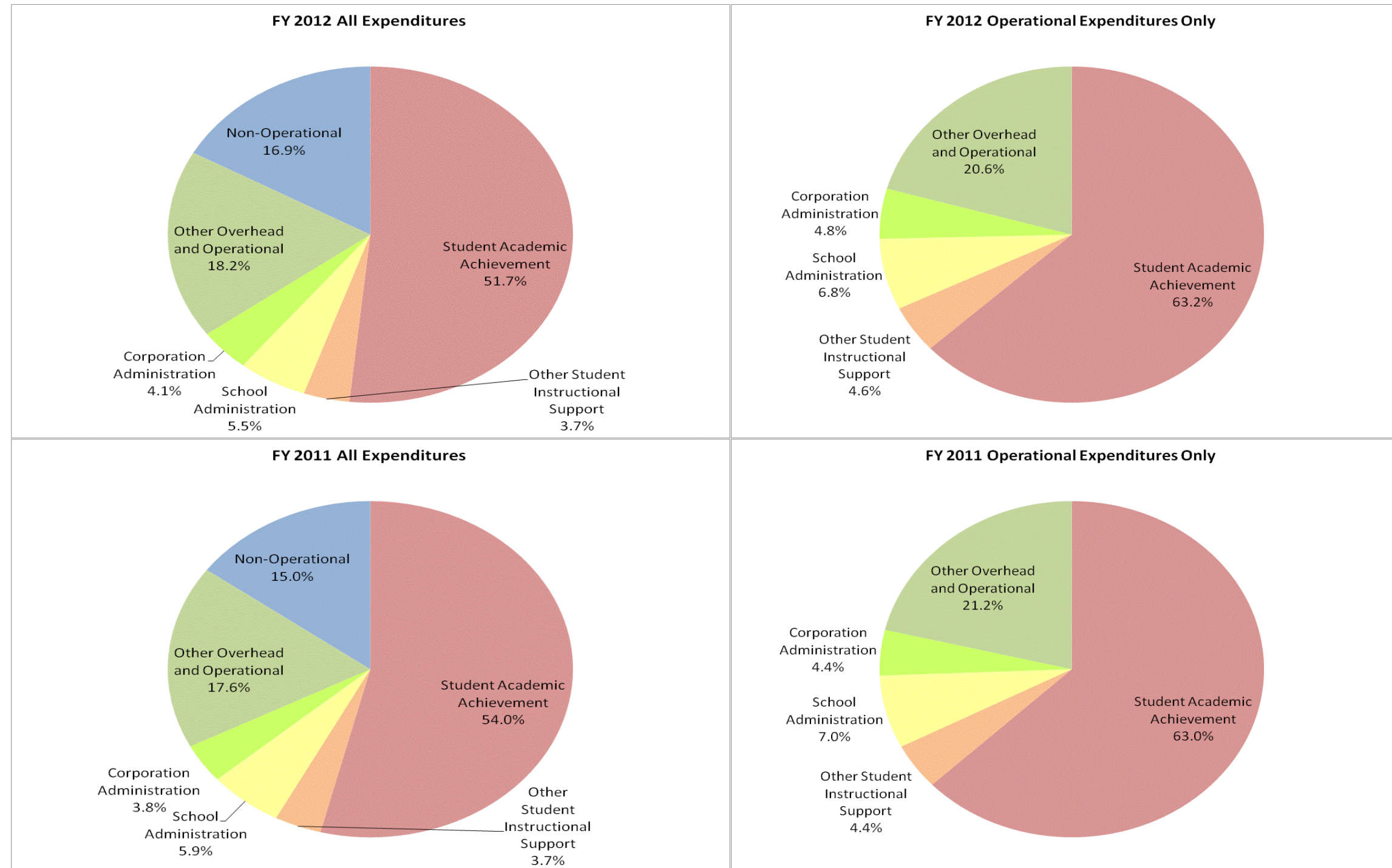


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
M S D North Posey Co Schools (6600)

M S D North Posey Co Schools (6600)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$8,923,745	57.1%	\$8,128,000	45.9%	\$8,074,114	54.0%	\$8,551,047	51.7%
Student Instructional Support	\$1,048,927	6.7%	\$1,405,187	7.9%	\$1,446,360	9.7%	\$1,518,125	9.2%
Overhead and Operational	\$3,230,356	20.7%	\$3,302,733	18.6%	\$3,202,166	21.4%	\$3,685,447	22.3%
Nonoperational	\$2,424,490	15.5%	\$4,891,038	27.6%	\$2,236,537	15.0%	\$2,799,548	16.9%
Grand Total	\$15,627,517		\$17,726,958		\$14,959,177		\$16,554,167	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	63.8%	53.8%	63.6%	60.8%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
M S D North Posey Co Schools (6600)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$3,417	\$0	\$33,967		> 500%	
	11050 Regular Programs; Full Day Kindergarten	\$0	\$54,905	\$58,184	\$350,412		> 500%	> 500%
	11100 Regular Programs; Elementary	\$2,399,986	\$2,832,065	\$2,831,357	\$2,705,830	13%	-4%	-4%
	11200 Regular Programs; Middle/Junior High	\$951,188	\$1,198,379	\$933,376	\$1,051,007	10%	-12%	13%
	11300 Regular Programs; High School	\$1,940,965	\$2,054,859	\$1,952,689	\$2,087,380	8%	2%	7%
	11350 Regular Programs; High School; Academic Honors Diploma	\$34,590	\$13,193	\$24,641	\$0	-100%	-100%	-100%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$21,081	\$3,600	\$20,432		-3%	468%
	11420 Vocational Education; Agriculture B	\$70,999	\$90,586	\$90,568	\$91,804	29%	1%	1%
	11440 Vocational Education; Health Occupations	\$0	\$30,115	\$11,896	\$13,109		-56%	10%
	11450 Vocational Education; Consumer and Homemaking	\$61,543	\$80,643	\$81,947	\$82,249	34%	2%	0%
	11470 Vocational Education; Business Education	\$42,027	\$58,960	\$70,510	\$72,885	73%	24%	3%
	11590 Other Vocational Education Programs	\$0	\$4,745	\$6,107	\$4,007		-16%	-34%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$1,781	\$90	\$0	\$0	-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$10,112	\$53,099	\$56,892		463%	7%
	12210 Mental Disabilities; Mild Mental Disabilities	\$5,118	\$0	\$0	\$0	-100%		
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$0	\$1,996			
	12320 Physical Impairment; Multiple Disabilities	\$109,542	\$85,084	\$87,031	\$89,319	-18%	5%	3%
	12330 Physical Impairment; Visual Impairment	\$0	\$193	\$115	\$565		192%	394%
	12340 Physical Impairment; Hearing Impairment	\$17,090	\$70,398	\$25,964	\$74,850	338%	6%	188%
	12350 Physical Impairment; Homebound	\$6,845	\$6,975	\$10,960	\$4,286	-37%	-39%	-61%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$149,445	\$63,490	\$65,110	\$95,074	-36%	50%	46%
	12510 Culturally Different; Communication Disorders	\$28,328	\$9,884	\$0	\$0	-100%	-100%	
	12520 Culturally Different; Compensatory	\$6,648	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$386,295	\$795,212	\$937,509	\$896,185	132%	13%	-4%
	12710 Equal Opportunity At Risk	\$4,194	\$16,613	\$21,053	\$35,756	> 500%	115%	70%
	12810 Special Education Preschool	\$113,485	\$41,452	\$42,328	\$38,580	-66%	-7%	-9%
	12900 Other Special Programs	\$13,226	\$11,208	\$3,745	\$0	-100%	-100%	-100%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$60,659	\$2,128	\$1,157	\$6,953	-89%	227%	> 500%
	14100 Summer School Programs; Elementary	\$4,061	\$5,632	\$775	\$0	-100%	-100%	-100%
	14200 Summer School Programs; Middle/Junior High School	\$3,937	\$2,008	\$0	\$0	-100%	-100%	
	14300 Summer School Programs; High School	\$15,714	\$10,375	\$7,974	\$8,449	-46%	-19%	6%
	16100 Remediation Testing	\$3,120	\$1,790	\$5,761	\$8,932	186%	399%	55%
	16200 Preventive Remediation	\$0	\$846	\$3,663	\$5,833		> 500%	59%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$14,705	\$13,742	\$28,855	\$16,863	15%	23%	-42%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agre	\$62,053	\$0	\$0	\$0	-100%		
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$16,979	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$25,632	\$0			-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$53,458	\$20,914	\$18,086	\$53,429	0%	155%	195%
	22130 Improvement of Instruction; Instructional Staff Training	\$12,310	\$11,125	\$9,791	\$7,414	-40%	-33%	-24%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$2,986	\$556	\$0	\$0	-100%	-100%	
	22220 Library/Media Services; School Library	\$114,565	\$143,270	\$153,531	\$159,646	39%	11%	4%
	22230 Library/Media Services; Audiovisual	\$691	\$785	\$0	\$0	-100%	-100%	
	22240 Library/Media Services; Educational Television	\$10,080	\$942	\$0	\$0	-100%	-100%	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$1,176	\$0	\$0		-100%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$113,635	\$122,487	\$143,289		26%	17%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$94,148	\$120,684	\$124,998		33%	4%
	22360 Instruction, Related Technology; Network Support	\$115,700	\$33,923	\$57,490	\$43,840	-62%	29%	-24%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$8,353	\$228	\$8,195		-2%	> 500%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$164,257	\$108,995	\$206,212	\$156,621	-5%	44%	-24%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$61	\$0	\$0	\$0	-100%		
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$268	\$0	\$0	\$0	-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$360,364	\$0	\$0	\$0			
Student Academic Achievement Total		\$7,359,265	\$8,128,000	\$8,074,114	\$8,551,047	16%	5%	6%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$0	\$396			
	21220 Guidance Services; Counseling Services	\$127,718	\$200,819	\$220,330	\$228,332	79%	14%	4%
	21240 Guidance Services; Information Services	\$903	\$1,097	\$123	\$92	-90%	-92%	-25%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
M S D North Posey Co Schools (6600)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	21340 Health Services; Nurse Services	\$96,415	\$128,815	\$142,694	\$161,657	68%	25%	13%
	21390 Health Services; Other Health Services	\$0	\$0	\$498	\$0			-100%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$72,502	\$118,068	\$104,339	\$129,929	79%	10%	25%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$56,557	\$40,768	\$48,015		-15%	18%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$13,872	\$14,375	\$4,635		-67%	-68%
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$13,066	\$17,490			34%
	21890 Special Education Administration; Other Special Education Administration	\$73,700	\$29,681	\$23,733	\$17,983	-76%	-39%	-24%
	24100 Office of The Principal	\$503,102	\$852,941	\$886,436	\$909,597	81%	7%	3%
	24900 Other Support Services, School Administration	\$965	\$3,337	\$0	\$0	-100%	-100%	
Student Instructional Support Total		\$875,306	\$1,405,187	\$1,446,360	\$1,518,125	73%	8%	5%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$16,986	\$20,350	\$25,391	\$25,588	51%	26%	1%
	23120 Board of Education; Service Area Assistants	\$36,290	\$36,343	\$22,273	\$27,523	-24%	-24%	24%
	23150 Board of Education; Legal Services	\$6,942	\$9,947	\$3,714	\$38,345	452%	285%	> 500%
	23160 Board of Education; Promotion Expenses	\$0	\$2,718	\$656	\$2,735		1%	317%
	23210 Executive Administration; Office of The Superintendent	\$325,679	\$482,283	\$448,412	\$488,475	50%	1%	9%
	23230 Executive Administration; Staff Relations and Negotiations	\$1,120	\$0	\$228	\$0	-100%		-100%
	23290 Executive Administration; Other Executive Administration Services	\$28,246	\$39,470	\$40,059	\$45,460	61%	15%	13%
	25150 Fiscal Services; Payroll Services	\$0	\$1,083	\$1,416	\$1,467		35%	4%
	25191 Other Fiscal Services; Refund of Revenue	\$3,671	\$12,269	\$1,536	\$3,094	-16%	-75%	101%
	25195 Other Fiscal Services; Bank Account Service Charge	\$1,351	\$0	\$0	\$0	-100%		
	25720 Personnel Services; Recruitment and Placement	\$50	\$50	\$50	\$50	0%	0%	0%
	25740 Personnel Services; Noninstructional Personnel Training	\$330	\$0	\$0	\$0	-100%		
	25750 Personnel Services; Health Services	\$0	\$0	\$6,989	\$5,850			-16%
	25850 Administrative Technology Services; Network Support	\$0	\$25,350	\$4,446	\$4,782		-81%	8%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$2,580	\$5,357	\$32,394		> 500%	> 500%
	25920 Ditch Assessments	\$0	\$0	\$12	\$12			0%
	25950 Other Assessments	\$1,813	\$0	\$0	\$0	-100%		
	25990 Other Support Services, Central	\$0	\$2,289	\$4,963	\$4,800		110%	-3%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$870,027	\$1,155,370	\$1,126,103	\$1,163,636	34%	1%	3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$18,934	\$12,857	-\$44,328	\$28,754	52%	124%	
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$133,037	\$75,202	\$107,827	\$56,942	-57%	-24%	-47%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$751	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$0	\$1,116			
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$763	\$10,543	\$33,367		> 500%	216%
	26700 Operation and Maintenance of Plant Services; Insurance	\$166,612	\$97,787	\$129,699	\$74,344	-55%	-24%	-43%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plai	\$0	\$1,268	\$2,072	\$0		-100%	-100%
	27010 Student Transportation; Service Area Direction	\$50,733	\$69,099	\$75,101	\$69,588	37%	1%	-7%
	27100 Student Transportation; Vehicle Operation	\$307,059	\$380,380	\$408,931	\$430,455	40%	13%	5%
	27200 Student Transportation; Monitoring Services	\$626	\$420	\$893	\$376	-40%	-11%	-58%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$201,630	\$307,561	\$229,960	\$270,378	34%	-12%	18%
	27400 Student Transportation; Purchase of School Buses	\$258,895	\$0	\$0	\$252,924	-2%		
	27500 Student Transportation; Insurance on Buses	\$26,274	\$24,711	\$30,687	\$15,872	-40%	-36%	-48%
	27900 Student Transportation; Other Student Transportation Services	\$9,380	\$2,777	\$5,992	\$2,938	-69%	6%	-51%
	27910 Student Transportation; Bus Driver Training	\$437	\$417	\$0	\$506	16%	21%	
	31100 Food Services Operations; Service Area Direction	\$11,704	\$52,344	\$56,030	\$63,882	446%	22%	14%
	31200 Food Services Operations; Food Preparation and Dispensing	\$232,841	\$218,625	\$226,884	\$240,447	3%	10%	6%
	31400 Food Services Operations; Food Purchases	\$249,770	\$264,221	\$257,560	\$283,341	13%	7%	10%
	31900 Other Food Services	\$7,114	\$4,200	\$12,710	\$16,008	125%	281%	26%
Overhead and Operational Total		\$2,968,301	\$3,302,733	\$3,202,166	\$3,685,447	24%	12%	15%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$200	\$0	\$0	\$654	227%		
	33200 Community Recreation	\$0	\$0	\$875	\$1,198			37%
	33300 Civic Services	\$372	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$0	\$187,192	\$198,383	\$196,926		5%	-1%
	33600 Nonpublic School Pupil Services	\$10,955	\$1,148	\$13,139	\$1,125	-90%	-2%	-91%
	33990 Other Community Services; Other	\$203	\$7	\$6,820	\$13,626	> 500%	> 500%	100%
	43000 Facilities Acquisition and Construction; Professional Services	\$38,043	\$41,099	\$53,851	\$39,429	4%	-4%	-27%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
M S D North Posey Co Schools (6600)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	45100 Building Acquisition, Construction and Improvements	\$408,690	\$230,168	\$352,917	\$843,895	106%	267%	139%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$40,316	\$8,097	\$64,636	\$55,123	37%	> 500%	-15%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$37,910	\$43,171	\$32,415	\$32,164	-15%	-25%	-1%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$25,343	\$650			-97%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$290,654	\$143,632	\$62,490	\$103,142	-65%	-28%	65%
	51100 Debt Services; Principal on Debt; Bonds	\$352,207	\$205,000	\$220,000	\$230,000	-35%	12%	5%
	51300 Debt Services; Principal on Debt; Emergency Loans	\$0	\$2,500,000	\$0	\$0		-100%	
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$1,498	\$0			-100%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$151,861	\$133,779	\$123,497		-19%	-8%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$108,056	\$0	\$0		-100%	
	52300 Debt Services; Interest on Debt; Emergency Loans	\$0	\$33,298	\$0	\$0		-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,138,500	\$782,963	\$723,000	\$710,000	-38%	-9%	-2%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$452,538	\$338,018	\$269,592		-40%	-20%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$15,811	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$85,625	\$0	\$0	\$0	-100%		
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$6,064	\$4,408			-27%
	60700 Nonprogramed Charges; Scholarships	\$5,005	\$2,809	\$3,311	\$174,118	> 500%	> 500%	> 500%
Nonoperational Total		\$2,424,490	\$4,891,038	\$2,236,537	\$2,799,548	15%	-43%	25%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$74,896	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$625,254	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,135,499	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$10,709	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$153,799	\$0	\$0	\$0			
Prorated By Fund Total		\$2,000,156	\$0	\$0	\$0			