

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
M S D Decatur Township (5300)

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Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$25,346,585	56.0%	\$29,530,549	48.9%	\$35,018,481	44.8%	\$32,826,017	42.6%
Student Instructional Support	\$2,797,480	6.2%	\$4,322,559	7.2%	\$4,745,482	6.1%	\$4,599,173	6.0%
Overhead and Operational	\$10,121,670	22.4%	\$15,707,457	26.0%	\$22,231,799	28.4%	\$24,638,954	31.9%
Nonoperational	\$6,987,577	15.4%	\$10,857,601	18.0%	\$16,161,339	20.7%	\$15,073,536	19.5%
Grand Total	\$45,253,312		\$60,418,166		\$78,157,102		\$77,137,681	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2001	FY 2006	FY 2010	FY 2011
	62.2%	56.0%	50.9%	48.5%



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Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten		\$76,745	\$1,609,501	\$1,558,110		> 500%	-3%
	11100 Regular Programs; Elementary	\$6,991,407	\$7,984,296	\$12,616,252	\$11,871,687	70%	49%	-6%
	11200 Regular Programs; Middle/Junior High	\$3,555,124	\$3,839,096	\$4,133,216	\$3,758,936	6%	-2%	-9%
	11300 Regular Programs; High School	\$4,306,763	\$4,458,507	\$7,164,987	\$7,014,693	63%	57%	-2%
	11430 Vocational Education; Distributive Education	\$62,357	\$73,409	\$95,838	\$99,749	60%	36%	4%
	11440 Vocational Education; Health Occupations	\$62,105	\$34,600	\$81,804	\$86,265	39%	149%	5%
	11450 Vocational Education; Consumer and Homemaking	\$117,711	\$68,743	\$10,919	\$2,390	-98%	-97%	-78%
	11460 Vocational Education; Occupational Home Economics	\$49,342	\$65,956	\$103,233	\$87,235	77%	32%	-15%
	11490 Vocational Education; Industrial Education B	\$41,191	\$52,769			-100%	-100%	
	11610 Regular Programs; Alternative Education Programs; Elementary		\$14,746				-100%	
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School		\$30,182				-100%	
	11630 Regular Programs; Alternative Education Programs; High School		\$142,168	\$210,301	\$270,816		90%	29%
	12110 Gifted And Talented; Gifted and Talented	\$64,342	\$20,100	\$81,382	\$6,357	-90%	-68%	-92%
	12150 Gifted And Talented; High Ability Student Programs				\$52,645			
	12210 Mental Disabilities; Mild Mental Disabilities	\$570,366	\$763,968	\$1,080,604	\$1,294,522	127%	69%	20%
	12220 Mental Disabilities; Moderate Mental Disabilities		\$1,755	\$216,915	\$605,455		> 500%	179%
	12230 Mental Disabilities; Severe Mental Disabilities		\$3,377				-100%	
	12320 Physical Impairment; Multiple Disabilities			\$6,849	\$3,204			-53%
	12340 Physical Impairment; Hearing Impairment				\$4,366			
	12350 Physical Impairment; Homebound	\$8,425	\$25,035	\$17,234	\$25,648	204%	2%	49%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time			\$256,945	\$212,604			-17%
	12420 Emotional Disabilities; Emotional Disabilities; All Others			\$5,012				-100%
	12510 Culturally Different; Communication Disorders			\$26,194	\$26,098			0%
	12520 Culturally Different; Compensatory	\$37,600	\$29,496			-100%	-100%	
	12610 Learning Disability	\$713,034	\$896,977	\$1,350,846	\$712,883	0%	-21%	-47%
	12810 Special Education Preschool	\$39,368	\$207,384	\$58,879	\$71,790	82%	-65%	22%
	12900 Other Special Programs	\$693	\$136,180	\$259,761	\$189,188	> 500%	39%	-27%
	14100 Summer School Programs; Elementary	\$97,487	\$63,287	\$744,458	\$500,000	413%	> 500%	-33%
	14200 Summer School Programs; Middle/Junior High School	\$65,977	\$21,636			-100%	-100%	
	14300 Summer School Programs; High School	\$82,577	\$91,473	\$68,667	\$41,422	-50%	-55%	-40%
	16100 Remediation Testing	\$973,875	\$518,319	\$218,189	\$22,061	-98%	-96%	-90%
	16200 Preventive Remediation	\$27,811	\$48,046	\$146,225	\$321,120	> 500%	> 500%	120%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition		\$1,590	\$44,160	\$60,224		> 500%	36%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	\$100,647	\$148,946	\$138,291	\$114,472	14%	-23%	-17%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$1,968,908	\$2,158,599			-100%	-100%	
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements			\$1,449,515	\$1,050,336			-28%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$23,226	\$26,113	\$28,550	\$29,189	26%	12%	2%
	17900 Payments to Other Governmental Units Within State; Other			\$74,155	\$22,916			-69%
	22110 Improvement of Instruction; Service Area Direction		\$76,686	\$142,441	\$107,207		40%	-25%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$403,692	\$446,304	\$914,042	\$1,450,142	259%	225%	59%
	22130 Improvement of Instruction; Instructional Staff Training		\$814	\$108,060	\$88,398		> 500%	-18%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$49,507	\$106,309	\$121,451	\$25,631	-48%	-76%	-79%
	22220 Library/Media Services; School Library	\$67,260	\$141,157	\$608,237	\$463,912	> 500%	229%	-24%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$14,208	\$74,740			-100%	-100%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration			\$83,314	\$60,989			-27%
	22360 Instruction, Related Technology; Network Support	\$86,470	\$384,509			-100%	-100%	
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel				\$37,524			
	22900 Other Support Service, Instructional Staff			\$189,157	\$150,442			-20%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$263,633	\$600,554	\$529,055	\$299,928	14%	-50%	-43%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service			\$23,843	\$25,465			7%
	26497 2007 Account Code - Teachers Retirement Fund	\$1,081,869	\$1,504,004					
Student Academic Achievement Total		\$21,926,973	\$25,338,573	\$35,018,481	\$32,826,017	50%	30%	-6%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction			\$98,394	\$208,015			111%
	21130 Attendance and Social Work Services; Social Work Services		\$262,846	\$493,153	\$457,749		74%	-7%

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						Increase	5 Year Increase	1 Year Increase
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services		\$5,500	\$1,795			-100%	-100%
	21220 Guidance Services; Counseling Services	\$419,618		\$33	\$789	-100%		> 500%
	21240 Guidance Services; Information Services				\$1,857			
	21290 Guidance Services; Other Guidance Services	\$27				-100%		
	21320 Health Services; Medical Services				\$342			
	21340 Health Services; Nurse Services	\$121,021	\$169,388	\$176,280	\$180,316	49%	6%	2%
	21390 Health Services; Other Health Services			\$15,778	\$15,223			-4%
	21810 Special Education Administration; Service Area Direction			\$82,189	\$154,399			88%
	21990 Other Support Services, Students; Other Student Services			\$483	\$64,524			> 500%
	24100 Office of The Principal	\$1,806,877	\$3,110,350	\$3,667,590	\$3,371,488	87%	8%	-8%
	24900 Other Support Services, School Administration			\$209,789	\$144,472			-31%
Student Instructional Support Total		\$2,347,543	\$3,548,084	\$4,745,482	\$4,599,173	96%	30%	-3%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$56,257	\$24,393	\$24,716	\$21,053	-63%	-14%	-15%
	23150 Board of Education; Legal Services	\$34,332	\$30,471	\$53,537	\$83,592	143%	174%	56%
	23160 Board of Education; Promotion Expenses	\$9,063	\$8,270	\$2,124	\$357	-96%	-96%	-83%
	23190 Board of Education; Other Governing Body Services	\$963,201		\$13,131		-100%		-100%
	23210 Executive Administration; Office of The Superintendent		\$2,062,712	\$2,475,239	\$926,713		-55%	-63%
	23220 Executive Administration; Community Relations	\$14,594		\$6,857		-100%		-100%
	23290 Executive Administration; Other Executive Administration Services		\$43,439	\$32,930	\$3,428		-92%	-90%
	25110 Fiscal Services; Office of The Business Manager			\$245,890	\$556,602			126%
	25140 Fiscal Services; Receiving and Disbursing Funds			\$40,844	\$81,263			99%
	25150 Fiscal Services; Payroll Services			\$55,146	\$109,042			98%
	25191 Other Fiscal Services; Refund of Revenue	\$12,706	\$95,005	\$34,107	\$38,631	204%	-59%	13%
	25195 Other Fiscal Services; Bank Account Service Charge	\$37	\$5,863	\$152,175	\$12,904	> 500%	120%	-92%
	25196 Other Fiscal Services; Cash Change			\$3,273	\$5,352			64%
	25199 Other Fiscal Services; Other		\$5,208				-100%	
	25300 Printing, Publishing, and Duplicating Services	\$48,808	\$49,321	\$71,598	\$30,821	-37%	-38%	-57%
	25600 Public Information Services			\$32,622	\$250,381			> 500%
	25710 Personnel Services; Supervision of Personnel Services			\$142,136	\$120,663			-15%
	25730 Personnel Services; Personnel Services			\$52,809	\$86,970			65%
	25750 Personnel Services; Health Services	\$2,589	\$3,017			-100%	-100%	
	25810 Administrative Technology Services; Technology Services Supervision And Administration			\$40,188	\$82,194			105%
	25820 Administrative Technology Services; Systems Analysis And Planning				\$46,802			
	25840 Administrative Technology Services; Systems Operations			\$10,627	\$258			-98%
	25850 Administrative Technology Services; Network Support			\$433,824	\$341,123			-21%
	25860 Administrative Technology Services; Hardware Maintenance And Support			\$8,135	\$85,744			> 500%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel			\$404	\$3,817			> 500%
	25890 Other Technology Services			\$299,154	\$536,896			79%
	25990 Other Support Services, Central		\$6,244				-100%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$685	\$63,814	\$180,288	\$92,813	> 500%	45%	-49%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,767,064	\$2,332,372	\$8,446,265	\$11,179,203	304%	379%	32%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$16,021	\$32,741	\$147,612	\$125,646	> 500%	284%	-15%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$666,848	\$808,964	\$688,459	\$408,283	-39%	-50%	-41%
	26499 2007 Account Code - Other	\$332,698	\$895,354					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)			\$2,081	\$2,869			38%
	26600 Operation and Maintenance of Plant Services; Security Services	\$237,209	\$314,351	\$275,417	\$248,244	5%	-21%	-10%
	26700 Operation and Maintenance of Plant Services; Insurance	\$201,389	\$243,639	\$389,923	\$492,502	145%	102%	26%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pl	\$81,739	\$883,450	\$179,988	\$64,238	-21%	-93%	-64%
	27010 Student Transportation; Service Area Direction	\$331,557	\$261,070	\$459,895	\$442,756	34%	70%	-4%
	27100 Student Transportation; Vehicle Operation	\$1,027,097	\$1,746,932	\$2,328,624	\$2,308,113	125%	32%	-1%
	27200 Student Transportation; Monitoring Services	\$68,448	\$62,971	\$226,749	\$237,913	248%	278%	5%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$187,335	\$674,809	\$920,517	\$957,901	411%	42%	4%
	27400 Student Transportation; Purchase of School Buses	\$146,177	\$929,907	\$155,787	\$1,097,922	> 500%	18%	> 500%
	27500 Student Transportation; Insurance on Buses		\$67,659	\$38,376	\$99,994		48%	161%
	27900 Student Transportation; Other Student Transportation Services	\$303,501	\$406,334	\$70,340	\$5,481	-98%	-99%	-92%
	27910 Student Transportation; Bus Driver Training	\$2,709				-100%		
	31100 Food Services Operations; Service Area Direction	\$89,301	\$182,793	\$368,506	\$350,833	293%	92%	-5%

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	31200 Food Services Operations; Food Preparation and Dispensing	\$1,551,479	\$1,895,065	\$1,400,687	\$1,438,977	-7%	-24%	3%
	31300 Food Services Operations; Food Delivery		\$5,266				-100%	
	31400 Food Services Operations; Food Purchases			\$1,454,807	\$1,429,153			-2%
	31900 Other Food Services		\$109,940	\$266,013	\$231,507		111%	-13%
Overhead and Operational Total		\$9,152,844	\$14,251,371	\$22,231,799	\$24,638,954	169%	73%	11%
Nonoperational								
	33200 Community Recreation	\$125,877	\$155,863	\$188,245	\$158,151	26%	1%	-16%
	33300 Civic Services	\$14,715	\$7,490	\$4,032	\$8,063	-45%	8%	100%
	33400 Athletic Coaches	\$258,806	\$291,185	\$276,926	\$262,358	1%	-10%	-5%
	33990 Other Community Services; Other	\$308,400	\$297,997	\$89,079	\$78,146	-75%	-74%	-12%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$95,775	\$898,172	\$252,377	\$128,954	35%	-86%	-49%
	43000 Facilities Acquisition and Construction; Professional Services	\$62,404	\$52,464	\$144,211	\$55,333	-11%	5%	-62%
	45100 Building Acquisition, Construction and Improvements	\$859,820	\$92,952	\$160,244	\$89,180	-90%	-4%	-44%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$634,800	\$634,800			-100%	-100%	
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees		-\$15,610					
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$11,424	\$1,871,151	\$1,276,928	\$571,185	> 500%	-69%	-55%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$173,457	\$3,398	\$463,114	\$481,988	178%	> 500%	4%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,416,057	\$448,597	\$240,993	\$444,472	-69%	-1%	84%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$31,340	\$13,860			-100%	-100%	
	51100 Debt Services; Principal on Debt; Bonds			\$240,000	\$505,000			110%
	52100 Debt Services; Interest on Debt; Bonds			\$145,361	\$273,818			88%
	52200 Debt Services; Interest on Debt; Temporary Loans		\$136,272	\$1,249,229	\$495,439		264%	-60%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,110,416	\$5,191,651	\$4,096,102	\$4,293,326	103%	-17%	5%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$7,037,980	\$6,608,500			-6%
	53200 Debt Services; Lease Rental; Equipment ; Principal			\$2,970	\$6,600			122%
	53250 Debt Services; Lease Rental; Equipment ; Interest			\$2,475				-100%
	54200 Common School Fund; Principal	\$744,999	\$613,603	\$218,930	\$404,621	-46%	-34%	85%
	54250 Common School Fund; Interest			\$59,841	\$204,403			242%
	60700 Nonprogramed Charges; Scholarships	\$7,125	\$6,750	\$12,305	\$4,000	-44%	-41%	-67%
Nonoperational Total		\$6,855,416	\$10,700,594	\$16,161,339	\$15,073,536	120%	41%	-7%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$427,768	\$466,478					
	26492 2007 Account Code - Social Security	\$1,912,684	\$2,269,196					
	26493 2007 Account Code - Workmen's Compensation	\$135,826	\$167,499					
	26494 2007 Account Code - Group Insurance	\$2,447,205	\$3,616,171					
	26496 2007 Account Code - Unemployment Compensation	\$12,471	\$5,907					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$34,582	\$54,292					
Prorated By Fund Total		\$4,970,536	\$6,579,544					