

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

Marion Community Schools (2865)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$18,940	n/a	n/a	n/a
	11050 Regular Programs; Full Day Kindergarten	\$0	\$1,030,054	\$1,063,406	\$1,169,897	n/a	14%	10%
	11100 Regular Programs; Elementary	\$6,365,441	\$6,763,714	\$6,688,078	\$8,737,929	37%	29%	31%
	11200 Regular Programs; Middle/Junior High	\$5,096,684	\$3,858,307	\$3,548,676	\$4,191,154	-18%	9%	18%
	11300 Regular Programs; High School	\$3,907,578	\$3,807,166	\$3,589,243	\$3,796,652	-3%	0%	6%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$57,600	\$0	\$0	n/a	-100%	n/a
	11440 Vocational Education; Health Occupations	\$0	\$412	\$857	\$36,768	n/a	> 500%	> 500%
	11450 Vocational Education; Consumer and Homemaking	\$25,268	\$38,984	\$39,360	\$21,481	-15%	-45%	-45%
	11460 Vocational Education; Occupational Home Economics	\$0	\$2,188	\$3,909	\$352	n/a	-84%	-91%
	11470 Vocational Education; Business Education	\$24,295	\$0	\$0	\$0	-100%	n/a	n/a
	11480 Vocational Education; Industrial Education A	\$265,199	\$253,487	\$227,404	\$319,041	20%	26%	40%
	11490 Vocational Education; Industrial Education B	\$268,011	\$245,230	\$235,737	\$337,052	26%	37%	43%
	11590 Other Vocational Education Programs	\$302,884	\$101,517	\$106,277	\$173,666	-43%	71%	63%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$143,988	\$302,845	\$268,265	\$288,609	100%	-5%	8%
	11630 Regular Programs; Alternative Education Programs; High School	\$2,503	\$46,850	\$18,393	\$73,194	> 500%	56%	298%
	11910 Other Regular Programs; Competency Testing	\$17,664	\$13	\$27,868	\$0	-100%	-100%	-100%
	12100 2007 Account Code - Gifted and Talented	\$108,911	\$122,622	\$122,320	\$58,889	-46%	-52%	-52%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$96,011	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$305,009	\$619,682	\$445,817	\$548,500	80%	-11%	23%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$240,154	\$375,645	\$390,494	\$446,111	86%	19%	14%
	12230 Mental Disabilities; Severe Mental Disabilities	\$509	\$1,557	\$979	\$11,290	> 500%	> 500%	> 500%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$10,536	\$15,459	\$1,791	n/a	-83%	-88%
	12330 Physical Impairment; Visual Impairment	\$30,704	\$5,274	\$238	-\$163	-101%	-103%	-168%
	12340 Physical Impairment; Hearing Impairment	\$111,974	\$88,715	\$89,139	\$120,597	8%	36%	35%
	12350 Physical Impairment; Homebound	\$45,677	\$86,190	\$90,526	\$117,216	157%	36%	29%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$188,282	\$268,310	\$336,992	\$561,347	198%	109%	67%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$0	\$24,500	n/a	n/a	n/a
	12520 Culturally Different; Compensatory	\$77,469	\$108,844	\$161,863	\$187,209	142%	72%	16%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$192,703	\$406,914	\$412,514	\$228,687	19%	-44%	-45%
	12610 Learning Disability	\$564,567	\$514,522	\$591,404	\$1,019,319	81%	98%	72%
	12710 Equal Opportunity At Risk	\$349,732	\$220,676	\$242,760	\$256,227	-27%	16%	6%
	12810 Special Education Preschool	\$133,760	\$163,914	\$166,963	\$213,452	60%	30%	28%
	12900 Other Special Programs	\$56,590	\$94,365	\$43,353	\$29,748	-47%	-68%	-31%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$152,523	\$159,986	\$177,163	\$186,574	22%	17%	5%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$14,870	\$26,914	\$32,777	\$32,203	117%	20%	-2%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$108,201	\$183,058	\$186,751	\$207,020	91%	13%	11%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$108,517	\$41,318	\$37,454	\$38,001	-65%	-8%	1%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$48,346	\$34,535	\$28,173	\$29,147	-40%	-16%	3%
	14100 Summer School Programs; Elementary	\$1,311	\$22,212	\$25,697	\$14,452	> 500%	-35%	-44%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$131	\$828	\$10,193	n/a	> 500%	> 500%
	14300 Summer School Programs; High School	\$42,142	\$18,367	\$30,294	\$36,046	-14%	96%	19%
	16200 Preventive Remediation	\$456,420	\$350,224	\$177,488	\$187,893	-59%	-46%	6%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$131,523	\$123,349	\$66,864	\$42,239	-68%	-66%	-37%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$0	\$41,259	\$17,206	n/a	n/a	-58%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$767,730	\$425,890	\$90,735	\$89,551	-88%	-79%	-1%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$219,639	\$357,745	\$298,534	\$345,394	57%	-3%	16%
	22210 Library/Media Services; Service Area Direction	\$208,145	\$60,673	\$69,267	\$15,647	-92%	-74%	-77%
	22220 Library/Media Services; School Library	\$347,950	\$315,876	\$266,174	\$367,567	6%	16%	38%
	22230 Library/Media Services; Audiovisual	\$13,154	\$10,379	\$9,385	\$7,557	-43%	-27%	-19%
	22240 Library/Media Services; Educational Television	\$0	\$60	\$200	\$103	n/a	71%	-48%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$208,176	\$596,590	\$225,032	n/a	8%	-62%
	22290 Library/Media Services; Other Educational Media Services	\$83,096	\$27,739	\$29,409	\$32,416	-61%	17%	10%
	24100 Office of The Principal	\$1,971,052	\$1,781,286	\$1,617,917	\$1,865,319	-5%	5%	15%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$163,909	\$247,946	\$119,421	\$52,085	-68%	-79%	-56%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$281,665	\$187,936	\$293,381	n/a	4%	56%
	26497 2007 Account Code - Teachers Retirement Fund	\$915,978	\$1,204,401	\$1,139,013	\$797,401	-13%	-34%	-30%

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Biannual Financial Report Data**

Marion Community Schools (2865)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement Total		\$24,580,061	\$25,478,062	\$24,157,625	\$27,977,896	14%	10%	16%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$17,269	\$40,728	n/a	n/a	136%
	21120 Attendance and Social Work Services; Attendance Services	\$251,726	\$216,824	\$127,665	\$54,231	-78%	-75%	-58%
	21130 Attendance and Social Work Services; Social Work Services	\$1,250	\$6,614	\$57,235	\$145,520	> 500%	> 500%	154%
	21220 Guidance Services; Counseling Services	\$468,322	\$388,194	\$366,169	\$456,870	-2%	18%	25%
	21290 Guidance Services; Other Guidance Services	\$9,941	\$0	\$0	\$0	-100%	n/a	n/a
	21310 Health Services; Service Area Direction	\$0	\$0	\$826	\$587	n/a	n/a	-29%
	21320 Health Services; Medical Services	\$7,380	\$7,600	\$7,777	\$7,378	0%	-3%	-5%
	21340 Health Services; Nurse Services	\$133,929	\$169,892	\$171,874	\$194,447	45%	14%	13%
	21390 Health Services; Other Health Services	\$22,839	\$17,470	\$14,269	\$10,901	-52%	-38%	-24%
	21420 Psychological Testing	\$81,741	\$0	\$0	\$906	-99%	n/a	n/a
	21430 Psychological Counseling	\$162,659	\$253,649	\$345,717	\$462,333	184%	82%	34%
	21810 Special Education Administration; Service Area Direction	\$111,505	\$124,323	\$194,029	\$330,631	197%	166%	70%
	21890 Special Education Administration; Other Special Education Administration	\$3,090	\$0	\$33	\$8,225	166%	n/a	> 500%
	21990 Other Support Services, Students; Other Student Services	\$0	\$10,553	\$1,069	\$4,490	n/a	-57%	320%
	22110 Improvement of Instruction; Service Area Direction	\$76,499	\$143,872	\$136,198	\$236,416	209%	64%	74%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$258,481	\$265,860	\$405,453	\$334,089	29%	26%	-18%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$64,392	\$55,507	\$110,998	n/a	72%	100%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$24,948	\$0	\$0	\$28,598	15%	n/a	n/a
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$45,346	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$123,522	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$18,600	\$14,000	\$18,500	\$26,226	41%	87%	42%
	23190 Board of Education; Other Governing Body Services	\$62,725	\$28,753	\$7,197	\$29,688	-53%	3%	313%
	23210 Executive Administration; Office of The Superintendent	\$209,093	\$193,888	\$183,334	\$220,662	6%	14%	20%
	23220 Executive Administration; Community Relations	\$289,852	\$165,191	\$168,748	\$201,382	-31%	22%	19%
	23290 Executive Administration; Other Executive Administration Services	\$124,728	\$119,338	\$100,549	\$82,822	-34%	-31%	-18%
	24900 Other Support Services, School Administration	\$16,418	\$6,509	\$7,600	\$54,298	231%	> 500%	> 500%
	25750 Personnel Services; Health Services	\$926	\$170	\$0	\$160	-83%	-6%	n/a
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$240,694	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$100,582	\$50,602	\$39,974	\$32,124	-68%	-37%	-20%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$208,368	\$246,080	\$110,722	n/a	-47%	-55%
Student Instructional Support Total		\$2,437,233	\$2,456,063	\$2,673,073	\$3,594,996	48%	46%	34%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$33,721	\$85,744	\$88,265	\$283,926	> 500%	231%	222%
	23160 Board of Education; Promotion Expenses	\$1,426	\$2,352	\$10,016	\$7,339	415%	212%	-27%
	23230 Executive Administration; Staff Relations and Negotiations	\$206,628	\$158,677	\$172,557	\$205,964	0%	30%	19%
	25110 Fiscal Services; Office of The Business Manager	\$108,399	\$156,296	\$99,350	\$124,306	15%	-20%	25%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$60,832	\$52,384	\$48,305	\$49,711	-18%	-5%	3%
	25150 Fiscal Services; Payroll Services	\$98,337	\$77,845	\$78,081	\$79,078	-20%	2%	1%
	25160 Fiscal Services; Financial Accounting	\$59,460	\$40,649	\$39,226	\$46,600	-22%	15%	19%
	25191 Other Fiscal Services; Refund of Revenue	\$33,385	\$10,442	\$9,096	\$43,915	32%	321%	383%
	25193 Other Fiscal Services; Printed Forms	\$7,055	\$9,523	\$10,363	\$6,073	-14%	-36%	-41%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$8,933	\$5,057	\$24,917	n/a	179%	393%
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$0	\$746	n/a	n/a	n/a
	25199 Other Fiscal Services; Other	\$0	\$10	\$20,777	\$2,487	n/a	> 500%	-88%
	25300 Printing, Publishing, and Duplicating Services	\$33,879	\$28,704	\$25,054	\$24,070	-29%	-16%	-4%
	25400 Planning, Research, Development and Evaluation	\$3,107	\$2,260	\$2,228	\$4,525	46%	100%	103%
	25920 Ditch Assessments	\$0	\$1,074	\$0	\$0	n/a	-100%	n/a
	25940 Settlements	\$0	\$0	\$0	\$17,542	n/a	n/a	n/a
	25990 Other Support Services, Central	\$226,105	\$208,386	\$230,370	\$100,966	-55%	-52%	-56%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$28,608	\$37,100	\$38,430	\$40,328	41%	9%	5%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,348,901	\$4,690,680	\$4,572,320	\$4,757,762	9%	1%	4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$12,264	\$12,167	\$17,187	\$4,346	-65%	-64%	-75%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$796,903	\$1,007,053	\$1,078,583	\$1,021,008	28%	1%	-5%

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	26499 2007 Account Code - Other	\$0	\$330,593	\$297,155	\$274,950	n/a	-17%	-7%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$5,238	\$24,650	\$25,497	\$14,053	168%	-43%	-45%
	26600 Operation and Maintenance of Plant Services; Security Services	\$81,495	\$124,834	\$120,016	\$101,333	24%	-19%	-16%
	26700 Operation and Maintenance of Plant Services; Insurance	\$233,345	\$440,828	\$329,081	\$384,987	65%	-13%	17%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$6,924	\$83,461	\$1,949	\$26,364	281%	-68%	> 500%
	27010 Student Transportation; Service Area Direction	\$129,257	\$3,469	\$10,951	\$13,561	-90%	291%	24%
	27100 Student Transportation; Vehicle Operation	\$840,303	\$878,269	\$952,882	\$1,062,357	26%	21%	11%
	27200 Student Transportation; Monitoring Services	\$43,948	\$83,497	\$79,002	\$137,331	212%	64%	74%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$262,444	\$386,821	\$396,998	\$537,725	105%	39%	35%
	27400 Student Transportation; Purchase of School Buses	\$135,405	\$296,385	\$229,773	\$255,247	89%	-14%	11%
	27500 Student Transportation; Insurance on Buses	\$34,024	\$16,819	\$44,863	\$47,672	40%	183%	6%
	27700 Student Transportation; Contracted Transportation Services	\$4,999	\$8,455	\$20,875	\$6,884	38%	-19%	-67%
	27900 Student Transportation; Other Student Transportation Services	\$1,111	\$0	\$0	\$45,984	> 500%	n/a	n/a
	31100 Food Services Operations; Service Area Direction	\$354,509	\$247,609	\$254,017	\$379,034	7%	53%	49%
	31200 Food Services Operations; Food Preparation and Dispensing	\$492,504	\$495,195	\$479,766	\$526,989	7%	6%	10%
	31400 Food Services Operations; Food Purchases	\$600,832	\$610,217	\$666,435	\$836,532	39%	37%	26%
	31900 Other Food Services	\$70,578	\$130,421	\$136,825	\$164,887	134%	26%	21%
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$486	n/a	n/a	n/a
	33200 Community Recreation	\$9,750	\$0	\$0	\$0	-100%	n/a	n/a
	33300 Civic Services	\$70,076	\$51,363	\$48,857	\$90,658	29%	77%	86%
	33400 Athletic Coaches	\$317,206	\$480,610	\$465,166	\$498,529	57%	4%	7%
	33500 Welfare Activities Services	\$0	\$415	\$0	\$0	n/a	-100%	n/a
	33910 High School Band Uniforms	\$0	\$0	\$268	\$766	n/a	n/a	186%
	33940 Child Care Services	\$54,712	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$0	\$3,216	\$4,000	\$17,239	n/a	436%	331%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$44,839	\$0	\$0	\$0	-100%	n/a	n/a
	52200 Debt Services; Interest on Debt; Temporary Loans	\$27,928	\$228,456	\$77,433	\$184,181	> 500%	-19%	138%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$9,288	\$22,039	\$20,054	\$2,540	-73%	-88%	-87%
Overhead and Operational Total		\$9,889,724	\$11,537,900	\$11,207,129	\$12,455,897	26%	8%	11%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$2,805,552	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$144,583	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$16,687	\$14,970	\$121,310	\$4,153	-75%	-72%	-97%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$29,346	\$0	\$0	\$0	-100%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$2,692,699	\$3,113,329	\$2,388,683	n/a	-11%	-23%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$348,322	\$102,963	\$102,963	n/a	-70%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$2,000	n/a	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,271,981	\$1,033,082	\$794,365	\$1,159,930	-9%	12%	46%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$42,138	\$80,000	\$0	\$0	-100%	-100%	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$125,000	\$665,000	\$255,000	\$1,325,008	> 500%	99%	420%
	52100 Debt Services; Interest on Debt; Bonds	\$61,750	\$1,264,024	\$386,298	\$1,906,333	> 500%	51%	393%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$1,307,500	\$653,500	\$653,500	n/a	-50%	0%
Nonoperational Total		\$4,497,035	\$7,405,598	\$5,426,764	\$7,542,570	68%	2%	39%
prorated								
	26491 2007 Account Code - PERF	\$574,050	\$563,076	\$537,279	\$343,154	-40%	-39%	-36%
	26492 2007 Account Code - Social Security	\$2,111,283	\$2,089,056	\$2,028,745	\$981,884	-53%	-53%	-52%
	26493 2007 Account Code - Workmen's Compensation	\$140,083	\$335,861	\$282,393	\$105,339	-25%	-69%	-63%
	26494 2007 Account Code - Group Insurance	\$3,999,489	\$5,507,979	\$10,076,712	\$11,748,330	194%	113%	17%
	26496 2007 Account Code - Unemployment Compensation	\$11,031	\$97,882	\$61,849	\$28,770	161%	-71%	-53%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$435,290	\$1,799,569	\$1,354,186	\$700,171	61%	-61%	-48%
prorated Total		\$7,271,226	\$10,393,423	\$14,341,165	\$13,907,648	91%	34%	-3%
Not Categorized								
	39000 2007 Account Code - Support Services ; Operation of Noninstructional Services ; Other Community Services	\$3,834	\$0	\$0	\$0	-100%	n/a	n/a
Not Categorized Total		\$3,834	\$0	\$0	\$0	-100%	n/a	n/a

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	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
1006 Category											
Student Academic Achievement	\$30,191,985	\$33,566,139	\$35,116,363	\$38,642,542	28%	15%	10%	62.0%	58.6%	60.7%	59.0%
Student Instructional Support	\$2,951,936	\$3,139,310	\$3,690,131	\$4,574,117	55%	46%	24%	6.1%	5.5%	6.4%	7.0%
Overhead and Operational Nonoperational	\$11,034,323	\$13,159,998	\$13,572,499	\$14,719,777	33%	12%	8%	22.7%	23.0%	23.5%	22.5%
Not Categorized	\$4,497,035	\$7,405,598	\$5,426,764	\$7,542,570	68%	2%	39%	9.2%	12.9%	9.4%	11.5%
Grand Total	\$3,834	\$0	\$0	\$0	-100%	n/a	n/a				
Grand Total	\$48,679,113	\$57,271,045	\$57,805,757	\$65,479,007	35%	14%	13%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	68.1%	64.1%	67.1%	66.0%