%
33940 Child Care Services	\$39,482	\$65,096	\$55,014	\$56,079	42%	-14%	2%
33950 Step Ahead	\$833	\$0	\$0	\$0	-100%	N/A	N/A
33990 Other Community Services; Other	\$4,305	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$147,791	\$213,659	\$376,663	-\$55,633	-138%	-126%	-115%
45100 Building Acquisition, Construction and Improvements	\$153,940	\$417,545	\$201,141	\$454,922	196%	9%	126%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$579,622	\$586,155	\$250,108	\$0	-100%	-100%	-100%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$20,702	\$76,671	\$22,400	\$54,949	165%	-28%	145%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$151,697	\$124,176	\$154,920	\$133,265	-12%	7%	-14%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$24,724	\$30,344	\$19,720	\$28,925	17%	-5%	47%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$390,723	\$293,690	\$241,860	\$180,957	-54%	-38%	-25%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$143,667	\$149,327	\$154,357	\$189,561	32%	27%	23%
51100 Debt Services; Principal on Debt; Bonds	\$135,000	\$295,000	\$600,000	\$5,890,033	> 500%	> 500%	> 500%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$43,020	\$25,707	\$40,152	N/A	-7%	56%
52100 Debt Services; Interest on Debt; Bonds	\$544,625	\$362,125	\$355,462	\$213,241	-61%	-41%	-40%
52200 Debt Services; Interest on Debt; Temporary Loans	\$80,201	\$63,366	\$6,295	\$4,271	-95%	-93%	-32%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$4,474,426	\$2,949,091	\$3,165,000	\$3,290,000	-26%	12%	4%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,422,093	\$1,130,450	\$1,012,388	N/A	-29%	-10%
54200 Common School Fund; Principal	\$87,250	\$0	\$0	\$0	-100%	N/A	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$0	\$400	N/A	N/A	N/A
59200 Other Debt Services Obligations; Bank Fee	\$350	\$350	\$350	\$0	-100%	-100%	-100%
Nonoperational Total	\$7,276,593	\$7,415,090	\$7,086,192	\$11,852,940	63%	60%	67%
Prorated By Fund							
26491 2007 Account Code - PERF	\$207,595	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$997,447	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$66,515	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,811,864	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$7,450	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$388,742	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,479,614	\$0	\$0	\$0	N/A	N/A	N/A