

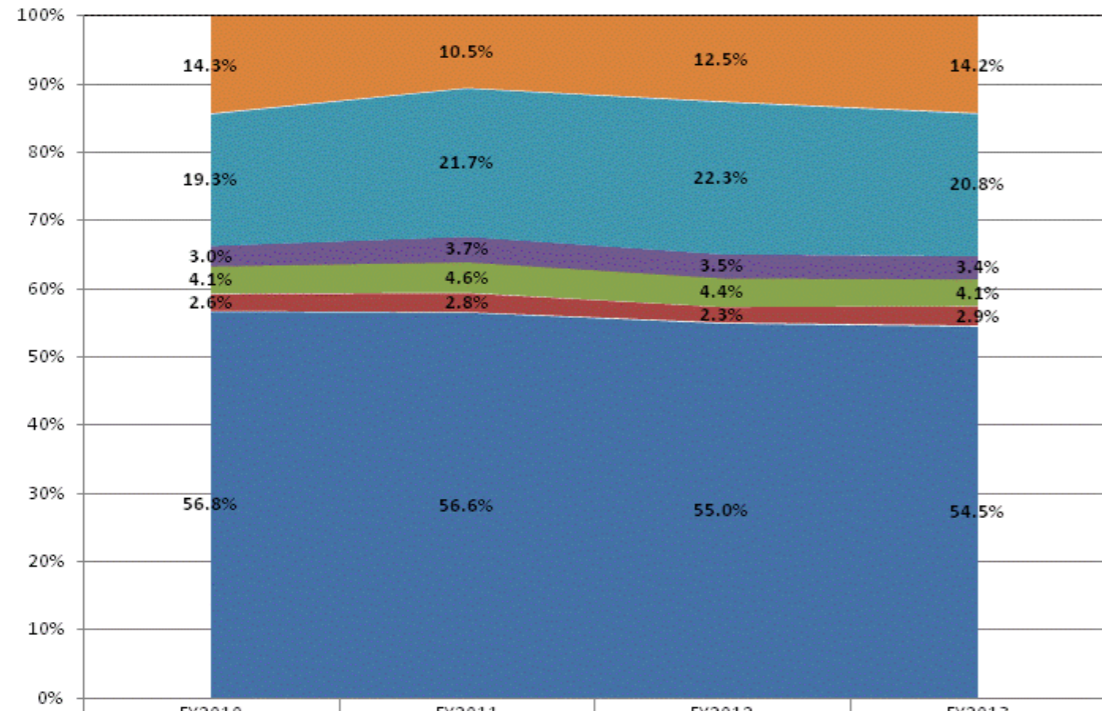
**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Decatur County Com Schools (1655)**

Decatur County Com Schools (1655)

	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	\$10,429,371	58.6%	\$10,547,441	56.5%	\$10,482,646	55.0%	\$11,106,373	54.5%
Student Instructional Support	\$1,236,724	7.0%	\$1,413,671	7.6%	\$1,273,756	6.7%	\$1,423,006	7.0%
Overhead and Operational	\$4,161,049	23.4%	\$4,618,178	24.8%	\$4,909,925	25.8%	\$4,933,761	24.2%
Nonoperational	\$1,961,018	11.0%	\$2,075,450	11.1%	\$2,388,666	12.5%	\$2,901,326	14.2%
Grand Total	\$17,788,162		\$18,654,740		\$19,054,993		\$20,364,466	

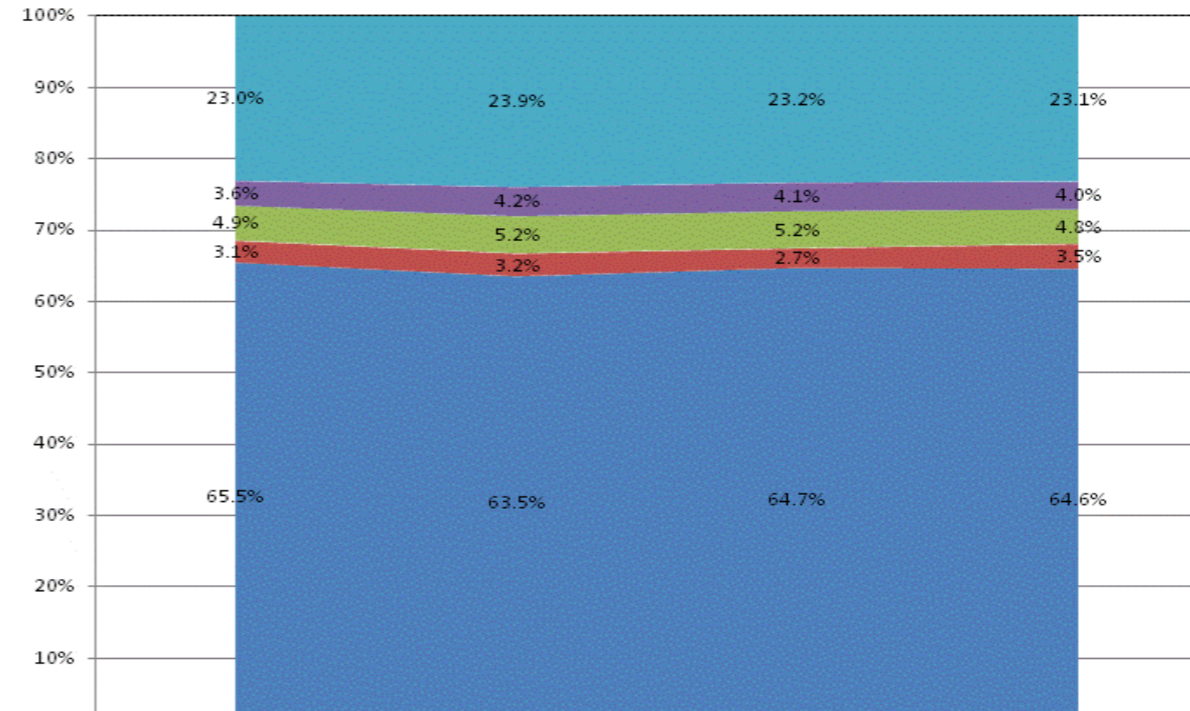
	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	65.6%	64.1%	61.7%	61.5%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	14.3%	10.5%	12.5%	14.2%
Other Overhead and Operational	19.3%	21.7%	22.3%	20.8%
Corporation Administration	3.0%	3.7%	3.5%	3.4%
School Administration	4.1%	4.6%	4.4%	4.1%
Other Student Instructional Support	2.6%	2.8%	2.3%	2.9%
Student Academic Achievement	56.8%	56.6%	55.0%	54.5%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	23.0%	23.9%	23.2%	23.1%
Corporation Administration	3.6%	4.2%	4.1%	4.0%
School Administration	4.9%	5.2%	5.2%	4.8%
Other Student Instructional Support	3.1%	3.2%	2.7%	3.5%
Student Academic Achievement	65.5%	63.5%	64.7%	64.6%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Decatur County Com Schools (1655)

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	\$86,061	\$324,948	\$354,148	\$407,802	374%	25%	15%
11100 Regular Programs; Elementary	\$3,083,135	\$3,936,774	\$3,663,032	\$4,019,638	30%	2%	10%
11300 Regular Programs; High School	\$2,419,734	\$3,203,658	\$3,326,310	\$3,433,155	42%	7%	3%
11350 Regular Programs; High School; Academic Honors Diploma	\$34,200	\$50,400	\$54,589	\$37,800	11%	-25%	-31%
11420 Vocational Education; Agriculture B	\$196,133	\$223,712	\$234,939	\$247,313	26%	11%	5%
11450 Vocational Education; Consumer and Homemaking	\$153,202	\$182,543	\$159,547	\$90,085	-41%	-51%	-44%
11470 Vocational Education; Business Education	\$169,878	\$171,360	\$113,714	\$156,571	-8%	-9%	38%
11490 Vocational Education; Industrial Education B	\$126,664	\$165,891	\$89,278	\$88,055	-30%	-47%	-1%
11590 Other Vocational Education Programs	\$0	\$54,820	\$30,462	\$0	N/A	-100%	-100%
12110 Gifted And Talented; Gifted and Talented	\$5,260	\$45,165	\$4,725	\$172	-97%	-100%	-96%
12210 Mental Disabilities; Mild Mental Disabilities	\$334,869	\$561,254	\$595,764	\$663,612	98%	18%	11%
12220 Mental Disabilities; Moderate Mental Disabilities	\$116,498	\$3,631	\$115,255	\$161,629	39%	> 500%	40%
12230 Mental Disabilities; Severe Mental Disabilities	\$302,422	\$454,707	\$534,378	\$542,049	79%	19%	1%
12350 Physical Impairment; Homebound	\$14,185	\$3,835	\$16,853	\$11,992	-15%	213%	-29%
12510 Culturally Different; Communication Disorders	\$107,078	\$146,142	\$148,203	\$149,580	40%	2%	1%
12710 Equal Opportunity At Risk	\$43,076	\$6,100	\$5,714	\$5,250	-88%	-14%	-8%
12810 Special Education Preschool	\$75,801	\$54,211	\$117,319	\$90,108	19%	66%	-23%
14100 Summer School Programs; Elementary	-\$4,844	\$2,911	\$0	\$256	N/A	-91%	N/A
14300 Summer School Programs; High School	\$6,020	\$21,529	\$3,573	\$4,684	-22%	-78%	31%
16100 Remediation Testing	\$67,814	\$140,818	\$85,892	\$41,703	-39%	-70%	-51%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$175,460	\$151,605	\$97,020	\$107,212	-39%	-29%	11%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$36,564	\$42,961	\$96,953	\$212,033	480%	394%	119%
22110 Improvement of Instruction; Service Area Direction	\$43	\$15,578	-\$14,028	-\$987	< -500%	-106%	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$1,077	\$0	\$51,705	\$0	-100%	N/A	-100%
22130 Improvement of Instruction; Instructional Staff Training	\$20,887	\$29,575	\$78,297	\$91,594	339%	210%	17%
22210 Library/Media Services; Service Area Direction	\$5,873	\$3,430	\$0	\$0	-100%	-100%	N/A
22220 Library/Media Services; School Library	\$239,875	\$291,043	\$218,054	\$224,687	-6%	-23%	3%
22230 Library/Media Services; Audiovisual	\$841	\$1,081	\$288	\$0	-100%	-100%	-100%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$43,238	\$456	\$0	\$0	-100%	-100%	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$26,757	\$5,580	N/A	N/A	-79%
22360 Instruction, Related Technology; Network Support	\$56,892	\$32,068	\$41,017	\$57,570	1%	80%	40%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,548	\$42,617	\$13,416	\$80,165	> 500%	88%	498%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$263,151	\$182,617	\$219,471	\$177,066	-33%	-3%	-19%
26497 2007 Account Code - Teachers Retirement Fund	\$466,516	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$8,649,149	\$10,547,441	\$10,482,646	\$11,106,373	28%	5%	6%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$274,496	\$391,346	\$299,068	\$370,117	35%	-5%	24%
21230 Guidance Services; Appraisal Services	\$5,267	\$5,833	\$1,653	\$7,207	37%	24%	336%
21310 Health Services; Service Area Direction	\$1,478	\$0	\$0	\$0	-100%	N/A	N/A
21320 Health Services; Medical Services	\$6,310	\$8,781	\$0	\$0	-100%	-100%	N/A
21340 Health Services; Nurse Services	\$51,981	\$82,627	\$109,484	\$116,535	124%	41%	6%
21420 Psychological Testing	\$62,676	\$92,623	\$29,726	\$43,973	-30%	-53%	48%
21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$0	\$0	\$59,350	N/A	N/A	N/A
21910 Other Support Services, Students; Service Area Direction	\$8,547	\$2,900	\$71	\$0	-100%	-100%	-100%
21990 Other Support Services, Students; Other Student Services	-\$275	\$5,464	\$3,084	\$0	N/A	-100%	-100%
24100 Office of The Principal	\$601,879	\$824,097	\$830,670	\$825,824	37%	0%	-1%
Student Instructional Support Total	\$1,012,358	\$1,413,671	\$1,273,756	\$1,423,006	41%	1%	12%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Decatur County Com Schools (1655)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$29,761	\$53,822	\$88,635	\$83,399	180%	55%	-6%
23150 Board of Education; Legal Services	\$10,605	\$20,600	\$23,898	\$8,829	-17%	-57%	-63%
23160 Board of Education; Promotion Expenses	\$1,863	\$1,097	\$0	\$796	-57%	-27%	N/A
23190 Board of Education; Other Governing Body Services	\$4,491	\$3,874	\$4,246	\$2,890	-36%	-25%	-32%
23210 Executive Administration; Office of The Superintendent	\$294,840	\$322,636	\$331,134	\$328,734	11%	2%	-1%
23230 Executive Administration; Staff Relations and Negotiations	\$13,214	\$1,270	\$0	\$0	-100%	-100%	N/A
23290 Executive Administration; Other Executive Administration Services	\$203	\$551	\$0	\$0	-100%	-100%	N/A
25110 Fiscal Services; Office of The Business Manager	\$0	\$122,350	\$129,412	\$139,045	N/A	14%	7%
25160 Fiscal Services; Financial Accounting	\$0	\$4,040	\$0	\$0	N/A	-100%	N/A
25170 Fiscal Services; Internal Auditing	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$1,304	\$14,519	\$0	\$0	-100%	-100%	N/A
25193 Other Fiscal Services; Printed Forms	\$12,165	\$13,334	\$9,869	\$9,507	-22%	-29%	-4%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$306	N/A	N/A	N/A
25600 Public Information Services	\$0	\$1,040	\$0	\$0	N/A	-100%	N/A
25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$62,652	\$73,050	\$112,066	N/A	79%	53%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$3,791	\$0	\$0	N/A	-100%	N/A
25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$0	\$2,063	\$2,365	N/A	N/A	15%
25990 Other Support Services, Central	\$0	\$250	\$0	\$0	N/A	-100%	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,442,368	\$1,562,679	\$1,213,036	\$1,274,190	-12%	-18%	5%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$19,891	\$27,822	\$20,865	\$33,974	71%	22%	63%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$55,908	\$67,475	\$27,455	\$48,103	-14%	-29%	75%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,439	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,476	\$3,299	\$4,941	\$3,940	13%	19%	-20%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$170,950	\$114,862	\$122,736	\$124,911	-27%	9%	2%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$8,203	\$15,000	\$15,000	N/A	83%	0%
27010 Student Transportation; Service Area Direction	\$550	\$5,088	\$32,606	\$4,768	> 500%	-6%	-85%
27100 Student Transportation; Vehicle Operation	\$95,987	\$182,304	\$291,271	\$304,347	217%	67%	4%
27200 Student Transportation; Monitoring Services	\$2,836	\$2,954	\$3,088	\$3,400	20%	15%	10%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$86,902	\$97,857	\$187,919	\$193,459	123%	98%	3%
27400 Student Transportation; Purchase of School Buses	\$135,964	\$84,313	\$368,437	\$237,270	75%	181%	-36%
27500 Student Transportation; Insurance on Buses	\$10,015	\$21,255	\$18,084	\$17,034	70%	-20%	-6%
27700 Student Transportation; Contracted Transportation Services	\$840,852	\$849,682	\$761,373	\$808,753	-4%	-5%	6%
31200 Food Services Operations; Food Preparation and Dispensing	\$347,287	\$421,946	\$495,496	\$453,766	31%	8%	-8%
31400 Food Services Operations; Food Purchases	\$345,520	\$496,183	\$647,328	\$683,364	98%	38%	6%
31900 Other Food Services	\$19,685	\$46,431	\$37,985	\$39,547	101%	-15%	4%
Overhead and Operational Total	\$3,948,078	\$4,618,178	\$4,909,925	\$4,933,761	25%	7%	0%
Nonoperational							
33300 Civic Services	\$1,163	\$2,950	\$1,617	\$383	-67%	-87%	-76%
33400 Athletic Coaches	\$120,722	\$121,950	\$93,673	\$132,906	10%	9%	42%
43000 Facilities Acquisition and Construction; Professional Services	\$22,204	\$110,605	\$238,193	\$121,794	449%	10%	-49%
45100 Building Acquisition, Construction and Improvements	\$333,963	\$479,752	\$425,353	\$795,461	138%	66%	87%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$6,150	\$0	\$0	\$23,120	276%	N/A	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$34,875	\$37,952	\$36,246	\$35,924	3%	-5%	-1%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$7,154	\$1,572	\$0	N/A	-100%	-100%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$430,928	\$162,761	\$534,627	\$561,567	30%	245%	5%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$50,022	\$32,463	\$16,080	\$105,529	111%	225%	> 500%
51100 Debt Services; Principal on Debt; Bonds	\$50,000	\$105,000	\$120,000	\$125,000	150%	19%	4%
52100 Debt Services; Interest on Debt; Bonds	\$72,006	\$135,240	\$121,583	\$116,213	61%	-14%	-4%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Decatur County Com Schools (1655)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$79,037	\$0	\$0	N/A	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$685,000	\$685,000	\$594,328	\$610,672	-11%	-11%	3%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$80,685	\$148,298	N/A	N/A	84%
54200 Common School Fund; Principal	\$123,210	\$112,943	\$123,210	\$123,210	0%	9%	0%
60700 Nonprogramed Charges; Scholarships	\$1,883	\$2,643	\$1,500	\$1,250	-34%	-53%	-17%
Nonoperational Total	\$1,932,126	\$2,075,450	\$2,388,666	\$2,901,326	50%	40%	21%
Prorated By Fund							
26491 2007 Account Code - PERF	\$108,294	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$671,562	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$117,591	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,250,233	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$1,384	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$97,386	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,246,451	\$0	\$0	\$0	N/A	N/A	N/A