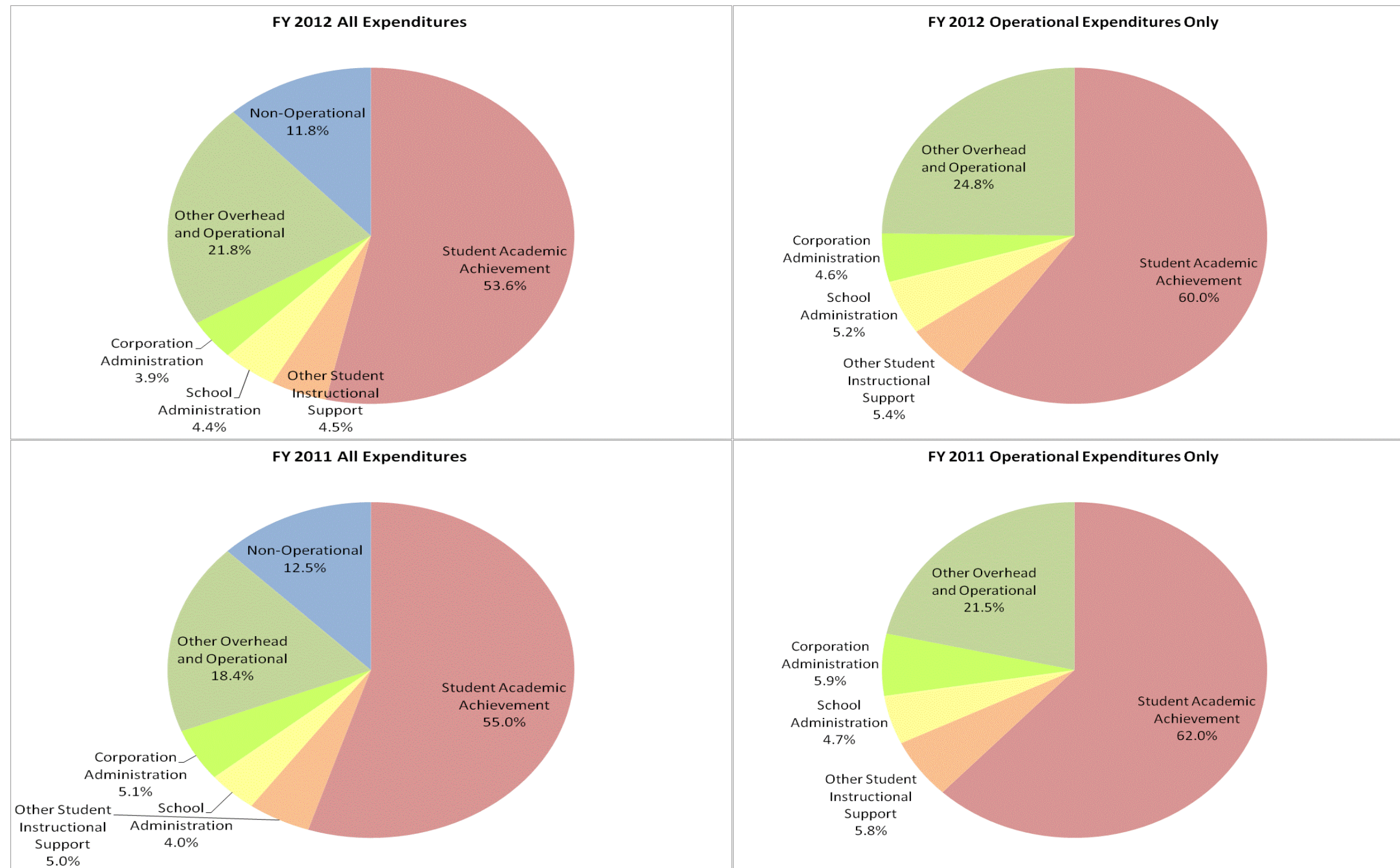


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Marion Community Schools (2865)**

Marion Community Schools (2865)

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	\$31,471,916	55.0%	\$17,644,463	32.5%	\$28,455,512	55.0%	\$26,307,980	53.6%
Student Instructional Support	\$4,559,458	8.0%	\$4,802,335	8.9%	\$4,656,174	9.0%	\$4,356,083	8.9%
Overhead and Operational Nonoperational	\$12,856,670	22.4%	\$24,700,416	45.5%	\$12,166,710	23.5%	\$12,630,192	25.7%
Nonoperational	\$8,380,750	14.6%	\$7,087,830	13.1%	\$6,456,356	12.5%	\$5,814,752	11.8%
Grand Total	\$57,268,794		\$54,235,045		\$51,734,751		\$49,109,007	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	62.9%	41.4%	64.0%	62.4%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Marion Community Schools (2865)**

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	\$40,601	\$702,899	\$527,122		> 500%	-25%
	11050 Regular Programs; Full Day Kindergarten	\$1,030,054	\$908,136	\$1,288,791	\$1,167,954	13%	29%	-9%
	11100 Regular Programs; Elementary	\$6,763,714	\$4,329,906	\$8,717,224	\$7,885,674	17%	82%	-10%
	11200 Regular Programs; Middle/Junior High	\$3,858,307	\$2,550,515	\$3,282,810	\$2,030,112	-47%	-20%	-38%
	11300 Regular Programs; High School	\$3,807,166	\$2,167,635	\$4,351,432	\$4,094,745	8%	89%	-6%
	11350 Regular Programs; High School; Academic Honors Diploma	\$57,600	\$9,000	\$0	\$35,100	-39%	290%	
	11440 Vocational Education; Health Occupations	\$412	\$43,807	\$112,411	\$140,441	> 500%	221%	25%
	11450 Vocational Education; Consumer and Homemaking	\$38,984	\$0	\$0	\$0	-100%		
	11460 Vocational Education; Occupational Home Economics	\$2,188	\$1,477	\$2,421	\$4,179	91%	183%	73%
	11480 Vocational Education; Industrial Education A	\$253,487	\$236,116	\$393,288	\$297,338	17%	26%	-24%
	11490 Vocational Education; Industrial Education B	\$245,230	\$218,407	\$451,997	\$386,159	57%	77%	-15%
	11590 Other Vocational Education Programs	\$101,517	\$69,246	\$56,578	\$71,312	-30%	3%	26%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$0	\$49,606	\$111,729			125%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$302,845	\$210,576	\$191,653	\$92,557	-69%	-56%	-52%
	11630 Regular Programs; Alternative Education Programs; High School	\$46,850	\$53,174	\$78,119	\$134,866	188%	154%	73%
	11910 Other Regular Programs; Competency Testing	\$13	\$20,345	\$5,985	\$7,155	> 500%	-65%	20%
	12110 Gifted And Talented; Gifted and Talented	\$122,622	\$73,632	\$102,302	\$83,318	-32%	13%	-19%
	12210 Mental Disabilities; Mild Mental Disabilities	\$619,682	\$488,427	\$501,437	\$299,073	-52%	-39%	-40%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$375,645	\$587,014	\$640,326	\$558,022	49%	-5%	-13%
	12230 Mental Disabilities; Severe Mental Disabilities	\$1,557	\$0	\$0	\$0	-100%		
	12310 Physical Impairment; Orthopedic Impairment	\$10,536	\$0	\$0	\$0	-100%		
	12330 Physical Impairment; Visual Impairment	\$5,274	\$833	\$12,680	\$9,831	86%	> 500%	-22%
	12340 Physical Impairment; Hearing Impairment	\$88,715	\$150,213	\$16,997	\$16,045	-82%	-89%	-6%
	12350 Physical Impairment; Homebound	\$86,190	\$101,087	\$34,232	\$23,200	-73%	-77%	-32%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$268,310	\$691,534	\$420,763	\$453,132	69%	-34%	8%
	12510 Culturally Different; Communication Disorders	\$0	\$4,800	\$0	\$0		-100%	
	12520 Culturally Different; Compensatory	\$108,844	\$35,988	\$92,333	\$90,735	-17%	152%	-2%
	12610 Learning Disability	\$921,436	\$1,227,076	\$989,447	\$937,314	2%	-24%	-5%
	12710 Equal Opportunity At Risk	\$220,676	\$314,011	\$246,635	\$134,301	-39%	-57%	-46%
	12810 Special Education Preschool	\$163,914	\$260,474	\$274,243	\$274,651	68%	5%	0%
	12900 Other Special Programs	\$94,365	\$184,457	\$338,933	\$307,763	226%	67%	-9%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$159,986	\$252,596	\$259,809	\$188,413	18%	-25%	-27%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$26,914	\$3,437	\$0	\$0	-100%	-100%	
	13300 Adult/Continuing Education Programs; Occupational Programs	\$183,058	\$227,831	\$226,935	\$216,756	18%	-5%	-4%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$41,318	\$44,628	\$40,319	\$28,506	-31%	-36%	-29%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$34,535	\$26,843	\$632	\$0	-100%	-100%	-100%
	14100 Summer School Programs; Elementary	\$22,212	\$0	\$0	\$0	-100%		
	14200 Summer School Programs; Middle/Junior High School	\$131	\$0	\$1,332	\$3,802	> 500%		185%
	14300 Summer School Programs; High School	\$18,367	\$30,119	\$72,320	\$91,262	397%	203%	26%
	16200 Preventive Remediation	\$350,224	\$111,463	\$36,777	\$147,732	-58%	33%	302%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$0	\$0	\$140,755	\$410,159			191%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$425,890	\$140,871	\$97,629	\$52,365	-88%	-63%	-46%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$106,632	\$0	\$0	\$0	-100%		
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$206,204	\$217,618	\$176,698		-14%	-19%
	22110 Improvement of Instruction; Service Area Direction	\$143,872	\$204,146	\$109,598	\$83,800	-42%	-59%	-24%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$265,860	\$327,490	\$2,303,292	\$1,936,153	> 500%	491%	-16%
	22130 Improvement of Instruction; Instructional Staff Training	\$64,392	\$20,109	\$148,760	\$101,656	58%	406%	-32%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$28	\$16			-43%
	22210 Library/Media Services; Service Area Direction	\$60,673	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$315,876	\$315,244	\$258,762	\$261,543	-17%	-17%	1%
	22230 Library/Media Services; Audiovisual	\$10,379	\$10,924	\$0	\$0	-100%	-100%	
	22240 Library/Media Services; Educational Television	\$60	\$0	\$0	\$0	-100%		
	22250 Library/Media Services; Computer Assisted Instruction Services	\$208,176	-\$59,198	\$12,016	\$255	-100%		-98%
	22290 Library/Media Services; Other Educational Media Services	\$27,739	\$43,602	\$44,275	\$39,546	43%	-9%	-11%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$50,602	\$90,962	\$126,093	\$114,225	126%	26%	-9%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$46,055	\$7,785	\$0		-100%	-100%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Marion Community Schools (2865)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	22360 Instruction, Related Technology; Network Support	\$208,368	\$255,976	\$420,783	\$1,200,934	476%	369%	185%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tec	\$0	\$1,999	\$0	\$0		-100%	
	22900 Other Support Service, Instructional Staff	\$0	\$93,043	\$267,346	\$295,867		218%	11%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$247,946	\$139,680	\$195,179	\$776,023	213%	456%	298%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$281,665	\$48,539	\$111,926	\$8,440	-97%	-83%	-92%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$83,412	\$0	\$0		-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$1,205,071	\$0	\$0	\$0			
Student Academic Achievement Total		\$24,056,078	\$17,644,463	\$28,455,512	\$26,307,980	9%	49%	-8%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$48,410	\$20,892	\$0		-100%	-100%
	21120 Attendance and Social Work Services; Attendance Services	\$216,824	\$44,853	\$4,703	\$0	-100%	-100%	-100%
	21130 Attendance and Social Work Services; Social Work Services	\$6,614	\$166,228	\$104,395	\$183,773	> 500%	11%	76%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$38,716	\$49,752			29%
	21210 Guidance Services; Service Area Direction	\$0	\$0	\$0	\$45,756			
	21220 Guidance Services; Counseling Services	\$388,194	\$557,987	\$653,107	\$530,836	37%	-5%	-19%
	21250 Guidance Services; Records Maintenance	\$0	\$0	\$17,270	\$0			-100%
	21290 Guidance Services; Other Guidance Services	\$0	\$0	\$42,277	\$0			-100%
	21310 Health Services; Service Area Direction	\$0	\$279	\$62,104	\$96,458		> 500%	55%
	21320 Health Services; Medical Services	\$7,600	\$6,200	\$29,468	\$11,248	48%	81%	-62%
	21340 Health Services; Nurse Services	\$169,892	\$241,897	\$198,646	\$218,351	29%	-10%	10%
	21390 Health Services; Other Health Services	\$17,470	\$11,564	\$14,402	\$17,110	-2%	48%	19%
	21410 Psychological Services; Service Area Direction	\$0	\$0	\$0	\$10,951			
	21420 Psychological Testing	\$0	\$0	\$24,113	-\$7,164			-130%
	21430 Psychological Counseling	\$253,649	\$451,109	\$490,062	\$215,688	-15%	-52%	-56%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$357,745	\$453,321	\$478,955	\$365,643	2%	-19%	-24%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$0	\$0	\$15,688			
	21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$0	\$6,022	\$15,467			157%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	-\$2,092	\$15,079			
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$0	\$2,092			
	21810 Special Education Administration; Service Area Direction	\$131,340	\$335,893	\$297,938	\$297,607	127%	-11%	0%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$58,611	\$72,138	\$93,674		60%	30%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$14,165	\$25,069			77%
	21990 Other Support Services, Students; Other Student Services	\$10,553	\$29,934	\$22,291	\$8,630	-18%	-71%	-61%
	24100 Office of The Principal	\$1,781,286	\$2,371,538	\$2,065,139	\$2,144,376	20%	-10%	4%
	24900 Other Support Services, School Administration	\$6,509	\$24,512	\$1,465	\$0	-100%	-100%	-100%
Student Instructional Support Total		\$3,347,676	\$4,802,335	\$4,656,174	\$4,356,083	30%	-9%	-6%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$14,000	\$48,649	\$25,981	\$36,486	161%	-25%	40%
	23150 Board of Education; Legal Services	\$85,744	\$176,770	\$63,132	\$41,933	-51%	-76%	-34%
	23160 Board of Education; Promotion Expenses	\$2,352	\$4,566	\$6,168	\$2,398	2%	-47%	-61%
	23190 Board of Education; Other Governing Body Services	\$28,753	\$30,098	\$7,409	\$7,337	-74%	-76%	-1%
	23210 Executive Administration; Office of The Superintendent	\$193,888	\$257,375	\$262,046	\$259,456	34%	1%	-1%
	23220 Executive Administration; Community Relations	\$165,191	\$217,941	\$179,722	\$204,027	24%	-6%	14%
	23230 Executive Administration; Staff Relations and Negotiations	\$158,677	\$253,211	\$251,859	\$248,128	56%	-2%	-1%
	23290 Executive Administration; Other Executive Administration Services	\$119,338	\$42,606	\$51,414	\$61,959	-48%	45%	21%
	25110 Fiscal Services; Office of The Business Manager	\$156,296	\$121,412	\$275,074	\$397,307	154%	227%	44%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$52,384	\$77,015	\$23,535	\$0	-100%	-100%	-100%
	25150 Fiscal Services; Payroll Services	\$77,845	\$104,663	\$47,406	\$0	-100%	-100%	-100%
	25160 Fiscal Services; Financial Accounting	\$40,649	\$89,353	\$38,352	\$0	-100%	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$10,442	\$51,539	\$425,101	\$122,734	> 500%	138%	-71%
	25193 Other Fiscal Services; Printed Forms	\$9,523	\$8,464	\$1,191	\$45	-100%	-99%	-96%
	25195 Other Fiscal Services; Bank Account Service Charge	\$8,933	\$37,227	\$10,603	\$10,461	17%	-72%	-1%
	25196 Other Fiscal Services; Cash Change	\$0	\$60	\$0	\$100		66%	
	25199 Other Fiscal Services; Other	\$10	\$32,169	\$41,716	\$26,510	> 500%	-18%	-36%
	25300 Printing, Publishing, and Duplicating Services	\$28,704	\$22,072	\$31,231	\$33,767	18%	53%	8%
	25400 Planning, Research, Development and Evaluation	\$2,260	\$725	\$1,640	\$0	-100%	-100%	-100%
	25730 Personnel Services; Personnel Services	\$0	\$2,682	\$0	\$0		-100%	

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Marion Community Schools (2865)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	25750 Personnel Services; Health Services	\$170	\$825	\$876	\$1,285	> 500%	56%	47%
	25790 Personnel Services; Other Professional Services	\$0	\$1,861,282	\$584,833	\$382,014		-79%	-35%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$3,938	\$3,938			0%
	25870 Administrative Technology Services; Professional Development Costs For Administrati	\$0	\$2,093	\$0	\$0		-100%	
	25920 Ditch Assessments	\$1,074	\$0	\$0	\$0	-100%		
	25940 Settlements	\$0	\$0	\$225,000	\$3,500			-98%
	25990 Other Support Services, Central	\$208,386	\$96,138	\$66,761	\$69,494	-67%	-28%	4%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$37,100	\$44,915	\$23,411	\$869	-98%	-98%	-96%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,690,680	\$5,055,948	\$4,605,322	\$5,293,903	13%	5%	15%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$12,167	\$519	\$62,404	\$69,791	474%	> 500%	12%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,007,053	\$887,936	\$683,971	\$121,446	-88%	-86%	-82%
	26499 2007 Account Code - Other	\$330,593	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$24,650	\$28,535	\$28,238	\$32,611	32%	14%	15%
	26600 Operation and Maintenance of Plant Services; Security Services	\$124,834	\$10,491,945	\$79,946	\$128,404	3%	-99%	61%
	26700 Operation and Maintenance of Plant Services; Insurance	\$440,828	\$473,731	\$392,140	\$407,963	-7%	-14%	4%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$83,461	\$46,128	\$5,231	\$0	-100%	-100%	-100%
	27010 Student Transportation; Service Area Direction	\$3,469	\$3,691	\$24,152	\$3,775	9%	2%	-84%
	27100 Student Transportation; Vehicle Operation	\$878,269	\$1,075,522	\$1,231,602	\$1,460,242	66%	36%	19%
	27200 Student Transportation; Monitoring Services	\$83,497	\$188,541	\$137,788	\$132,445	59%	-30%	-4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$386,821	\$672,883	\$554,987	\$589,716	52%	-12%	6%
	27400 Student Transportation; Purchase of School Buses	\$296,385	\$242,461	\$0	\$458,164	55%	89%	
	27500 Student Transportation; Insurance on Buses	\$16,819	\$27,675	\$24,493	\$24,599	46%	-11%	0%
	27700 Student Transportation; Contracted Transportation Services	\$8,455	\$7,766	\$10,777	\$11,180	32%	44%	4%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$13,012	\$46,558	\$123,779		> 500%	166%
	27910 Student Transportation; Bus Driver Training	\$0	\$400	\$956	\$2,645		> 500%	177%
	31100 Food Services Operations; Service Area Direction	\$247,609	\$295,595	\$246,857	\$309,180	25%	5%	25%
	31200 Food Services Operations; Food Preparation and Dispensing	\$495,195	\$538,978	\$440,010	\$491,039	-1%	-9%	12%
	31300 Food Services Operations; Food Delivery	\$0	\$0	\$216	\$0			-100%
	31400 Food Services Operations; Food Purchases	\$610,217	\$885,489	\$783,250	\$883,427	45%	0%	13%
	31900 Other Food Services	\$130,421	\$179,810	\$159,416	\$172,136	32%	-4%	8%
Overhead and Operational Total		\$11,273,141	\$24,700,416	\$12,166,710	\$12,630,192	12%	-49%	4%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	-\$908	\$0			
	33300 Civic Services	\$51,363	\$66,921	\$140,560	\$186,549	263%	179%	33%
	33400 Athletic Coaches	\$480,610	\$534,313	\$463,136	\$472,156	-2%	-12%	2%
	33500 Welfare Activities Services	\$415	\$0	\$0	\$0	-100%		
	33910 High School Band Uniforms	\$0	\$1,870	\$0	\$0		-100%	
	33990 Other Community Services; Other	\$3,216	\$3,660	\$3,594	\$3,725	16%	2%	4%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$11,790	\$99,396			> 500%
	43000 Facilities Acquisition and Construction; Professional Services	\$14,970	\$11,503	\$13,383	\$8	-100%	-100%	-100%
	45100 Building Acquisition, Construction and Improvements	\$2,692,699	\$2,130,904	\$1,720,774	\$1,353,586	-50%	-36%	-21%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$348,322	\$154,444	\$93,500	\$93,421	-73%	-40%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	-\$2,000	\$0	\$0			
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$3,139	\$249,738	\$230,715		> 500%	-8%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$19,047			
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,033,082	\$1,048,161	\$752,710	\$282,117	-73%	-73%	-63%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$80,000	\$42,800	\$0	\$0	-100%	-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$665,000	\$979,828	\$605,000	\$635,000	-5%	-35%	5%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Appr	\$0	\$0	\$0	\$30,392			
	52100 Debt Services; Interest on Debt; Bonds	\$1,264,024	\$394,053	\$677,282	\$649,224	-49%	65%	-4%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$228,456	\$883,680	\$9,567	\$0	-100%	-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,307,500	\$828,000	\$1,661,000	\$1,658,500	27%	100%	0%
	54200 Common School Fund; Principal	\$0	\$0	\$49,210	\$97,700			99%
	60700 Nonprogramed Charges; Scholarships	\$22,039	\$6,555	\$6,020	\$3,225	-85%	-51%	-46%
Nonoperational Total		\$8,191,696	\$7,087,830	\$6,456,356	\$5,814,752	-29%	-18%	-10%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$563,966	\$0	\$0	\$0			

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Marion Community Schools (2865)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	26492 2007 Account Code - Social Security	\$2,089,249	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$335,861	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$5,513,675	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$97,882	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$1,799,569	\$0	\$0	\$0			
Prorated By Fund Total		\$10,400,202	\$0	\$0	\$0			