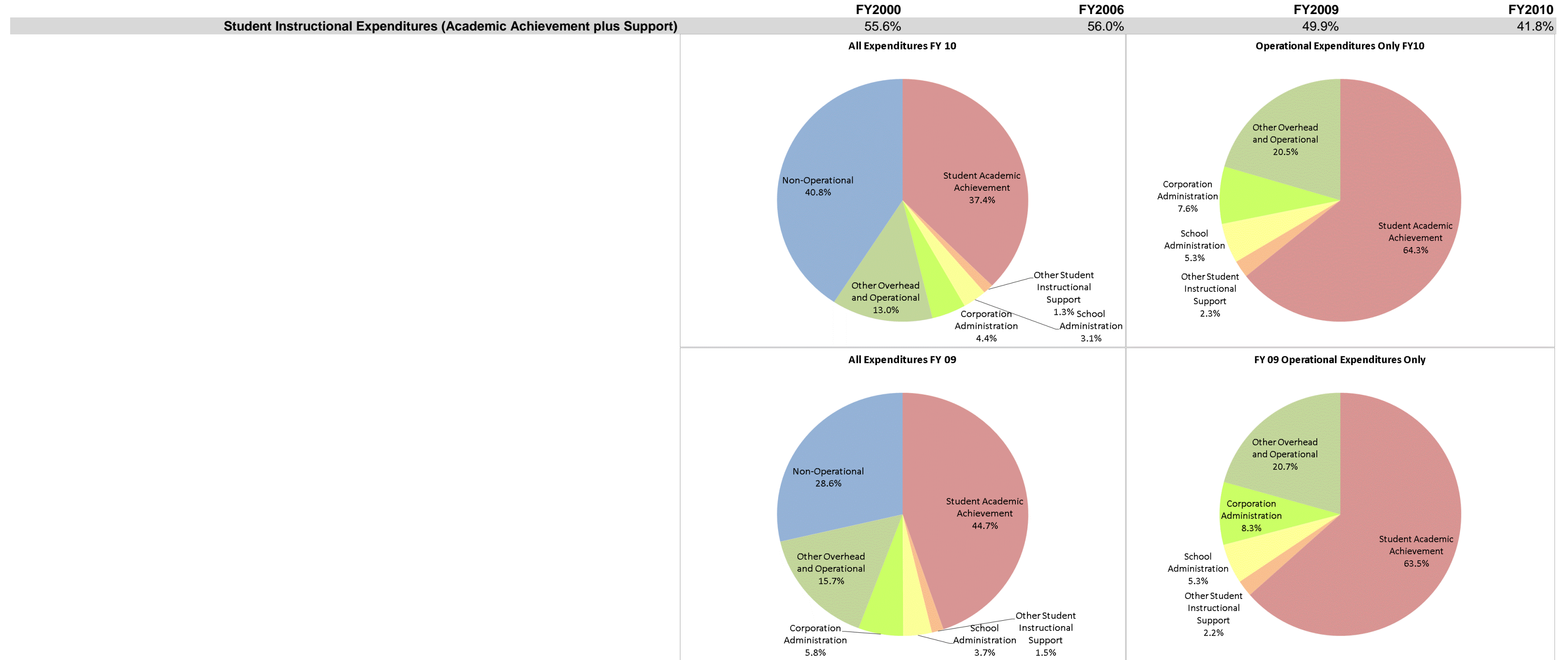


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
School Town of Munster (4740)

School Town of Munster (4740)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$16,756,870	49.8%	\$21,891,136	50.4%	\$22,659,100	44.7%	\$22,267,249	37.4%
Student Instructional Support	\$1,983,522	5.9%	\$2,391,213	5.5%	\$2,639,243	5.2%	\$2,622,090	4.4%
Overhead and Operational	\$5,965,779	17.7%	\$7,699,118	17.7%	\$10,879,590	21.5%	\$10,387,292	17.4%
Nonoperational	\$8,975,664	26.6%	\$11,416,551	26.3%	\$14,488,632	28.6%	\$24,303,891	40.8%
Grand Total	\$33,681,835		\$43,398,018		\$50,666,565		\$59,580,523	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
School Town of Munster (4740)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$173,780	\$474,479			173%
	11100 Regular Programs; Elementary	\$3,513,587	\$4,624,158	\$5,652,752	\$5,551,334	58%	20%	-2%
	11200 Regular Programs; Middle/Junior High	\$1,834,093	\$2,348,825	\$3,171,612	\$3,289,937	79%	40%	4%
	11300 Regular Programs; High School	\$2,962,009	\$3,740,580	\$5,314,400	\$5,425,791	83%	45%	2%
	11430 Vocational Education; Distributive Education	\$56,993	\$71,179	\$86,073	\$87,935	54%	24%	2%
	11450 Vocational Education; Consumer and Homemaking	\$92,179	\$89,869	\$188,247	\$194,375	111%	116%	3%
	12110 Gifted And Talented; Gifted and Talented	\$198,528	\$210,428	\$313,708	\$299,021	51%	42%	-5%
	12340 Physical Impairment; Hearing Impairment	\$1,841	\$0	\$0	\$0	-100%		
	12350 Physical Impairment; Homebound	\$22,942	\$9,156	\$25,012	\$32,764	43%	258%	31%
	12520 Culturally Different; Compensatory	\$0	\$28,281	\$16,618	\$0		-100%	-100%
	12610 Learning Disability	\$38,659	\$0	\$0	\$0	-100%		
	12710 Equal Opportunity At Risk	\$50,465	\$58,569	\$104,680	\$109,553	117%	87%	5%
	12900 Other Special Programs	\$2,286,368	\$2,231,110	\$2,466,575	\$1,812,321	-21%	-19%	-27%
	14100 Summer School Programs; Elementary	\$86,922	\$41,626	\$68,083	\$88,368	2%	112%	30%
	14300 Summer School Programs; High School	\$125,702	\$82,282	\$107,743	\$149,124	19%	81%	38%
	16100 Remediation Testing	\$3,180	\$12,497	\$5,151	\$11,068	248%	-11%	115%
	16200 Preventive Remediation	\$61,487	\$92,618	\$139,483	\$106,536	73%	15%	-24%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$78,016	\$33,447	\$154,000	\$128,400	65%	284%	-17%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$983,185	\$1,320,000	\$1,642,000	\$2,105,121	114%	59%	28%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$160,239	\$154,132	\$79,750		-50%	-48%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$1,000	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$0	\$22,059	\$7,952	\$19,117		-13%	140%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$152,153	\$216,943	\$318,027	\$341,844	125%	58%	7%
	22130 Improvement of Instruction; Instructional Staff Training	\$46,397	\$10,572	\$0	\$0	-100%	-100%	
	22220 Library/Media Services; School Library	\$329,690	\$307,255	\$403,855	\$379,070	15%	23%	-6%
	22230 Library/Media Services; Audiovisual	\$76,922	\$111,056	\$141,929	\$142,540	85%	28%	0%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$9,225	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$64,295	\$0	\$0	\$0	-100%		
	22360 Instruction, Related Technology; Network Support	\$0	\$383,895	\$732,703	\$560,657		46%	-23%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$49,233	\$67,944			38%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$341,743	\$407,395	\$766,582	\$341,586	0%	-16%	-55%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$350,105	\$519,092	\$454,768	\$468,615	34%	-10%	3%
	26497 2007 Account Code - Teachers Retirement Fund	\$564,191	\$822,207	\$0	\$0			
Student Academic Achievement Total		\$14,331,876	\$17,955,338	\$22,659,100	\$22,267,249	55%	24%	-2%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$319,851	\$335,857	\$485,733	\$522,313	63%	56%	8%
	21340 Health Services; Nurse Services	\$132,568	\$180,471	\$219,548	\$221,723	67%	23%	1%
	21430 Psychological Counseling	\$7,932	\$36,995	\$49,873	\$25,370	220%	-31%	-49%
	21990 Other Support Services, Students; Other Student Services	\$0	\$6,747	\$13,113	\$20,204		199%	54%
	24100 Office of The Principal	\$1,177,493	\$1,393,437	\$1,856,792	\$1,819,215	54%	31%	-2%
	24900 Other Support Services, School Administration	\$5,596	\$17,332	\$14,185	\$13,266	137%	-23%	-6%
Student Instructional Support Total		\$1,643,440	\$1,970,838	\$2,639,243	\$2,622,090	60%	33%	-1%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$28,027	\$19,692	\$86,040	\$76,012	171%	286%	-12%
	23150 Board of Education; Legal Services	\$16,050	\$34,402	\$32,779	\$23,666	47%	-31%	-28%
	23160 Board of Education; Promotion Expenses	\$16,406	\$23,848	\$22,891	\$19,420	18%	-19%	-15%
	23190 Board of Education; Other Governing Body Services	\$3,039	\$2,500	\$10,402	\$71,848	> 500%	> 500%	> 500%
	23210 Executive Administration; Office of The Superintendent	\$267,956	\$340,439	\$437,144	\$339,678	27%	0%	-22%
	23220 Executive Administration; Community Relations	\$22,354	\$25,962	\$18,414	\$23,173	4%	-11%	26%
	23230 Executive Administration; Staff Relations and Negotiations	\$26,665	\$32,453	\$26,250	\$13,500	-49%	-58%	-49%
	25110 Fiscal Services; Office of The Business Manager	\$223,721	\$250,144	\$379,832	\$346,770	55%	39%	-9%
	25180 Fiscal Services; Property Accounting	\$0	\$0	\$0	\$8,172			
	25191 Other Fiscal Services; Refund of Revenue	\$21,223	\$9,016	\$69,346	\$6,251	-71%	-31%	-91%
	25192 Other Fiscal Services; Petty Cash	\$250	\$300	\$300	\$300	20%	0%	0%
	25193 Other Fiscal Services; Printed Forms	\$59	\$3,560	\$0	\$0	-100%	-100%	
	25195 Other Fiscal Services; Bank Account Service Charge	\$282	\$0	\$0	\$16,507	> 500%		

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
School Town of Munster (4740)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	25199 Other Fiscal Services; Other	\$2,865	\$3,211	\$5,022	\$1,503	-48%	-53%	-70%
	25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$2,835	\$3,808			34%
	25750 Personnel Services; Health Services	\$0	\$0	\$817	\$837			2%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$1,772,021	\$1,604,860			-9%
	25890 Other Technology Services	\$23,400	\$47,509	\$69,733	\$64,844	177%	36%	-7%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,393,548	\$2,933,309	\$3,713,331	\$3,394,239	42%	16%	-9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$48,416	\$96,171	\$121,607	\$96,119	99%	0%	-21%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$397,993	\$277,574	\$316,552	\$317,523	-20%	14%	0%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$812	\$910	\$0	\$0			
	26499 2007 Account Code - Other	\$17,242	\$19,572	\$0	\$0			
	26700 Operation and Maintenance of Plant Services; Insurance	\$142,756	\$249,150	\$284,455	\$192,259	35%	-23%	-32%
	27010 Student Transportation; Service Area Direction	\$102,208	\$185,695	\$174,680	\$175,817	72%	-5%	1%
	27100 Student Transportation; Vehicle Operation	\$343,014	\$492,369	\$757,752	\$888,407	159%	80%	17%
	27200 Student Transportation; Monitoring Services	\$20,274	\$2,944	\$3,397	\$3,246	-84%	10%	-4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$265,812	\$401,273	\$422,992	\$437,377	65%	9%	3%
	27400 Student Transportation; Purchase of School Buses	\$0	\$97,958	\$570,590	\$613,405		> 500%	8%
	27500 Student Transportation; Insurance on Buses	\$72,296	\$109,471	\$126,605	\$90,851	26%	-17%	-28%
	27700 Student Transportation; Contracted Transportation Services	\$16,805	\$5,574	\$185	\$0	-100%	-100%	-100%
	27900 Student Transportation; Other Student Transportation Services	\$46,640	\$51,600	\$56,600	\$51,600	11%	0%	-9%
	27910 Student Transportation; Bus Driver Training	\$1,887	\$0	\$4,179	\$7,350	290%		76%
	31100 Food Services Operations; Service Area Direction	\$89,330	\$158,281	\$232,386	\$198,568	122%	25%	-15%
	31200 Food Services Operations; Food Preparation and Dispensing	\$317,608	\$443,815	\$531,685	\$589,255	86%	33%	11%
	31300 Food Services Operations; Food Delivery	\$0	\$737	\$925	\$790		7%	-15%
	31400 Food Services Operations; Food Purchases	\$400,292	\$565,397	\$610,838	\$637,065	59%	13%	4%
	31900 Other Food Services	\$39,337	\$22,871	\$17,005	\$72,272	84%	216%	325%
Overhead and Operational Total		\$5,368,567	\$6,907,707	\$10,879,590	\$10,387,292	93%	50%	-5%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$855	\$58	\$0		-100%	-100%
	33200 Community Recreation	\$10,717	\$28,847	\$24,739	\$25,586	139%	-11%	3%
	33400 Athletic Coaches	\$267,897	\$378,091	\$485,983	\$502,270	87%	33%	3%
	33910 High School Band Uniforms	\$0	\$0	\$582	\$0			-100%
	33990 Other Community Services; Other	\$2,962	\$16,668	\$11,517	\$14,813	400%	-11%	29%
	40100 Facilities Acquisition and Construction; Service Area Direction	\$53,442	\$151,103	\$239,798	\$404,607	> 500%	168%	69%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$390,414	\$0	\$0		-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$4,516	\$900	\$0	\$0	-100%	-100%	
	45100 Building Acquisition, Construction and Improvements	\$2,412,805	\$2,387,265	\$3,998,411	\$12,807,768	431%	437%	220%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$57,859	\$0			-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$500,784	\$585,000	\$1,018,505	\$998,468	99%	71%	-2%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$364,218	\$14,792	\$168,035	\$21,627	-94%	46%	-87%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$829,947	\$478,788	\$275,710	\$573,126	-31%	20%	108%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$16,582	\$0	\$0	\$0	-100%		
	51100 Debt Services; Principal on Debt; Bonds	\$310,000	\$491,750	\$1,129,853	\$1,129,517	264%	130%	0%
	52100 Debt Services; Interest on Debt; Bonds	\$39,645	\$0	\$0	\$0	-100%		
	52200 Debt Services; Interest on Debt; Temporary Loans	\$82,708	\$466,505	\$656,243	\$162,754	97%	-65%	-75%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$4,007,750	\$5,886,067	\$6,419,849	\$7,661,932	91%	30%	19%
	60700 Nonprogramed Charges; Scholarships	\$500	\$1,592	\$1,489	\$1,425	185%	-11%	-4%
Nonoperational Total		\$8,904,472	\$11,278,638	\$14,488,632	\$24,303,891	173%	115%	68%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$268,671	\$396,772	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,243,395	\$1,477,281	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,618,877	\$2,623,258	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$51	\$2,761	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$302,487	\$785,425	\$0	\$0			
Prorated By Fund Total		\$3,433,480	\$5,285,496	\$0	\$0			