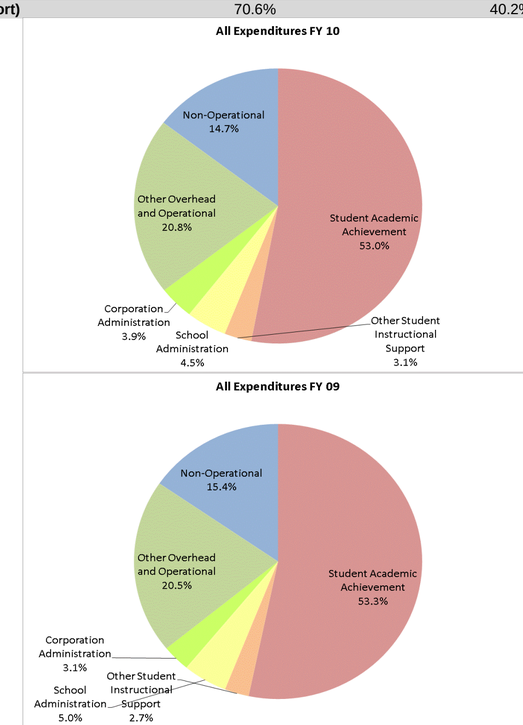
School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Anderson Community School Corp (5275)

Anderson Community School Corp (5275)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2010	FY10 % of Total Exp
Student Academic Achievement	$52,581,121	63.0%	$68,805,505	35.6%	$58,320,140	53.3%	$55,153,999	53.0%
Student Instructional Support	$6,404,695	7.7%	$8,893,695	4.6%	$8,434,098	7.7%	$7,920,254	7.6%
Overhead and Operational	$16,277,004	19.5%	$51,897,702	26.8%	$25,835,379	23.6%	$25,763,982	24.8%
Nonoperational	$8,265,549	9.9%	$63,905,623	33.0%	$16,859,749	15.4%	$15,249,950	14.7%
Grand Total	$83,528,370		$193,502,524		$109,449,365		$104,088,185	

	FY2000	FY2006	FY2009	FY2010
Student Instructional Expenditures (Academic Achievement plus Support)	70.6%	40.2%	61.0%	60.6%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Anderson Community School Corp (5275)

Student Instructional Category	Account	FY 1999	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	$71,226	$296,881	$334,067		369%	13%
	11100 Regular Programs; Elementary	$14,175,904	$14,433,121	$18,151,889	$17,799,689	26%	23%	-2%
	11200 Regular Programs; Middle/Junior High	$6,957,054	$7,566,891	$9,404,287	$8,159,549	17%	8%	-13%
	11300 Regular Programs; High School	$8,612,276	$8,672,118	$10,374,081	$9,451,940	10%	9%	-9%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	$0	$0	$302,733	$271,623			-10%
	11430 Vocational Education; Distributive Education	$40,667	$0	$0	$0	-100%		
	11440 Vocational Education; Health Occupations	$39,683	$49,341	$87,608	$116,168	193%	135%	33%
	11450 Vocational Education; Consumer and Homemaking	$97,014	$8,984	$12,243	$7,811	-92%	-13%	-36%
	11470 Vocational Education; Business Education	$52,330	$1,434	$0	$0	-100%	-100%	
	11480 Vocational Education; Industrial Education A	$253,753	$296,251	$325,263	$337,999	33%	14%	4%
	11510 Vocational Education; Cooperative Education	$22,332	$1,894	$1,708	$1,048	-95%	-45%	-39%
	11590 Other Vocational Education Programs	$308,569	$269,897	$207,663	$282,572	-8%	5%	36%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	$18,068	$20,158	$35,195	$22,446	24%	11%	-36%
	11630 Regular Programs; Alternative Education Programs; High School	$153,280	$40,473	$10,558	$1,761	-99%	-96%	-83%
	11910 Other Regular Programs; Competency Testing	$168,846	$0	$10,352	$25,283	-85%		144%
	11920 Other Regular Programs; Project 4R	$13,364	$0	$0	$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	$362,900	$32,084	$66,069	$68,829	-81%	115%	4%
	12210 Mental Disabilities; Mild Mental Disabilities	$1,492,212	$2,097,325	$2,451,836	$2,632,836	76%	26%	7%
	12220 Mental Disabilities; Moderate Mental Disabilities	$372,545	$572,995	$632,633	$564,816	52%	-1%	-11%
	12230 Mental Disabilities; Severe Mental Disabilities	$553,605	$761,949	$1,290,964	$1,624,242	193%	113%	26%
	12310 Physical Impairment; Orthopedic Impairment	$3,086	$60,376	$64,099	$61,197	> 500%	1%	-5%
	12320 Physical Impairment; Multiple Disabilities	$105,709	$507,833	$2,386,594	$1,365,482	> 500%	169%	-43%
	12330 Physical Impairment; Visual Impairment	$48,036	$61,450	$118,627	$97,636	103%	59%	-18%
	12340 Physical Impairment; Hearing Impairment	$259,272	$218,596	$203,769	$402,379	55%	84%	97%
	12350 Physical Impairment; Homebound	$79,337	$5,447	$125,808	$97,852	23%	> 500%	-22%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	$748,035	$1,007,846	$1,289,353	$1,858,493	148%	84%	44%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	$59,495	$53,636	$83,980	$80,259	35%	50%	-4%
	12510 Culturally Different; Communication Disorders	$803,311	$981,150	$1,253,401	$1,166,730	45%	19%	-7%
	12520 Culturally Different; Compensatory	$107,977	$128,072	$22,974	$0	-100%	-100%	-100%
	12610 Learning Disability	$1,876,580	$1,915,919	$2,421,718	$1,993,484	6%	4%	-18%
	12710 Equal Opportunity At Risk	$611,951	$1,056,385	$1,316,415	$1,073,977	76%	2%	-18%
	12810 Special Education Preschool	$98,488	$131,670	$184,083	$86,843	-12%	-34%	-53%
	12900 Other Special Programs	$214,116	$51,137	-$164,207	$165,994	-22%	225%	
	13100 Adult/Continuing Education Programs; Adult Basic Education	$247,401	$270,056	$367,251	$332,166	34%	23%	-10%
	13300 Adult/Continuing Education Programs; Occupational Programs	$181,960	$10,744	$3,021	-$1,500	-101%	-114%	-150%
	13600 Adult/Continuing Education Programs; Special Interest Programs	$1,824	$616	$0	$0	-100%	-100%	
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	$13,100	$6,456	$555	$0	-100%	-100%	-100%
	14100 Summer School Programs; Elementary	$136,396	$3,147	$206,516	$78,054	-43%	> 500%	-62%
	14200 Summer School Programs; Middle/Junior High School	$0	$0	$1,010	$2,455			143%
	14300 Summer School Programs; High School	$13,897	$44,487	$87,115	$153,336	> 500%	245%	76%
	15100 Enrichment Programs; Non-Credit	$5,628	$0	$0	$0	-100%		
	16100 Remediation Testing	$192,472	$104,943	$151,916	$51,334	-73%	-51%	-66%
	16200 Preventive Remediation	$148,796	$709,056	$685,246	$562,516	278%	-21%	-18%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	$0	$0	$33,786	$27,743			-18%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	$0	$0	$25,168	$23,026			-9%
	17900 Payments to Other Governmental Units Within State; Other	$40,206	$46,650	$47,869	$73,685	83%	58%	54%
	22110 Improvement of Instruction; Service Area Direction	$0	$7,508	$293,185	$297,983		> 500%	2%
	22120 Improvement of Instruction; Instruction and Curriculum Development	$127,862	$143,641	$133,261	$194,994	53%	36%	46%
	22130 Improvement of Instruction; Instructional Staff Training	$715,795	$702,399	$1,447,480	$1,513,294	111%	115%	5%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	$42,264	$1,602	$642	$37,083	-12%	> 500%	> 500%
	22210 Library/Media Services; Service Area Direction	$1,299	$0	$0	$0	-100%		
	22220 Library/Media Services; School Library	$544,603	$394,588	$527,455	$564,002	4%	43%	7%
	22230 Library/Media Services; Audiovisual	$273,756	$420,862	$406,973	$356,256	30%	-15%	-12%
	22250 Library/Media Services; Computer Assisted Instruction Services	-$5,205	$28,999	$118,692	$3,767		-87%	-97%
	22350 Instruction, Related Technology; Systems Operations	$0	$0	$12,000	$1,832			-85%
	22360 Instruction, Related Technology; Network Support	$0	$387,708	$22,000	$0		-100%	-100%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	$0	$0	$4,194	$1,754			-58%
	22900 Other Support Service, Instructional Staff	$0	$0	$242,828	$278,344			15%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	$0	$0	-$114,731	$0			
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	$231,013	$369,862	$651,641	$448,872	94%	21%	-31%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	$0	$0	-$3,510	$0			
	26497 2007 Account Code - Teachers Retirement Fund	$1,056,307	$2,233,975	$0	$0			

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Biannual Financial Report Data July 2009 - June 2010
Anderson Community School Corp (5275)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement Total		**$42,679,169**	**$46,962,960**	**$58,320,140**	**$55,153,999**	**29%**	**17%**	**-5%**
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	$431	$0	$0	$0	-100%		
	21130 Attendance and Social Work Services; Social Work Services	$201,339	$72,127	$366,822	$356,231	77%	394%	-3%
	21220 Guidance Services; Counseling Services	$596,388	$774,067	$1,098,639	$1,043,056	75%	35%	-5%
	21290 Guidance Services; Other Guidance Services	$28,678	$0	$0	$0	-100%		
	21330 Health Services; Dental Services	$0	$0	-$320	$0			
	21340 Health Services; Nurse Services	$350,484	$420,208	$626,054	$926,864	164%	121%	48%
	21410 Psychological Services; Service Area Direction	$1,693	$0	$0	$0	-100%		
	21420 Psychological Testing	$291,146	$370,588	$53,195	-$56,991	-120%	-115%	-207%
	21610 Occupational Therapy, Related Services; Service Area Direction	$0	$0	$127,922	$247,943			94%
	21810 Special Education Administration; Service Area Direction	$266,354	$363,369	$715,927	$667,563	151%	84%	-7%
	24100 Office of The Principal	$3,203,470	$3,571,307	$5,104,251	$4,392,708	37%	23%	-14%
	24900 Other Support Services, School Administration	$182,272	$251,157	$341,608	$342,880	88%	37%	0%
Student Instructional Support Total		**$5,122,255**	**$5,822,824**	**$8,434,098**	**$7,920,254**	**55%**	**36%**	**-6%**
Overhead and Operational								
	23110 Board of Education; Service Area Direction	$59,741	$19,477	$22,689	$17,052	-71%	-12%	-25%
	23150 Board of Education; Legal Services	$127,955	$169,689	$185,769	$158,706	24%	-6%	-15%
	23160 Board of Education; Promotion Expenses	$12,543	$20,447	$23,326	$14,132	13%	-31%	-39%
	23210 Executive Administration; Office of The Superintendent	$552,064	$392,095	$546,886	$412,017	-25%	5%	-25%
	23220 Executive Administration; Community Relations	$495	$0	$0	$0	-100%		
	23230 Executive Administration; Staff Relations and Negotiations	$208	$2,619	$915	$58	-72%	-98%	-94%
	25110 Fiscal Services; Office of The Business Manager	$146,799	$187,799	$250,643	$256,225	75%	36%	2%
	25150 Fiscal Services; Payroll Services	$120,166	$146,986	$170,203	$173,386	44%	18%	2%
	25160 Fiscal Services; Financial Accounting	$148,661	$110,584	$180,569	$169,786	14%	54%	-6%
	25191 Other Fiscal Services; Refund of Revenue	$14,194	$4,292	$200	$2,899	-80%	-32%	> 500%
	25193 Other Fiscal Services; Printed Forms	$3,532	$3,516	$614	$41	-99%	-99%	-93%
	25195 Other Fiscal Services; Bank Account Service Charge	$64	$4	$175	$175	173%	> 500%	0%
	25196 Other Fiscal Services; Cash Change	$0	$0	$0	$13,576			
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	$449,250	$417,132	$542,971	$495,049	10%	19%	-9%
	25300 Printing, Publishing, and Duplicating Services	$158,176	$149,537	$55,207	$54,891	-65%	-63%	-1%
	25400 Planning, Research, Development and Evaluation	$104,709	$163,208	$1,877	$347	-100%	-100%	-82%
	25600 Public Information Services	$21,953	$0	$2,788	$0	-100%		-100%
	25720 Personnel Services; Recruitment and Placement	$152,968	$212,447	-$1,375	$0	-100%	-100%	
	25730 Personnel Services; Personnel Services	$0	$0	$259,446	$252,249			-3%
	25740 Personnel Services; Noninstructional Personnel Training	$0	$0	$136,877	$136,474			0%
	25750 Personnel Services; Health Services	$0	$0	$12,135	$18,127			49%
	25790 Personnal Services; Other Professional Services	$0	$0	$393,594	$1,301,392			231%
	25810 Administrative Technology Services; Technology Services Supervison And Administration	$0	$0	$121,252	$99,619			-18%
	25850 Administrative Technology Services; Network Support	$0	$0	$453,520	$429,522			-5%
	25890 Other Technology Services	$200,393	$103,908	-$6,443	$0	-100%	-100%	
	25910 Judgments	$46,278	$0	$0	$0	-100%		
	25920 Ditch Assessments	$784	$70,681	$78,064	$72,211	> 500%	2%	-7%
	25990 Other Support Services, Central	$41,659	$48,898	$0	$0	-100%	-100%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	$150,012	$196,105	$353,746	$238,273	59%	22%	-33%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	$4,872,477	$6,652,808	$9,704,660	$8,588,920	76%	29%	-11%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	$123,908	$2,420	$1,596,625	$1,668,238	> 500%	> 500%	4%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	$5,304	$1,600	$0	$0			
	26499 2007 Account Code - Other	$0	$29,783,345	$0	$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	$100,653	$88,448	$106,468	$73,165	-27%	-17%	-31%
	26600 Operation and Maintenance of Plant Services; Security Services	$139,277	$160,179	$235,839	$181,637	30%	13%	-23%
	26700 Operation and Maintenance of Plant Services; Insurance	$204,162	$484,074	$329,045	$354,989	74%	-27%	8%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	$530	$0	$2,703	$0	-100%		-100%
	27010 Student Transportation; Service Area Direction	$253,246	$292,400	$490,775	$232,751	-8%	-20%	-53%
	27100 Student Transportation; Vehicle Operation	$7,860	$0	$0	$0	-100%		
	27200 Student Transportation; Monitoring Services	$225,810	$186,014	$306,359	$229,859	2%	24%	-25%
	27300 Student Transportation; Vehicle Servicing and Maintenance	$13,817	$36,180	$25,185	$22,340	62%	-38%	-11%
	27400 Student Transportation; Purchase of School Buses	$50,788	$79,546	$1,077,596	$1,157,310	> 500%	> 500%	7%
	27700 Student Transportation; Contracted Transportation Services	$3,098,939	$4,095,025	$3,644,841	$4,488,498	45%	10%	23%
	27900 Student Transportation; Other Student Transportation Services	$23,996	$139,357	$19,700	$14,007	-42%	-90%	-29%
	31100 Food Services Operations; Service Area Direction	$377,820	$625,635	$647,881	$751,580	99%	20%	16%
	31200 Food Services Operations; Food Preparation and Dispensing	$1,768,851	$2,091,260	$2,310,480	$2,260,104	28%	8%	-2%

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	31400 Food Services Operations; Food Purchases	$1,136,666	$1,232,981	$1,551,571	$1,424,379	25%	16%	-8%
Overhead and Operational Total		**$14,916,705**	**$48,370,697**	**$25,835,379**	**$25,763,982**	**73%**	**-47%**	**0%**
Nonoperational								
	33200 Community Recreation	$0	$46,789	$48,818	$25,010		-47%	-49%
	33300 Civic Services	$97,422	$60,110	$56,341	$36,579	-62%	-39%	-35%
	33400 Athletic Coaches	$472,502	$588,075	$906,916	$789,109	67%	34%	-13%
	33500 Welfare Activities Services	$22,236	$0	$0	$0	-100%		
	33990 Other Community Services; Other	$154,759	$610,857	$56,975	$62,862	-59%	-90%	10%
	43000 Facilities Acquisition and Construction; Professional Services	$167,385	$0	$0	$0	-100%		
	45100 Building Acquisition, Construction and Improvements	$3,305,848	$15,912,921	-$822,653	$417,130	-87%	-97%	
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	$861,750	$856,004	$0	$0	-100%	-100%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	$2,100	$0	$734,441	$176,138	> 500%		-76%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	$2,419,447	$1,026,846	$780,531	$505,631	-79%	-51%	-35%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	$0	$106	$1,426,395	$108,537		> 500%	-92%
	51100 Debt Services; Principal on Debt; Bonds	$3,541	$490,000	$1,340,000	$1,405,000	> 500%	187%	5%
	51300 Debt Services; Principal on Debt; Emergency Loans	$7,937	$0	$0	$0	-100%		
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	$0	$35,510,000	$0	$0		-100%	
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	$0	$0	$194,827	$96,131			-51%
	52100 Debt Services; Interest on Debt; Bonds	$0	$424,815	$2,313,438	$2,242,706		428%	-3%
	52200 Debt Services; Interest on Debt; Temporary Loans	$344,741	$837,028	$591,619	$388,800	13%	-54%	-34%
	53100 Debt Services; Lease Rental; Buildings ; Principal	$0	$6,622,500	$9,232,000	$8,996,217		36%	-3%
	60700 Nonprogramed Charges; Scholarships	$100	$100	$100	$100	0%	0%	0%
Nonoperational Total		**$7,859,769**	**$62,986,151**	**$16,859,749**	**$15,249,950**	**94%**	**-76%**	**-10%**
Prorated By Fund								
	26491 2007 Account Code - PERF	$565,682	$658,789	$0	$0			
	26492 2007 Account Code - Social Security	$3,813,603	$4,001,535	$0	$0			
	26493 2007 Account Code - Workmen's Compensation	$195,685	$239,496	$0	$0			
	26494 2007 Account Code - Group Insurance	$8,367,309	$24,351,263	$0	$0			
	26496 2007 Account Code - Unemployment Compensation	$8,193	$102,799	$0	$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	$0	$6,011	$0	$0			
Prorated By Fund Total		**$12,950,472**	**$29,359,893**	**$0**	**$0**			