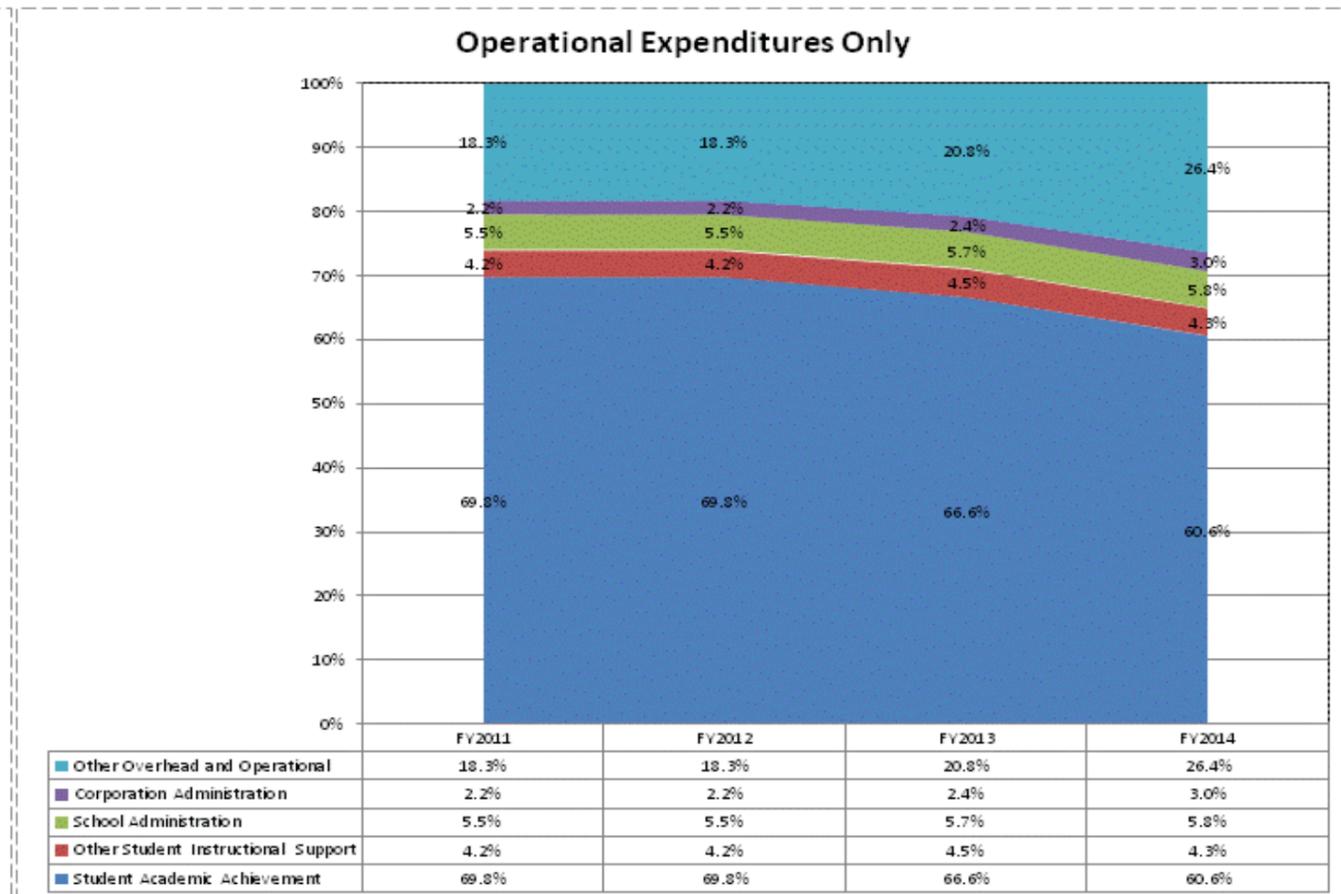
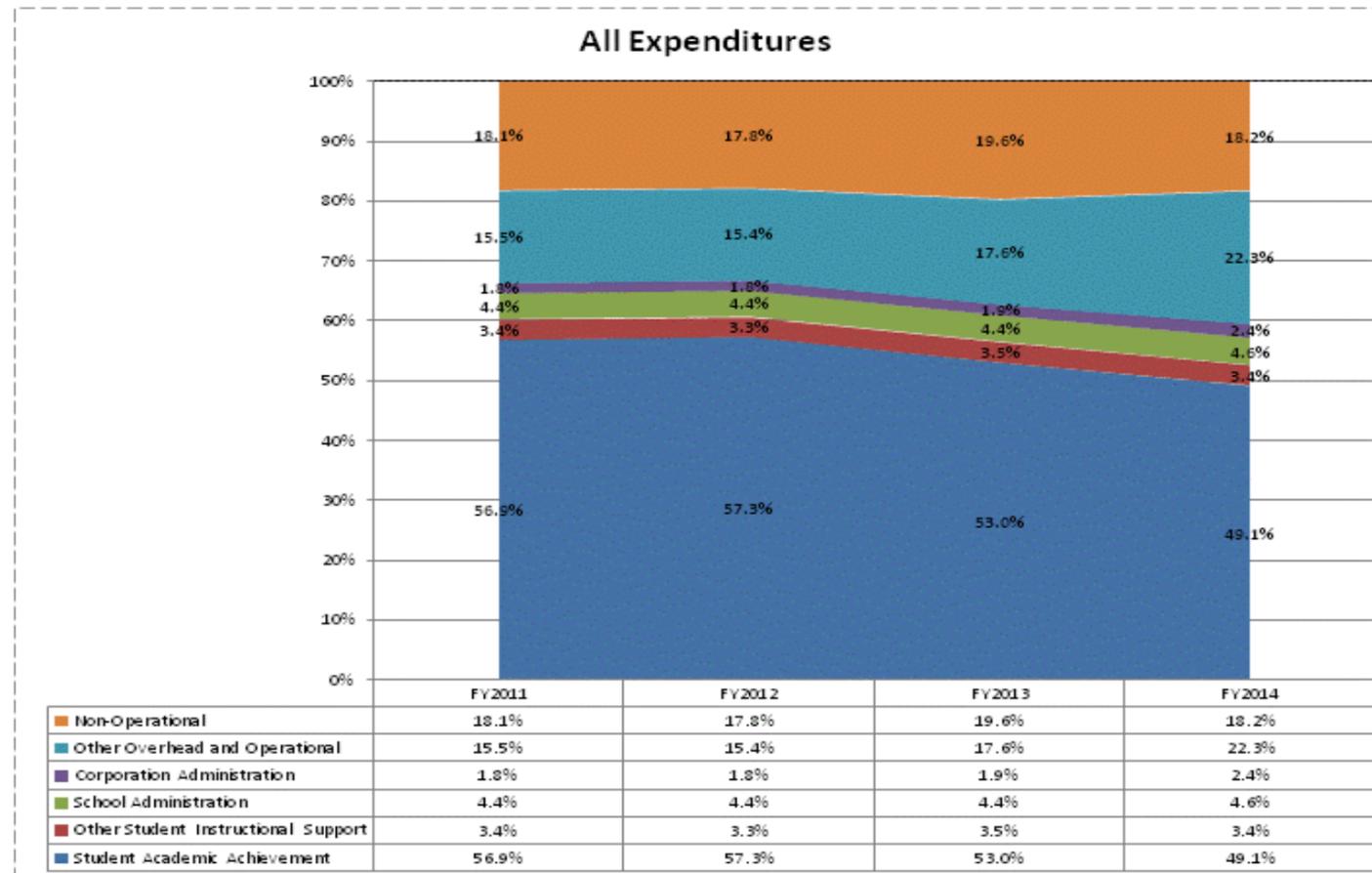


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**DeKalb Co Ctl United Sch Dist (1835)**

DeKalb Co Ctl United Sch Dist (1835)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$22,227,060	53.8%	\$25,650,664	57.7%	\$23,831,288	53.0%	\$22,446,243	49.1%
Student Instructional Support	\$3,299,455	8.0%	\$3,680,238	8.3%	\$3,563,004	7.9%	\$3,676,035	8.0%
Overhead and Operational Nonoperational	\$8,357,227	20.2%	\$7,668,842	17.3%	\$8,748,228	19.5%	\$11,279,189	24.7%
Nonoperational	\$7,454,476	18.0%	\$7,445,995	16.8%	\$8,829,743	19.6%	\$8,320,750	18.2%
<b>Grand Total</b>	<b>\$41,338,218</b>		<b>\$44,445,738</b>		<b>\$44,972,263</b>		<b>\$45,722,217</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	61.8%	66.0%	60.9%	57.1%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**DeKalb Co Ctl United Sch Dist (1835)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$75,382	\$235,424	\$417,691	\$630,957	> 500%	168%	51%
11100 Regular Programs; Elementary	\$5,318,369	\$11,921,069	\$10,628,321	\$8,749,561	65%	-27%	-18%
11200 Regular Programs; Middle/Junior High	\$2,370,354	\$3,536,699	\$3,347,194	\$3,321,058	40%	-6%	-1%
11300 Regular Programs; High School	\$2,768,517	\$4,091,443	\$3,762,796	\$4,312,872	56%	5%	15%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$167,209	\$167,751	N/A	N/A	0%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$350	\$262	\$21	N/A	-94%	-92%
11410 Vocational Education; Agriculture A	\$78,007	\$46,664	\$62,105	\$81,678	5%	75%	32%
11440 Vocational Education; Health Occupations	\$14,666	\$19,573	\$30,272	\$6,740	-54%	-66%	-78%
11460 Vocational Education; Occupational Home Economics	\$61,520	\$58,220	\$59,203	\$9,113	-85%	-84%	-85%
11480 Vocational Education; Industrial Education A	\$141,804	\$165,124	\$221,075	\$244,824	73%	48%	11%
11630 Regular Programs; Alternative Education Programs; High School	\$145,093	\$213,939	\$192,684	\$129,220	-11%	-40%	-33%
12210 Mental Disabilities; Mild Mental Disabilities	\$569,527	\$1,151,628	\$909,244	\$940,952	65%	-18%	3%
12320 Physical Impairment; Multiple Disabilities	\$227,765	\$338,426	\$311,550	\$270,735	19%	-20%	-13%
12350 Physical Impairment; Homebound	\$59,378	\$44,749	\$74,872	\$76,040	28%	70%	2%
12510 Culturally Different; Communication Disorders	\$520	\$8,917	\$600	\$0	-100%	-100%	-100%
12610 Learning Disability	\$369,301	\$459,006	\$283,332	\$282,821	-23%	-38%	0%
12810 Special Education Preschool	\$133,004	\$124,659	\$57,599	\$39,934	-70%	-68%	-31%
12900 Other Special Programs	\$27,018	\$58,152	\$0	\$0	-100%	-100%	N/A
13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$0	\$0	\$4,500	N/A	N/A	N/A
14100 Summer School Programs; Elementary	\$14,155	\$0	\$5,478	\$3,605	-75%	N/A	-34%
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	\$61,556	\$72,033	-21%	-19%	17%
16100 Remediation Testing	\$93,577	\$116,346	\$124,938	\$91,514	-2%	-21%	-27%
16200 Preventive Remediation	\$108,832	\$72,469	\$61,765	\$48,982	-55%	-32%	-21%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Shar	\$189,239	\$254,774	\$444,051	\$205,134	8%	-19%	-54%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$8,479	\$11,126	\$0	\$0	-100%	-100%	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$0	\$50,014	N/A	N/A	N/A
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$14,050	\$25,224	\$23,550	N/A	68%	-7%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$94,412	\$372,017	\$283,523	\$285,334	202%	-23%	1%
22130 Improvement of Instruction; Instructional Staff Training	\$152,826	\$227,081	\$201,669	\$225,583	48%	-1%	12%
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	\$321,828	\$361,613	14%	-19%	12%
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	\$76,287	\$75,435	85%	-4%	-1%
22360 Instruction, Related Technology; Network Support	\$576,571	\$989,545	\$1,444,474	\$1,268,160	120%	28%	-12%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$400	\$8,616	N/A	N/A	> 500%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$307,591	\$506,106	\$254,085	\$457,895	49%	-10%	80%
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
<b>Student Academic Achievement Total</b>	<b>\$15,437,232</b>	<b>\$25,650,664</b>	<b>\$23,831,288</b>	<b>\$22,446,243</b>	<b>45%</b>	<b>-12%</b>	<b>-6%</b>
<b>Student Instructional Support</b>							
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	\$106,516	-\$8,063	-271%	-110%	-108%
21220 Guidance Services; Counseling Services	\$582,529	\$891,234	\$860,581	\$912,225	57%	2%	6%
21340 Health Services; Nurse Services	\$117,783	\$168,395	\$189,962	\$187,960	60%	12%	-1%
21430 Psychological Counseling	\$72,970	\$77,090	\$57,451	\$117,714	61%	53%	105%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$121,395	\$401,261	\$351,355	\$360,450	197%	-10%	3%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**DeKalb Co Ctl United Sch Dist (1835)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
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	\$1,997,140	\$2,105,750	61%	7%	5%
<b>Student Instructional Support Total</b>	<b>\$2,326,481</b>	<b>\$3,680,238</b>	<b>\$3,563,004</b>	<b>\$3,676,035</b>	<b>58%</b>	<b>0%</b>	<b>3%</b>
<b>Overhead and Operational</b>							
23120 Board of Education; Service Area Assistants	\$22,258	\$23,648	\$21,470	\$22,004	-1%	-7%	2%
23150 Board of Education; Legal Services	\$22,897	\$43,524	\$36,535	\$34,349	50%	-21%	-6%
23190 Board of Education; Other Governing Body Services	\$20,108	\$35,652	\$11,218	\$22,489	12%	-37%	100%
23210 Executive Administration; Office of The Superintendent	\$393,595	\$632,983	\$520,443	\$603,359	53%	-5%	16%
23220 Executive Administration; Community Relations	\$1,395	\$4,119	\$2,972	\$7,796	459%	89%	162%
23230 Executive Administration; Staff Relations and Negotiations	\$8,440	\$10,397	\$2,233	\$666	-92%	-94%	-70%
23290 Executive Administration; Other Executive Administration Services	\$97,751	\$67,863	\$84,512	\$64,409	-34%	-5%	-24%
25110 Fiscal Services; Office of The Business Manager	\$87,547	\$94,553	\$132,589	\$153,909	76%	63%	16%
25150 Fiscal Services; Payroll Services	\$850	\$802	\$981	\$816	-4%	2%	-17%
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	\$586	\$722	N/A	-37%	23%
25400 Planning, Research, Development and Evaluation	\$0	\$0	\$4,230	\$0	N/A	N/A	-100%
25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$64,941	N/A	N/A	N/A
25750 Personnel Services; Health Services	\$5,573	\$2,355	\$34,658	\$26,968	384%	> 500%	-22%
25920 Ditch Assessments	\$1,122	\$389	\$731	\$913	-19%	135%	25%
25940 Settlements	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25950 Other Assessments	\$0	\$0	\$0	\$97,244	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	\$2,546,490	\$2,928,362	23%	10%	15%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$198,528	\$221,947	\$231,329	\$223,085	12%	1%	-4%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$118,813	\$96,423	\$101,836	\$87,950	-26%	-9%	-14%
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	\$121,019	\$2,076,621	> 500%	> 500%	> 500%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$1,156	\$4,983	N/A	N/A	331%
27010 Student Transportation; Service Area Direction	\$89,879	\$164,294	\$222,842	\$264,248	194%	61%	19%
27100 Student Transportation; Vehicle Operation	\$724,240	\$1,225,351	\$1,384,794	\$1,492,832	106%	22%	8%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$511,382	\$480,045	\$679,558	\$656,620	28%	37%	-3%
27400 Student Transportation; Purchase of School Buses	\$652,933	\$23,619	\$554,522	\$475,839	-27%	> 500%	-14%
27500 Student Transportation; Insurance on Buses	\$39,845	\$33,320	\$37,337	\$43,201	8%	30%	16%
27700 Student Transportation; Contracted Transportation Services	\$0	\$11,746	\$9,071	\$6,973	N/A	-41%	-23%
27900 Student Transportation; Other Student Transportation Services	\$3,191	\$2,812	\$2,393	\$3,849	21%	37%	61%
27910 Student Transportation; Bus Driver Training	\$5,233	\$1,961	\$8,818	\$22,747	335%	> 500%	158%
31100 Food Services Operations; Service Area Direction	\$162,322	\$196,602	\$217,879	\$235,218	45%	20%	8%
31200 Food Services Operations; Food Preparation and Dispensing	\$351,787	\$600,626	\$630,122	\$650,000	85%	8%	3%
31400 Food Services Operations; Food Purchases	\$557,362	\$678,047	\$873,839	\$809,310	45%	19%	-7%
31900 Other Food Services	\$120,735	\$141,881	\$272,067	\$196,766	63%	39%	-28%
<b>Overhead and Operational Total</b>	<b>\$6,893,503</b>	<b>\$7,668,842</b>	<b>\$8,748,228</b>	<b>\$11,279,189</b>	<b>64%</b>	<b>47%</b>	<b>29%</b>
<b>Nonoperational</b>							
33100 Community Service Operations; Direction of Community Services	\$16,069	\$5,927	\$8,490	\$647	-96%	-89%	-92%
33200 Community Recreation	\$0	\$0	\$0	\$698	N/A	N/A	N/A
33400 Athletic Coaches	\$75,152	\$83,281	\$90,273	\$83,079	11%	0%	-8%
33500 Welfare Activities Services	\$0	\$13,547	\$0	\$0	N/A	-100%	N/A

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**DeKalb Co Ctl United Sch Dist (1835)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$28,000	\$27,500	\$26,113	\$66,004	136%	140%	153%
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$13,250	\$420,033	\$620,785	N/A	> 500%	48%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$132,300	\$0	\$5,000	\$5,000	-96%	N/A	0%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$413,402	\$130,701	\$1,467,291	\$693,117	68%	430%	-53%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$274,663	\$87,535	\$0	\$0	-100%	-100%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$86,697	\$146,094	\$230,809	\$174,531	101%	19%	-24%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$289,029	\$301,612	\$532,196	\$252,127	-13%	-16%	-53%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$23,768	\$13,930	\$0	\$22,281	-6%	60%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$0	\$60,000	N/A	N/A	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$62,223	\$62,223	N/A	N/A	0%
52100 Debt Services; Interest on Debt; Bonds	\$257,740	\$1,378,555	\$45,778	\$24,759	-90%	-98%	-46%
52200 Debt Services; Interest on Debt; Temporary Loans	\$81,813	\$99,099	\$8,025	\$26,444	-68%	-73%	230%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,484,246	\$4,653,901	\$5,520,195	\$5,884,126	7%	26%	7%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$260,497	\$491,063	\$399,445	\$318,674	22%	-35%	-20%
54200 Common School Fund; Principal	\$0	\$0	\$13,872	\$26,256	N/A	N/A	89%
<b>Nonoperational Total</b>	<b>\$7,423,375</b>	<b>\$7,445,995</b>	<b>\$8,829,743</b>	<b>\$8,320,750</b>	<b>12%</b>	<b>12%</b>	<b>-6%</b>
<b>Prorated By Fund</b>							
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
<b>Prorated By Fund Total</b>	<b>\$9,257,626</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>