School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Danville Community School Corp (3325)

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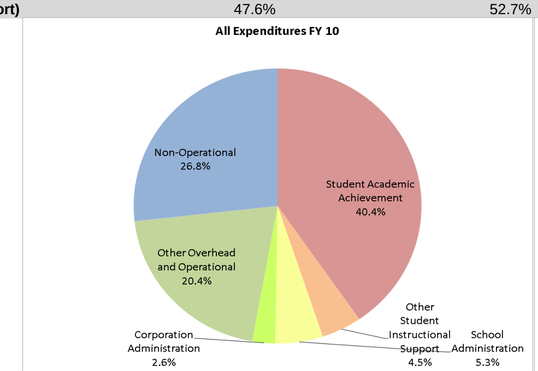
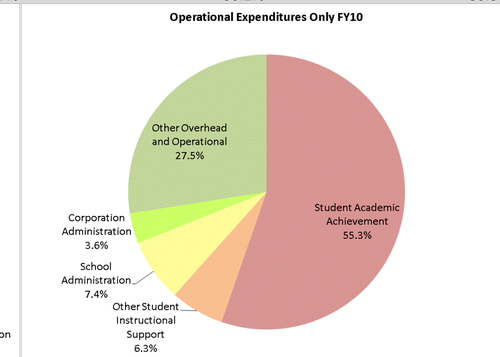
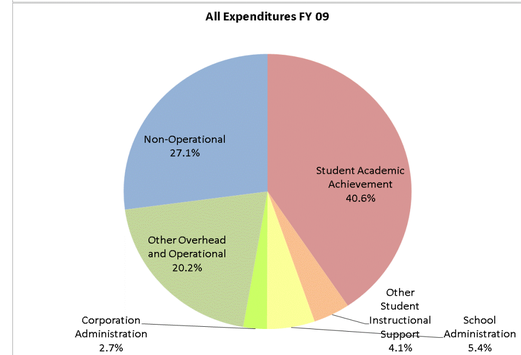
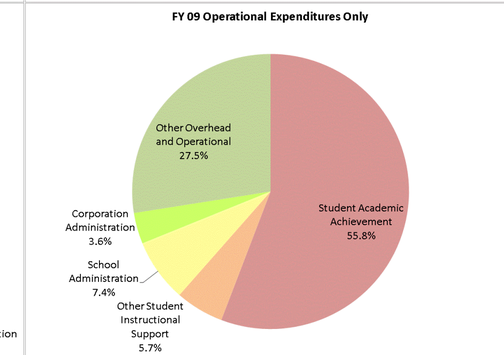
Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2010	FY10 % of Total Exp
Student Academic Achievement	$7,025,020	41.0%	$10,434,121	45.7%	$10,921,162	40.6%	$10,748,937	40.4%
Student Instructional Support	$1,138,735	6.6%	$1,599,591	7.0%	$2,554,170	9.5%	$2,628,825	9.9%
Overhead and Operational	$4,301,771	25.1%	$5,580,390	24.4%	$6,145,216	22.8%	$6,116,193	23.0%
Nonoperational	$4,685,667	27.3%	$5,225,173	22.9%	$7,294,430	27.1%	$7,128,077	26.8%
Grand Total	**$17,151,193**		**$22,839,275**		**$26,914,978**		**$26,622,032**	

	FY2000	FY2006	FY2009	FY2010
Student Instructional Expenditures (Academic Achievement plus Support)	47.6%	52.7%	50.1%	50.3%









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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	$0	$59,536	$152,863			157%
	11100 Regular Programs; Elementary	$2,315,922	$3,209,569	$4,375,627	$3,165,795	37%	-1%	-28%
	11200 Regular Programs; Middle/Junior High	$779,332	$860,591	$1,383,202	$2,143,540	175%	149%	55%
	11300 Regular Programs; High School	$1,414,745	$1,919,446	$2,366,909	$2,508,261	77%	31%	6%
	11350 Regular Programs; High School; Academic Honors Diploma	$0	$43,631	$142,207	$121,646		179%	-14%
	11410 Vocational Education; Agriculture A	$17,034	$63,540	$68,493	$70,072	311%	10%	2%
	11450 Vocational Education; Consumer and Homemaking	$72,603	$103,865	$116,753	$119,963	65%	15%	3%
	11630 Regular Programs; Alternative Education Programs; High School	$648	$51,201	$86,145	$127,916	> 500%	150%	48%
	11910 Other Regular Programs; Competency Testing	$138,668	$170,011	$0	$0	-100%	-100%	
	12110 Gifted And Talented; Gifted and Talented	$24,534	$9,727	$2,992	$9,124	-63%	-6%	205%
	12210 Mental Disabilities; Mild Mental Disabilities	$0	$426	$32,979	$39,411		> 500%	20%
	12220 Mental Disabilities; Moderate Mental Disabilities	$0	$0	$1,768	$91,719			> 500%
	12350 Physical Impairment; Homebound	$5,551	$6,889	$12,214	$7,886	42%	14%	-35%
	12510 Culturally Different; Communication Disorders	$70,740	$58,563	$41,266	$43,467	-39%	-26%	5%
	12610 Learning Disability	$372,154	$519,501	$690,694	$681,285	83%	31%	-1%
	12810 Special Education Preschool	$39,198	$52,787	$47,304	$77,563	98%	47%	64%
	12900 Other Special Programs	$16,168	$16,093	$0	$32	-100%	-100%	
	13100 Adult/Continuing Education Programs; Adult Basic Education	$0	$0	$0	$832			
	14100 Summer School Programs; Elementary	$9,693	$4,173	$0	$0	-100%	-100%	
	14200 Summer School Programs; Middle/Junior High School	$2,786	$2,859	$2,271	$0	-100%	-100%	-100%
	14300 Summer School Programs; High School	$23,760	$9,173	$9,499	$0	-100%	-100%	-100%
	16200 Preventive Remediation	$30,494	$61,665	$40,678	$39,186	29%	-36%	-4%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	$0	$0	$677	$1,243			84%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	$114,915	$180,345	$98,324	$131,680	15%	-27%	34%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	$166,716	$259,415	$190,404	$248,275	49%	-4%	30%
	22120 Improvement of Instruction; Instruction and Curriculum Development	$1,894	$53,512	$70,708	$90,608	> 500%	69%	28%
	22130 Improvement of Instruction; Instructional Staff Training	$112	$4,799	$1,274	$1,757	> 500%	-63%	38%
	22220 Library/Media Services; School Library	$178,406	$226,333	$298,438	$286,071	60%	26%	-4%
	22230 Library/Media Services; Audiovisual	$1,418	$3,031	$1,871	$1,128	-20%	-63%	-40%
	22240 Library/Media Services; Educational Television	$2,860	$1,309	$1,955	$2,322	-19%	77%	19%
	22250 Library/Media Services; Computer Assisted Instruction Services	$7,601	$0	$0	$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	$0	$62,267	$83,110	$83,110		33%	0%
	22350 Instruction, Related Technology; Systems Operations	$0	$0	$370,108	$371,486			0%
	22360 Instruction, Related Technology; Network Support	$0	$223,683	$697	$0		-100%	-100%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	$160,622	$251,137	$321,859	$127,297	-21%	-49%	-60%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	$0	$0	$1,200	$3,400			183%
	26497 2007 Account Code - Teachers Retirement Fund	$264,415	$468,372	$0	$0			
Student Academic Achievement Total		**$6,232,991**	**$8,897,915**	**$10,921,162**	**$10,748,937**	**72%**	**21%**	**-2%**
Student Instructional Support								
	21220 Guidance Services; Counseling Services	$187,625	$238,633	$410,014	$458,704	144%	92%	12%
	21230 Guidance Services; Appraisal Services	$10,288	$21,319	$6,120	$30,670	198%	44%	401%
	21290 Guidance Services; Other Guidance Services	$8,449	$84,402	$1,127	$8,094	-4%	-90%	> 500%
	21340 Health Services; Nurse Services	$71,364	$94,719	$128,755	$134,093	88%	42%	4%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	$0	$0	$19,092	$38,242			100%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	$0	$0	$51,770	$47,025			-9%
	21720 Physical Therapy Services; Physical Therapy Services	$0	$0	$21,226	$20,783			-2%
	21810 Special Education Administration; Service Area Direction	$20,134	$31,998	$33,698	$30,964	54%	-3%	-8%
	21890 Special Education Administration; Other Special Education Administration	$0	$23,204	$435,135	$439,375		> 500%	1%
	24100 Office of The Principal	$690,263	$861,566	$1,447,233	$1,420,876	106%	65%	-2%
Student Instructional Support Total		**$988,124**	**$1,355,842**	**$2,554,170**	**$2,628,825**	**166%**	**94%**	**3%**
Overhead and Operational								
	23110 Board of Education; Service Area Direction	$17,500	$18,588	$18,344	$18,982	8%	2%	3%
	23120 Board of Education; Service Area Assistants	$62,578	$106,969	$108,146	$109,390	75%	2%	1%
	23150 Board of Education; Legal Services	$6,999	$6,774	$11,002	$6,752	-4%	0%	-39%
	23160 Board of Education; Promotion Expenses	$3,996	$4,525	$4,076	$3,448	-14%	-24%	-15%
	23190 Board of Education; Other Governing Body Services	$8,148	$16,934	$10,069	$11,454	41%	-32%	14%
	23210 Executive Administration; Office of The Superintendent	$122,629	$185,556	$370,378	$405,079	230%	118%	9%
	23230 Executive Administration; Staff Relations and Negotiations	$3,001	$3,172	$3,169	$3,432	14%	8%	8%
	23290 Executive Administration; Other Executive Administration Services	$62,184	$26,847	$52,425	$44,743	-28%	67%	-15%
	25150 Fiscal Services; Payroll Services	$40,500	$52,330	$47,369	$43,767	8%	-16%	-8%

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	25191 Other Fiscal Services; Refund of Revenue	$505	$26,942	$9,348	$8,942	> 500%	-67%	-4%
	25195 Other Fiscal Services; Bank Account Service Charge	$0	$866	$4,525	$7,856		> 500%	74%
	25400 Planning, Research, Development and Evaluation	$17,754	$0	$0	$0	-100%		
	25750 Personnel Services; Health Services	$13,444	$23,877	$33,122	$26,044	94%	9%	-21%
	25790 Personnal Services; Other Professional Services	$0	$0	$846	$0			-100%
	25910 Judgments	$0	$0	$40,393	$509			-99%
	25920 Ditch Assessments	$0	$1,615	$0	$0		-100%	
	25950 Other Assessments	$0	$0	$2,707	$0			-100%
	25990 Other Support Services, Central	$64,547	$79,111	$0	$0	-100%	-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	$1,191,393	$1,814,581	$2,288,950	$2,319,239	95%	28%	1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	$75,714	$27,910	$57,561	$48,598	-36%	74%	-16%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	$355,317	$305,653	$345,152	$327,318	-8%	7%	-5%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	$0	$550	$0	$0			
	26499 2007 Account Code - Other	$0	$145,513	$0	$0			
	26600 Operation and Maintenance of Plant Services; Security Services	$0	$5,010	$18,560	$35,049		> 500%	89%
	26700 Operation and Maintenance of Plant Services; Insurance	$74,595	$123,792	$97,868	$104,641	40%	-15%	7%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	$3,442	$1,527	$1,766	$0	-100%	-100%	-100%
	27010 Student Transportation; Service Area Direction	$303,572	$718,841	$451,256	$78,971	-74%	-89%	-82%
	27100 Student Transportation; Vehicle Operation	$242,248	$19,079	$638,835	$933,632	285%	> 500%	46%
	27200 Student Transportation; Monitoring Services	$60,740	$6,765	$2,860	$3,053	-95%	-55%	7%
	27300 Student Transportation; Vehicle Servicing and Maintenance	$142,510	$200,973	$274,318	$240,314	69%	20%	-12%
	27400 Student Transportation; Purchase of School Buses	$366,826	$292,942	$0	$93,183	-75%	-68%	
	27500 Student Transportation; Insurance on Buses	$15,744	$37,554	$26,304	$28,034	78%	-25%	7%
	27700 Student Transportation; Contracted Transportation Services	$32,286	$2,773	$700	$250	-99%	-91%	-64%
	27910 Student Transportation; Bus Driver Training	$0	$225	$1,094	$500		122%	-54%
	31200 Food Services Operations; Food Preparation and Dispensing	$239,462	$307,040	$529,138	$566,627	137%	85%	7%
	31400 Food Services Operations; Food Purchases	$385,639	$486,212	$665,249	$615,875	60%	27%	-7%
	31900 Other Food Services	$78,107	$26,042	$29,687	$30,512	-61%	17%	3%
Overhead and Operational Total		**$3,991,379**	**$5,077,088**	**$6,145,216**	**$6,116,193**	**53%**	**20%**	**0%**
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	$0	$72	$0	$0		-100%	
	33200 Community Recreation	$3,063	$8,237	$8,989	$4,542	48%	-45%	-49%
	33400 Athletic Coaches	$120,767	$194,137	$232,509	$218,121	81%	12%	-6%
	33990 Other Community Services; Other	$5,239	$4,999	$0	$0	-100%	-100%	
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	$0	$4,588	$6,100	$2,375		-48%	-61%
	43000 Facilities Acquisition and Construction; Professional Services	$54,314	$169,350	$19,844	$63,734	17%	-62%	221%
	45100 Building Acquisition, Construction and Improvements	$479,138	$328,987	$599,142	$711,448	48%	116%	19%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	$81,029	$697	-$1,092	$31,548	-61%	> 500%	
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	$1,247,379	$225,354	$254,957	$151,781	-88%	-33%	-40%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	$140,767	$237,929	$316,632	$175,947	25%	-26%	-44%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	$114,297	$0	$0	$0	-100%		
	51100 Debt Services; Principal on Debt; Bonds	$0	$318,179	$365,000	$390,350		23%	7%
	52100 Debt Services; Interest on Debt; Bonds	$0	$322,000	$17,300	$10,100		-97%	-42%
	52200 Debt Services; Interest on Debt; Temporary Loans	$14,341	$34,157	$61,187	$116,009	> 500%	240%	90%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	$0	$0	$81,263	$26,598			-67%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	$0	$156,964	$0	$6,951		-96%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	$1,226,000	$1,413,500	$2,305,000	$1,745,000	42%	23%	-24%
	53150 Debt Services; Lease Rental; Buildings ; Interest	$0	$0	$2,821,750	$3,339,500			18%
	53200 Debt Services; Lease Rental; Equipment ; Principal	$1,050,000	$1,543,000	$0	$0	-100%	-100%	
	54200 Common School Fund; Principal	$129,025	$219,584	$205,850	$134,073	4%	-39%	-35%
	60700 Nonprogramed Charges; Scholarships	$0	$3,066	$0	$0		-100%	
Nonoperational Total		**$4,665,357**	**$5,184,799**	**$7,294,430**	**$7,128,077**	**53%**	**37%**	**-2%**
Prorated By Fund								
	26491 2007 Account Code - PERF	$123,412	$144,901	$0	$0			
	26492 2007 Account Code - Social Security	$597,691	$830,430	$0	$0			
	26493 2007 Account Code - Workmen's Compensation	$39,056	$180,445	$0	$0			
	26494 2007 Account Code - Group Insurance	$513,183	$1,159,758	$0	$0			
	26496 2007 Account Code - Unemployment Compensation	$0	$8,097	$0	$0			
Prorated By Fund Total		**$1,273,342**	**$2,323,632**	**$0**	**$0**			