

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Anderson Community School Corp (5275)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	
<b>Student Academic Achievement</b>									
	11050 Regular Programs; Full Day Kindergarten		\$0	\$71,226	\$93,531	\$252,453	n/a	254%	170%
	11100 Regular Programs; Elementary	\$12,853,535	\$14,433,121	\$13,075,177	\$15,965,585	24%	11%	22%	
	11200 Regular Programs; Middle/Junior High	\$6,287,894	\$7,566,891	\$6,913,216	\$8,240,841	31%	9%	19%	
	11300 Regular Programs; High School	\$8,413,982	\$8,581,013	\$7,595,730	\$9,006,045	7%	5%	19%	
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$162,848	\$266,262	n/a	n/a	64%	
	11450 Vocational Education; Consumer and Homemaking	\$66,490	\$8,984	\$8,717	\$10,460	-84%	16%	20%	
	11510 Vocational Education; Cooperative Education	\$133,655	\$1,894	\$1,595	\$1,608	-99%	-15%	1%	
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$20,158	\$18,101	\$22,971	n/a	14%	27%	
	11630 Regular Programs; Alternative Education Programs; High School	\$70,357	\$40,473	\$27,266	\$20,522	-71%	-49%	-25%	
	11900 2007 Account Code - Other Regular Programs	\$371,210	\$0	\$0	\$0	-100%	n/a	n/a	
	11910 Other Regular Programs; Competency Testing	\$0	\$0	\$0	\$10,627	n/a	n/a	n/a	
	12100 2007 Account Code - Gifted and Talented	\$341,002	\$32,084	\$34,195	\$7,375	-98%	-77%	-78%	
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$60,568	n/a	n/a	n/a	
	12210 Mental Disabilities; Mild Mental Disabilities	\$1,159,311	\$2,097,325	\$2,054,930	\$2,015,780	74%	-4%	-2%	
	12220 Mental Disabilities; Moderate Mental Disabilities	\$415,566	\$572,995	\$962,520	\$679,575	64%	19%	-29%	
	12230 Mental Disabilities; Severe Mental Disabilities	\$541,986	\$761,949	\$713,438	\$764,954	41%	0%	7%	
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$60,376	\$38,057	\$84,813	n/a	40%	123%	
	12320 Physical Impairment; Multiple Disabilities	\$95,599	\$507,833	\$508,555	\$820,426	> 500%	62%	61%	
	12330 Physical Impairment; Visual Impairment	\$48,585	\$61,450	\$74,004	\$67,477	39%	10%	-9%	
	12340 Physical Impairment; Hearing Impairment	\$180,895	\$218,596	\$215,083	\$263,689	46%	21%	23%	
	12350 Physical Impairment; Homebound	\$99,821	\$5,447	\$58,965	\$15,876	-84%	191%	-73%	
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$669,213	\$1,007,846	\$984,635	\$1,767,037	164%	75%	79%	
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$9,009	\$53,636	\$49,327	\$64,108	> 500%	20%	30%	
	12510 Culturally Different; Communication Disorders	\$638,879	\$981,150	\$786,682	\$973,769	52%	-1%	24%	
	12520 Culturally Different; Compensatory	\$237,113	\$128,072	\$154,838	\$173,917	-27%	36%	12%	
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$166,692	\$195,933	\$184,929	\$76,068	-54%	-61%	-59%	
	12610 Learning Disability	\$1,468,207	\$1,719,986	\$1,457,132	\$1,920,352	31%	12%	32%	
	12710 Equal Opportunity At Risk	\$323,072	\$1,056,385	\$1,023,283	\$1,473,282	356%	39%	44%	
	12810 Special Education Preschool	\$111,989	\$131,670	\$158,897	\$127,560	14%	-3%	-20%	
	12900 Other Special Programs	\$116,020	\$51,137	\$21,909	\$53,529	-54%	5%	144%	
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$67,688	\$59,172	\$59,317	\$51,199	-24%	-13%	-14%	
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$4,788	\$6,456	\$2,824	\$4,057	-15%	-37%	44%	
	14100 Summer School Programs; Elementary	\$106,929	\$3,147	\$3,071	\$7,372	-93%	134%	140%	
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$450	\$0	n/a	n/a	-100%	
	14300 Summer School Programs; High School	\$24,827	\$44,487	\$67,525	\$94,810	282%	113%	40%	
	16100 Remediation Testing	\$170,274	\$104,943	\$91,996	\$51,837	-70%	-51%	-44%	
	16200 Preventive Remediation	\$117,096	\$709,056	\$621,395	\$725,942	> 500%	2%	17%	
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$98,558	\$110,590	\$119,335	\$165,214	68%	49%	38%	
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$0	\$5,841	n/a	n/a	n/a	
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$13,248	\$0	\$0	\$0	-100%	n/a	n/a	
	17900 Payments to Other Governmental Units Within State; Other	\$17,827	\$46,650	\$55,639	\$81,867	359%	75%	47%	
	22210 Library/Media Services; Service Area Direction	\$1,041	\$0	\$0	\$0	-100%	n/a	n/a	
	22220 Library/Media Services; School Library	\$483,778	\$394,045	\$345,605	\$335,031	-31%	-15%	-3%	
	22230 Library/Media Services; Audiovisual	\$255,036	\$420,862	\$259,720	\$343,597	35%	-18%	32%	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$20,871	\$28,999	\$11,245	\$932,480	> 500%	> 500%	> 500%	
	22290 Library/Media Services; Other Educational Media Services	\$6,000	\$0	\$0	\$0	-100%	n/a	n/a	
	24100 Office of The Principal	\$2,791,541	\$3,479,776	\$3,207,710	\$3,799,022	36%	9%	18%	
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$0	\$0	\$114,731	n/a	n/a	n/a	
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$778,169	\$369,862	\$320,860	\$168,909	-78%	-54%	-47%	
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$0	\$3,510	n/a	n/a	n/a	
	26497 2007 Account Code - Teachers Retirement Fund	\$1,397,469	\$2,213,372	\$2,170,646	\$1,715,977	23%	-22%	-21%	
<b>Student Academic Achievement Total</b>		<b>\$41,175,223</b>	<b>\$48,359,048</b>	<b>\$44,714,898</b>	<b>\$53,808,925</b>	<b>31%</b>	<b>11%</b>	<b>20%</b>	
<b>Student Instructional Support</b>									
	21120 Attendance and Social Work Services; Attendance Services	\$98,648	\$0	\$0	\$0	-100%	n/a	n/a	
	21130 Attendance and Social Work Services; Social Work Services	\$182,464	\$72,127	\$5,943	\$255,929	40%	255%	> 500%	

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	21220 Guidance Services; Counseling Services	\$509,831	\$774,067	\$773,505	\$829,527	63%	7%	7%
	21290 Guidance Services; Other Guidance Services	\$13,908	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$291,276	\$420,208	\$419,233	\$1,097,108	277%	161%	162%
	21410 Psychological Services; Service Area Direction	\$4,550	\$0	\$0	\$0	-100%	n/a	n/a
	21420 Psychological Testing	\$262,126	\$370,588	\$384,103	\$295,535	13%	-20%	-23%
	21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$0	\$0	\$51,841	n/a	n/a	n/a
	21810 Special Education Administration; Service Area Direction	\$177,515	\$363,369	\$293,599	\$419,593	136%	15%	43%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$0	\$2,300	n/a	n/a	n/a
	22110 Improvement of Instruction; Service Area Direction	\$1,437	\$7,508	\$0	\$97,609	> 500%	> 500%	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$176,104	\$143,641	\$164,124	\$83,391	-53%	-42%	-49%
	22130 Improvement of Instruction; Instructional Staff Training	\$946,667	\$702,399	\$871,000	\$1,117,093	18%	59%	28%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$62,931	\$1,602	\$698	\$8,111	-87%	406%	> 500%
	23110 Board of Education; Service Area Direction	\$57,070	\$19,477	\$10,529	\$18,621	-67%	-4%	77%
	23210 Executive Administration; Office of The Superintendent	\$623,728	\$392,095	\$222,236	\$362,678	-42%	-8%	63%
	23290 Executive Administration; Other Executive Administration Services	\$1,776	\$0	\$0	\$0	-100%	n/a	n/a
	24900 Other Support Services, School Administration	\$181,371	\$251,157	\$216,868	\$245,105	35%	-2%	13%
	25720 Personnel Services; Recruitment and Placement	\$70,135	\$212,447	\$210,618	\$56,874	-19%	-73%	-73%
	25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$96,736	n/a	n/a	n/a
	25750 Personnel Services; Health Services	\$0	\$0	\$0	\$38	n/a	n/a	n/a
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$46,141	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$387,708	\$427,510	\$342,821	n/a	-12%	-20%
<b>Student Instructional Support Total</b>		<b>\$3,661,537</b>	<b>\$4,118,393</b>	<b>\$3,999,965</b>	<b>\$5,427,051</b>	<b>48%</b>	<b>32%</b>	<b>36%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$159,331	\$169,689	\$139,267	\$217,956	37%	28%	57%
	23160 Board of Education; Promotion Expenses	\$7,430	\$20,447	\$18,184	\$17,068	130%	-17%	-6%
	23230 Executive Administration; Staff Relations and Negotiations	\$25	\$2,619	\$0	\$37	51%	-99%	n/a
	25110 Fiscal Services; Office of The Business Manager	\$105,951	\$187,799	\$170,747	\$197,829	87%	5%	16%
	25150 Fiscal Services; Payroll Services	\$82,963	\$146,986	\$139,002	\$109,344	32%	-26%	-21%
	25160 Fiscal Services; Financial Accounting	\$71,880	\$112,184	\$110,013	\$116,399	62%	4%	6%
	25191 Other Fiscal Services; Refund of Revenue	\$97,899	\$4,292	\$1,288	\$36,857	-62%	> 500%	> 500%
	25193 Other Fiscal Services; Printed Forms	\$2,038	\$3,516	\$2,363	\$1,928	-5%	-45%	-18%
	25195 Other Fiscal Services; Bank Account Service Charge	\$223	\$4	\$0	\$0	-100%	-100%	n/a
	25196 Other Fiscal Services; Cash Change	\$150	\$0	\$0	\$22,395	> 500%	n/a	n/a
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$371,602	\$417,132	\$335,873	\$727,313	96%	74%	117%
	25400 Planning, Research, Development and Evaluation	\$0	\$163,208	\$191,379	\$105,741	n/a	-35%	-45%
	25600 Public Information Services	\$8,917	\$0	\$0	\$0	-100%	n/a	n/a
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$53,546	n/a	n/a	n/a
	25890 Other Technology Services	\$210,297	\$103,908	\$80,826	\$67,836	-68%	-35%	-16%
	25910 Judgments	\$49,529	\$0	\$0	\$0	-100%	n/a	n/a
	25920 Ditch Assessments	\$432	\$70,681	\$79,160	\$72,268	> 500%	2%	-9%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$39,052	\$48,898	\$49,563	\$15,393	-61%	-69%	-69%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$140,014	\$196,105	\$180,357	\$190,896	36%	-3%	6%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,477,299	\$6,509,928	\$6,263,355	\$9,348,892	109%	44%	49%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$328,718	\$2,420	\$0	\$1,222,786	272%	> 500%	n/a
	26499 2007 Account Code - Other	\$0	\$29,783,345	\$165,669	\$297,874	n/a	-99%	80%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$37,924	\$88,448	\$83,961	\$169,817	348%	92%	102%
	26600 Operation and Maintenance of Plant Services; Security Services	\$128,719	\$160,179	\$196,077	\$170,247	32%	6%	-13%
	26700 Operation and Maintenance of Plant Services; Insurance	\$312,624	\$484,074	\$340,050	\$118,630	-62%	-75%	-65%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$1,150	\$2,478	n/a	n/a	115%
	27010 Student Transportation; Service Area Direction	\$228,966	\$292,400	\$253,894	\$315,567	38%	8%	24%
	27100 Student Transportation; Vehicle Operation	\$7,530	\$0	\$0	\$0	-100%	n/a	n/a
	27200 Student Transportation; Monitoring Services	\$336,004	\$186,014	\$164,011	\$173,176	-48%	-7%	6%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$8,268	\$36,180	\$28,522	\$56,780	> 500%	57%	99%
	27400 Student Transportation; Purchase of School Buses	\$82,944	\$79,546	\$183,265	\$24,915	-70%	-69%	-86%
	27700 Student Transportation; Contracted Transportation Services	\$2,421,680	\$4,095,025	\$4,204,785	\$4,652,277	92%	14%	11%
	27900 Student Transportation; Other Student Transportation Services	\$18,282	\$139,357	\$36,664	\$18,023	-1%	-87%	-51%

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	31100 Food Services Operations; Service Area Direction	\$308,617	\$625,635	\$630,423	\$567,839	84%	-9%	-10%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,606,810	\$2,091,260	\$2,236,734	\$2,352,560	46%	12%	5%
	31400 Food Services Operations; Food Purchases	\$1,022,934	\$1,232,981	\$1,372,696	\$1,478,149	45%	20%	8%
	33200 Community Recreation	\$33,795	\$46,789	\$32,342	\$29,324	-13%	-37%	-9%
	33300 Civic Services	\$42,495	\$60,110	\$61,837	\$25,151	-41%	-58%	-59%
	33400 Athletic Coaches	\$396,862	\$588,075	\$625,700	\$662,070	67%	13%	6%
	33500 Welfare Activities Services	\$10,241	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$12,013	\$610,857	\$561,364	\$271,142	> 500%	-56%	-52%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$762,440	\$856,004	\$731,557	\$900	-100%	-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$0	\$0	\$248,301	n/a	n/a	n/a
	52200 Debt Services; Interest on Debt; Temporary Loans	\$320,539	\$837,028	\$447,880	\$674,342	110%	-19%	51%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$100	\$100	\$100	n/a	0%	0%
<b>Overhead and Operational Total</b>		<b>\$14,253,439</b>	<b>\$50,453,225</b>	<b>\$20,120,058</b>	<b>\$24,834,148</b>	<b>74%</b>	<b>-51%</b>	<b>23%</b>
<b>Nonoperational</b>								
	43000 Facilities Acquisition and Construction; Professional Services	\$112,223	\$0	\$0	\$0	-100%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$3,308,064	\$15,912,921	\$11,582,242	\$2,636,466	-20%	-83%	-77%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,986,744	\$1,026,846	\$912,171	\$628,407	-68%	-39%	-31%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$106	\$0	\$3,480,485	n/a	> 500%	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$490,000	\$820,000	\$1,095,000	n/a	123%	34%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$35,510,000	\$0	\$0	n/a	-100%	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$424,815	\$2,823,677	\$4,378,974	n/a	> 500%	55%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$6,622,500	\$7,747,500	\$13,760,000	n/a	108%	78%
<b>Nonoperational Total</b>		<b>\$5,407,031</b>	<b>\$59,987,188</b>	<b>\$23,885,590</b>	<b>\$25,979,331</b>	<b>380%</b>	<b>-57%</b>	<b>9%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$721,339	\$633,785	\$605,249	\$430,068	-40%	-32%	-29%
	26492 2007 Account Code - Social Security	\$3,457,768	\$3,918,708	\$3,711,522	\$1,256,154	-64%	-68%	-66%
	26493 2007 Account Code - Workmen's Compensation	\$185,386	\$239,496	\$249,861	\$239,780	29%	0%	-4%
	26494 2007 Account Code - Group Insurance	\$6,529,156	\$24,190,157	\$27,127,570	\$12,099,792	85%	-50%	-55%
	26496 2007 Account Code - Unemployment Compensation	\$44,380	\$102,799	\$35,252	\$15,412	-65%	-85%	-56%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$6,011	\$1,275,428	\$17,751	n/a	195%	-99%
<b>prorated Total</b>		<b>\$10,938,030</b>	<b>\$29,090,956</b>	<b>\$33,004,882</b>	<b>\$14,058,957</b>	<b>29%</b>	<b>-52%</b>	<b>-57%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$50,162,725	\$71,747,555	\$71,558,467	\$65,074,269	30%	-9%	-9%	66.5%	37.4%	56.9%	52.4%
Student Instructional Support	\$4,312,869	\$5,961,900	\$6,124,747	\$6,207,910	44%	4%	1%	5.7%	3.1%	4.9%	5.0%
Overhead and Operational	\$15,552,633	\$54,312,167	\$24,156,589	\$26,846,903	73%	-51%	11%	20.6%	28.3%	19.2%	21.6%
Nonoperational	\$5,407,031	\$59,987,188	\$23,885,590	\$25,979,331	380%	-57%	9%	7.2%	31.2%	19.0%	20.9%
<b>Grand Total</b>	<b>\$75,435,259</b>	<b>\$192,008,809</b>	<b>\$125,725,393</b>	<b>\$124,108,413</b>	<b>65%</b>	<b>-35%</b>	<b>-1%</b>				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	72.2%	40.5%	61.8%	57.4%