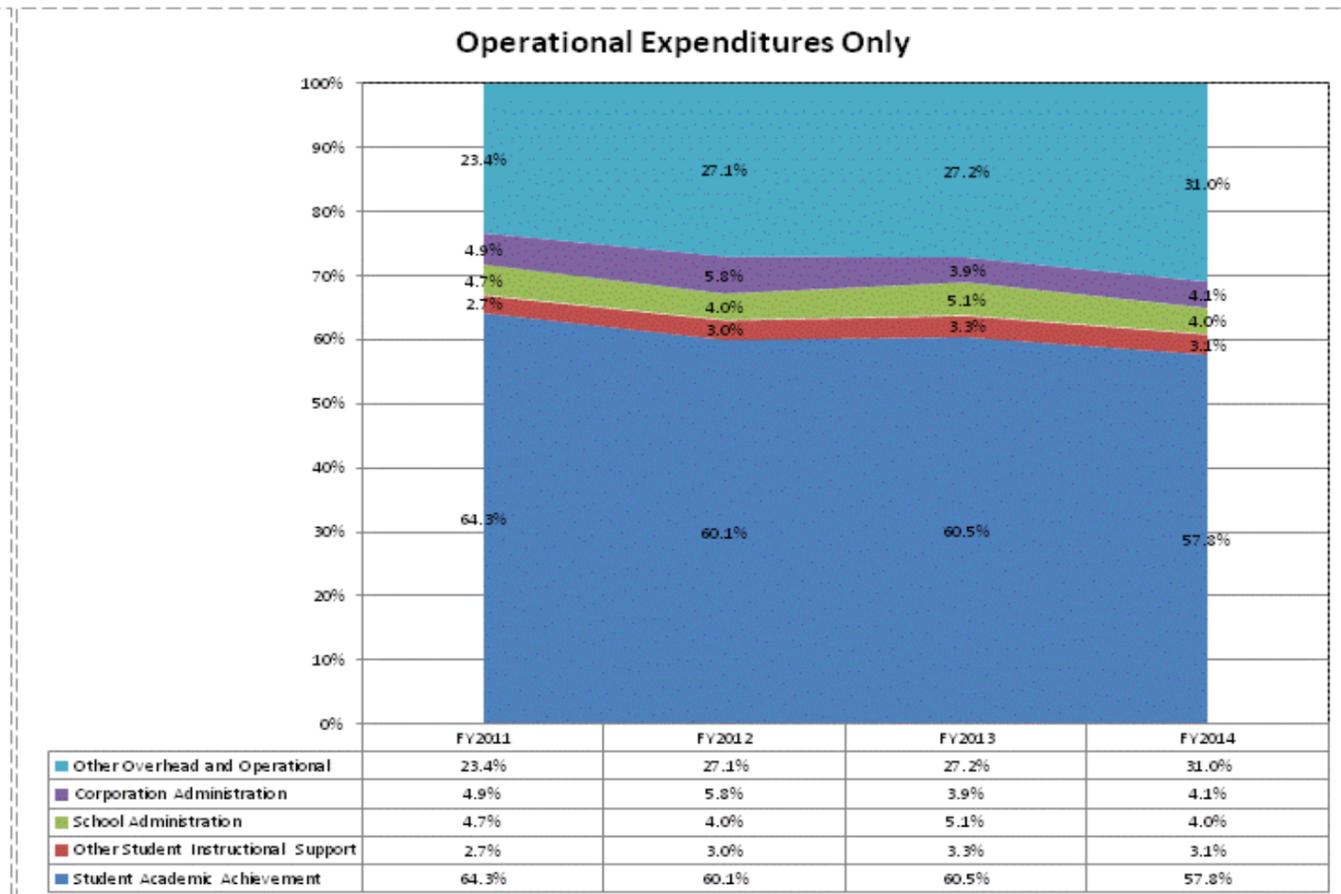
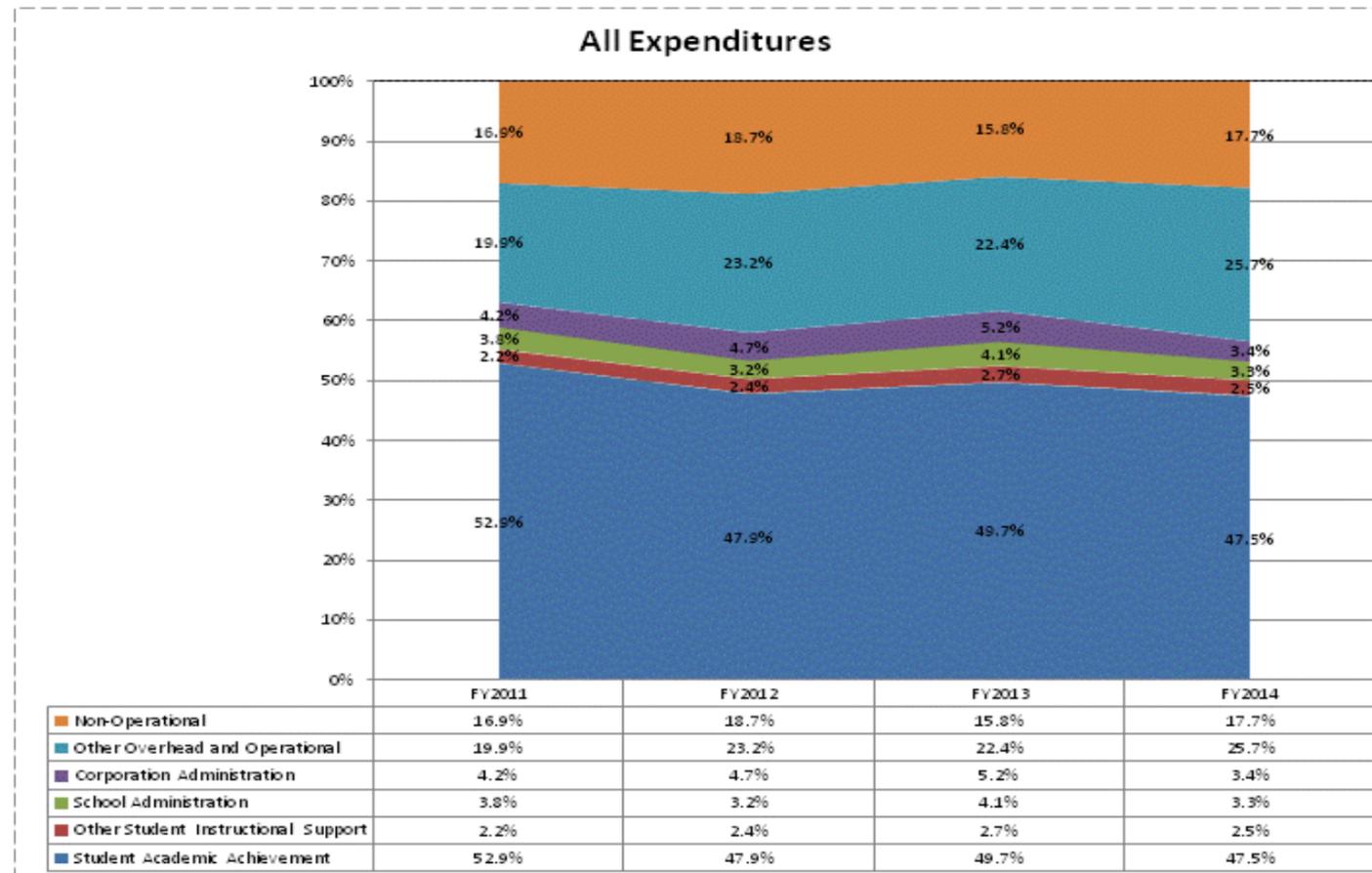


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Anderson Community School Corp (5275)

Anderson Community School Corp (5275)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$68,805,505	35.6%	\$58,320,140	53.3%	\$42,387,645	49.7%	\$42,274,598	47.5%
Student Instructional Support	\$8,893,695	4.6%	\$8,434,098	7.7%	\$5,815,422	6.8%	\$5,149,472	5.8%
Overhead and Operational Nonoperational	\$51,897,702	26.8%	\$25,835,379	23.6%	\$23,524,619	27.6%	\$25,910,611	29.1%
Nonoperational	\$63,905,623	33.0%	\$16,859,749	15.4%	\$13,487,626	15.8%	\$15,736,782	17.7%
Grand Total	\$193,502,524		\$109,449,365		\$85,215,313		\$89,071,463	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	40.2%	61.0%	56.6%	53.2%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Anderson Community School Corp (5275)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$71,226	\$296,881	\$660,629	\$1,573,466	> 500%	430%	138%
11100 Regular Programs; Elementary	\$14,433,121	\$18,151,889	\$13,480,048	\$13,268,643	-8%	-27%	-2%
11200 Regular Programs; Middle/Junior High	\$7,566,891	\$9,404,287	\$5,726,292	\$3,543,278	-53%	-62%	-38%
11300 Regular Programs; High School	\$8,672,118	\$10,374,081	\$8,201,622	\$6,554,145	-24%	-37%	-20%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$302,733	\$126,160	\$118,952	N/A	-61%	-6%
11430 Vocational Education; Distributive Education	\$0	\$0	\$44,171	\$1,153	N/A	N/A	-97%
11440 Vocational Education; Health Occupations	\$49,341	\$87,608	\$0	\$53,584	9%	-39%	N/A
11450 Vocational Education; Consumer and Homemaking	\$8,984	\$12,243	\$4,727	\$4,992	-44%	-59%	6%
11470 Vocational Education; Business Education	\$1,434	\$0	\$0	\$0	-100%	N/A	N/A
11480 Vocational Education; Industrial Education A	\$296,251	\$325,263	\$88,565	\$108,658	-63%	-67%	23%
11510 Vocational Education; Cooperative Education	\$1,894	\$1,708	\$508	\$182	-90%	-89%	-64%
11590 Other Vocational Education Programs	\$269,897	\$207,663	\$319,413	\$326,880	21%	57%	2%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$20,158	\$35,195	\$3,209	\$25,764	28%	-27%	> 500%
11630 Regular Programs; Alternative Education Programs; High School	\$40,473	\$10,558	\$0	\$0	-100%	-100%	N/A
11910 Other Regular Programs; Competency Testing	\$0	\$10,352	\$1,521	\$0	N/A	-100%	-100%
12110 Gifted And Talented; Gifted and Talented	\$32,084	\$66,069	\$67,487	\$57,146	78%	-14%	-15%
12210 Mental Disabilities; Mild Mental Disabilities	\$2,097,325	\$2,451,836	\$1,880,492	\$1,349,332	-36%	-45%	-28%
12220 Mental Disabilities; Moderate Mental Disabilities	\$572,995	\$632,633	\$253,321	\$389,730	-32%	-38%	54%
12230 Mental Disabilities; Severe Mental Disabilities	\$761,949	\$1,290,964	\$1,297,664	\$1,353,836	78%	5%	4%
12310 Physical Impairment; Orthopedic Impairment	\$60,376	\$64,099	\$15,134	\$14,936	-75%	-77%	-1%
12320 Physical Impairment; Multiple Disabilities	\$507,833	\$2,386,594	\$1,633,182	\$1,606,916	216%	-33%	-2%
12330 Physical Impairment; Visual Impairment	\$61,450	\$118,627	\$95,711	\$203,787	232%	72%	113%
12340 Physical Impairment; Hearing Impairment	\$218,596	\$203,769	\$161,747	\$87,439	-60%	-57%	-46%
12350 Physical Impairment; Homebound	\$5,447	\$125,808	\$54,803	\$48,738	> 500%	-61%	-11%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$1,007,846	\$1,289,353	\$447,574	\$535,600	-47%	-58%	20%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$53,636	\$83,980	\$1,902,979	\$376,293	> 500%	348%	-80%
12510 Culturally Different; Communication Disorders	\$981,150	\$1,253,401	\$1,014,070	\$1,086,951	11%	-13%	7%
12520 Culturally Different; Compensatory	\$128,072	\$22,974	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$1,915,919	\$2,421,718	\$702,491	\$2,288,202	19%	-6%	226%
12710 Equal Opportunity At Risk	\$1,056,385	\$1,316,415	\$883,964	\$2,291,285	117%	74%	159%
12810 Special Education Preschool	\$131,670	\$184,083	\$84,642	\$354,207	169%	92%	318%
12900 Other Special Programs	\$51,137	-\$164,207	\$50,855	\$33,632	-34%	N/A	-34%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$270,056	\$367,251	\$244,093	\$226,329	-16%	-38%	-7%
13300 Adult/Continuing Education Programs; Occupational Programs	\$10,744	\$3,021	\$0	\$10,236	-5%	239%	N/A
13600 Adult/Continuing Education Programs; Special Interest Programs	\$616	\$0	\$1,433	\$0	-100%	N/A	-100%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$6,456	\$555	\$13,131	\$0	-100%	-100%	-100%
14100 Summer School Programs; Elementary	\$3,147	\$206,516	\$37,263	\$21,905	> 500%	-89%	-41%
14200 Summer School Programs; Middle/Junior High School	\$0	\$1,010	\$0	\$0	N/A	-100%	N/A
14300 Summer School Programs; High School	\$44,487	\$87,115	\$23,944	\$5,884	-87%	-93%	-75%
16100 Remediation Testing	\$104,943	\$151,916	\$49,203	\$51,657	-51%	-66%	5%
16200 Preventive Remediation	\$709,056	\$685,246	\$413,646	\$286,532	-60%	-58%	-31%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$33,786	\$0	\$149,086	N/A	341%	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$25,168	\$8,556	\$11,473	N/A	-54%	34%
17900 Payments to Other Governmental Units Within State; Other	\$46,650	\$47,869	\$0	\$0	-100%	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$7,508	\$293,185	\$178,555	\$204,492	> 500%	-30%	15%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$143,641	\$133,261	\$136,377	\$134,907	-6%	1%	-1%
22130 Improvement of Instruction; Instructional Staff Training	\$702,399	\$1,447,480	\$1,273,968	\$1,396,128	99%	-4%	10%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,602	\$642	\$0	\$42,359	> 500%	> 500%	N/A
22220 Library/Media Services; School Library	\$394,588	\$527,455	\$457,151	\$454,937	15%	-14%	0%
22230 Library/Media Services; Audiovisual	\$420,862	\$406,973	\$24,383	\$85,432	-80%	-79%	250%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Anderson Community School Corp (5275)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
22250 Library/Media Services; Computer Assisted Instruction Services	\$28,999	\$118,692	\$0	\$0	-100%	-100%	N/A
22350 Instruction, Related Technology; Systems Operations	\$0	\$12,000	\$0	\$0	N/A	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$387,708	\$22,000	\$0	\$0	-100%	-100%	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$4,194	\$0	\$0	N/A	-100%	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$242,828	\$207,008	\$315,883	N/A	30%	53%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	-\$114,731	\$0	\$0	N/A	N/A	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$369,862	\$651,641	\$115,952	\$1,219,629	230%	87%	> 500%
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	-\$3,510	\$0	\$0	N/A	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$2,233,975	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$46,962,960	\$58,320,140	\$42,387,645	\$42,274,598	-10%	-28%	0%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$10,859	\$56,582	N/A	N/A	421%
21130 Attendance and Social Work Services; Social Work Services	\$72,127	\$366,822	\$385,574	\$388,923	439%	6%	1%
21220 Guidance Services; Counseling Services	\$774,067	\$1,098,639	\$651,729	\$629,673	-19%	-43%	-3%
21330 Health Services; Dental Services	\$0	-\$320	\$0	\$0	N/A	N/A	N/A
21340 Health Services; Nurse Services	\$420,208	\$626,054	\$465,266	\$523,761	25%	-16%	13%
21420 Psychological Testing	\$370,588	\$53,195	\$23,608	\$151,721	-59%	185%	> 500%
21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$127,922	\$147,015	\$128,097	N/A	0%	-13%
21810 Special Education Administration; Service Area Direction	\$363,369	\$715,927	\$554,878	\$325,209	-11%	-55%	-41%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$50,772	\$48,562	N/A	N/A	-4%
24100 Office of The Principal	\$3,571,307	\$5,104,251	\$3,402,279	\$2,773,880	-22%	-46%	-18%
24900 Other Support Services, School Administration	\$251,157	\$341,608	\$123,440	\$123,064	-51%	-64%	0%
Student Instructional Support Total	\$5,822,824	\$8,434,098	\$5,815,422	\$5,149,472	-12%	-39%	-11%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$19,477	\$22,689	\$17,736	\$23,580	21%	4%	33%
23150 Board of Education; Legal Services	\$169,689	\$185,769	\$118,181	\$101,535	-40%	-45%	-14%
23160 Board of Education; Promotion Expenses	\$20,447	\$23,326	\$1,704,029	\$23,168	13%	-1%	-99%
23210 Executive Administration; Office of The Superintendent	\$392,095	\$546,886	\$473,298	\$510,067	30%	-7%	8%
23220 Executive Administration; Community Relations	\$0	\$0	\$2,483	\$860	N/A	N/A	-65%
23230 Executive Administration; Staff Relations and Negotiations	\$2,619	\$915	\$0	\$0	-100%	-100%	N/A
25110 Fiscal Services; Office of The Business Manager	\$187,799	\$250,643	\$274,346	\$259,540	38%	4%	-5%
25150 Fiscal Services; Payroll Services	\$146,986	\$170,203	\$181,369	\$180,892	23%	6%	0%
25160 Fiscal Services; Financial Accounting	\$110,584	\$180,569	\$125,695	\$127,304	15%	-29%	1%
25191 Other Fiscal Services; Refund of Revenue	\$4,292	\$200	\$236,694	\$0	-100%	-100%	-100%
25193 Other Fiscal Services; Printed Forms	\$3,516	\$614	\$0	\$0	-100%	-100%	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$4	\$175	\$0	\$0	-100%	-100%	N/A
25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$417,132	\$542,971	\$397,656	\$437,816	5%	-19%	10%
25300 Printing, Publishing, and Duplicating Services	\$149,537	\$55,207	\$32,165	\$23,765	-84%	-57%	-26%
25400 Planning, Research, Development and Evaluation	\$163,208	\$1,877	\$202	\$607	-100%	-68%	201%
25600 Public Information Services	\$0	\$2,788	\$0	\$0	N/A	-100%	N/A
25720 Personnel Services; Recruitment and Placement	\$212,447	-\$1,375	\$0	\$0	-100%	N/A	N/A
25730 Personnel Services; Personnel Services	\$0	\$259,446	\$274,576	\$233,214	N/A	-10%	-15%
25740 Personnel Services; Noninstructional Personnel Training	\$0	\$136,877	\$145,500	\$141,645	N/A	3%	-3%
25750 Personnel Services; Health Services	\$0	\$12,135	\$9,250	\$10,074	N/A	-17%	9%
25790 Personnel Services; Other Professional Services	\$0	\$393,594	\$242,853	\$331,009	N/A	-16%	36%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$121,252	\$72,296	\$84,882	N/A	-30%	17%
25850 Administrative Technology Services; Network Support	\$0	\$453,520	\$48,420	\$459,339	N/A	1%	> 500%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Anderson Community School Corp (5275)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25870 Administrative Technology Services; Professional Development Costs For Administrative Techn	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25890 Other Technology Services	\$103,908	-\$6,443	\$0	\$0	-100%	N/A	N/A
25920 Ditch Assessments	\$70,681	\$78,064	\$60,444	\$59,851	-15%	-23%	-1%
25990 Other Support Services, Central	\$48,898	\$0	\$0	\$0	-100%	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$196,105	\$353,746	\$1,350,686	\$179,609	-8%	-49%	-87%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$6,652,808	\$9,704,660	\$5,788,174	\$6,685,587	0%	-31%	16%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$0	\$3,620	\$0	N/A	N/A	-100%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$2,420	\$1,596,625	\$871,706	\$1,495,609	> 500%	-6%	72%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,600	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$29,783,345	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$88,448	\$106,468	\$104,707	\$132,654	50%	25%	27%
26600 Operation and Maintenance of Plant Services; Security Services	\$160,179	\$235,839	\$129,060	\$227,743	42%	-3%	76%
26700 Operation and Maintenance of Plant Services; Insurance	\$484,074	\$329,045	\$670,304	\$3,824,634	> 500%	> 500%	471%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$2,703	\$0	\$0	N/A	-100%	N/A
27010 Student Transportation; Service Area Direction	\$292,400	\$490,775	\$242,515	\$188,873	-35%	-62%	-22%
27200 Student Transportation; Monitoring Services	\$186,014	\$306,359	\$68,339	\$62,355	-66%	-80%	-9%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$36,180	\$25,185	\$57,848	\$56,474	56%	124%	-2%
27400 Student Transportation; Purchase of School Buses	\$79,546	\$1,077,596	\$156,214	\$203,524	156%	-81%	30%
27700 Student Transportation; Contracted Transportation Services	\$4,095,025	\$3,644,841	\$5,517,303	\$5,453,473	33%	50%	-1%
27900 Student Transportation; Other Student Transportation Services	\$139,357	\$19,700	\$7,800	\$0	-100%	-100%	-100%
31100 Food Services Operations; Service Area Direction	\$625,635	\$647,881	\$763,238	\$637,345	2%	-2%	-16%
31200 Food Services Operations; Food Preparation and Dispensing	\$2,091,260	\$2,310,480	\$1,764,552	\$2,117,390	1%	-8%	20%
31400 Food Services Operations; Food Purchases	\$1,232,981	\$1,551,571	\$1,611,361	\$1,636,194	33%	5%	2%
Overhead and Operational Total	\$48,370,697	\$25,835,379	\$23,524,619	\$25,910,611	-46%	0%	10%
Nonoperational							
33200 Community Recreation	\$46,789	\$48,818	\$0	\$0	-100%	-100%	N/A
33300 Civic Services	\$60,110	\$56,341	\$17,305	\$23,245	-61%	-59%	34%
33400 Athletic Coaches	\$588,075	\$906,916	\$357,675	\$384,505	-35%	-58%	8%
33990 Other Community Services; Other	\$610,857	\$56,975	\$0	\$0	-100%	-100%	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$15,912,921	-\$822,653	\$0	\$0	-100%	N/A	N/A
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$856,004	\$0	\$0	\$0	-100%	N/A	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$734,441	-\$4,007	\$449,499	N/A	-39%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,026,846	\$780,531	-\$183,662	\$1,945,746	89%	149%	N/A
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$106	\$1,426,395	\$84,182	-\$31,479	< -500%	-102%	-137%
51100 Debt Services; Principal on Debt; Bonds	\$490,000	\$1,340,000	\$1,645,000	\$1,735,000	254%	29%	5%
51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$35,510,000	\$0	\$0	\$0	-100%	N/A	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$194,827	\$187,153	\$0	N/A	-100%	-100%
52100 Debt Services; Interest on Debt; Bonds	\$424,815	\$2,313,438	\$1,933,208	\$1,842,841	334%	-20%	-5%
52200 Debt Services; Interest on Debt; Temporary Loans	\$837,028	\$591,619	\$62,349	\$0	-100%	-100%	-100%
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$160,925	\$160,925	N/A	N/A	0%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$6,622,500	\$9,232,000	\$9,227,500	\$9,226,500	39%	0%	0%
60700 Nonprogramed Charges; Scholarships	\$100	\$100	\$0	\$0	-100%	-100%	N/A
Nonoperational Total	\$62,986,151	\$16,859,749	\$13,487,626	\$15,736,782	-75%	-7%	17%
Prorated By Fund							
26491 2007 Account Code - PERF	\$658,789	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$4,001,535	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$239,496	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$24,351,263	\$0	\$0	\$0	N/A	N/A	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Anderson Community School Corp (5275)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
26496 2007 Account Code - Unemployment Compensation	\$102,799	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$6,011	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$29,359,893	\$0	\$0	\$0	N/A	N/A	N/A