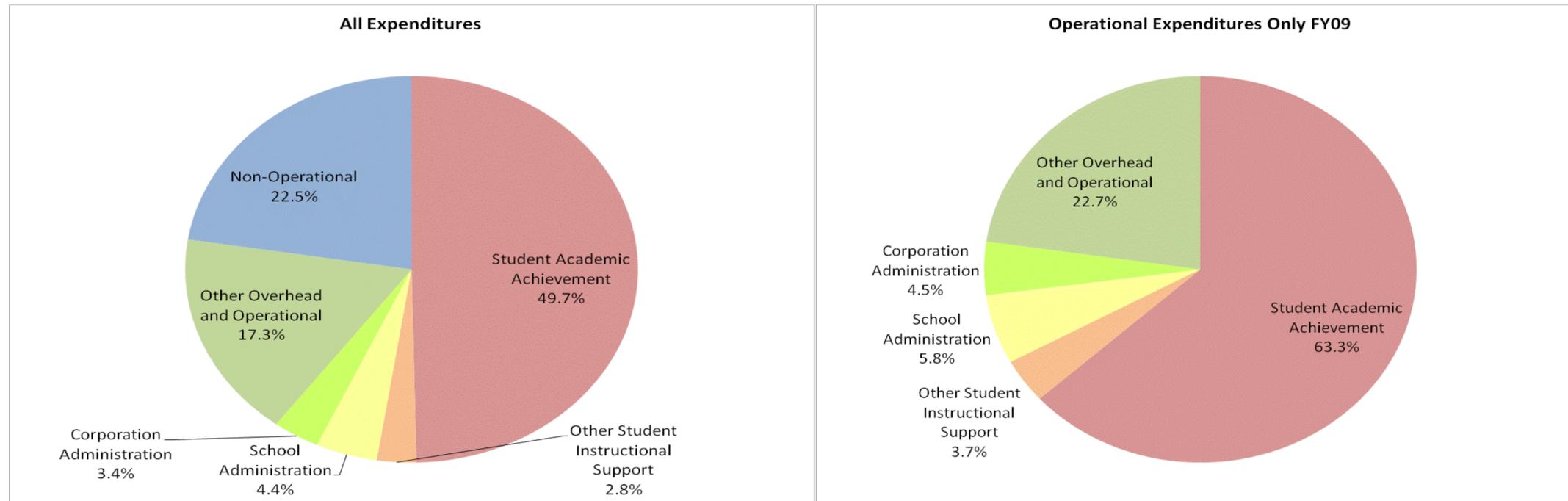


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
M S D Steuben County (7615)**

M S D Steuben County (7615)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$10,461,597	50.0%	\$13,931,792	46.9%	\$14,818,208	47.1%	\$16,349,246	49.7%
Student Instructional Support	\$1,652,612	7.9%	\$1,867,323	6.3%	\$2,145,188	6.8%	\$2,369,797	7.2%
Overhead and Operational	\$4,678,705	22.3%	\$6,538,267	22.0%	\$6,764,632	21.5%	\$6,787,848	20.6%
Nonoperational	\$4,141,002	19.8%	\$7,346,516	24.7%	\$7,746,024	24.6%	\$7,415,090	22.5%
Grand Total	\$20,933,917		\$29,683,897		\$31,474,051	11%	\$32,921,980	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	57.9%	53.2%	53.9%	56.9%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
M S D Steuben County (7615)**

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	\$835	\$622,713			> 500%
	11100 Regular Programs; Elementary	\$2,945,949	\$3,853,034	\$4,801,313	\$5,085,119	73%	32%	6%
	11200 Regular Programs; Middle/Junior High	\$1,506,850	\$1,789,436	\$2,383,680	\$2,676,352	78%	50%	12%
	11300 Regular Programs; High School	\$1,853,326	\$2,046,388	\$2,716,205	\$3,114,586	68%	52%	15%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$54,000	\$64,381	\$78,090		45%	21%
	11410 Vocational Education; Agriculture A	\$59,878	\$52,259	\$47,380	\$51,545	-14%	-1%	9%
	11430 Vocational Education; Distributive Education	\$28,162	\$13,539	\$61,610	\$80,678	186%	496%	31%
	11440 Vocational Education; Health Occupations	\$13,313	\$25,029	\$29,549	\$38,297	188%	53%	30%
	11460 Vocational Education; Occupational Home Economics	\$33,402	\$56,705	\$55,927	\$66,346	99%	17%	19%
	11470 Vocational Education; Business Education	\$1,019	\$108	\$488	\$758	-26%	> 500%	56%
	11480 Vocational Education; Industrial Education A	\$29,037	\$13,453	\$0	\$0	-100%	-100%	
	11590 Other Vocational Education Programs	\$0	\$15,263	\$6,691	\$23,764		56%	255%
	11630 Regular Programs; Alternative Education Programs; High School	\$137,105	\$193,174	\$241,528	\$287,440	110%	49%	19%
	11910 Other Regular Programs; Competency Testing	\$23,619	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$188,602	\$218,180	\$64,407	\$93,932	-50%	-57%	46%
	12210 Mental Disabilities; Mild Mental Disabilities	\$352,441	\$399,277	\$390,347	\$396,751	13%	-1%	2%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$0	\$67,779			
	12230 Mental Disabilities; Severe Mental Disabilities	\$612	\$0	\$0	\$28,245	> 500%		
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$0	\$0	\$7,484			
	12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$0	\$52,353			
	12350 Physical Impairment; Homebound	\$1,366	\$2,596	\$6,733	\$12,041	> 500%	364%	79%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$0	\$110,177			
	12610 Learning Disability	\$230,340	\$380,230	\$454,754	\$641,307	178%	69%	41%
	12710 Equal Opportunity At Risk	\$35,046	\$0	\$535	\$2,208	-94%		313%
	12810 Special Education Preschool	\$0	\$32,370	\$17,743	\$110,057		240%	> 500%
	12900 Other Special Programs	\$0	\$75,169	\$64,488	\$55,277		-26%	-14%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$1,060	\$0	\$0	\$0	-100%		
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$3,460	\$1,705	\$12,540	\$19,254	457%	> 500%	54%
	14100 Summer School Programs; Elementary	\$2,791	\$251	\$13,064	\$13,154	371%	> 500%	1%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$10,382	\$11,802	\$13,607		31%	15%
	14300 Summer School Programs; High School	\$41,500	\$51,555	\$56,452	\$78,045	88%	51%	38%
	16100 Remediation Testing	\$89,874	\$56,840	\$53,308	\$55,476	-38%	-2%	4%
	16200 Preventive Remediation	-\$250	\$0	\$0	\$0			
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$36,644	\$91,290	\$73,747	\$179,857	391%	97%	144%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$35,147	\$1,111	\$0	\$0	-100%	-100%	
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$125,482	\$169,018	\$188,062		50%	11%
	17900 Payments to Other Governmental Units Within State; Other	\$216	\$0	\$0	\$0	-100%		
	18000 Payments to Governmental Units Outside State	\$15,500	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$112,196	\$128,961	\$4,074	\$0	-100%	-100%	-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$4,271	\$1,225	\$157,769	\$241,649	> 500%	> 500%	53%
	22130 Improvement of Instruction; Instructional Staff Training	\$82,569	\$144,122	\$161,911	\$162,616	97%	13%	0%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$80	\$3,643	\$520	\$24,357	> 500%	> 500%	> 500%
	22220 Library/Media Services; School Library	\$275,409	\$248,977	\$288,387	\$329,756	20%	32%	14%
	22230 Library/Media Services; Audiovisual	\$18,751	\$8,604	\$15,481	\$15,374	-18%	79%	-1%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$137,676	\$311,447			126%
	22360 Instruction, Related Technology; Network Support	\$0	\$621,983	\$609,500	\$578,725		-7%	-5%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$162,759	\$219,523	\$59,514	\$415,286	155%	89%	> 500%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$18,908	\$16,672	\$19,772	\$19,285	2%	16%	-2%
	26497 2007 Account Code - Teachers Retirement Fund	\$325,384	\$556,334	\$335,925	\$0			
Student Academic Achievement Total		\$8,666,333	\$11,508,870	\$13,589,054	\$16,349,246	89%	42%	20%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$5,226	\$0			-100%
	21130 Attendance and Social Work Services; Social Work Services	\$680	\$0	\$98,324	\$102,680	> 500%		4%
	21220 Guidance Services; Counseling Services	\$322,769	\$413,886	\$451,070	\$657,330	104%	59%	46%
	21320 Health Services; Medical Services	\$0	\$0	\$3,778	\$0			-100%
	21340 Health Services; Nurse Services	\$39,383	\$52,118	\$63,303	\$69,834	77%	34%	10%
	21390 Health Services; Other Health Services	\$137,502	\$94,853	\$1,580	\$0	-100%	-100%	-100%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$12,173	\$21,182	\$14,977	\$1,196	-90%	-94%	-92%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$37,841	\$18,724	\$11,123	\$0	-100%	-100%	-100%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$75,865	\$88,124			16%
	21990 Other Support Services, Students; Other Student Services	\$0	\$7,352	\$3,828	\$5,350		-27%	40%
	24100 Office of The Principal	\$798,102	\$927,086	\$1,219,885	\$1,445,282	81%	56%	18%
Student Instructional Support Total		\$1,348,450	\$1,535,201	\$1,948,960	\$2,369,797	76%	54%	22%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
M S D Steuben County (7615)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$0	\$0	\$0	\$3,937			
	23120 Board of Education; Service Area Assistants	\$73,442	\$18,244	\$0	\$0	-100%	-100%	
	23150 Board of Education; Legal Services	\$12,667	\$15,218	\$6,065	\$16,587	31%	9%	173%
	23160 Board of Education; Promotion Expenses	\$3,066	\$2,982	\$2,786	\$2,193	-28%	-26%	-21%
	23190 Board of Education; Other Governing Body Services	\$10,300	\$617	\$33,789	\$68,492	> 500%	> 500%	103%
	23210 Executive Administration; Office of The Superintendent	\$349,975	\$356,576	\$517,833	\$635,144	81%	78%	23%
	23220 Executive Administration; Community Relations	\$0	\$63	\$0	\$0		-100%	
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$49,638	\$0	\$0		-100%	
	23290 Executive Administration; Other Executive Administration Services	\$0	\$1,310	\$6,072	\$0		-100%	-100%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$86,214	\$180,569	\$284,739		230%	58%
	25150 Fiscal Services; Payroll Services	\$32,233	\$66,729	\$74,432	\$85,414	165%	28%	15%
	25191 Other Fiscal Services; Refund of Revenue	\$2,870	\$20,192	\$1,727	\$10,201	256%	-49%	491%
	25195 Other Fiscal Services; Bank Account Service Charge	\$175	\$0	\$0	\$206	18%		
	25199 Other Fiscal Services; Other	\$0	\$4,906	\$0	\$0		-100%	
	25740 Personnel Services; Noninstructional Personnel Training	\$1,000	\$0	\$0	\$0	-100%		
	25910 Judgments	\$70	\$3,484	\$0	\$0	-100%	-100%	
	25920 Ditch Assessments	\$270	\$656	\$283	\$595	120%	-9%	111%
	25990 Other Support Services, Central	\$8,420	\$0	\$0	\$0	-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$96,894	\$58,402	\$79,294	\$88,476	-9%	51%	12%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,373,629	\$1,943,622	\$2,045,231	\$2,226,977	62%	15%	9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$42,082	\$27,925	\$69,625	\$79,889	90%	186%	15%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$343,011	\$249,448	\$374,611	\$263,990	-23%	6%	-30%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,916	\$1,723	\$1,682	\$0			
	26499 2007 Account Code - Other	\$48,956	\$35,413	\$29,895	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$37,643	\$0	\$0	\$0	-100%		
	26600 Operation and Maintenance of Plant Services; Security Services	\$4,405	\$2,775	\$11,068	\$54,994	> 500%	> 500%	397%
	26700 Operation and Maintenance of Plant Services; Insurance	\$59,607	\$127,212	\$111,315	\$186,528	213%	47%	68%
	27010 Student Transportation; Service Area Direction	\$133,812	\$188,162	\$199,589	\$264,215	97%	40%	32%
	27100 Student Transportation; Vehicle Operation	\$380,393	\$491,766	\$728,003	\$841,438	121%	71%	16%
	27200 Student Transportation; Monitoring Services	\$8,853	\$6,710	\$1,683	\$2,265	-74%	-66%	35%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$84,344	\$187,363	\$245,897	\$213,267	153%	14%	-13%
	27400 Student Transportation; Purchase of School Buses	\$305,058	\$467,330	\$456,662	\$23,619	-92%	-95%	-95%
	27500 Student Transportation; Insurance on Buses	\$29,407	\$54,482	\$46,302	\$46,239	57%	-15%	0%
	27700 Student Transportation; Contracted Transportation Services	\$72,210	\$89,764	\$36,184	\$37,026	-49%	-59%	2%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$979	\$78,993			> 500%
	31100 Food Services Operations; Service Area Direction	\$35,860	\$68,516	\$104,170	\$132,352	269%	93%	27%
	31200 Food Services Operations; Food Preparation and Dispensing	\$258,200	\$334,478	\$423,971	\$502,444	95%	50%	19%
	31400 Food Services Operations; Food Purchases	\$352,196	\$441,434	\$525,206	\$629,137	79%	43%	20%
	31900 Other Food Services	\$0	\$480,266	\$14,288	\$8,491		-98%	-41%
Overhead and Operational Total		\$4,163,964	\$5,883,619	\$6,329,212	\$6,787,848	63%	15%	7%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$14,941	\$39,049	\$801	\$741	-95%	-98%	-7%
	33400 Athletic Coaches	\$193,585	\$258,208	\$305,539	\$322,641	67%	25%	6%
	33910 High School Band Uniforms	\$0	\$0	\$14,750	\$0			-100%
	33940 Child Care Services	\$40,434	\$39,482	\$47,853	\$65,096	61%	65%	36%
	33950 Step Ahead	\$24,962	\$833	\$0	\$0	-100%	-100%	
	33990 Other Community Services; Other	\$1,194	\$4,305	\$405	\$0	-100%	-100%	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$191,437	\$147,791	\$142,978	\$213,659	12%	45%	49%
	45100 Building Acquisition, Construction and Improvements	\$186,942	\$153,940	\$327,437	\$417,545	123%	171%	28%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$579,622	\$585,826	\$586,155		1%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$20,702	\$61,313	\$76,671		270%	25%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$94,737	\$151,697	\$109,859	\$124,176	31%	-18%	13%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$13,282	\$24,724	\$9,670	\$30,344	128%	23%	214%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$324,253	\$390,723	\$310,055	\$293,690	-9%	-25%	-5%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$9,156	\$143,667	\$515,523	\$149,327	> 500%	4%	-71%
	51100 Debt Services; Principal on Debt; Bonds	\$110,000	\$135,000	\$290,000	\$295,000	168%	119%	2%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$43,020			
	52100 Debt Services; Interest on Debt; Bonds	\$265,594	\$544,625	\$376,625	\$362,125	36%	-34%	-4%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$80,201	\$101,066	\$63,366		-21%	-37%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,488,746	\$4,474,426	\$3,897,901	\$2,949,091	18%	-34%	-24%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$574,541	\$1,422,093			148%
	54200 Common School Fund; Principal	\$123,563	\$87,250	\$38,813	\$0	-100%	-100%	-100%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$350	\$350	\$350		0%	0%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
M S D Steuben County (7615)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	60700 Nonprogramed Charges; Scholarships	\$808	\$0	\$0	\$0	-100%		
Nonoperational Total		\$4,083,633	\$7,276,593	\$7,711,304	\$7,415,090	82%	2%	-4%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$183,203	\$207,595	\$121,213	\$0			
	26492 2007 Account Code - Social Security	\$814,361	\$997,447	\$511,913	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$31,643	\$66,515	\$57,198	\$0			
	26494 2007 Account Code - Group Insurance	\$1,603,580	\$1,811,864	\$1,041,041	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$3,844	\$7,450	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$34,906	\$388,742	\$164,156	\$0			
Prorated By Fund Total		\$2,671,537	\$3,479,614	\$1,895,521	\$0			