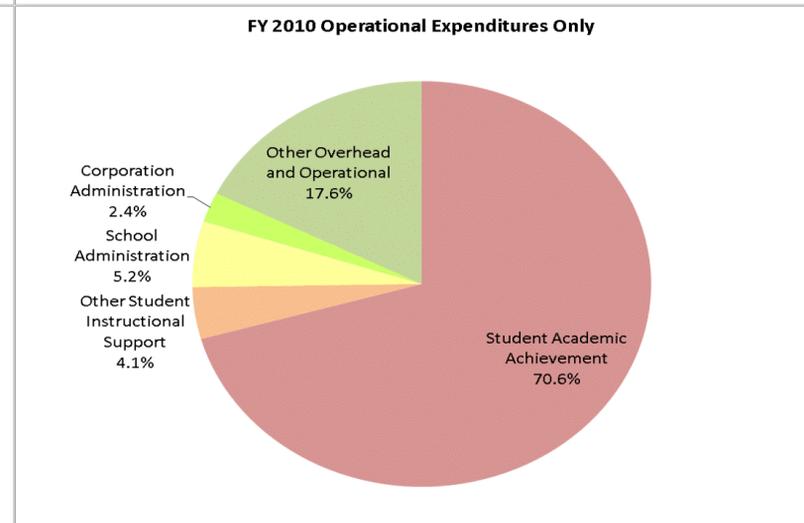
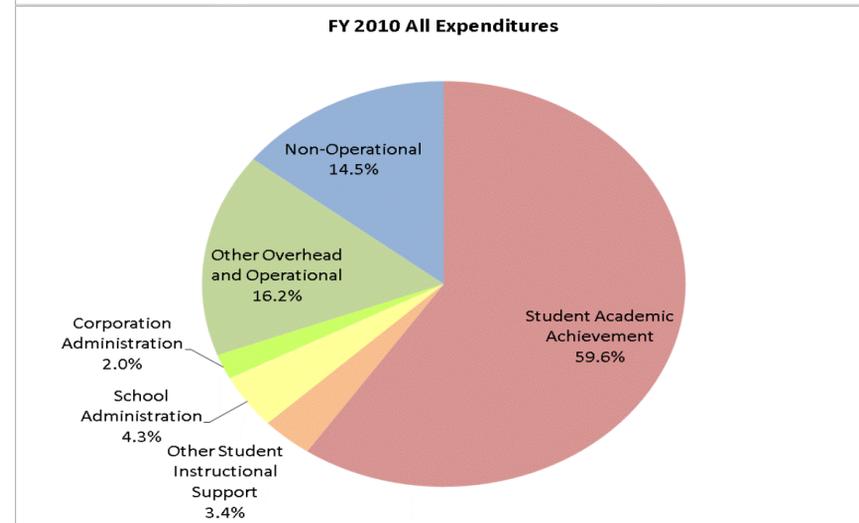
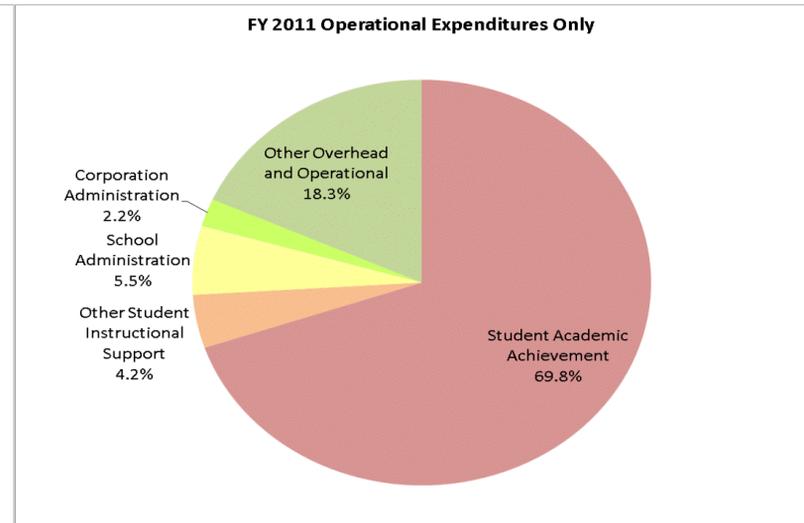
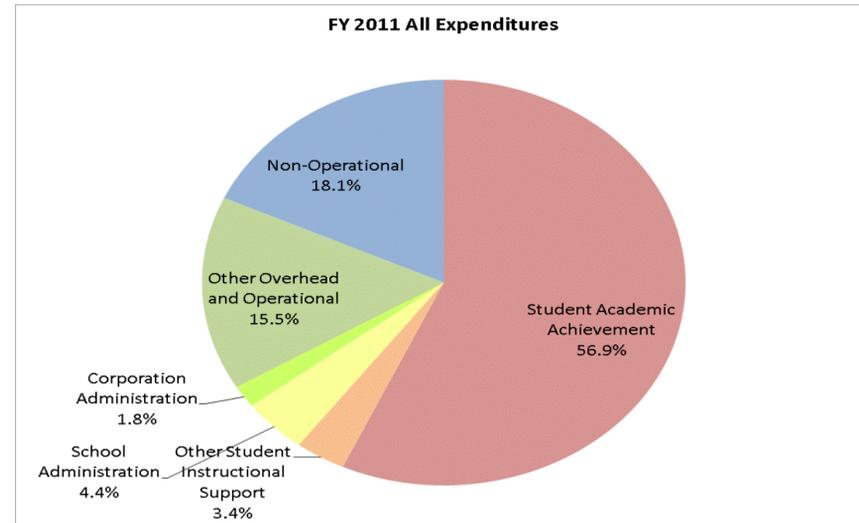


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
DeKalb Co Ctl United Sch Dist (1835)

DeKalb Co Ctl United Sch Dist (1835)

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	\$16,460,704	54.2%	\$22,227,060	53.8%	\$27,379,088	59.6%	\$24,764,659	56.9%
Student Instructional Support	\$2,331,131	7.7%	\$3,299,455	8.0%	\$3,564,874	7.8%	\$3,379,021	7.8%
Overhead and Operational	\$6,202,120	20.4%	\$8,357,227	20.2%	\$8,368,968	18.2%	\$7,499,146	17.2%
Nonoperational	\$5,349,498	17.6%	\$7,454,476	18.0%	\$6,647,482	14.5%	\$7,902,466	18.1%
Grand Total	\$30,343,454		\$41,338,218		\$45,960,412		\$43,545,292	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	61.9%	61.8%	67.3%	64.6%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
DeKalb Co Ctl United Sch Dist (1835)

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		\$75,382	\$366,004	\$327,964		335%	-10%
	11100 Regular Programs; Elementary	\$4,850,020	\$5,318,369	\$12,397,858	\$10,957,160	126%	106%	-12%
	11200 Regular Programs; Middle/Junior High	\$2,080,489	\$2,370,354	\$3,786,904	\$3,525,392	69%	49%	-7%
	11300 Regular Programs; High School	\$2,533,453	\$2,768,517	\$4,228,023	\$4,062,531	60%	47%	-4%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs				\$826			
	11410 Vocational Education; Agriculture A	\$71,607	\$78,007	\$49,322	\$86,805	21%	11%	76%
	11440 Vocational Education; Health Occupations	\$19,065	\$14,666	\$20,766	\$21,478	13%	46%	3%
	11460 Vocational Education; Occupational Home Economics	\$46,176	\$61,520	\$61,422	\$63,737	38%	4%	4%
	11480 Vocational Education; Industrial Education A	\$156,651	\$141,804	\$173,490	\$218,184	39%	54%	26%
	11630 Regular Programs; Alternative Education Programs; High School	\$89,230	\$145,093	\$190,837	\$245,472	175%	69%	29%
	11910 Other Regular Programs; Competency Testing	\$37,207				-100%		
	12210 Mental Disabilities; Mild Mental Disabilities	\$495,488	\$569,527	\$1,183,721	\$929,799	88%	63%	-21%
	12320 Physical Impairment; Multiple Disabilities	\$255,070	\$227,765	\$334,916	\$308,753	21%	36%	-8%
	12350 Physical Impairment; Homebound	\$19,215	\$59,378	\$41,238	\$52,275	172%	-12%	27%
	12510 Culturally Different; Communication Disorders	\$237	\$520	\$3,658	\$2,894	> 500%	457%	-21%
	12610 Learning Disability	\$243,090	\$369,301	\$478,345	\$295,853	22%	-20%	-38%
	12710 Equal Opportunity At Risk	\$47,334				-100%		
	12810 Special Education Preschool	\$24,802	\$133,004	\$104,602	\$58,592	136%	-56%	-44%
	12900 Other Special Programs	\$95,343	\$27,018	\$41,833	\$4,800	-95%	-82%	-89%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$1,493				-100%		
	14100 Summer School Programs; Elementary		\$14,155				-100%	
	14200 Summer School Programs; Middle/Junior High School	\$2,216	\$12,040			-100%	-100%	
	14300 Summer School Programs; High School	\$25,999	\$90,984	\$75,683	\$70,336	171%	-23%	-7%
	16100 Remediation Testing	\$55,807	\$93,577	\$104,697	\$115,263	107%	23%	10%
	16200 Preventive Remediation	\$78,659	\$108,832	\$57,918	\$72,973	-7%	-33%	26%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$22,435	\$189,239	\$249,156	\$272,555	> 500%	44%	9%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specifi	\$93,399	\$8,479	\$29,429		-100%	-100%	-100%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other			\$8,358	\$11,546			38%
	22110 Improvement of Instruction; Service Area Direction	\$2,000				-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$108,689	\$94,412	\$721,959	\$985,281	> 500%	> 500%	36%
	22130 Improvement of Instruction; Instructional Staff Training	\$117,307	\$152,826	\$353,261	\$181,837	55%	19%	-49%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$2,344				-100%		
	22210 Library/Media Services; Service Area Direction		\$120,678				-100%	
	22220 Library/Media Services; School Library	\$315,900	\$317,780	\$461,939	\$346,214	10%	9%	-25%
	22230 Library/Media Services; Audiovisual	\$60,655	\$5,186			-100%	-100%	
	22240 Library/Media Services; Educational Television	\$2,557	\$320			-100%	-100%	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$244,871	\$40,773	\$68,138	\$100,283	-59%	146%	47%
	22290 Library/Media Services; Other Educational Media Services	\$8,804				-100%		
	22360 Instruction, Related Technology; Network Support		\$576,571	\$1,424,563	\$1,294,812		125%	-9%
	22900 Other Support Service, Instructional Staff			\$6,745	\$133			-98%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$239,953	\$307,591	\$353,726	\$150,563	-37%	-51%	-57%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$989				-100%		
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$33,530	\$158,856	\$579	\$351	-99%	-100%	-39%
	26497 2007 Account Code - Teachers Retirement Fund	\$569,568	\$784,710					
Student Academic Achievement Total		\$13,051,650	\$15,437,232	\$27,379,088	\$24,764,659	90%	60%	-10%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$45,694	\$60,982			-100%	-100%	
	21130 Attendance and Social Work Services; Social Work Services		\$4,709	\$59,993	\$55,552		> 500%	-7%
	21220 Guidance Services; Counseling Services	\$493,780	\$582,529	\$860,706	\$824,251	67%	41%	-4%
	21340 Health Services; Nurse Services	\$76,713	\$117,783	\$177,168	\$166,321	117%	41%	-6%
	21430 Psychological Counseling	\$62,569	\$72,970	\$77,938	\$78,090	25%	7%	0%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$107,049	\$121,395	\$351,152	\$346,722	224%	186%	-1%
	21810 Special Education Administration; Service Area Direction		\$57,235	\$42,707			-100%	-100%
	24100 Office of The Principal	\$995,222	\$1,308,879	\$1,995,210	\$1,908,087	92%	46%	-4%
Student Instructional Support Total		\$1,781,027	\$2,326,481	\$3,564,874	\$3,379,021	90%	45%	-5%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
DeKalb Co Ctl United Sch Dist (1835)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Overhead and Operational								
	23120 Board of Education; Service Area Assistants	\$25,603	\$22,258	\$22,156	\$22,598	-12%	2%	2%
	23150 Board of Education; Legal Services	\$39,006	\$22,897	\$33,932	\$27,541	-29%	20%	-19%
	23190 Board of Education; Other Governing Body Services	\$18,242	\$20,108	\$23,332	\$17,185	-6%	-15%	-26%
	23210 Executive Administration; Office of The Superintendent	\$293,642	\$393,595	\$590,789	\$540,961	84%	37%	-8%
	23220 Executive Administration; Community Relations	\$2,494	\$1,395	\$5,919	\$1,805	-28%	29%	-70%
	23230 Executive Administration; Staff Relations and Negotiations	\$25,186	\$8,440	\$1,205	\$6,619	-74%	-22%	449%
	23290 Executive Administration; Other Executive Administration Services	\$54,595	\$97,751	\$124,570	\$49,699	-9%	-49%	-60%
	25110 Fiscal Services; Office of The Business Manager	\$100,078	\$87,547	\$94,626	\$94,625	-5%	8%	0%
	25150 Fiscal Services; Payroll Services	\$101	\$850	\$1,054	\$956	> 500%	13%	-9%
	25180 Fiscal Services; Property Accounting	\$540	\$900	\$5,692		-100%	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue		\$66,825				-100%	
	25195 Other Fiscal Services; Bank Account Service Charge	\$32			\$1,275	> 500%		
	25400 Planning, Research, Development and Evaluation	\$443		\$2,000	\$800	81%		-60%
	25750 Personnel Services; Health Services	\$5,385	\$5,573	\$3,002	\$3,527	-35%	-37%	17%
	25920 Ditch Assessments	\$384	\$1,122	\$476	\$742	93%	-34%	56%
	25940 Settlements				\$1,605			
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$23,870	\$89,495	\$18,089	\$696	-97%	-99%	-96%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,919,165	\$2,384,563	\$2,577,084	\$2,352,891	23%	-1%	-9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$169,421	\$198,528	\$220,692	\$212,578	25%	7%	-4%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$391,274	\$118,813	\$92,595	\$63,695	-84%	-46%	-31%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$873	\$638					
	26499 2007 Account Code - Other	\$3,604	\$2,609					
	26600 Operation and Maintenance of Plant Services; Security Services		\$2,012				-100%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$49,508	\$148,680	\$105,870	\$106,521	115%	-28%	1%
	27010 Student Transportation; Service Area Direction	\$130,451	\$89,879	\$180,262	\$225,359	73%	151%	25%
	27100 Student Transportation; Vehicle Operation	\$599,635	\$724,240	\$1,330,431	\$1,227,931	105%	70%	-8%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$322,646	\$511,382	\$486,447	\$522,207	62%	2%	7%
	27400 Student Transportation; Purchase of School Buses	\$13,605	\$652,933	\$732,041	\$362,745	> 500%	-44%	-50%
	27500 Student Transportation; Insurance on Buses	\$24,722	\$39,845	\$37,355	\$35,309	43%	-11%	-5%
	27700 Student Transportation; Contracted Transportation Services	\$160,759		\$18,496	\$2,823	-98%		-85%
	27900 Student Transportation; Other Student Transportation Services	\$1,632	\$3,191	\$2,529	\$2,667	63%	-16%	5%
	27910 Student Transportation; Bus Driver Training	\$3,747	\$5,233	\$2,973	\$2,505	-33%	-52%	-16%
	31100 Food Services Operations; Service Area Direction	\$137,685	\$162,322	\$203,758	\$174,782	27%	8%	-14%
	31200 Food Services Operations; Food Preparation and Dispensing	\$268,793	\$351,787	\$639,837	\$575,609	114%	64%	-10%
	31400 Food Services Operations; Food Purchases	\$453,347	\$557,362	\$701,560	\$732,109	61%	31%	4%
	31900 Other Food Services	\$37,208	\$120,735	\$110,200	\$128,783	246%	7%	17%
Overhead and Operational Total		\$5,277,674	\$6,893,503	\$8,368,968	\$7,499,146	42%	9%	-10%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$1,226	\$16,069	\$4,055	\$10,320	> 500%	-36%	154%
	33400 Athletic Coaches	\$65,840	\$75,152	\$75,052	\$80,520	22%	7%	7%
	33500 Welfare Activities Services			\$5,239				-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	-\$59,510	\$28,000	\$27,997			-100%	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$19,034		\$66,634	\$175,164	> 500%		163%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$190,263	\$132,300			-100%	-100%	
	45100 Building Acquisition, Construction and Improvements	\$1,039,189	\$413,402	\$201,763	\$1,232,130	19%	198%	> 500%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$167,221	\$274,663			-100%	-100%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$23,519	\$86,697	\$129,979	\$216,667	> 500%	150%	67%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$10,000				-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$513,958	\$289,029	\$316,302	\$373,714	-27%	29%	18%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$10,810	\$23,768	\$29,230		-100%	-100%	-100%
	52100 Debt Services; Interest on Debt; Bonds		\$257,740	\$1,373,575	\$1,376,495		434%	0%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$34,178	\$81,813	\$14,762	\$7,106	-79%	-91%	-52%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,302,637	\$5,484,246	\$4,060,182	\$4,097,131	24%	-25%	1%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$12,228	\$260,497	\$342,710	\$333,218	> 500%	28%	-3%
Nonoperational Total		\$5,330,592	\$7,423,375	\$6,647,482	\$7,902,466	48%	6%	19%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$243,237	\$409,111					

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
DeKalb Co Ctl United Sch Dist (1835)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011 10 Year Increase	5 Year Increase	1 Year Increase
	26492 2007 Account Code - Social Security	\$1,167,439	\$1,353,747				
	26493 2007 Account Code - Workmen's Compensation	\$70,111	\$43,279				
	26494 2007 Account Code - Group Insurance	\$3,332,714	\$5,788,821				
	26496 2007 Account Code - Unemployment Compensation	\$341	\$14,419				
	26498 2007 Account Code - Severance / Early Retirement Pay	\$88,669	\$1,648,248				
Prorated By Fund Total		\$4,902,511	\$9,257,626				