

**Statewide Trends in School Corporation Expenditures**  
**Student Instructional / Non-Student Instructional**  
**Biannual Financial Report Data July 2012 - June 2013**

Statewide	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
<b><u>Student Instructional Services</u></b>								
	Certified Salaries (110)	\$3,937,975,856	\$3,788,002,527	\$3,757,662,289	\$3,701,737,825	-6.0%	-1.5%	32.22%
	Group Health Insurance (222)	\$659,932,004	\$671,660,188	\$663,886,866	\$656,463,117	-0.5%	-1.1%	5.71%
	Noncertified Salaries (120)	\$593,491,749	\$580,689,715	\$589,621,653	\$602,798,136	1.6%	2.2%	5.25%
	Social Security-Certified Employee Retirement (212)	\$278,121,842	\$274,187,802	\$270,446,661	\$265,296,100	-4.6%	-1.9%	2.31%
	Teacher Retirement Fund, After 7-1-95 (216)	\$183,619,499	\$200,662,031	\$213,777,772	\$241,072,612	31.3%	12.8%	2.10%
	Operational Supplies (611)	\$107,978,771	\$94,335,913	\$98,510,878	\$92,203,595	-14.6%	-6.4%	0.80%
	Textbooks (630)	\$83,277,441	\$68,029,898	\$126,903,022	\$79,408,084	-4.6%	-37.4%	0.69%
	Transfer Tuition to Other School Corporations Within the State (561)	\$79,147,972	\$69,640,271	\$73,579,498	\$68,341,558	-13.7%	-7.1%	0.59%
	Teacher Retirement Fund, Prior to 7-1-95 (215)	\$70,268,048	\$68,501,123	\$65,296,654	\$63,822,687	-9.2%	-2.3%	0.56%
	Other Purchased Professional and Technical Services (319)	\$60,671,036	\$53,085,242	\$54,988,500	\$56,454,615	-6.9%	2.7%	0.49%
	Public Employees Retirement Fund (214)	\$41,444,307	\$42,238,048	\$47,148,445	\$54,732,557	32.1%	16.1%	0.48%
	Other Employee Benefits (241 to 290)	\$49,026,208	\$61,207,378	\$53,351,321	\$51,459,083	5.0%	-3.5%	0.45%
	Social Security-Noncertified Employee Retirement (211)	\$47,294,083	\$48,000,186	\$48,007,994	\$49,082,046	3.8%	2.2%	0.43%
	Computer Hardware (741)	\$49,166,617	\$40,438,802	\$46,895,277	\$46,274,374	-5.9%	-1.3%	0.40%
	Purchased Professional and Technical Instruction Services (311)	\$42,791,551	\$41,170,660	\$44,184,071	\$43,671,485	2.1%	-1.2%	0.38%
	Services Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$43,914,964	\$42,793,484	\$43,470,536	\$39,184,970	-10.8%	-9.9%	0.34%
	Severance/Early Retirement Pay (213)	\$65,750,990	\$52,231,117	\$43,074,381	\$38,777,591	-41.0%	-10.0%	0.34%
	Licensed Employees Temporary Salaries (135)	\$34,154,899	\$32,186,386	\$32,322,478	\$31,932,651	-6.5%	-1.2%	0.28%
	Pre-2008 object code - temporary salaries (header) (130)	\$41,766,237	\$40,912,746	\$40,369,658	\$36,947,945	-11.5%	-8.5%	0.32%
	Transfer Tuition to Educational Service Agencies Within the State (564)	\$38,761,629	\$39,301,865	\$37,629,902	\$35,215,338	-9.1%	-6.4%	0.31%
	Equipment (730)	\$41,452,327	\$31,646,024	\$43,280,097	\$28,279,842	-31.8%	-34.7%	0.25%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$31,753,569	\$31,441,132	\$31,040,053	\$28,245,737	-11.0%	-9.0%	0.25%
	Transfer Tuition - Other (569)	\$29,019,039	\$23,913,722	\$23,274,864	\$25,614,588	-11.7%	10.1%	0.22%
	Other General Supplies (615, 660 to 689)	\$27,024,760	\$21,685,063	\$24,713,674	\$22,218,111	-17.8%	-10.1%	0.19%
	Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$25,998,308	\$21,165,399	\$21,166,690	\$21,393,011	-17.7%	1.1%	0.19%
	Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$28,469,398	\$25,425,414	\$22,553,008	\$19,620,370	-31.1%	-13.0%	0.17%
	Miscellaneous Objects (876 to 899)	\$18,578,378	\$17,187,013	\$19,896,699	\$19,140,868	3.0%	-3.8%	0.17%
	Purchased Professional and Technical Pupil Services (313)	\$19,527,596	\$18,909,484	\$18,829,613	\$18,524,640	-5.1%	-1.6%	0.16%
	Travel (580)	\$19,555,287	\$16,295,525	\$16,631,534	\$16,341,399	-16.4%	-1.7%	0.14%
	Group Life Insurance (221)	\$20,805,184	\$29,979,216	\$17,416,411	\$14,382,526	-30.9%	-17.4%	0.13%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$8,774,718	\$8,076,041	\$9,454,245	\$13,932,184	58.8%	47.4%	0.12%
	Nonlicensed Employees Temporary Salaries (136)	\$11,298,027	\$11,140,112	\$10,567,463	\$12,801,247	13.3%	21.1%	0.11%
	Other Technology Hardware (746)	\$9,989,798	\$7,925,417	\$8,925,642	\$10,208,649	2.2%	14.4%	0.09%
	Workers Compensation Insurance (225)	\$9,160,737	\$9,689,616	\$10,540,280	\$10,083,177	10.1%	-4.3%	0.09%
	Other Purchased Services (593)	\$9,365,551	\$5,789,145	\$4,664,319	\$5,417,241	-42.2%	16.1%	0.05%
	Connectivity (744)	\$5,337,432	\$6,811,483	\$7,895,507	\$8,748,027	63.9%	10.8%	0.08%
	Library Books (640)	\$9,133,647	\$7,878,408	\$7,606,459	\$8,111,329	-11.2%	6.6%	0.07%
	Purchased Professional and Technical Staff Services (314)	\$12,392,022	\$10,833,399	\$9,440,492	\$7,727,481	-37.6%	-18.1%	0.07%
	Dues and Fees (810)	\$5,709,371	\$7,260,066	\$7,171,128	\$6,213,135	8.8%	-13.4%	0.05%
	Stipends (131)	\$0	\$0	\$3,192,246	\$5,948,010	N/A	86.3%	0.05%
	Unemployment compensation (230)	\$4,879,385	\$7,442,713	\$6,099,726	\$4,043,981	-17.1%	-33.7%	0.04%

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	Group Accident Insurance (223)	\$2,963,294	\$3,969,616	\$4,163,878	\$3,753,001	26.6%	-9.9%	0.03%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$3,477,354	N/A	N/A	0.03%
	Technology Related Professional Development (748)	\$2,887,181	\$2,312,426	\$2,478,815	\$3,292,359	14.0%	32.8%	0.03%
	Subawards/Subgrants > \$25,000 - To Other Governmental Units (931)	\$0	\$0	\$1,192,500	\$3,209,353	N/A	169.1%	0.03%
	Wireless Equipment (743)	\$528,935	\$800,842	\$2,097,295	\$3,040,728	474.9%	45.0%	0.03%
	Board Members Compensation (115)	\$2,689,525	\$2,700,792	\$2,821,020	\$2,838,048	5.5%	0.6%	0.02%
	Transfer Tuition to Charter Schools (566)	\$5,839,055	\$5,328,088	\$2,591,036	\$2,667,047	-54.3%	2.9%	0.02%
	Purchased Property Services; Rentals (440)	\$2,022,192	\$1,982,536	\$2,085,009	\$2,207,985	9.2%	5.9%	0.02%
	Telephone (531)	\$1,513,920	\$1,878,713	\$2,233,667	\$2,118,804	40.0%	-5.1%	0.02%
	Postage and Postage Machine Rental (532)	\$1,769,907	\$1,751,857	\$1,722,217	\$1,875,430	6.0%	8.9%	0.02%
	Terminal Leave (125)	\$0	\$0	\$0	\$1,796,797	N/A	N/A	0.02%
	Purchased Services; Student Transportation Services (510)	\$2,297,077	\$2,386,236	\$2,643,531	\$1,746,387	-24.0%	-33.9%	0.02%
	Transfer Tuition to Other School Corporations Outside the State (562)	\$292,452	\$84,234	\$1,024,362	\$1,418,202	384.9%	38.4%	0.01%
	Telecommunications Equipment (745)	\$1,538,968	\$1,738,879	\$1,776,050	\$1,393,794	-9.4%	-21.5%	0.01%
	Periodicals (650)	\$1,384,030	\$1,061,285	\$1,119,538	\$1,229,881	-11.1%	9.9%	0.01%
	Transfer Tuition to Private Sources (563)	\$1,164,689	\$1,118,296	\$1,437,042	\$1,201,111	3.1%	-16.4%	0.01%
	Printing and Binding (550)	\$1,060,162	\$858,099	\$1,123,476	\$1,025,575	-3.3%	-8.7%	0.01%
	Purchased Professional and Technical Statistical Services (317)	\$690,209	\$739,482	\$826,801	\$871,846	26.3%	5.4%	0.01%
	Overtime Salaries (140)	\$1,496,349	\$2,546,252	\$862,636	\$720,686	-51.8%	-16.5%	0.01%
	Food Purchases (614)	\$846,603	\$854,699	\$713,378	\$683,909	-19.2%	-4.1%	0.01%
	Purchased Professional and Technical Data Processing Services (316)	\$550,944	\$354,058	\$457,246	\$672,187	22.0%	47.0%	0.01%
	Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$752,434	\$591,870	\$663,338	\$642,808	-14.6%	-3.1%	0.01%
	Public Employees Retirement Fund - optional contributions (217)	\$630,559	\$639,741	\$714,369	\$609,794	-3.3%	-14.6%	0.01%
	Pre-2008 object code - Other Employee Benefits (240)	\$3,843,009	\$1,643,465	\$1,585,275	\$609,263	-84.1%	-61.6%	0.01%
	Purchased Professional and Technical Board of Education Services (318)	\$560,442	\$539,498	\$528,876	\$470,383	-16.1%	-11.1%	0.00%
	Buildings (720)	\$1,214,055	\$492,792	\$364,005	\$409,774	-66.2%	12.6%	0.00%
	Purchased Property Services; Construction Services (450)	\$185,369	\$453,252	\$162,329	\$372,703	101.1%	129.6%	0.00%
	Other purchased property services (490 to 499)	\$195,651	\$324,504	\$280,074	\$362,366	85.2%	29.4%	0.00%
	Tires and Repairs (612)	\$309,649	\$322,396	\$392,429	\$359,291	16.0%	-8.4%	0.00%
	Distance Learning Equipment (742)	\$459,004	\$212,010	\$743,488	\$333,321	-27.4%	-55.2%	0.00%
	Invalid Object Code (691 to 698)	\$373,746	\$497,526	\$785,794	\$296,562	-20.7%	-62.3%	0.00%
	Awards (875)	\$375,675	\$320,984	\$351,133	\$278,374	-25.9%	-20.7%	0.00%
	Other Communication Services (533 to 539)	\$89,399	\$141,230	\$158,660	\$277,952	210.9%	75.2%	0.00%
	Purchased Property Services; Cleaning Services (420)	\$110,403	\$114,859	\$377,717	\$272,289	146.6%	-27.9%	0.00%
	Teacher Retirement Fund - Optional Contributions (218)	\$438,687	\$420,147	\$288,216	\$253,543	-42.2%	-12.0%	0.00%
	Advertising (540)	\$250,218	\$142,047	\$184,621	\$242,270	-3.2%	31.2%	0.00%
	Services Purchased From Another School Corporation or Educational Service Agency Outside the State (592)	\$8,002	\$13,010	\$118,957	\$233,513	> 500%	96.3%	0.00%
	Redemption of Principal (831)	\$22,500	\$157,854	\$5,000	\$213,858	> 500%	> 500%	0.00%
	Gasoline and Lubricants (613)	\$130,281	\$104,834	\$108,166	\$192,209	47.5%	77.7%	0.00%
	Other Public or Private Utility Services (419)	\$37,323	\$46,072	\$35,645	\$173,520	364.9%	386.8%	0.00%
	Improvements Other Than Buildings (715)	\$514,682	\$421,691	\$572,516	\$173,095	-66.4%	-69.8%	0.00%

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	Subawards/Subgrants > \$25,000 - To Non Governmental Units (941)	\$0	\$0	\$0	\$165,713	N/A	N/A	0.00%
	Bank Service Charges (871)	\$97,754	\$80,110	\$134,500	\$127,945	30.9%	-4.9%	0.00%
	Transfer Tuition to Educational Service Agencies Outside the State (565)	\$226,623	\$301,785	\$227,596	\$121,623	-46.3%	-46.6%	0.00%
	Subawards/Subgrants < \$25,000 - To Other Governmental Units (930)	\$2,355,071	\$3,207,957	\$864,032	\$88,987	-96.2%	-89.7%	0.00%
	Subawards/Subgrants < \$25,000 - To Non Governmental Units (940)	\$33,250	\$66,350	-\$200	\$86,717	160.8%	> 500%	0.00%
	Heating and Cooling for Buildings - Electricity (621)	\$14,053	\$15,604	\$11,478	\$79,339	464.6%	> 500%	0.00%
	Utility Services Removal of Refuse and Garbage (412)	\$24,964	\$32,060	\$47,414	\$60,256	141.4%	27.1%	0.00%
	Heating and Cooling for Buildings - Gas (622)	\$68,850	\$58,427	\$36,752	\$53,808	-21.8%	46.4%	0.00%
	Seldom or Non-Recurring Purchases (873)	\$24,681	\$71,374	\$92,627	\$44,229	79.2%	-52.3%	0.00%
	Light and Power - Other than Heating and Cooling (625)	\$68,495	\$32,772	\$40,067	\$43,459	-36.6%	8.5%	0.00%
	Utility Services Water and Sewage (411)	\$13,945	\$18,590	\$20,114	\$37,879	171.6%	88.3%	0.00%
	Interest on Bonds or Notes (832)	\$31,063	\$44,850	\$96	\$31,795	2.4%	> 500%	0.00%
	Official Bond Premiums (525)	\$26,969	\$32,556	\$22,391	\$28,107	4.2%	25.5%	0.00%
	Land and Easements (710)	\$458,019	\$137,600	\$201,116	\$21,131	-95.4%	-89.5%	0.00%
	Vehicles (731)	\$299,193	\$26,310	\$73,802	\$11,654	-96.1%	-84.2%	0.00%
	Student Transportation Purchased From Another School Corporation Within The State (511)	\$109,100	\$52,492	\$16,165	\$10,739	-90.2%	-33.6%	0.00%
	Judgments Against the School Corporation (820)	\$0	\$176,232	\$68,951	\$5,000	N/A	-92.7%	0.00%
	Late Payments (872)	\$152	\$1,040	\$400	\$2,928	> 500%	> 500%	0.00%
	Meals Provided (235)	\$3,839	\$4,341	\$8,248	\$2,619	-31.8%	-68.2%	0.00%
	Gas - Other than Heating and Cooling (626)	\$3,957	\$0	\$2,124	\$369	-90.7%	-82.6%	0.00%
	Seldom or Non-Recurring Fines (825)	\$0	\$0	\$0	\$282	N/A	N/A	0.00%
	Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$0	\$148	N/A	N/A	0.00%
	Student Transportation Purchased From Another School Corporation Outside The State (512)	\$1,006	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Investments (920)	\$25,000	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Stipends (219)	\$0	\$7,068	\$0	\$0	N/A	N/A	0.00%
	<b>Total</b>	<b>\$6,902,702,801</b>	<b>\$6,674,203,461</b>	<b>\$6,719,145,779</b>	<b>\$6,610,914,024</b>	<b>-4.2%</b>	<b>-1.6%</b>	<b>57.54%</b>
<b><u>Other Services</u></b>	Noncertified Salaries (120)	\$869,691,323	\$839,975,961	\$845,647,390	\$835,755,655	-3.9%	-1.2%	7.27%
	Redemption of Principal (831)	\$753,471,626	\$754,411,161	\$794,999,328	\$831,502,341	10.4%	4.6%	7.24%
	Interest on Bonds or Notes (832)	\$332,536,590	\$339,443,336	\$347,368,136	\$333,699,156	0.3%	-3.9%	2.90%
	Purchased Property Services; Construction Services (450)	\$334,351,270	\$268,533,981	\$269,603,942	\$257,800,341	-22.9%	-4.4%	2.24%
	Buildings (720)	\$208,859,454	\$202,581,432	\$241,285,859	\$212,998,853	2.0%	-11.7%	1.85%
	Group Health Insurance (222)	\$275,663,779	\$226,523,751	\$228,528,358	\$206,496,933	-25.1%	-9.6%	1.80%
	Food Purchases (614)	\$158,821,078	\$164,053,665	\$179,655,678	\$183,970,878	15.8%	2.4%	1.60%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$153,169,440	\$161,287,798	\$170,980,695	\$170,660,948	11.4%	-0.2%	1.49%
	Light and Power - Other than Heating and Cooling (625)	\$129,896,333	\$132,628,067	\$137,832,073	\$136,283,823	4.9%	-1.1%	1.19%
	Other Purchased Professional and Technical Services (319)	\$101,677,756	\$98,593,460	\$108,874,015	\$129,594,747	27.5%	19.0%	1.13%
	Certified Salaries (110)	\$128,417,954	\$122,168,533	\$121,615,446	\$119,404,269	-7.0%	-1.8%	1.04%
	Operational Supplies (611)	\$113,338,126	\$109,317,204	\$111,033,101	\$114,326,459	0.9%	3.0%	1.00%
	Equipment (730)	\$126,928,615	\$119,638,061	\$121,822,819	\$113,974,815	-10.2%	-6.4%	0.99%
	Purchased Services; Student Transportation Services (510)	\$100,270,096	\$98,539,879	\$105,540,654	\$104,656,962	4.4%	-0.8%	0.91%

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	Public Employees Retirement Fund (214)	\$66,488,494	\$65,228,626	\$71,182,274	\$81,854,891	23.1%	15.0%	0.71%
	Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$69,512,082	\$71,434,521	\$77,500,051	\$76,951,679	10.7%	-0.7%	0.67%
	Other General Supplies (615, 660 to 689)	\$73,538,601	\$63,109,600	\$53,785,085	\$72,794,567	-1.0%	35.3%	0.63%
	Gasoline and Lubricants (613)	\$47,227,847	\$57,899,147	\$67,220,219	\$68,576,029	45.2%	2.0%	0.60%
	Purchased Property Services; Rentals (440)	\$58,222,597	\$59,045,922	\$62,142,978	\$67,809,093	16.5%	9.1%	0.59%
	Social Security-Noncertified Employee Retirement (211)	\$65,161,474	\$62,248,117	\$62,537,658	\$61,521,299	-5.6%	-1.6%	0.54%
	Heating and Cooling for Buildings - Electricity (621)	\$53,445,130	\$53,606,188	\$52,736,184	\$58,768,563	10.0%	11.4%	0.51%
	Miscellaneous Objects (876 to 899)	\$61,692,112	\$58,653,423	\$62,785,714	\$57,447,120	-6.9%	-8.5%	0.50%
	Heating and Cooling for Buildings - Gas (622)	\$68,142,515	\$64,624,419	\$51,219,003	\$55,145,719	-19.1%	7.7%	0.48%
	Vehicles (731)	\$70,130,168	\$59,029,979	\$59,482,461	\$54,562,881	-22.2%	-8.3%	0.47%
	Computer Hardware (741)	\$40,498,049	\$43,812,171	\$44,493,647	\$42,936,661	6.0%	-3.5%	0.37%
	Improvements Other Than Buildings (715)	\$27,308,297	\$51,131,750	\$40,050,798	\$35,887,425	31.4%	-10.4%	0.31%
	Workers Compensation Insurance (225)	\$25,722,836	\$27,846,984	\$29,428,853	\$29,191,609	13.5%	-0.8%	0.25%
	Utility Services Water and Sewage (411)	\$24,061,969	\$24,557,374	\$26,375,934	\$26,862,546	11.6%	1.8%	0.23%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$22,926,929	N/A	N/A	0.20%
	Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$20,307,337	\$19,262,041	\$20,965,270	\$19,498,883	-4.0%	-7.0%	0.17%
	Other Employee Benefits (241 to 290)	\$24,215,472	\$19,506,562	\$19,728,812	\$18,261,813	-24.6%	-7.4%	0.16%
	Severance/Early Retirement Pay (213)	\$23,259,399	\$24,845,602	\$22,291,227	\$18,049,221	-22.4%	-19.0%	0.16%
	Social Security-Certified Employee Retirement (212)	\$20,593,873	\$16,298,284	\$15,878,953	\$15,154,809	-26.4%	-4.6%	0.13%
	Telephone (531)	\$17,472,388	\$15,865,341	\$15,238,019	\$14,802,435	-15.3%	-2.9%	0.13%
	Judgments Against the School Corporation (820)	\$11,524,826	\$15,306,945	\$14,618,417	\$14,249,361	23.6%	-2.5%	0.12%
	Pre-2008 object code - temporary salaries (header) (130)	\$14,904,890	\$14,099,646	\$13,751,209	\$12,346,424	-17.2%	-10.2%	0.11%
	Teacher Retirement Fund, After 7-1-95 (216)	\$12,148,266	\$10,546,593	\$10,203,717	\$10,754,773	-11.5%	5.4%	0.09%
	Nonlicensed Employees Temporary Salaries (136)	\$7,655,517	\$7,798,780	\$8,274,762	\$10,062,925	31.4%	21.6%	0.09%
	Travel (580)	\$8,711,629	\$8,170,844	\$9,024,820	\$9,710,411	11.5%	7.6%	0.08%
	Purchased Professional and Technical Board of Education Services (318)	\$11,500,188	\$10,453,916	\$10,560,578	\$9,671,237	-15.9%	-8.4%	0.08%
	Connectivity (744)	\$4,601,788	\$6,481,486	\$6,497,927	\$8,607,123	87.0%	32.5%	0.07%
	Purchased Property Services; Cleaning Services (420)	\$3,024,946	\$4,713,671	\$5,753,262	\$8,510,536	181.3%	47.9%	0.07%
	Other purchased property services (490 to 499)	\$9,271,252	\$7,531,114	\$8,440,845	\$8,228,256	-11.2%	-2.5%	0.07%
	Dues and Fees (810)	\$7,584,541	\$6,387,428	\$6,222,297	\$7,411,686	-2.3%	19.1%	0.06%
	Other Public or Private Utility Services (419)	\$5,406,943	\$7,500,879	\$6,904,847	\$6,749,409	24.8%	-2.3%	0.06%
	Overtime Salaries (140)	\$8,817,291	\$8,082,778	\$7,260,767	\$6,667,257	-24.4%	-8.2%	0.06%
	Utility Services Removal of Refuse and Garbage (412)	\$6,669,986	\$6,732,744	\$6,674,681	\$6,600,100	-1.0%	-1.1%	0.06%
	Purchased Professional and Technical Staff Services (314)	\$7,180,117	\$5,428,355	\$4,931,514	\$6,320,461	-12.0%	28.2%	0.06%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$8,276,647	\$7,534,755	\$6,859,401	\$6,137,820	-25.8%	-10.5%	0.05%
	Tires and Repairs (612)	\$4,792,221	\$4,822,468	\$5,243,729	\$5,682,644	18.6%	8.4%	0.05%
	Official Bond Premiums (525)	\$4,892,150	\$3,776,141	\$3,694,939	\$5,640,529	15.3%	52.7%	0.05%
	Other Purchased Services (593)	\$3,211,979	\$3,772,267	\$2,828,809	\$5,630,331	75.3%	99.0%	0.05%
	Other Technology Hardware (746)	\$5,770,553	\$5,740,730	\$6,176,074	\$5,060,457	-12.3%	-18.1%	0.04%
	Board Members Compensation (115)	\$4,376,643	\$4,490,921	\$4,288,629	\$4,411,605	0.8%	2.9%	0.04%
	Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$8,551,836	\$6,424,813	\$4,388,912	\$4,372,937	-48.9%	-0.4%	0.04%

**Statewide Trends in School Corporation Expenditures**  
**Student Instructional / Non-Student Instructional**  
**Biannual Financial Report Data July 2012 - June 2013**

Statewide	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Group Life Insurance (221)	\$6,355,486	\$9,151,262	\$5,208,328	\$4,218,929	-33.6%	-19.0%	0.04%
	Unemployment compensation (230)	\$5,103,412	\$9,325,560	\$6,377,704	\$3,590,524	-29.6%	-43.7%	0.03%
	Teacher Retirement Fund, Prior to 7-1-95 (215)	\$7,060,186	\$3,980,598	\$3,799,525	\$3,393,829	-51.9%	-10.7%	0.03%
Student Transportation Purchased From Another School Corporation Within The State	(511)	\$4,862,279	\$4,816,971	\$3,053,422	\$3,354,805	-31.0%	9.9%	0.03%
	Purchased Professional and Technical Instruction Services (311)	\$5,896,081	\$3,491,930	\$2,815,404	\$3,326,327	-43.6%	18.1%	0.03%
	Land and Easements (710)	\$5,353,344	\$4,137,955	\$2,534,877	\$3,263,602	-39.0%	28.7%	0.03%
	Terminal Leave (125)	\$0	\$0	\$0	\$2,983,252	N/A	N/A	0.03%
	Purchased Professional and Technical Pupil Services (313)	\$3,121,258	\$2,805,530	\$2,925,817	\$2,734,043	-12.4%	-6.6%	0.02%
	Seldom or Non-Recurring Purchases (873)	\$939,580	\$961,355	\$4,870,264	\$2,659,931	183.1%	-45.4%	0.02%
	Bank Service Charges (871)	\$1,991,164	\$1,500,236	\$1,615,324	\$2,441,601	22.6%	51.2%	0.02%
	Licensed Employees Temporary Salaries (135)	\$2,283,410	\$2,914,301	\$2,824,426	\$2,315,570	1.4%	-18.0%	0.02%
	Advertising (540)	\$1,989,876	\$2,651,645	\$1,873,211	\$2,305,146	15.8%	23.1%	0.02%
	Awards (875)	\$1,740,750	\$2,689,640	\$2,316,613	\$2,187,161	25.6%	-5.6%	0.02%
	Textbooks (630)	\$1,183,229	\$1,328,526	\$2,145,269	\$2,127,089	79.8%	-0.8%	0.02%
	Postage and Postage Machine Rental (532)	\$2,695,201	\$2,255,093	\$2,217,880	\$2,017,110	-25.2%	-9.1%	0.02%
	Wireless Equipment (743)	\$1,539,290	\$988,001	\$904,425	\$1,697,834	10.3%	87.7%	0.01%
	Printing and Binding (550)	\$2,002,063	\$1,627,973	\$1,705,831	\$1,656,238	-17.3%	-2.9%	0.01%
	Heating and Cooling for Buildings - Other Energy Sources (624)	\$1,831,684	\$1,641,741	\$1,699,333	\$1,651,402	-9.8%	-2.8%	0.01%
	Purchased Professional and Technical Data Processing Services (316)	\$1,088,021	\$822,025	\$1,284,698	\$1,622,891	49.2%	26.3%	0.01%
	Invalid Object Code (691 to 698)	\$285,580	\$452,086	\$311,398	\$1,611,966	464.5%	417.7%	0.01%
	Stipends (131)	\$0	\$0	\$1,183,597	\$1,581,658	N/A	33.6%	0.01%
	Gas - Other than Heating and Cooling (626)	\$1,824,918	\$1,691,007	\$1,439,254	\$1,313,029	-28.0%	-8.8%	0.01%
Services Purchased From Another School Corporation or Educational Service Agency Within the State	(591)	\$1,666,582	\$880,220	\$1,771,048	\$1,209,374	-27.4%	-31.7%	0.01%
	Group Accident Insurance (223)	\$725,693	\$965,749	\$1,125,775	\$1,080,320	48.9%	-4.0%	0.01%
	Heating and Cooling for Buildings - Fuel Oil (623)	\$1,132,127	\$985,743	\$943,813	\$1,020,651	-9.8%	8.1%	0.01%
	Other Communication Services (533 to 539)	\$788,575	\$824,842	\$1,034,311	\$1,012,119	28.3%	-2.1%	0.01%
	Transfer Tuition to Other School Corporations Within the State (561)	\$1,039,537	\$1,071,592	\$1,501,289	\$994,403	-4.3%	-33.8%	0.01%
	Telecommunications Equipment (745)	\$3,038,157	\$2,384,241	\$1,831,927	\$937,341	-69.1%	-48.8%	0.01%
Student Transportation Purchased From Another School Corporation Outside The State	(512)	\$1,083,738	\$728,178	\$898,952	\$920,687	-15.0%	2.4%	0.01%
	Technology Related Professional Development (748)	\$354,421	\$581,428	\$671,122	\$807,966	128.0%	20.4%	0.01%
	Purchased Professional and Technical Statistical Services (317)	\$513,645	\$729,387	\$878,389	\$766,219	49.2%	-12.8%	0.01%
	Public Employees Retirement Fund - optional contributions (217)	\$891,681	\$772,728	\$628,451	\$398,200	-55.3%	-36.6%	0.00%
Services Purchased From Another School Corporation or Educational Service Agency Outside the State	(592)	\$683,216	\$390,091	\$408,117	\$381,676	-44.1%	-6.5%	0.00%
	Investments (920)	\$1,184,097	\$247,361	\$248,622	\$279,765	-76.4%	12.5%	0.00%
	Pre-2008 object code - Other Employee Benefits (240)	\$489,831	\$312,467	\$271,140	\$256,763	-47.6%	-5.3%	0.00%
	Distance Learning Equipment (742)	\$436,873	\$178,854	\$287,125	\$183,341	-58.0%	-36.1%	0.00%
	Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$0	\$180,098	N/A	N/A	0.00%
	Teacher Retirement Fund - Optional Contributions (218)	\$179,447	\$155,217	\$135,362	\$133,456	-25.6%	-1.4%	0.00%
	Subawards/Subgrants > \$25,000 - To Non Governmental Units (941)	\$0	\$0	\$0	\$84,808	N/A	N/A	0.00%
	Periodicals (650)	\$193,813	\$71,702	\$65,271	\$69,401	-64.2%	6.3%	0.00%
	Library Books (640)	\$272,189	\$254,734	\$25,621	\$30,849	-88.7%	20.4%	0.00%

**Statewide Trends in School Corporation Expenditures  
Student Instructional / Non-Student Instructional  
Biannual Financial Report Data July 2012 - June 2013**

Statewide	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Subawards/Subgrants > \$25,000 - To Other Governmental Units (931)	\$0	\$0	\$0	\$25,767	N/A	N/A	0.00%
	Late Payments (872)	\$56,832	\$23,638	\$11,384	\$23,484	-58.7%	106.3%	0.00%
	Meals Provided (235)	\$9,111	\$3,893	\$6,697	\$13,800	51.5%	106.1%	0.00%
	Seldom or Non-Recurring Fines (825)	\$0	\$0	\$0	\$5,317	N/A	N/A	0.00%
	Subawards/Subgrants < \$25,000 - To Other Governmental Units (930)	\$1,340	\$3,636	\$5,095	\$2,974	121.9%	-41.6%	0.00%
	Transfer Tuition to Charter Schools (566)	\$168,564	\$21,096	\$18,387	\$2,607	-98.5%	-85.8%	0.00%
	Transfer Tuition - Other (569)	\$97,682	\$15,148	\$18,265	\$694	-99.3%	-96.2%	0.00%
	Subawards/Subgrants < \$25,000 - To Non Governmental Units (940)	\$0	\$20,000	\$0	\$0	N/A	N/A	0.00%
	<b>Total</b>	<b>\$4,877,122,249</b>	<b>\$4,722,354,999</b>	<b>\$4,858,323,535</b>	<b>\$4,877,832,656</b>	<b>0.0%</b>	<b>0.4%</b>	<b>42.46%</b>
	<b>Grand Total</b>	<b>\$11,779,825,050</b>	<b>\$11,396,558,460</b>	<b>\$11,577,469,314</b>	<b>\$11,488,746,680</b>	<b>-2.5%</b>	<b>-0.8%</b>	<b>100.00%</b>

**Trends in School Corporation Expenditures**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Statewide**

Statewide	FY 2010	FY 2011	FY 2012	FY 2013	Increase Over Biennium	Increase from Previous Year
<b>Student Academic Achievement</b>						
Regular Programs	\$4,079,343,044	\$3,996,327,348	\$3,976,010,077	\$3,934,766,967	-2%	-1%
Mental Disabilities	\$273,006,094	\$269,769,836	\$260,545,230	\$255,713,741	-5%	-2%
Payments to Other Governmental Units Within State	\$247,375,442	\$225,014,161	\$230,044,815	\$214,537,641	-6%	-7%
Learning Disability	\$188,162,201	\$183,336,703	\$182,090,019	\$187,394,013	-1%	3%
Instruction, Related Technology	\$132,132,527	\$131,824,105	\$149,246,061	\$155,025,071	15%	4%
Improvement of Instruction	\$170,172,516	\$149,155,672	\$146,743,597	\$145,063,050	-9%	-1%
Other Special Programs	\$134,411,769	\$123,892,099	\$123,824,060	\$116,695,829	-7%	-6%
Library/Media Services	\$125,893,242	\$117,463,660	\$112,990,524	\$106,427,588	-10%	-6%
Vocational Education	\$108,672,989	\$103,231,391	\$101,687,008	\$101,819,460	-4%	0%
Textbooks for Rent or Resale	\$90,710,439	\$73,321,696	\$134,873,538	\$78,110,570	30%	-42%
Emotional Disabilities	\$73,249,758	\$70,090,140	\$67,721,126	\$65,917,914	-7%	-3%
Physical Impairment	\$78,834,483	\$65,021,285	\$57,755,071	\$56,510,535	-21%	-2%
Gifted And Talented	\$36,654,128	\$40,373,874	\$42,802,677	\$43,945,571	13%	3%
Culturally Different	\$47,418,336	\$46,880,210	\$43,490,372	\$43,687,328	-8%	0%
Special Education Preschool	\$48,827,061	\$47,674,078	\$45,146,484	\$42,662,238	-9%	-6%
Adult/Continuing Education Programs	\$28,817,219	\$27,852,073	\$27,398,788	\$27,448,014	-3%	0%
Other Vocational Education Programs	\$21,043,016	\$20,362,571	\$20,000,372	\$19,523,395	-5%	-2%
Equal Opportunity At Risk	\$21,692,102	\$19,488,886	\$18,782,484	\$18,701,847	-9%	0%
Summer School Programs	\$26,659,844	\$18,877,575	\$19,382,512	\$18,428,440	-17%	-5%
Preventive Remediation	\$20,480,746	\$17,575,499	\$15,481,047	\$14,695,492	-21%	-5%
Remediation Testing	\$19,399,979	\$16,287,133	\$18,120,050	\$14,092,531	-10%	-22%
Other Support Service, Instructional Staff	\$9,420,214	\$10,400,938	\$11,740,020	\$11,065,208	15%	-6%
Other Regular Programs	\$8,753,797	\$6,458,446	\$6,045,589	\$7,014,382	-14%	16%
Nonprogramed Charges	\$4,242	\$93,435	\$70,675	\$2,258,303	> 500%	> 500%
Enrichment Programs	\$1,881,170	\$1,975,511	\$2,157,912	\$2,160,449	12%	0%
Computers Purchased in Lieu of Textbooks	\$0	\$909,630	\$618,441	\$1,978,676	N/A	220%
Academic Student Assessment	\$1,075,774	\$870,464	\$1,154,128	\$1,194,317	21%	3%
Payments to Governmental Units Outside State	\$11,265	\$102,509	\$236,184	\$297,305	369%	26%
2007 Account Code - Teachers Retirement Fund	\$0	\$0	\$0	\$0	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$5,994,103,400</b>	<b>\$5,784,630,928</b>	<b>\$5,816,158,862</b>	<b>\$5,687,135,876</b>	<b>-2%</b>	<b>-2%</b>
<b>Student Instructional Support</b>						
Office of The Principal	\$494,029,799	\$484,952,554	\$494,679,991	\$507,521,998	2%	3%

**Trends in School Corporation Expenditures**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Statewide**

Statewide	FY 2010	FY 2011	FY 2012	FY 2013	Increase Over Biennium	Increase from Previous Year
Guidance Services	\$159,905,372	\$155,533,737	\$154,943,911	\$156,039,395	-1%	1%
Health Services	\$63,322,121	\$62,413,395	\$62,434,381	\$62,706,769	0%	0%
Special Education Administration	\$45,726,274	\$43,009,519	\$46,136,720	\$46,484,191	4%	1%
Speech Pathology and Audiology Services	\$36,907,378	\$37,323,297	\$38,911,552	\$40,010,790	6%	3%
Attendance and Social Work Services	\$37,090,147	\$37,490,412	\$37,526,084	\$37,574,907	1%	0%
Other Support Services, School Administration	\$20,723,591	\$19,960,230	\$20,045,249	\$22,176,393	4%	11%
Psychological Testing	\$21,841,631	\$21,743,581	\$21,369,278	\$19,938,969	-5%	-7%
Psychological Services	\$8,750,634	\$7,742,108	\$7,497,203	\$7,933,003	-6%	6%
Occupational Therapy, Related Services	\$5,044,337	\$5,061,953	\$5,344,567	\$6,926,938	21%	30%
Other Support Services, Students	\$5,491,296	\$5,398,888	\$4,824,092	\$6,796,027	7%	41%
Psychological Counseling	\$5,497,553	\$5,196,927	\$5,134,367	\$5,018,309	-5%	-2%
Physical Therapy Services	\$1,867,592	\$1,785,875	\$2,048,869	\$2,442,746	23%	19%
Other Psychological Services	\$2,401,674	\$1,960,058	\$2,090,654	\$2,207,715	-1%	6%
<b>Student Instructional Support Total</b>	<b>\$908,599,401</b>	<b>\$889,572,533</b>	<b>\$902,986,917</b>	<b>\$923,778,148</b>	<b>2%</b>	<b>2%</b>
<b>Overhead and Operational</b>						
Operation and Maintenance of Plant Services	\$1,076,201,199	\$1,060,539,990	\$1,059,828,490	\$1,039,882,633	-2%	-2%
Student Transportation	\$617,873,629	\$609,864,789	\$630,852,093	\$637,503,997	3%	1%
Food Services Operations	\$402,909,812	\$408,342,565	\$428,196,810	\$440,432,930	7%	3%
Executive Administration	\$154,192,134	\$149,864,402	\$151,773,382	\$149,696,986	-1%	-1%
Personnel Services	\$152,528,174	\$110,038,240	\$111,900,788	\$113,471,593	-14%	1%
Fiscal Services	\$65,433,800	\$65,879,355	\$68,277,076	\$66,604,379	3%	-2%
Administrative Technology Services	\$52,518,831	\$50,148,012	\$53,913,855	\$56,400,326	7%	5%
Board of Education	\$33,325,758	\$32,113,448	\$32,078,519	\$35,145,044	3%	10%
Other Food Services	\$25,754,680	\$29,464,669	\$28,707,349	\$31,864,868	10%	11%
Other Fiscal Services	\$24,435,955	\$23,318,680	\$25,657,855	\$18,725,643	-7%	-27%
Other Support Services, Central	\$35,592,671	\$14,360,875	\$12,265,559	\$10,947,215	-54%	-11%
Other Technology Services	\$9,386,068	\$14,990,412	\$10,098,461	\$10,822,432	-14%	7%
Purchasing, Warehousing, and Distribution Services	\$8,212,102	\$7,011,487	\$7,124,482	\$7,293,718	-5%	2%
Printing, Publishing, and Duplicating Services	\$4,160,139	\$3,508,453	\$3,340,267	\$3,421,893	-12%	2%
Public Information Services	\$2,181,011	\$2,287,866	\$2,144,675	\$2,294,725	-1%	7%
Planning, Research, Development and Evaluation	\$4,549,014	\$2,878,611	\$2,244,805	\$1,955,415	-43%	-13%
Judgments	\$984,099	\$1,014,835	\$330,356	\$506,271	-58%	53%
Ditch Assessments	\$223,609	\$185,703	\$256,574	\$335,006	45%	31%



**Trends in School Corporation Expenditures**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Statewide**

Statewide	FY 2010	FY 2011	FY 2012	FY 2013	Increase Over Biennium	Increase from Previous Year
Other Assessments	\$40,287	\$51,750	\$132,882	\$331,675	405%	150%
Settlements	\$999,707	\$1,219,190	\$179,149	\$268,761	-80%	50%
Easements	\$365	\$0	\$0	\$0	-100%	N/A
2007 Account Code - Support Services, Central	\$0	\$0	\$0	\$0	N/A	N/A
2007 Account Code - Other	\$0	\$0	\$0	\$0	N/A	N/A
<b>Overhead and Operational Total</b>	<b>\$2,671,503,046</b>	<b>\$2,587,083,332</b>	<b>\$2,629,303,428</b>	<b>\$2,627,905,510</b>	<b>0%</b>	<b>0%</b>
<b>Nonoperational</b>						
Debt Services	\$1,312,325,508	\$1,303,418,817	\$1,346,363,440	\$1,385,525,156	4%	3%
Building Acquisition, Construction and Improvement	\$440,729,707	\$382,211,781	\$426,416,746	\$401,490,359	1%	-6%
Facilities Acquisition and Construction	\$248,264,767	\$260,914,458	\$260,396,937	\$262,257,705	3%	1%
Athletic Coaches	\$76,852,625	\$74,472,557	\$74,277,647	\$75,894,004	-1%	2%
Common School Fund	\$81,826,249	\$73,285,592	\$76,808,746	\$75,416,570	-2%	-2%
Other Community Services	\$8,961,518	\$8,946,286	\$10,172,675	\$11,569,884	21%	14%
Child Care Services	\$7,770,569	\$6,982,899	\$7,365,281	\$7,244,727	-1%	-2%
Community Service Operations	\$7,182,720	\$6,662,407	\$7,831,425	\$6,890,268	6%	-12%
Community Recreation	\$4,531,197	\$4,293,633	\$4,567,445	\$4,625,291	4%	1%
Civic Services	\$3,505,394	\$3,038,164	\$3,915,590	\$3,747,988	17%	-4%
Latch Key Kid Program	\$3,890,852	\$3,720,165	\$3,499,557	\$3,388,647	-9%	-3%
Other Debt Services Obligations	\$2,269,298	\$965,920	\$690,875	\$3,014,448	15%	336%
Nonpublic School Pupil Services	\$2,099,304	\$2,512,496	\$2,707,911	\$2,903,997	22%	7%
Nonprogramed Charges	\$2,683,191	\$1,677,805	\$1,710,949	\$2,441,801	-5%	43%
Equipment Purchases over the School's Capitalization Threshold	\$0	\$0	\$0	\$1,208,751	N/A	N/A
Veterans' Memorial Fund	\$944,095	\$813,113	\$877,516	\$686,733	-11%	-22%
Civil Aid Bond Obligations	\$598,767	\$600,364	\$601,361	\$614,661	1%	2%
Welfare Activities Services	\$615,418	\$459,488	\$603,964	\$583,691	10%	-3%
High School Band Uniforms	\$274,721	\$159,326	\$96,589	\$206,735	-30%	114%
Contributions to Historical Societies	\$229,794	\$105,168	\$85,603	\$189,939	-18%	122%
Step Ahead	\$63,509	\$31,229	\$29,849	\$25,793	-41%	-14%
<b>Nonoperational Total</b>	<b>\$2,205,619,203</b>	<b>\$2,135,271,666</b>	<b>\$2,229,020,107</b>	<b>\$2,249,927,146</b>	<b>3%</b>	<b>1%</b>
<b>Grand Total</b>	<b>\$11,779,825,050</b>	<b>\$11,396,558,460</b>	<b>\$11,577,469,314</b>	<b>\$11,488,746,680</b>	<b>0%</b>	<b>-1%</b>

**Trends in School Corporation Expenditures**  
**Biannual Financial Report Data July 2012 - June 2013**

Statewide	Account	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
<b><u>Student Academic Achievement</u></b>								
	Certified Salaries (110)	\$3,467,574,055	\$3,335,774,433	\$3,299,833,852	\$3,240,906,149	-6.5%	-1.8%	28.21%
	Group Health Insurance (222)	\$566,465,032	\$575,824,555	\$565,981,983	\$558,272,917	-1.4%	-1.4%	4.86%
	Noncertified Salaries (120)	\$411,911,106	\$400,589,587	\$406,382,151	\$417,720,250	1.4%	2.8%	3.64%
	Social Security-Certified Employee Retirement (212)	\$245,039,384	\$242,100,425	\$238,081,997	\$232,726,550	-5.0%	-2.2%	2.03%
	Teacher Retirement Fund, After 7-1-95 (216)	\$159,976,838	\$175,419,178	\$186,714,003	\$210,186,286	31.4%	12.6%	1.83%
	Operational Supplies (611)	\$98,392,353	\$85,524,733	\$89,589,312	\$82,801,218	-15.8%	-7.6%	0.72%
	Textbooks (630)	\$83,226,448	\$68,008,204	\$126,887,062	\$79,194,019	-4.8%	-37.6%	0.69%
	Transfer Tuition to Other School Corporations Within the State (561)	\$79,147,972	\$69,640,271	\$73,579,498	\$68,341,558	-13.7%	-7.1%	0.59%
	Teacher Retirement Fund, Prior to 7-1-95 (215)	\$62,492,279	\$60,851,581	\$58,111,271	\$56,709,314	-9.3%	-2.4%	0.49%
	Other Employee Benefits (241 to 290)	\$42,196,076	\$53,961,012	\$46,655,039	\$44,093,222	4.5%	-5.5%	0.38%
	Computer Hardware (741)	\$48,858,549	\$40,123,255	\$46,247,975	\$45,858,669	-6.1%	-0.8%	0.40%
	Other Purchased Professional and Technical Services (319)	\$50,400,591	\$44,153,453	\$46,549,995	\$42,647,614	-15.4%	-8.4%	0.37%
	Purchased Professional and Technical Instruction Services (311)	\$42,123,045	\$40,108,602	\$42,943,810	\$41,577,878	-1.3%	-3.2%	0.36%
	Services Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$43,914,739	\$42,793,259	\$43,470,311	\$39,141,227	-10.9%	-10.0%	0.34%
	Pre-2008 object code - temporary salaries (header) (130)	\$40,029,874	\$39,528,185	\$38,925,025	\$35,909,540	-10.3%	-7.7%	0.31%
	Public Employees Retirement Fund (214)	\$27,224,071	\$27,593,618	\$30,838,442	\$35,737,349	31.3%	15.9%	0.31%
	Social Security-Noncertified Employee Retirement (211)	\$34,418,713	\$35,167,840	\$34,867,115	\$35,712,301	3.8%	2.4%	0.31%
	Transfer Tuition to Educational Service Agencies Within the State (564)	\$38,718,429	\$39,301,865	\$37,629,902	\$35,215,338	-9.0%	-6.4%	0.31%
	Licensed Employees Temporary Salaries (135)	\$32,069,503	\$29,956,701	\$30,053,819	\$29,200,575	-8.9%	-2.8%	0.25%
	Severance/Early Retirement Pay (213)	\$60,701,977	\$47,637,447	\$38,988,731	\$34,086,143	-43.8%	-12.6%	0.30%
	Equipment (730)	\$38,816,071	\$29,891,159	\$40,876,612	\$26,244,659	-32.4%	-35.8%	0.23%
	Transfer Tuition - Other (569)	\$29,019,039	\$23,913,722	\$23,274,864	\$25,614,588	-11.7%	10.1%	0.22%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$27,821,503	\$27,339,303	\$27,106,591	\$24,505,889	-11.9%	-9.6%	0.21%
	Other General Supplies (615, 660 to 689)	\$26,517,557	\$21,206,187	\$24,099,707	\$21,598,120	-18.6%	-10.4%	0.19%
	Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$25,755,835	\$20,976,863	\$20,851,400	\$21,136,297	-17.9%	1.4%	0.18%
	Miscellaneous Objects (876 to 899)	\$17,878,614	\$16,577,749	\$19,551,787	\$18,794,270	5.1%	-3.9%	0.16%
	Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$27,371,876	\$24,317,745	\$21,317,636	\$18,756,968	-31.5%	-12.0%	0.16%
	Travel (580)	\$16,508,155	\$13,736,321	\$13,916,570	\$13,428,244	-18.7%	-3.5%	0.12%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$8,283,409	\$7,797,843	\$9,151,314	\$12,898,580	55.7%	40.9%	0.11%
	Purchased Professional and Technical Pupil Services (313)	\$12,522,954	\$12,360,708	\$12,484,866	\$12,081,195	-3.5%	-3.2%	0.11%
	Group Life Insurance (221)	\$17,545,499	\$25,413,242	\$14,930,060	\$12,052,410	-31.3%	-19.3%	0.10%
	Nonlicensed Employees Temporary Salaries (136)	\$10,702,348	\$10,629,006	\$10,064,860	\$11,139,306	4.1%	10.7%	0.10%
	Other Technology Hardware (746)	\$9,744,503	\$7,880,362	\$8,841,953	\$10,140,228	4.1%	14.7%	0.09%
	Workers Compensation Insurance (225)	\$8,219,014	\$8,711,995	\$9,288,120	\$8,930,570	8.7%	-3.8%	0.08%
	Other Purchased Services (593)	\$8,861,018	\$5,156,721	\$3,982,180	\$4,760,599	-46.3%	19.5%	0.04%
	Connectivity (744)	\$5,297,517	\$6,806,946	\$7,893,302	\$8,745,195	65.1%	10.8%	0.08%
	Library Books (640)	\$9,129,421	\$7,875,978	\$7,603,896	\$8,105,551	-11.2%	6.6%	0.07%
	Purchased Professional and Technical Staff Services (314)	\$10,659,061	\$9,530,866	\$7,652,030	\$6,367,368	-40.3%	-16.8%	0.06%
	Stipends (131)	\$0	\$0	\$3,066,772	\$5,744,529	N/A	87.3%	0.05%
	Dues and Fees (810)	\$4,751,069	\$6,173,209	\$6,392,353	\$5,315,222	11.9%	-16.9%	0.05%
	Unemployment compensation (230)	\$4,544,262	\$6,829,046	\$5,540,885	\$3,655,273	-19.6%	-34.0%	0.03%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$3,370,991	N/A	N/A	0.03%
	Technology Related Professional Development (748)	\$2,823,072	\$2,205,376	\$2,399,590	\$3,208,709	13.7%	33.7%	0.03%
	Group Accident Insurance (223)	\$2,509,799	\$3,401,593	\$3,544,981	\$3,191,565	27.2%	-10.0%	0.03%
	Wireless Equipment (743)	\$528,755	\$798,767	\$2,097,295	\$3,039,457	474.8%	44.9%	0.03%
	Subawards/Subgrants > \$25,000 - To Other Governmental Units (931)	\$0	\$0	\$1,192,500	\$2,807,022	N/A	135.4%	0.02%
	Transfer Tuition to Charter Schools (566)	\$5,839,055	\$5,328,088	\$2,591,036	\$2,667,047	-54.3%	2.9%	0.02%
	Purchased Property Services; Rentals (440)	\$1,722,002	\$1,631,680	\$1,877,970	\$1,909,766	10.9%	1.7%	0.02%
	Purchased Services; Student Transportation Services (510)	\$2,078,148	\$2,231,865	\$2,496,780	\$1,621,150	-22.0%	-35.1%	0.01%
	Terminal Leave (125)	\$0	\$0	\$0	\$1,583,630	N/A	N/A	0.01%

**Trends in School Corporation Expenditures**  
**Biannual Financial Report Data July 2012 - June 2013**

Statewide	Account	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Transfer Tuition to Other School Corporations Outside the State (562)	\$292,452	\$84,234	\$1,024,362	\$1,418,202	384.9%	38.4%	0.01%
	Telecommunications Equipment (745)	\$1,538,668	\$1,738,530	\$1,776,050	\$1,376,757	-10.5%	-22.5%	0.01%
	Periodicals (650)	\$1,378,893	\$1,050,903	\$1,112,851	\$1,226,319	-11.1%	10.2%	0.01%
	Transfer Tuition to Private Sources (563)	\$1,163,569	\$1,118,296	\$1,437,042	\$1,201,111	3.2%	-16.4%	0.01%
	Telephone (531)	\$696,683	\$772,538	\$825,182	\$873,823	25.4%	5.9%	0.01%
	Postage and Postage Machine Rental (532)	\$781,878	\$808,659	\$718,234	\$847,949	8.5%	18.1%	0.01%
	Board Members Compensation (115)	\$788,919	\$738,845	\$858,585	\$816,725	3.5%	-4.9%	0.01%
	Purchased Professional and Technical Statistical Services (317)	\$572,733	\$601,847	\$676,289	\$696,668	21.6%	3.0%	0.01%
	Food Purchases (614)	\$819,635	\$822,167	\$669,193	\$640,943	-21.8%	-4.2%	0.01%
	Overtime Salaries (140)	\$1,350,419	\$2,442,939	\$758,786	\$610,545	-54.8%	-19.5%	0.01%
	Printing and Binding (550)	\$655,286	\$457,740	\$729,497	\$592,972	-9.5%	-18.7%	0.01%
	Pre-2008 object code - Other Employee Benefits (240)	\$3,472,653	\$1,389,575	\$1,383,307	\$551,236	-84.1%	-60.2%	0.00%
	Purchased Professional and Technical Data Processing Services (316)	\$408,621	\$252,574	\$268,357	\$531,042	30.0%	97.9%	0.00%
	Public Employees Retirement Fund - optional contributions (217)	\$431,807	\$453,719	\$527,816	\$465,474	7.8%	-11.8%	0.00%
	Purchased Professional and Technical Board of Education Services (318)	\$537,649	\$472,464	\$447,452	\$407,198	-24.3%	-9.0%	0.00%
	Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$583,586	\$514,209	\$426,507	\$396,983	-32.0%	-6.9%	0.00%
	Buildings (720)	\$1,214,055	\$488,822	\$298,794	\$389,770	-67.9%	30.4%	0.00%
	Purchased Property Services; Construction Services (450)	\$183,565	\$451,308	\$160,594	\$371,710	102.5%	131.5%	0.00%
	Tires and Repairs (612)	\$309,649	\$322,396	\$392,429	\$359,291	16.0%	-8.4%	0.00%
	Other purchased property services (490 to 499)	\$186,004	\$308,408	\$257,183	\$340,859	83.3%	32.5%	0.00%
	Distance Learning Equipment (742)	\$459,004	\$212,010	\$743,488	\$333,321	-27.4%	-55.2%	0.00%
	Invalid Object Code (691 to 698)	\$373,746	\$497,526	\$785,794	\$296,562	-20.7%	-62.3%	0.00%
	Awards (875)	\$372,797	\$317,797	\$337,357	\$267,221	-28.3%	-20.8%	0.00%
	Purchased Property Services; Cleaning Services (420)	\$107,421	\$113,449	\$377,004	\$259,143	141.2%	-31.3%	0.00%
	Other Communication Services (533 to 539)	\$69,867	\$105,462	\$142,831	\$247,239	253.9%	73.1%	0.00%
	Teacher Retirement Fund - Optional Contributions (218)	\$373,076	\$376,881	\$267,227	\$244,894	-34.4%	-8.4%	0.00%
	Services Purchased From Another School Corporation or Educational Service Agency Outside the State (592)	\$8,002	\$13,010	\$118,957	\$233,513	> 500%	96.3%	0.00%
	Redemption of Principal (831)	\$22,500	\$157,571	\$5,000	\$213,858	> 500%	> 500%	0.00%
	Advertising (540)	\$194,519	\$106,319	\$151,909	\$184,901	-4.9%	21.7%	0.00%
	Gasoline and Lubricants (613)	\$123,406	\$95,951	\$97,345	\$180,804	46.5%	85.7%	0.00%
	Improvements Other Than Buildings (715)	\$513,882	\$419,955	\$250,285	\$172,218	-66.5%	-31.2%	0.00%
	Other Public or Private Utility Services (419)	\$7,920	\$15,953	\$16,034	\$163,621	> 500%	> 500%	0.00%
	Bank Service Charges (871)	\$97,085	\$79,390	\$130,113	\$123,047	26.7%	-5.4%	0.00%
	Transfer Tuition to Educational Service Agencies Outside the State (565)	\$226,623	\$301,785	\$227,596	\$121,623	-46.3%	-46.6%	0.00%
	Subawards/Subgrants < \$25,000 - To Other Governmental Units (930)	\$2,355,071	\$3,207,957	\$864,032	\$88,987	-96.2%	-89.7%	0.00%
	Subawards/Subgrants < \$25,000 - To Non Governmental Units (940)	\$33,250	\$66,350	-\$200	\$86,717	160.8%	N/A	0.00%
	Heating and Cooling for Buildings - Electricity (621)	\$14,053	\$15,604	\$11,478	\$66,857	375.8%	482.5%	0.00%
	Heating and Cooling for Buildings - Gas (622)	\$63,050	\$55,375	\$35,384	\$48,435	-23.2%	36.9%	0.00%
	Light and Power - Other than Heating and Cooling (625)	\$65,086	\$32,772	\$40,067	\$37,247	-42.8%	-7.0%	0.00%
	Utility Services Water and Sewage (411)	\$11,587	\$17,782	\$19,031	\$36,927	218.7%	94.0%	0.00%
	Seldom or Non-Recurring Purchases (873)	\$16,137	\$57,675	\$84,574	\$32,128	99.1%	-62.0%	0.00%
	Interest on Bonds or Notes (832)	\$31,063	\$44,850	\$96	\$31,795	2.4%	> 500%	0.00%
	Subawards/Subgrants > \$25,000 - To Non Governmental Units (941)	\$0	\$0	\$0	\$20,114	N/A	N/A	0.00%
	Land and Easements (710)	\$441,881	\$137,600	\$201,116	\$19,131	-95.7%	-90.5%	0.00%
	Utility Services Removal of Refuse and Garbage (412)	\$1,256	\$612	\$628	\$15,640	> 500%	> 500%	0.00%
	Vehicles (731)	\$299,193	\$26,310	\$55,431	\$11,515	-96.2%	-79.2%	0.00%
	Student Transportation Purchased From Another School Corporation Within The State (511)	\$87,241	\$52,492	\$16,165	\$10,739	-87.7%	-33.6%	0.00%
	Official Bond Premiums (525)	\$3,562	\$15,317	\$6,362	\$10,459	193.6%	64.4%	0.00%
	Judgments Against the School Corporation (820)	\$0	\$6,000	\$0	\$5,000	N/A	N/A	0.00%
	Late Payments (872)	\$152	\$1,040	\$400	\$2,928	> 500%	> 500%	0.00%

**Trends in School Corporation Expenditures**  
**Biannual Financial Report Data July 2012 - June 2013**

<b>Statewide</b>	<b>Account</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>Increase from FY10</b>	<b>Increase from Previous Year</b>	<b>FY13 % Total Expenditures</b>
	Meals Provided (235)	\$3,690	\$2,349	\$3,518	\$510	-86.2%	-85.5%	0.00%
	Gas - Other than Heating and Cooling (626)	\$3,957	\$0	\$2,124	\$369	-90.7%	-82.6%	0.00%
	Seldom or Non-Recurring Fines (825)	\$0	\$0	\$0	\$282	N/A	N/A	0.00%
	Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$0	\$38	N/A	N/A	0.00%
Student Transportation Purchased From Another School Corporation Outside The State	(512)	\$1,006	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Stipends (219)	\$0	\$7,068	\$0	\$0	N/A	N/A	0.00%
	Investments (920)	\$25,000	\$0	\$0	\$0	-100.0%	N/A	0.00%
	<b>Total</b>	<b>\$5,994,103,400</b>	<b>\$5,784,630,928</b>	<b>\$5,816,158,862</b>	<b>\$5,687,135,876</b>	<b>-5.1%</b>	<b>-2.2%</b>	<b>49.50%</b>
<b><u>Student Instructional Support</u></b>								
	Certified Salaries (110)	\$470,401,801	\$452,228,093	\$457,828,437	\$460,831,676	-2.0%	0.7%	4.01%
	Noncertified Salaries (120)	\$181,580,643	\$180,100,129	\$183,239,501	\$185,077,886	1.9%	1.0%	1.61%
	Group Health Insurance (222)	\$93,466,972	\$95,835,633	\$97,904,883	\$98,190,200	5.1%	0.3%	0.85%
	Social Security-Certified Employee Retirement (212)	\$33,082,458	\$32,087,377	\$32,364,664	\$32,569,550	-1.6%	0.6%	0.28%
	Teacher Retirement Fund, After 7-1-95 (216)	\$23,642,661	\$25,242,853	\$27,063,768	\$30,886,325	30.6%	14.1%	0.27%
	Public Employees Retirement Fund (214)	\$14,220,236	\$14,644,429	\$16,310,003	\$18,995,208	33.6%	16.5%	0.17%
	Other Purchased Professional and Technical Services (319)	\$10,270,445	\$8,931,789	\$8,438,505	\$13,807,000	34.4%	63.6%	0.12%
	Social Security-Noncertified Employee Retirement (211)	\$12,875,369	\$12,832,347	\$13,140,879	\$13,369,745	3.8%	1.7%	0.12%
	Operational Supplies (611)	\$9,586,418	\$8,811,180	\$8,921,565	\$9,402,377	-1.9%	5.4%	0.08%
	Other Employee Benefits (241 to 290)	\$6,830,132	\$7,246,366	\$6,696,282	\$7,365,861	7.8%	10.0%	0.06%
	Teacher Retirement Fund, Prior to 7-1-95 (215)	\$7,775,769	\$7,649,542	\$7,185,383	\$7,113,373	-8.5%	-1.0%	0.06%
	Purchased Professional and Technical Pupil Services (313)	\$7,004,642	\$6,548,776	\$6,344,748	\$6,443,444	-8.0%	1.6%	0.06%
	Severance/Early Retirement Pay (213)	\$5,049,013	\$4,593,670	\$4,085,650	\$4,691,448	-7.1%	14.8%	0.04%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$3,932,065	\$4,101,829	\$3,933,462	\$3,739,848	-4.9%	-4.9%	0.03%
	Travel (580)	\$3,047,132	\$2,559,205	\$2,714,963	\$2,913,155	-4.4%	7.3%	0.03%
	Licensed Employees Temporary Salaries (135)	\$2,085,396	\$2,229,686	\$2,268,659	\$2,732,076	31.0%	20.4%	0.02%
	Group Life Insurance (221)	\$3,259,685	\$4,565,973	\$2,486,351	\$2,330,116	-28.5%	-6.3%	0.02%
	Purchased Professional and Technical Instruction Services (311)	\$668,506	\$1,062,058	\$1,240,261	\$2,093,608	213.2%	68.8%	0.02%
	Equipment (730)	\$2,636,256	\$1,754,864	\$2,403,485	\$2,035,183	-22.8%	-15.3%	0.02%
	Board Members Compensation (115)	\$1,900,606	\$1,961,947	\$1,962,435	\$2,021,323	6.4%	3.0%	0.02%
	Nonlicensed Employees Temporary Salaries (136)	\$595,678	\$511,106	\$502,603	\$1,661,941	179.0%	230.7%	0.01%
	Purchased Professional and Technical Staff Services (314)	\$1,732,961	\$1,302,533	\$1,788,462	\$1,360,112	-21.5%	-24.0%	0.01%
	Telephone (531)	\$817,236	\$1,106,175	\$1,408,485	\$1,244,981	52.3%	-11.6%	0.01%
	Workers Compensation Insurance (225)	\$941,723	\$977,621	\$1,252,160	\$1,152,607	22.4%	-8.0%	0.01%
	Pre-2008 object code - temporary salaries (header) (130)	\$1,736,363	\$1,384,561	\$1,444,633	\$1,038,405	-40.2%	-28.1%	0.01%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$491,309	\$278,198	\$302,932	\$1,033,605	110.4%	241.2%	0.01%
	Postage and Postage Machine Rental (532)	\$988,029	\$943,198	\$1,003,982	\$1,027,480	4.0%	2.3%	0.01%
	Dues and Fees (810)	\$958,302	\$1,086,857	\$778,775	\$897,913	-6.3%	15.3%	0.01%
	Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$1,097,522	\$1,107,670	\$1,235,372	\$863,402	-21.3%	-30.1%	0.01%
	Other Purchased Services (593)	\$504,533	\$632,424	\$682,139	\$656,643	30.1%	-3.7%	0.01%
	Other General Supplies (615, 660 to 689)	\$507,202	\$478,876	\$613,967	\$619,992	22.2%	1.0%	0.01%
	Group Accident Insurance (223)	\$453,494	\$568,023	\$618,897	\$561,436	23.8%	-9.3%	0.00%
	Printing and Binding (550)	\$404,876	\$400,358	\$393,978	\$432,603	6.8%	9.8%	0.00%
	Computer Hardware (741)	\$308,068	\$315,547	\$647,302	\$415,705	34.9%	-35.8%	0.00%
	Subawards/Subgrants > \$25,000 - To Other Governmental Units (931)	\$0	\$0	\$0	\$402,331	N/A	N/A	0.00%
	Unemployment compensation (230)	\$335,123	\$613,667	\$558,841	\$388,708	16.0%	-30.4%	0.00%
	Miscellaneous Objects (876 to 899)	\$699,764	\$609,263	\$344,912	\$346,598	-50.5%	0.5%	0.00%
	Purchased Property Services; Rentals (440)	\$300,189	\$350,856	\$207,039	\$298,220	-0.7%	44.0%	0.00%
	Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$242,474	\$188,536	\$315,290	\$256,715	5.9%	-18.6%	0.00%
	Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$168,849	\$77,661	\$236,832	\$245,825	45.6%	3.8%	0.00%
	Textbooks (630)	\$50,993	\$21,694	\$15,959	\$214,065	319.8%	> 500%	0.00%

**Trends in School Corporation Expenditures**  
**Biannual Financial Report Data July 2012 - June 2013**

Statewide	Account	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Terminal Leave (125)	\$0	\$0	\$0	\$213,167	N/A	N/A	0.00%
	Stipends (131)	\$0	\$0	\$125,474	\$203,480	N/A	62.2%	0.00%
	Purchased Professional and Technnical Statistical Services (317)	\$117,476	\$137,635	\$150,512	\$175,178	49.1%	16.4%	0.00%
	Subawards/Subgrants > \$25,000 - To Non Governmental Units (941)	\$0	\$0	\$0	\$145,599	N/A	N/A	0.00%
	Public Employees Retirement Fund - optional contributions (217)	\$198,752	\$186,023	\$186,552	\$144,320	-27.4%	-22.6%	0.00%
	Purchased Professional and Technnical Data Processing Services (316)	\$142,323	\$101,483	\$188,889	\$141,145	-0.8%	-25.3%	0.00%
	Purchased Services; Student Transportation Services (510)	\$218,929	\$154,372	\$146,751	\$125,237	-42.8%	-14.7%	0.00%
	Overtime Salaries (140)	\$145,931	\$103,313	\$103,851	\$110,141	-24.5%	6.1%	0.00%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$106,363	N/A	N/A	0.00%
	Technology Related Professional Development (748)	\$64,109	\$107,050	\$79,225	\$83,650	30.5%	5.6%	0.00%
	Other Technology Hardware (746)	\$245,295	\$45,055	\$83,689	\$68,421	-72.1%	-18.2%	0.00%
	Purchased Professional and Technnical Board of Education Services (318)	\$22,793	\$67,033	\$81,424	\$63,186	177.2%	-22.4%	0.00%
	Pre-2008 object code - Other Employee Benefits (240)	\$370,356	\$253,890	\$201,969	\$58,027	-84.3%	-71.3%	0.00%
	Advertising (540)	\$55,699	\$35,728	\$32,711	\$57,369	3.0%	75.4%	0.00%
	Utility Services Removal of Refuse and Garbage (412)	\$23,708	\$31,449	\$46,785	\$44,616	88.2%	-4.6%	0.00%
	Services Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$225	\$225	\$225	\$43,743	> 500%	> 500%	0.00%
	Food Purchases (614)	\$26,968	\$32,532	\$44,186	\$42,966	59.3%	-2.8%	0.00%
	Other Communication Services (533 to 539)	\$19,532	\$35,767	\$15,829	\$30,713	57.2%	94.0%	0.00%
	Other purchased property services (490 to 499)	\$9,647	\$16,096	\$22,890	\$21,507	123.0%	-6.0%	0.00%
	Buildings (720)	\$0	\$3,970	\$65,211	\$20,003	N/A	-69.3%	0.00%
	Official Bond Premiums (525)	\$23,407	\$17,239	\$16,029	\$17,648	-24.6%	10.1%	0.00%
	Telecommunications Equipment (745)	\$300	\$349	\$0	\$17,037	> 500%	N/A	0.00%
	Purchased Property Services; Cleaning Services (420)	\$2,983	\$1,410	\$713	\$13,146	340.8%	> 500%	0.00%
	Heating and Cooling for Buildings - Electricity (621)	\$0	\$0	\$0	\$12,481	N/A	N/A	0.00%
	Seldom or Non-Recurring Purchases (873)	\$8,544	\$13,699	\$8,053	\$12,101	41.6%	50.3%	0.00%
	Gasoline and Lubricants (613)	\$6,874	\$8,883	\$10,820	\$11,405	65.9%	5.4%	0.00%
	Awards (875)	\$2,878	\$3,187	\$13,776	\$11,154	287.5%	-19.0%	0.00%
	Other Public or Private Utility Services (419)	\$29,404	\$30,119	\$19,611	\$9,900	-66.3%	-49.5%	0.00%
	Teacher Retirement Fund - Optional Contributions (218)	\$65,612	\$43,266	\$20,989	\$8,649	-86.8%	-58.8%	0.00%
	Light and Power - Other than Heating and Cooling (625)	\$3,409	\$0	\$0	\$6,212	82.2%	N/A	0.00%
	Library Books (640)	\$4,226	\$2,430	\$2,562	\$5,778	36.7%	125.5%	0.00%
	Heating and Cooling for Buildings - Gas (622)	\$5,800	\$3,051	\$1,368	\$5,373	-7.4%	292.8%	0.00%
	Bank Service Charges (871)	\$669	\$720	\$4,387	\$4,897	> 500%	11.6%	0.00%
	Periodicals (650)	\$5,137	\$10,382	\$6,687	\$3,562	-30.7%	-46.7%	0.00%
	Connectivity (744)	\$39,916	\$4,537	\$2,205	\$2,832	-92.9%	28.4%	0.00%
	Meals Provided (235)	\$149	\$1,992	\$4,730	\$2,109	> 500%	-55.4%	0.00%
	Land and Easements (710)	\$16,138	\$0	\$0	\$2,000	-87.6%	N/A	0.00%
	Wireless Equipment (743)	\$180	\$2,075	\$0	\$1,271	> 500%	N/A	0.00%
	Purchased Property Services; Construction Services (450)	\$1,804	\$1,945	\$1,735	\$993	-44.9%	-42.8%	0.00%
	Utility Services Water and Sewage (411)	\$2,358	\$808	\$1,082	\$952	-59.6%	-12.0%	0.00%
	Improvements Other Than Buildings (715)	\$800	\$1,736	\$322,231	\$877	9.7%	-99.7%	0.00%
	Vehicles (731)	\$0	\$0	\$18,370	\$139	N/A	-99.2%	0.00%
	Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$0	\$110	N/A	N/A	0.00%
	Judgments Against the School Corporation (820)	\$0	\$170,232	\$68,951	\$0	N/A	-100.0%	0.00%
	Redemption of Principal (831)	\$0	\$283	\$0	\$0	N/A	N/A	0.00%
	Student Transportation Purchased From Another School Corporation Within The State (511)	\$21,859	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Transfer Tuition to Educational Service Agencies Within the State (564)	\$43,200	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Transfer Tuition to Private Sources (563)	\$1,120	\$0	\$0	\$0	-100.0%	N/A	0.00%
	<b>Total</b>	<b>\$908,599,401</b>	<b>\$889,572,533</b>	<b>\$902,986,917</b>	<b>\$923,778,148</b>	<b>1.7%</b>	<b>2.3%</b>	<b>8.04%</b>

**Trends in School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

<b>Statewide</b>	<b>Account</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>Increase from FY10</b>	<b>Increase from Previous Year</b>	<b>FY13 % Total Expenditures</b>
<b><u>Overhead and Operational</u></b>	Noncertified Salaries (120)	\$815,855,842	\$786,452,346	\$791,347,443	\$782,533,646	-4.1%	-1.1%	6.81%
	Group Health Insurance (222)	\$269,848,067	\$220,615,928	\$222,191,177	\$200,413,654	-25.7%	-9.8%	1.74%
	Food Purchases (614)	\$158,532,148	\$163,768,368	\$179,371,407	\$183,693,727	15.9%	2.4%	1.60%
	Light and Power - Other than Heating and Cooling (625)	\$129,893,409	\$132,600,537	\$137,809,620	\$136,252,910	4.9%	-1.1%	1.19%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$105,225,782	\$115,011,170	\$118,787,677	\$121,824,068	15.8%	2.6%	1.06%
	Operational Supplies (611)	\$108,054,712	\$102,885,445	\$103,031,527	\$106,162,163	-1.8%	3.0%	0.92%
	Purchased Services; Student Transportation Services (510)	\$100,079,401	\$98,354,114	\$105,382,428	\$104,519,501	4.4%	-0.8%	0.91%
	Public Employees Retirement Fund (214)	\$63,929,523	\$62,491,838	\$68,156,354	\$78,484,420	22.8%	15.2%	0.68%
	Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$69,459,262	\$71,354,935	\$77,481,696	\$76,951,780	10.8%	-0.7%	0.67%
	Certified Salaries (110)	\$83,921,556	\$80,754,110	\$80,524,514	\$76,944,204	-8.3%	-4.4%	0.67%
	Other Purchased Professional and Technical Services (319)	\$56,919,477	\$56,378,274	\$63,668,664	\$74,800,439	31.4%	17.5%	0.65%
	Gasoline and Lubricants (613)	\$47,224,961	\$57,896,451	\$67,139,635	\$68,570,564	45.2%	2.1%	0.60%
	Heating and Cooling for Buildings - Electricity (621)	\$53,343,042	\$53,553,741	\$52,733,836	\$58,766,167	10.2%	11.4%	0.51%
	Social Security-Noncertified Employee Retirement (211)	\$61,156,992	\$58,291,764	\$58,477,904	\$57,480,466	-6.0%	-1.7%	0.50%
	Heating and Cooling for Buildings - Gas (622)	\$67,968,470	\$64,623,300	\$51,218,131	\$55,145,418	-18.9%	7.7%	0.48%
	Vehicles (731)	\$69,280,398	\$58,165,688	\$58,268,884	\$52,948,404	-23.6%	-9.1%	0.46%
	Equipment (730)	\$37,658,870	\$27,484,152	\$33,214,641	\$32,643,183	-13.3%	-1.7%	0.28%
	Other General Supplies (615, 660 to 689)	\$27,476,785	\$31,710,907	\$29,660,653	\$29,156,869	6.1%	-1.7%	0.25%
	Workers Compensation Insurance (225)	\$25,351,179	\$27,561,238	\$29,169,870	\$29,016,825	14.5%	-0.5%	0.25%
	Utility Services Water and Sewage (411)	\$24,059,850	\$24,554,417	\$26,372,246	\$26,859,554	11.6%	1.8%	0.23%
	Other Employee Benefits (241 to 290)	\$23,241,123	\$18,939,330	\$19,070,419	\$17,507,783	-24.7%	-8.2%	0.15%
	Severance/Early Retirement Pay (213)	\$21,977,014	\$23,699,564	\$21,286,580	\$17,467,583	-20.5%	-17.9%	0.15%
	Miscellaneous Objects (876 to 899)	\$23,632,757	\$22,617,066	\$23,335,583	\$16,588,420	-29.8%	-28.9%	0.14%
	Telephone (531)	\$17,442,889	\$15,840,254	\$15,228,588	\$14,793,790	-15.2%	-2.9%	0.13%
	Social Security-Certified Employee Retirement (212)	\$17,241,553	\$13,017,413	\$12,504,640	\$11,904,726	-31.0%	-4.8%	0.10%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$11,627,345	N/A	N/A	0.10%
	Computer Hardware (741)	\$10,796,913	\$12,316,953	\$11,561,881	\$9,927,117	-8.1%	-14.1%	0.09%
	Purchased Professional and Technical Board of Education Services (318)	\$10,658,539	\$9,962,426	\$9,566,045	\$8,942,528	-16.1%	-6.5%	0.08%
	Nonlicensed Employees Temporary Salaries (136)	\$6,309,646	\$6,464,938	\$6,628,717	\$8,537,615	35.3%	28.8%	0.07%
	Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$7,023,049	\$7,966,638	\$7,910,974	\$8,367,351	19.1%	5.8%	0.07%
	Purchased Property Services; Cleaning Services (420)	\$2,768,829	\$4,452,129	\$5,495,422	\$8,253,208	198.1%	50.2%	0.07%
	Pre-2008 object code - temporary salaries (header) (130)	\$10,845,154	\$10,014,856	\$9,549,542	\$8,132,434	-25.0%	-14.8%	0.07%
	Teacher Retirement Fund, After 7-1-95 (216)	\$9,988,937	\$8,237,374	\$7,737,410	\$7,913,915	-20.8%	2.3%	0.07%
	Other Public or Private Utility Services (419)	\$5,320,960	\$7,396,551	\$6,871,057	\$6,718,586	26.3%	-2.2%	0.06%
	Dues and Fees (810)	\$5,496,746	\$5,782,267	\$5,896,124	\$6,566,239	19.5%	11.4%	0.06%
	Utility Services Removal of Refuse and Garbage (412)	\$6,651,726	\$6,690,297	\$6,634,858	\$6,557,819	-1.4%	-1.2%	0.06%
	Travel (580)	\$6,239,470	\$5,474,096	\$6,079,827	\$6,534,363	4.7%	7.5%	0.06%
	Overtime Salaries (140)	\$7,932,938	\$7,116,173	\$6,441,833	\$6,040,071	-23.9%	-6.2%	0.05%
	Purchased Professional and Technical Staff Services (314)	\$6,569,123	\$5,059,831	\$4,696,077	\$5,964,485	-9.2%	27.0%	0.05%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$7,930,848	\$7,192,498	\$6,519,794	\$5,826,084	-26.5%	-10.6%	0.05%
	Tires and Repairs (612)	\$4,792,183	\$4,822,506	\$5,243,445	\$5,682,644	18.6%	8.4%	0.05%
	Other purchased property services (490 to 499)	\$4,627,030	\$4,932,531	\$5,165,844	\$5,488,294	18.6%	6.2%	0.05%
	Other Purchased Services (593)	\$2,724,201	\$3,161,842	\$2,413,386	\$4,807,786	76.5%	99.2%	0.04%
	Board Members Compensation (115)	\$4,374,353	\$4,490,671	\$4,288,629	\$4,411,605	0.9%	2.9%	0.04%
	Group Life Insurance (221)	\$6,127,530	\$8,807,209	\$5,081,939	\$4,144,061	-32.4%	-18.5%	0.04%
	Unemployment compensation (230)	\$5,018,337	\$9,205,562	\$6,243,002	\$3,536,251	-29.5%	-43.4%	0.03%
	Student Transportation Purchased From Another School Corporation Within The State (511)	\$4,861,947	\$4,816,971	\$3,053,422	\$3,354,805	-31.0%	9.9%	0.03%
	Purchased Property Services; Construction Services (450)	\$6,936,844	\$10,032,147	\$4,859,384	\$3,217,639	-53.6%	-33.8%	0.03%
	Terminal Leave (125)	\$0	\$0	\$0	\$2,956,755	N/A	N/A	0.03%
	Teacher Retirement Fund, Prior to 7-1-95 (215)	\$6,583,170	\$3,518,715	\$3,319,125	\$2,894,553	-56.0%	-12.8%	0.03%

**Trends in School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

<b>Statewide</b>	<b>Account</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>Increase from FY10</b>	<b>Increase from Previous Year</b>	<b>FY13 % Total Expenditures</b>
	Purchased Property Services; Rentals (440)	\$3,772,655	\$3,530,510	\$2,938,758	\$2,770,066	-26.6%	-5.7%	0.02%
	Connectivity (744)	\$1,955,029	\$2,460,567	\$1,989,255	\$2,465,332	26.1%	23.9%	0.02%
	Advertising (540)	\$1,873,103	\$2,563,859	\$1,786,567	\$2,274,744	21.4%	27.3%	0.02%
	Purchased Professional and Technical Pupil Services (313)	\$2,253,234	\$2,284,460	\$2,390,949	\$2,084,038	-7.5%	-12.8%	0.02%
	Postage and Postage Machine Rental (532)	\$2,611,542	\$2,201,883	\$2,154,415	\$1,965,747	-24.7%	-8.8%	0.02%
	Heating and Cooling for Buildings - Other Energy Sources (624)	\$1,796,334	\$1,556,037	\$1,690,954	\$1,651,402	-8.1%	-2.3%	0.01%
	Printing and Binding (550)	\$1,934,252	\$1,578,472	\$1,665,828	\$1,624,444	-16.0%	-2.5%	0.01%
	Textbooks (630)	\$903,498	\$844,913	\$1,617,030	\$1,537,659	70.2%	-4.9%	0.01%
	Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$2,058,817	\$2,199,567	\$1,848,040	\$1,529,392	-25.7%	-17.2%	0.01%
	Bank Service Charges (871)	\$1,039,963	\$1,080,831	\$1,389,412	\$1,488,394	43.1%	7.1%	0.01%
	Purchased Professional and Technical Data Processing Services (316)	\$1,062,416	\$679,608	\$1,043,825	\$1,449,042	36.4%	38.8%	0.01%
	Awards (875)	\$1,073,251	\$1,913,842	\$1,492,187	\$1,443,482	34.5%	-3.3%	0.01%
	Gas - Other than Heating and Cooling (626)	\$1,824,918	\$1,691,007	\$1,439,254	\$1,313,029	-28.0%	-8.8%	0.01%
	Other Technology Hardware (746)	\$1,595,300	\$1,463,919	\$1,224,789	\$1,241,303	-22.2%	1.3%	0.01%
	Purchased Professional and Technical Instruction Services (311)	\$1,162,437	\$1,275,425	\$847,484	\$1,124,777	-3.2%	32.7%	0.01%
	Group Accident Insurance (223)	\$670,375	\$935,333	\$1,091,797	\$1,055,527	57.5%	-3.3%	0.01%
	Heating and Cooling for Buildings - Fuel Oil (623)	\$1,132,127	\$985,743	\$943,813	\$1,020,651	-9.8%	8.1%	0.01%
	Other Communication Services (533 to 539)	\$780,194	\$812,092	\$986,091	\$944,391	21.0%	-4.2%	0.01%
	Wireless Equipment (743)	\$290,179	\$395,643	\$500,833	\$940,383	224.1%	87.8%	0.01%
	Invalid Object Code (691 to 698)	\$93,632	\$343,414	\$155,317	\$929,246	> 500%	498.3%	0.01%
	Student Transportation Purchased From Another School Corporation Outside The State (512)	\$1,082,268	\$728,178	\$898,952	\$920,687	-14.9%	2.4%	0.01%
	Official Bond Premiums (525)	\$2,437,641	\$461,898	\$870,023	\$881,676	-63.8%	1.3%	0.01%
	Buildings (720)	\$227,792	\$1,075,738	\$666,989	\$852,969	274.5%	27.9%	0.01%
	Improvements Other Than Buildings (715)	\$1,009,150	\$804,600	\$854,566	\$823,977	-18.3%	-3.6%	0.01%
	Purchased Professional and Technical Statistical Services (317)	\$464,021	\$711,881	\$822,978	\$723,187	55.9%	-12.1%	0.01%
	Licensed Employees Temporary Salaries (135)	\$976,813	\$1,488,356	\$943,368	\$628,473	-35.7%	-33.4%	0.01%
	Services Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$908,941	\$307,116	\$1,245,248	\$555,503	-38.9%	-55.4%	0.00%
	Judgments Against the School Corporation (820)	\$762,875	\$1,102,448	\$445,476	\$526,842	-30.9%	18.3%	0.00%
	Technology Related Professional Development (748)	\$273,838	\$376,230	\$430,031	\$513,855	87.6%	19.5%	0.00%
	Redemption of Principal (831)	\$24,263	\$6,397	\$181,843	\$462,921	> 500%	154.6%	0.00%
	Telecommunications Equipment (745)	\$1,050,580	\$773,018	\$570,502	\$418,965	-60.1%	-26.6%	0.00%
	Stipends (131)	\$0	\$0	\$425,281	\$397,486	N/A	-6.5%	0.00%
	Public Employees Retirement Fund - optional contributions (217)	\$851,454	\$763,583	\$621,628	\$393,192	-53.8%	-36.7%	0.00%
	Pre-2008 object code - Other Employee Benefits (240)	\$472,333	\$308,468	\$266,960	\$255,011	-46.0%	-4.5%	0.00%
	Seldom or Non-Recurring Purchases (873)	\$681,582	\$179,155	\$3,457,289	\$213,008	-68.7%	-93.8%	0.00%
	Transfer Tuition to Other School Corporations Within the State (561)	\$257,162	\$262,468	\$376,155	\$171,854	-33.2%	-54.3%	0.00%
	Teacher Retirement Fund - Optional Contributions (218)	\$179,447	\$155,217	\$135,362	\$133,456	-25.6%	-1.4%	0.00%
	Subawards/Subgrants > \$25,000 - To Non Governmental Units (941)	\$0	\$0	\$0	\$80,008	N/A	N/A	0.00%
	Periodicals (650)	\$193,813	\$70,760	\$63,411	\$68,609	-64.6%	8.2%	0.00%
	Distance Learning Equipment (742)	\$56,116	\$20,792	\$36,717	\$38,701	-31.0%	5.4%	0.00%
	Library Books (640)	\$31,846	\$35,798	\$16,889	\$30,849	-3.1%	82.7%	0.00%
	Late Payments (872)	\$56,832	\$23,638	\$11,384	\$23,465	-58.7%	106.1%	0.00%
	Services Purchased From Another School Corporation or Educational Service Agency Outside the State (592)	\$1,322	\$7,294	\$21,419	\$22,838	> 500%	6.6%	0.00%
	Subawards/Subgrants > \$25,000 - To Other Governmental Units (931)	\$0	\$0	\$0	\$22,567	N/A	N/A	0.00%
	Land and Easements (710)	\$9,045	\$8,047	\$18,638	\$16,523	82.7%	-11.3%	0.00%
	Meals Provided (235)	\$8,881	\$3,264	\$6,356	\$12,528	41.1%	97.1%	0.00%
	Interest on Bonds or Notes (832)	\$28,324	\$22,422	\$10,493	\$8,792	-69.0%	-16.2%	0.00%
	Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$0	\$6,934	N/A	N/A	0.00%
	Seldom or Non-Recurring Fines (825)	\$0	\$0	\$0	\$5,317	N/A	N/A	0.00%
	Subawards/Subgrants < \$25,000 - To Other Governmental Units (930)	\$1,340	\$3,636	\$5,095	\$2,974	121.9%	-41.6%	0.00%

**Trends in School Corporation Expenditures**  
**Biannual Financial Report Data July 2012 - June 2013**

Statewide	Account	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Transfer Tuition to Charter Schools (566)	\$155,659	\$12,402	\$10,339	\$2,607	-98.3%	-74.8%	0.00%
	Investments (920)	\$504	\$723	\$1,174	\$2,173	331.4%	85.1%	0.00%
	Transfer Tuition - Other (569)	\$62,414	\$15,148	\$407	\$694	-98.9%	70.6%	0.00%
	Subawards/Subgrants < \$25,000 - To Non Governmental Units (940)	\$0	\$20,000	\$0	\$0	N/A	N/A	0.00%
	<b>Total</b>	<b>\$2,671,503,046</b>	<b>\$2,587,083,332</b>	<b>\$2,629,303,428</b>	<b>\$2,627,905,510</b>	<b>-1.6%</b>	<b>-0.1%</b>	<b>22.87%</b>
<b>Nonoperational</b>	Redemption of Principal (831)	\$753,447,363	\$754,404,763	\$794,817,484	\$831,039,421	10.3%	4.6%	7.23%
	Interest on Bonds or Notes (832)	\$332,508,266	\$339,420,913	\$347,357,643	\$333,690,364	0.4%	-3.9%	2.90%
	Purchased Property Services; Construction Services (450)	\$327,414,426	\$258,501,834	\$264,744,559	\$254,582,702	-22.2%	-3.8%	2.22%
	Buildings (720)	\$208,631,662	\$201,505,694	\$240,618,870	\$212,145,884	1.7%	-11.8%	1.85%
	Equipment (730)	\$89,269,745	\$92,153,909	\$88,608,178	\$81,331,632	-8.9%	-8.2%	0.71%
	Purchased Property Services; Rentals (440)	\$54,449,942	\$55,515,412	\$59,204,221	\$65,039,027	19.4%	9.9%	0.57%
	Other Purchased Professional and Technical Services (319)	\$44,758,279	\$42,215,186	\$45,205,351	\$54,794,308	22.4%	21.2%	0.48%
	Noncertified Salaries (120)	\$53,835,481	\$53,523,615	\$54,299,947	\$53,222,009	-1.1%	-2.0%	0.46%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$47,943,658	\$46,276,628	\$52,193,018	\$48,836,881	1.9%	-6.4%	0.43%
	Other General Supplies (615, 660 to 689)	\$46,061,816	\$31,398,693	\$24,124,432	\$43,637,698	-5.3%	80.9%	0.38%
	Certified Salaries (110)	\$44,496,398	\$41,414,423	\$41,090,932	\$42,460,065	-4.6%	3.3%	0.37%
	Miscellaneous Objects (876 to 899)	\$38,059,355	\$36,036,357	\$39,450,131	\$40,858,700	7.4%	3.6%	0.36%
	Improvements Other Than Buildings (715)	\$26,299,148	\$50,327,150	\$39,196,231	\$35,063,449	33.3%	-10.5%	0.31%
	Computer Hardware (741)	\$29,701,136	\$31,495,218	\$32,931,767	\$33,009,544	11.1%	0.2%	0.29%
	Judgments Against the School Corporation (820)	\$10,761,951	\$14,204,498	\$14,172,941	\$13,722,519	27.5%	-3.2%	0.12%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$11,299,584	N/A	N/A	0.10%
	Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$13,284,288	\$11,295,404	\$13,054,296	\$11,131,532	-16.2%	-14.7%	0.10%
	Operational Supplies (611)	\$5,283,414	\$6,431,760	\$8,001,574	\$8,164,296	54.5%	2.0%	0.07%
	Connectivity (744)	\$2,646,759	\$4,020,919	\$4,508,671	\$6,141,791	132.0%	36.2%	0.05%
	Group Health Insurance (222)	\$5,815,713	\$5,907,823	\$6,337,181	\$6,083,279	4.6%	-4.0%	0.05%
	Official Bond Premiums (525)	\$2,454,509	\$3,314,244	\$2,824,916	\$4,758,854	93.9%	68.5%	0.04%
	Pre-2008 object code - temporary salaries (header) (130)	\$4,059,737	\$4,084,789	\$4,201,667	\$4,213,990	3.8%	0.3%	0.04%
	Social Security-Noncertified Employee Retirement (211)	\$4,004,483	\$3,956,352	\$4,059,754	\$4,040,832	0.9%	-0.5%	0.04%
	Other Technology Hardware (746)	\$4,175,254	\$4,276,811	\$4,951,286	\$3,819,154	-8.5%	-22.9%	0.03%
	Public Employees Retirement Fund (214)	\$2,558,971	\$2,736,789	\$3,025,920	\$3,370,470	31.7%	11.4%	0.03%
	Social Security-Certified Employee Retirement (212)	\$3,352,320	\$3,280,871	\$3,374,313	\$3,250,083	-3.0%	-3.7%	0.03%
	Land and Easements (710)	\$5,344,300	\$4,129,909	\$2,516,239	\$3,247,079	-39.2%	29.0%	0.03%
	Travel (580)	\$2,472,159	\$2,696,748	\$2,944,993	\$3,176,048	28.5%	7.8%	0.03%
	Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$6,493,020	\$4,225,246	\$2,540,871	\$2,843,545	-56.2%	11.9%	0.02%
	Teacher Retirement Fund, After 7-1-95 (216)	\$2,159,329	\$2,309,219	\$2,466,307	\$2,840,859	31.6%	15.2%	0.02%
	Other purchased property services (490 to 499)	\$4,644,222	\$2,598,583	\$3,275,001	\$2,739,962	-41.0%	-16.3%	0.02%
	Seldom or Non-Recurring Purchases (873)	\$257,999	\$782,200	\$1,412,974	\$2,446,923	> 500%	73.2%	0.02%
	Purchased Professional and Technical Instruction Services (311)	\$4,733,644	\$2,216,505	\$1,967,920	\$2,201,551	-53.5%	11.9%	0.02%
	Licensed Employees Temporary Salaries (135)	\$1,306,597	\$1,425,944	\$1,881,058	\$1,687,097	29.1%	-10.3%	0.01%
	Vehicles (731)	\$849,770	\$864,291	\$1,213,576	\$1,614,477	90.0%	33.0%	0.01%
	Nonlicensed Employees Temporary Salaries (136)	\$1,345,871	\$1,333,842	\$1,646,045	\$1,525,309	13.3%	-7.3%	0.01%
	Stipends (131)	\$0	\$0	\$758,316	\$1,184,172	N/A	56.2%	0.01%
	Bank Service Charges (871)	\$951,201	\$419,405	\$225,911	\$953,207	0.2%	321.9%	0.01%
	Dues and Fees (810)	\$2,087,795	\$605,161	\$326,173	\$845,447	-59.5%	159.2%	0.01%
	Transfer Tuition to Other School Corporations Within the State (561)	\$782,375	\$809,124	\$1,125,134	\$822,548	5.1%	-26.9%	0.01%
	Other Purchased Services (593)	\$487,777	\$610,425	\$415,422	\$822,545	68.6%	98.0%	0.01%
	Wireless Equipment (743)	\$1,249,111	\$592,359	\$403,592	\$757,452	-39.4%	87.7%	0.01%
	Other Employee Benefits (241 to 290)	\$974,350	\$567,232	\$658,393	\$754,030	-22.6%	14.5%	0.01%
	Awards (875)	\$667,499	\$775,799	\$824,426	\$743,680	11.4%	-9.8%	0.01%



**Trends in School Corporation Expenditures**  
**Biannual Financial Report Data July 2012 - June 2013**

<b>Statewide</b>	<b>Account</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>Increase from FY10</b>	<b>Increase from Previous Year</b>	<b>FY13 % Total Expenditures</b>
	Purchased Professional and Technnical Board of Education Services (318)	\$841,649	\$491,490	\$994,533	\$728,710	-13.4%	-26.7%	0.01%
	Invalid Object Code (691 to 698)	\$191,948	\$108,673	\$156,081	\$682,721	255.7%	337.4%	0.01%
ices Purchased From Another School Corporation or Educational Service Agency Within the State	(591)	\$757,641	\$573,105	\$525,800	\$653,871	-13.7%	24.4%	0.01%
	Purchased Professional and Technnical Pupil Services (313)	\$868,024	\$521,071	\$534,868	\$650,005	-25.1%	21.5%	0.01%
	Overtime Salaries (140)	\$884,353	\$966,605	\$818,934	\$627,185	-29.1%	-23.4%	0.01%
	Textbooks (630)	\$279,731	\$483,613	\$528,239	\$589,430	110.7%	11.6%	0.01%
	Severance/Early Retirement Pay (213)	\$1,282,385	\$1,146,037	\$1,004,647	\$581,638	-54.6%	-42.1%	0.01%
	Telecommunications Equipment (745)	\$1,987,577	\$1,611,223	\$1,261,424	\$518,376	-73.9%	-58.9%	0.00%
	Teacher Retirement Fund, Prior to 7-1-95 (215)	\$477,016	\$461,883	\$480,400	\$499,277	4.7%	3.9%	0.00%
ces Purchased From Another School Corporation or Educational Service Agency Outside the State	(592)	\$681,894	\$382,798	\$386,698	\$358,838	-47.4%	-7.2%	0.00%
	Purchased Professional and Technnical Staff Services (314)	\$610,995	\$368,524	\$235,438	\$355,976	-41.7%	51.2%	0.00%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$345,799	\$342,257	\$339,607	\$311,736	-9.9%	-8.2%	0.00%
	Technology Related Professional Development (748)	\$80,583	\$205,199	\$241,091	\$294,111	265.0%	22.0%	0.00%
	Investments (920)	\$1,183,594	\$246,638	\$247,448	\$277,592	-76.5%	12.2%	0.00%
	Food Purchases (614)	\$288,929	\$285,297	\$284,272	\$277,151	-4.1%	-2.5%	0.00%
	Purchased Property Services; Cleaning Services (420)	\$256,117	\$261,542	\$257,840	\$257,328	0.5%	-0.2%	0.00%
	Workers Compensation Insurance (225)	\$371,657	\$285,746	\$258,984	\$174,784	-53.0%	-32.5%	0.00%
	Purchased Professional and Technnical Data Processing Services (316)	\$25,605	\$142,416	\$240,873	\$173,849	> 500%	-27.8%	0.00%
	Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$0	\$173,164	N/A	N/A	0.00%
	Distance Learning Equipment (742)	\$380,758	\$158,062	\$250,408	\$144,640	-62.0%	-42.2%	0.00%
	Purchased Services; Student Transportation Services (510)	\$190,696	\$185,765	\$158,226	\$137,462	-27.9%	-13.1%	0.00%
	Group Life Insurance (221)	\$227,956	\$344,053	\$126,389	\$74,867	-67.2%	-40.8%	0.00%
	Other Communication Services (533 to 539)	\$8,380	\$12,751	\$48,220	\$67,728	> 500%	40.5%	0.00%
	Unemployment compensation (230)	\$85,075	\$119,998	\$134,702	\$54,273	-36.2%	-59.7%	0.00%
	Postage and Postage Machine Rental (532)	\$83,660	\$53,209	\$63,465	\$51,363	-38.6%	-19.1%	0.00%
	Purchased Professional and Technnical Statistical Services (317)	\$49,624	\$17,506	\$55,411	\$43,032	-13.3%	-22.3%	0.00%
	Utility Services Removal of Refuse and Garbage (412)	\$18,259	\$42,447	\$39,823	\$42,282	131.6%	6.2%	0.00%
	Printing and Binding (550)	\$67,811	\$49,501	\$40,003	\$31,793	-53.1%	-20.5%	0.00%
	Light and Power - Other than Heating and Cooling (625)	\$2,924	\$27,530	\$22,453	\$30,913	> 500%	37.7%	0.00%
	Other Public or Private Utility Services (419)	\$85,984	\$104,328	\$33,790	\$30,823	-64.2%	-8.8%	0.00%
	Advertising (540)	\$116,772	\$87,786	\$86,645	\$30,402	-74.0%	-64.9%	0.00%
	Terminal Leave (125)	\$0	\$0	\$0	\$26,498	N/A	N/A	0.00%
	Group Accident Insurance (223)	\$55,318	\$30,415	\$33,978	\$24,793	-55.2%	-27.0%	0.00%
	Telephone (531)	\$29,499	\$25,087	\$9,431	\$8,645	-70.7%	-8.3%	0.00%
	Gasoline and Lubricants (613)	\$2,885	\$2,696	\$80,584	\$5,465	89.4%	-93.2%	0.00%
	Public Employees Retirement Fund - optional contributions (217)	\$40,227	\$9,146	\$6,823	\$5,008	-87.5%	-26.6%	0.00%
	Subawards/Subgrants > \$25,000 - To Non Governmental Units (941)	\$0	\$0	\$0	\$4,800	N/A	N/A	0.00%
	Subawards/Subgrants > \$25,000 - To Other Governmental Units (931)	\$0	\$0	\$0	\$3,200	N/A	N/A	0.00%
	Utility Services Water and Sewage (411)	\$2,119	\$2,957	\$3,688	\$2,991	41.2%	-18.9%	0.00%
	Heating and Cooling for Buildings - Electricity (621)	\$102,088	\$52,447	\$2,348	\$2,396	-97.7%	2.0%	0.00%
	Pre-2008 object code - Other Employee Benefits (240)	\$17,498	\$3,999	\$4,181	\$1,753	-90.0%	-58.1%	0.00%
	Meals Provided (235)	\$230	\$629	\$341	\$1,272	453.3%	273.0%	0.00%
	Periodicals (650)	\$0	\$942	\$1,860	\$792	N/A	-57.4%	0.00%
	Heating and Cooling for Buildings - Gas (622)	\$174,045	\$1,119	\$873	\$301	-99.8%	-65.5%	0.00%
	Late Payments (872)	\$0	\$0	\$0	\$20	N/A	N/A	0.00%
	Board Members Compensation (115)	\$2,290	\$250	\$0	\$0	-100.0%	N/A	0.00%
Student Transportation Purchased From Another School Corporation Outside The State	(512)	\$1,470	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Transfer Tuition - Other (569)	\$35,268	\$0	\$17,858	\$0	-100.0%	-100.0%	0.00%
Student Transportation Purchased From Another School Corporation Within The State	(511)	\$332	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Transfer Tuition to Charter Schools (566)	\$12,905	\$8,695	\$8,049	\$0	-100.0%	-100.0%	0.00%

**Trends in School Corporation Expenditures**  
**Biannual Financial Report Data July 2012 - June 2013**

<b>Statewide</b>	<b>Account</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>Increase from FY10</b>	<b>Increase from Previous Year</b>	<b>FY13 % Total Expenditures</b>
	Heating and Cooling for Buildings - Other Energy Sources (624)	\$35,350	\$85,704	\$8,379	\$0	-100.0%	-100.0%	0.00%
	Tires and Repairs (612)	\$38	-\$38	\$283	\$0	-100.0%	-100.0%	0.00%
	Library Books (640)	\$240,343	\$218,936	\$8,732	\$0	-100.0%	-100.0%	0.00%
	Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$52,820	\$79,586	\$18,355	-\$101	-100.2%	-100.6%	0.00%
	<b>Total</b>	<b>\$2,205,619,203</b>	<b>\$2,135,271,666</b>	<b>\$2,229,020,107</b>	<b>\$2,249,927,146</b>	<b>2.0%</b>	<b>0.9%</b>	<b>19.58%</b>
	<b>Grand Total</b>	<b>\$11,779,825,050</b>	<b>\$11,396,558,460</b>	<b>\$11,577,469,314</b>	<b>\$11,488,746,680</b>	<b>-2.5%</b>	<b>-0.8%</b>	<b>100.00%</b>

**Trends in Metropolitan Traditional School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

<b>Metropolitan Traditional Schools</b>	<b>Object</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>Increase from FY10</b>	<b>Increase from Previous Year</b>	<b>FY13 % Total Expenditures</b>
<u><b>Student Academic Achievement</b></u>	Certified Salaries (110)	\$1,292,726,791	\$1,241,589,512	\$1,203,701,700	\$1,151,955,771	-10.9%	-4.3%	28.69%
	Group Health Insurance (222)	\$214,892,249	\$221,938,349	\$214,358,935	\$203,991,124	-5.1%	-4.8%	5.08%
	Noncertified Salaries (120)	\$162,901,699	\$158,976,581	\$157,238,751	\$156,197,282	-4.1%	-0.7%	3.89%
	Social Security-Certified Employee Retirement (212)	\$87,160,366	\$87,040,779	\$84,418,315	\$79,825,352	-8.4%	-5.4%	1.99%
	Teacher Retirement Fund, After 7-1-95 (216)	\$55,880,830	\$63,482,401	\$64,446,359	\$70,464,087	26.1%	9.3%	1.75%
	Operational Supplies (611)	\$35,569,811	\$32,408,383	\$32,493,913	\$27,154,915	-23.7%	-16.4%	0.68%
	Teacher Retirement Fund, Prior to 7-1-95 (215)	\$25,636,186	\$26,471,539	\$24,341,249	\$23,822,190	-7.1%	-2.1%	0.59%
	Textbooks (630)	\$28,862,983	\$27,690,121	\$38,590,657	\$23,317,717	-19.2%	-39.6%	0.58%
	Other Purchased Professional and Technical Services (319)	\$23,436,104	\$25,020,170	\$25,649,254	\$19,295,655	-17.7%	-24.8%	0.48%
	Other Employee Benefits (241 to 290)	\$16,496,058	\$30,184,956	\$20,971,413	\$18,585,309	12.7%	-11.4%	0.46%
	Transfer Tuition to Other School Corporations Within the State (561)	\$21,926,151	\$15,676,638	\$18,906,898	\$18,568,216	-15.3%	-1.8%	0.46%
	Purchased Professional and Technical Instruction Services (311)	\$16,004,432	\$15,209,714	\$16,530,879	\$15,416,956	-3.7%	-6.7%	0.38%
	Public Employees Retirement Fund (214)	\$12,356,158	\$12,651,946	\$14,071,982	\$15,250,479	23.4%	8.4%	0.38%
	Computer Hardware (741)	\$23,537,359	\$17,619,488	\$17,302,690	\$15,184,856	-35.5%	-12.2%	0.38%
	Pre-2008 object code - temporary salaries (header) (130)	\$17,148,127	\$17,203,944	\$16,912,569	\$14,786,767	-13.8%	-12.6%	0.37%
	Social Security-Noncertified Employee Retirement (211)	\$14,733,993	\$14,710,574	\$14,788,809	\$14,538,320	-1.3%	-1.7%	0.36%
	Licensed Employees Temporary Salaries (135)	\$15,518,445	\$13,554,602	\$13,598,033	\$13,155,200	-15.2%	-3.3%	0.33%
	Transfer Tuition to Educational Service Agencies Within the State (564)	\$7,096,304	\$12,222,369	\$11,686,876	\$12,886,767	81.6%	10.3%	0.32%
	Equipment (730)	\$16,407,309	\$16,866,223	\$24,182,725	\$12,569,610	-23.4%	-48.0%	0.31%
	Miscellaneous Objects (876 to 899)	\$6,028,075	\$9,440,571	\$10,859,451	\$11,807,612	95.9%	8.7%	0.29%
	Transfer Tuition - Other (569)	\$12,718,790	\$8,156,859	\$10,346,038	\$11,098,517	-12.7%	7.3%	0.28%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$12,828,316	\$13,262,371	\$13,110,642	\$10,777,991	-16.0%	-17.8%	0.27%
	Severance/Early Retirement Pay (213)	\$15,346,793	\$15,172,570	\$11,835,871	\$10,582,426	-31.0%	-10.6%	0.26%
	Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$11,200,717	\$11,118,569	\$9,871,838	\$8,664,461	-22.6%	-12.2%	0.22%
	Other General Supplies (615, 660 to 689)	\$10,621,002	\$8,302,626	\$10,055,420	\$8,166,586	-23.1%	-18.8%	0.20%
	Group Life Insurance (221)	\$11,113,565	\$19,011,792	\$9,009,641	\$6,975,277	-37.2%	-22.6%	0.17%
	Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$9,475,756	\$8,015,027	\$7,442,268	\$6,320,428	-33.3%	-15.1%	0.16%
	Travel (580)	\$7,108,338	\$5,786,385	\$5,560,171	\$4,930,592	-30.6%	-11.3%	0.12%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$1,288,652	\$1,691,513	\$1,532,146	\$4,759,366	269.3%	210.6%	0.12%
	Workers Compensation Insurance (225)	\$3,801,306	\$4,260,016	\$4,183,752	\$3,508,410	-7.7%	-16.1%	0.09%
	Nonlicensed Employees Temporary Salaries (136)	\$2,831,665	\$2,913,838	\$2,521,940	\$3,477,991	22.8%	37.9%	0.09%
	Other Technology Hardware (746)	\$3,490,500	\$1,487,901	\$2,699,643	\$3,400,547	-2.6%	26.0%	0.08%
	Dues and Fees (810)	\$2,462,982	\$3,772,526	\$3,968,149	\$2,924,662	18.7%	-26.3%	0.07%
	Transfer Tuition to Charter Schools (566)	\$5,839,055	\$5,327,690	\$2,591,036	\$2,667,047	-54.3%	2.9%	0.07%
	Library Books (640)	\$3,026,234	\$2,684,683	\$2,686,973	\$2,582,755	-14.7%	-3.9%	0.06%
	Services Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$2,000,210	\$2,573,091	\$1,900,573	\$2,503,292	25.2%	31.7%	0.06%
	Connectivity (744)	\$1,058,015	\$1,373,165	\$853,220	\$2,358,891	123.0%	176.5%	0.06%
	Purchased Professional and Technical Pupil Services (313)	\$2,044,415	\$2,269,552	\$2,649,505	\$2,316,666	13.3%	-12.6%	0.06%
	Purchased Professional and Technical Staff Services (314)	\$7,135,720	\$5,963,611	\$3,607,434	\$1,872,442	-73.8%	-48.1%	0.05%
	Stipends (131)	\$0	\$0	\$660,853	\$1,741,973	N/A	163.6%	0.04%
	Group Accident Insurance (223)	\$1,100,671	\$1,710,179	\$1,868,882	\$1,572,711	42.9%	-15.8%	0.04%
	Unemployment compensation (230)	\$2,115,269	\$2,658,765	\$2,533,040	\$1,499,612	-29.1%	-40.8%	0.04%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$1,468,586	N/A	N/A	0.04%
	Wireless Equipment (743)	\$120,616	\$231,277	\$358,714	\$1,456,596	> 500%	306.1%	0.04%

**Trends in Metropolitan Traditional School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Metropolitan Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Terminal Leave (125)	\$0	\$0	\$0	\$1,404,190	N/A	N/A	0.03%
	Purchased Services; Student Transportation Services (510)	\$1,476,266	\$1,597,338	\$1,897,533	\$1,148,013	-22.2%	-39.5%	0.03%
	Other Purchased Services (593)	\$184,668	\$184,638	\$47,494	\$1,030,795	458.2%	> 500%	0.03%
	Telephone (531)	\$633,883	\$690,726	\$738,926	\$778,787	22.9%	5.4%	0.02%
	Board Members Compensation (115)	\$709,691	\$670,395	\$790,135	\$741,129	4.4%	-6.2%	0.02%
	Technology Related Professional Development (748)	\$820,759	\$468,989	\$285,661	\$656,251	-20.0%	129.7%	0.02%
	Purchased Property Services; Rentals (440)	\$695,557	\$639,038	\$746,768	\$544,858	-21.7%	-27.0%	0.01%
	Telecommunications Equipment (745)	\$388,601	\$306,450	\$414,448	\$515,472	32.6%	24.4%	0.01%
	Periodicals (650)	\$398,043	\$235,761	\$292,021	\$467,692	17.5%	60.2%	0.01%
	Printing and Binding (550)	\$423,288	\$199,000	\$538,072	\$429,619	1.5%	-20.2%	0.01%
	Other purchased property services (490 to 499)	\$138,091	\$128,578	\$195,709	\$300,750	117.8%	53.7%	0.01%
	Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$489,341	\$448,660	\$342,755	\$286,670	-41.4%	-16.4%	0.01%
	Purchased Professional and Technical Statistical Services (317)	\$257,898	\$145,923	\$100,471	\$280,417	8.7%	179.1%	0.01%
	Overtime Salaries (140)	\$997,966	\$2,036,328	\$265,953	\$280,294	-71.9%	5.4%	0.01%
	Buildings (720)	\$897,653	\$195,430	\$114,638	\$242,906	-72.9%	111.9%	0.01%
	Food Purchases (614)	\$474,215	\$487,622	\$309,725	\$207,385	-56.3%	-33.0%	0.01%
	Purchased Property Services; Cleaning Services (420)	\$3,429	\$65,161	\$200,541	\$188,397	> 500%	-6.1%	0.00%
	Services Purchased From Another School Corporation or Educational Service Agency Outside the State (592)	\$0	\$0	\$102,670	\$163,693	N/A	59.4%	0.00%
	Postage and Postage Machine Rental (532)	\$200,169	\$186,960	\$182,482	\$161,847	-19.1%	-11.3%	0.00%
	Transfer Tuition to Private Sources (563)	\$95,306	\$141,313	\$169,822	\$143,912	51.0%	-15.3%	0.00%
	Advertising (540)	\$63,474	\$60,692	\$105,352	\$114,798	80.9%	9.0%	0.00%
	Other Communication Services (533 to 539)	\$12,490	\$16,121	\$25,749	\$87,810	> 500%	241.0%	0.00%
	Improvements Other Than Buildings (715)	\$444,423	\$310,679	\$88,586	\$54,368	-87.8%	-38.6%	0.00%
	Purchased Professional and Technical Data Processing Services (316)	\$53,552	\$51,448	\$23,970	\$54,343	1.5%	126.7%	0.00%
	Distance Learning Equipment (742)	\$125,002	\$34,227	\$24,539	\$51,388	-58.9%	109.4%	0.00%
	Purchased Property Services; Construction Services (450)	\$30,535	\$107,890	\$83,436	\$42,355	38.7%	-49.2%	0.00%
	Bank Service Charges (871)	\$33,052	\$33,823	\$38,939	\$35,762	8.2%	-8.2%	0.00%
	Seldom or Non-Recurring Purchases (873)	\$8,195	\$15,068	\$556	\$24,077	193.8%	> 500%	0.00%
	Awards (875)	\$7,522	\$18,201	\$14,960	\$21,248	182.5%	42.0%	0.00%
	Gasoline and Lubricants (613)	\$65,286	\$32,304	\$33,092	\$18,401	-71.8%	-44.4%	0.00%
	Transfer Tuition to Educational Service Agencies Outside the State (565)	\$0	\$0	\$96,712	\$17,177	N/A	-82.2%	0.00%
	Redemption of Principal (831)	\$0	\$139,380	\$0	\$16,983	N/A	N/A	0.00%
	Purchased Professional and Technical Board of Education Services (318)	\$117,910	\$63,466	\$28,802	\$7,636	-93.5%	-73.5%	0.00%
	Tires and Repairs (612)	\$5,698	\$1,699	\$54,028	\$3,134	-45.0%	-94.2%	0.00%
	Utility Services Water and Sewage (411)	\$545	\$2,210	\$8,939	\$2,798	413.5%	-68.7%	0.00%
	Pre-2008 object code - Other Employee Benefits (240)	\$2,283,908	\$620,103	\$605,503	\$1,860	-99.9%	-99.7%	0.00%
	Other Public or Private Utility Services (419)	\$286	\$482	\$726	\$534	86.3%	-26.5%	0.00%
	Official Bond Premiums (525)	\$0	\$0	\$500	\$400	N/A	-20.0%	0.00%
	Student Transportation Purchased From Another School Corporation Within The State (511)	\$38,163	\$33,261	\$0	\$0	-100.0%	N/A	0.00%
	Invalid Object Code (691 to 698)	\$355	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Heating and Cooling for Buildings - Gas (622)	\$362	\$8,370	\$0	\$0	-100.0%	N/A	0.00%
	Light and Power - Other than Heating and Cooling (625)	\$907	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Student Transportation Purchased From Another School Corporation Outside The State (512)	\$1,006	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Transfer Tuition to Other School Corporations Outside the State (562)	\$193,390	\$0	\$0	\$0	-100.0%	N/A	0.00%

**Trends in Metropolitan Traditional School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Metropolitan Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Vehicles (731)	\$95,162	\$26,310	\$55,410	\$0	-100.0%	-100.0%	0.00%
	Subawards/Subgrants < \$25,000 - To Other Governmental Units (930)	\$1,370,909	\$2,369,720	\$554,654	\$0	-100.0%	-100.0%	0.00%
	Land and Easements (710)	\$0	\$0	\$614	\$0	N/A	-100.0%	0.00%
	Public Employees Retirement Fund - optional contributions (217)	\$268	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Interest on Bonds or Notes (832)	\$404	\$106	\$291	\$0	-100.0%	-100.0%	0.00%
	<b>Total</b>	<b>\$2,237,285,645</b>	<b>\$2,200,476,736</b>	<b>\$2,146,480,389</b>	<b>\$2,036,930,164</b>	<b>-9.0%</b>	<b>-5.1%</b>	<b>50.72%</b>
<b><u>Student Instructional Support</u></b>								
	Certified Salaries (110)	\$172,578,900	\$164,155,986	\$166,188,278	\$162,893,810	-5.6%	-2.0%	4.06%
	Noncertified Salaries (120)	\$66,005,236	\$64,856,477	\$64,586,088	\$64,485,287	-2.3%	-0.2%	1.61%
	Group Health Insurance (222)	\$33,661,094	\$34,399,600	\$35,973,188	\$33,893,954	0.7%	-5.8%	0.84%
	Social Security-Certified Employee Retirement (212)	\$11,712,431	\$11,667,901	\$11,611,995	\$11,355,525	-3.0%	-2.2%	0.28%
	Teacher Retirement Fund, After 7-1-95 (216)	\$7,675,058	\$8,708,563	\$9,087,816	\$10,164,418	32.4%	11.8%	0.25%
	Public Employees Retirement Fund (214)	\$5,552,592	\$5,900,872	\$6,256,063	\$7,195,350	29.6%	15.0%	0.18%
	Other Purchased Professional and Technical Services (319)	\$4,635,126	\$3,785,439	\$2,741,612	\$5,521,065	19.1%	101.4%	0.14%
	Social Security-Noncertified Employee Retirement (211)	\$4,737,230	\$4,755,592	\$4,831,173	\$4,876,585	2.9%	0.9%	0.12%
	Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,292,476	\$3,464,894	\$3,228,264	\$3,158,492	-4.1%	-2.2%	0.08%
	Operational Supplies (611)	\$2,348,727	\$2,083,798	\$2,160,754	\$2,912,913	24.0%	34.8%	0.07%
	Other Employee Benefits (241 to 290)	\$2,570,186	\$2,921,782	\$2,593,060	\$2,728,122	6.1%	5.2%	0.07%
	Severance/Early Retirement Pay (213)	\$1,475,612	\$1,420,321	\$1,231,873	\$1,498,721	1.6%	21.7%	0.04%
	Nonlicensed Employees Temporary Salaries (136)	\$396,105	\$299,724	\$305,340	\$1,474,297	272.2%	382.8%	0.04%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$1,698,753	\$1,770,044	\$1,555,513	\$1,394,267	-17.9%	-10.4%	0.03%
	Group Life Insurance (221)	\$2,052,579	\$3,361,479	\$1,482,625	\$1,348,617	-34.3%	-9.0%	0.03%
	Purchased Professional and Technical Instruction Services (311)	\$466,976	\$629,864	\$833,852	\$1,284,265	175.0%	54.0%	0.03%
	Board Members Compensation (115)	\$976,649	\$1,030,053	\$1,024,419	\$1,043,096	6.8%	1.8%	0.03%
	Equipment (730)	\$345,530	\$338,015	\$674,026	\$1,040,499	201.1%	54.4%	0.03%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$189,681	\$85,604	\$103,141	\$839,602	342.6%	> 500%	0.02%
	Licensed Employees Temporary Salaries (135)	\$340,968	\$272,225	\$371,802	\$748,816	119.6%	101.4%	0.02%
	Purchased Professional and Technical Pupil Services (313)	\$741,175	\$303,345	\$453,639	\$730,852	-1.4%	61.1%	0.02%
	Travel (580)	\$749,142	\$605,756	\$647,496	\$666,479	-11.0%	2.9%	0.02%
	Pre-2008 object code - temporary salaries (header) (130)	\$1,213,809	\$889,784	\$1,059,083	\$574,126	-52.7%	-45.8%	0.01%
	Workers Compensation Insurance (225)	\$506,229	\$536,430	\$710,317	\$519,815	2.7%	-26.8%	0.01%
	Other General Supplies (615, 660 to 689)	\$309,868	\$260,544	\$408,450	\$381,952	23.3%	-6.5%	0.01%
	Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$361,293	\$537,451	\$382,769	\$350,034	-3.1%	-8.6%	0.01%
	Miscellaneous Objects (876 to 899)	\$574,834	\$487,941	\$271,074	\$273,989	-52.3%	1.1%	0.01%
	Group Accident Insurance (223)	\$222,248	\$300,813	\$338,861	\$273,392	23.0%	-19.3%	0.01%
	Postage and Postage Machine Rental (532)	\$246,910	\$238,011	\$200,319	\$224,548	-9.1%	12.1%	0.01%
	Unemployment compensation (230)	\$145,194	\$241,649	\$200,856	\$211,830	45.9%	5.5%	0.01%
	Computer Hardware (741)	\$124,770	\$51,046	\$125,141	\$207,996	66.7%	66.2%	0.01%
	Textbooks (630)	\$38,308	\$11,280	\$1,601	\$192,519	402.6%	> 500%	0.00%
	Terminal Leave (125)	\$0	\$0	\$0	\$115,569	N/A	N/A	0.00%
	Purchased Services; Student Transportation Services (510)	\$202,965	\$126,239	\$109,157	\$110,038	-45.8%	0.8%	0.00%
	Purchased Professional and Technical Statistical Services (317)	\$45,365	\$74,050	\$65,940	\$94,061	107.3%	42.6%	0.00%
	Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$19,166	\$4,867	\$88,842	\$89,817	368.6%	1.1%	0.00%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$86,066	N/A	N/A	0.00%

**Trends in Metropolitan Traditional School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Metropolitan Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Purchased Professional and Technnical Staff Services (314)	\$248,604	\$151,330	\$161,113	\$82,979	-66.6%	-48.5%	0.00%
	Stipends (131)	\$0	\$0	\$29,747	\$69,955	N/A	135.2%	0.00%
	Dues and Fees (810)	\$35,496	\$43,126	\$51,735	\$66,791	88.2%	29.1%	0.00%
	Printing and Binding (550)	\$28,304	\$27,870	\$11,275	\$47,467	67.7%	321.0%	0.00%
	Utility Services Removal of Refuse and Garbage (412)	\$23,387	\$31,248	\$46,715	\$44,539	90.4%	-4.7%	0.00%
	Overtime Salaries (140)	\$57,023	\$56,822	\$49,935	\$38,595	-32.3%	-22.7%	0.00%
	Other Technology Hardware (746)	\$323	\$7,258	\$78,167	\$37,753	> 500%	-51.7%	0.00%
	Purchased Property Services; Rentals (440)	\$43,733	\$41,354	\$59,287	\$35,762	-18.2%	-39.7%	0.00%
	Telephone (531)	\$9,789	\$8,810	\$7,722	\$34,231	249.7%	343.3%	0.00%
	Technology Related Professional Development (748)	\$8,271	\$5,883	\$3,238	\$25,371	206.8%	> 500%	0.00%
	Other Purchased Services (593)	\$31,632	\$12,624	\$20,382	\$18,607	-41.2%	-8.7%	0.00%
	Advertising (540)	\$21,263	\$10,226	\$10,480	\$18,500	-13.0%	76.5%	0.00%
	Purchased Professional and Technnical Board of Education Services (318)	\$13,090	\$22,312	\$20,050	\$17,191	31.3%	-14.3%	0.00%
	Food Purchases (614)	\$14,525	\$14,280	\$12,223	\$17,129	17.9%	40.1%	0.00%
	Telecommunications Equipment (745)	\$0	\$0	\$0	\$16,037	N/A	N/A	0.00%
	Other Communication Services (533 to 539)	\$0	\$0	\$0	\$11,025	N/A	N/A	0.00%
	Other Public or Private Utility Services (419)	\$23,303	\$23,030	\$14,185	\$9,900	-57.5%	-30.2%	0.00%
	Bank Service Charges (871)	\$0	\$0	\$0	\$4,333	N/A	N/A	0.00%
	Periodicals (650)	\$2,945	\$4,584	\$5,722	\$2,539	-13.8%	-55.6%	0.00%
	Seldom or Non-Recurring Purchases (873)	\$580	\$5,742	\$0	\$2,435	319.8%	N/A	0.00%
	Land and Easements (710)	\$0	\$0	\$0	\$2,000	N/A	N/A	0.00%
	Official Bond Premiums (525)	\$3,875	\$934	\$1,596	\$1,850	-52.3%	15.9%	0.00%
	Library Books (640)	\$1,644	\$1,539	\$686	\$1,601	-2.6%	133.5%	0.00%
	Wireless Equipment (743)	\$0	\$0	\$0	\$1,263	N/A	N/A	0.00%
	Connectivity (744)	\$0	\$0	\$0	\$828	N/A	N/A	0.00%
	Vehicles (731)	\$0	\$0	\$451	\$139	N/A	-69.1%	0.00%
	Student Transportation Purchased From Another School Corporation Within The State (511)	\$21,859	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Pre-2008 object code - Other Employee Benefits (240)	\$225,041	\$102,632	\$112,796	\$0	-100.0%	-100.0%	0.00%
	Judgments Against the School Corporation (820)	\$0	\$170,232	\$68,951	\$0	N/A	-100.0%	0.00%
	Improvements Other Than Buildings (715)	\$0	\$0	\$290,414	\$0	N/A	-100.0%	0.00%
	Purchased Professional and Technnical Data Processing Services (316)	\$12,119	\$12,613	\$24,097	\$0	-100.0%	-100.0%	0.00%
	Property Insurance, Liability Insurance, and Transporation Insurance (520)	\$18,935	\$4,525	\$146,403	-\$3,277	-117.3%	-102.2%	0.00%
	<b>Total</b>	<b>\$329,058,926</b>	<b>\$321,336,414</b>	<b>\$323,131,797</b>	<b>\$325,566,324</b>	<b>-1.1%</b>	<b>0.8%</b>	<b>8.11%</b>
<b><u>Overhead and Operational</u></b>	Noncertified Salaries (120)	\$308,966,607	\$293,492,789	\$294,954,116	\$285,665,595	-7.5%	-3.1%	7.11%
	Group Health Insurance (222)	\$91,081,394	\$77,835,743	\$79,590,028	\$87,812,916	-3.6%	10.3%	2.19%
	Food Purchases (614)	\$50,421,546	\$50,608,431	\$55,581,951	\$57,653,307	14.3%	3.7%	1.44%
	Light and Power - Other than Heating and Cooling (625)	\$46,972,451	\$48,927,003	\$52,242,752	\$48,970,048	4.3%	-6.3%	1.22%
	Purchased Services; Student Transportation Services (510)	\$39,615,262	\$37,248,708	\$46,504,052	\$45,294,047	14.3%	-2.6%	1.13%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$32,808,402	\$40,205,080	\$41,566,422	\$44,814,825	36.6%	7.8%	1.12%
	Public Employees Retirement Fund (214)	\$28,352,250	\$26,890,151	\$29,318,607	\$33,162,535	17.0%	13.1%	0.83%
	Operational Supplies (611)	\$26,887,350	\$25,005,231	\$24,864,691	\$26,590,923	-1.1%	6.9%	0.66%
	Property Insurance, Liability Insurance, and Transporation Insurance (520)	\$22,710,083	\$21,894,893	\$23,864,607	\$23,153,393	2.0%	-3.0%	0.58%
	Certified Salaries (110)	\$25,263,332	\$24,286,583	\$23,584,629	\$21,622,343	-14.4%	-8.3%	0.54%

**Trends in Metropolitan Traditional School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

<b>Metropolitan Traditional Schools</b>	<b>Object</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>Increase from FY10</b>	<b>Increase from Previous Year</b>	<b>FY13 % Total Expenditures</b>
	Social Security-Noncertified Employee Retirement (211)	\$23,763,029	\$21,657,066	\$21,724,187	\$20,898,193	-12.1%	-3.8%	0.52%
	Gasoline and Lubricants (613)	\$13,855,972	\$17,408,586	\$20,215,065	\$20,229,673	46.0%	0.1%	0.50%
	Other General Supplies (615, 660 to 689)	\$18,715,142	\$22,314,117	\$20,177,341	\$20,004,750	6.9%	-0.9%	0.50%
	Heating and Cooling for Buildings - Electricity (621)	\$15,249,390	\$15,708,269	\$15,225,054	\$18,757,036	23.0%	23.2%	0.47%
	Other Purchased Professional and Technical Services (319)	\$15,560,709	\$14,385,660	\$15,784,263	\$18,622,505	19.7%	18.0%	0.46%
	Workers Compensation Insurance (225)	\$18,468,861	\$19,615,347	\$19,739,911	\$18,258,764	-1.1%	-7.5%	0.45%
	Heating and Cooling for Buildings - Gas (622)	\$21,608,038	\$21,105,578	\$15,114,923	\$16,476,723	-23.7%	9.0%	0.41%
	Equipment (730)	\$13,648,572	\$8,193,475	\$11,092,001	\$12,130,566	-11.1%	9.4%	0.30%
	Vehicles (731)	\$21,724,039	\$17,588,907	\$17,184,980	\$11,729,718	-46.0%	-31.7%	0.29%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$10,242,327	N/A	N/A	0.26%
	Other Employee Benefits (241 to 290)	\$12,330,527	\$9,926,946	\$8,974,864	\$9,821,679	-20.3%	9.4%	0.24%
	Utility Services Water and Sewage (411)	\$8,166,751	\$8,071,116	\$9,171,939	\$9,207,369	12.7%	0.4%	0.23%
	Social Security-Certified Employee Retirement (212)	\$10,751,078	\$6,783,414	\$6,707,020	\$6,596,074	-38.6%	-1.7%	0.16%
	Telephone (531)	\$7,234,272	\$6,841,852	\$6,632,822	\$6,390,991	-11.7%	-3.6%	0.16%
	Severance/Early Retirement Pay (213)	\$7,656,165	\$7,123,057	\$8,205,530	\$5,098,828	-33.4%	-37.9%	0.13%
	Computer Hardware (741)	\$4,736,157	\$8,405,964	\$5,326,681	\$5,073,254	7.1%	-4.8%	0.13%
	Nonlicensed Employees Temporary Salaries (136)	\$3,198,098	\$3,388,163	\$3,227,925	\$4,946,952	54.7%	53.3%	0.12%
	Purchased Professional and Technnical Board of Education Services (318)	\$4,522,143	\$4,292,039	\$4,415,236	\$4,027,073	-10.9%	-8.8%	0.10%
	Teacher Retirement Fund, After 7-1-95 (216)	\$4,534,164	\$3,437,619	\$3,564,053	\$3,729,844	-17.7%	4.7%	0.09%
	Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$3,023,408	\$3,521,473	\$3,554,030	\$3,222,387	6.6%	-9.3%	0.08%
	Pre-2008 object code - temporary salaries (header) (130)	\$4,776,189	\$4,035,555	\$4,009,589	\$3,132,212	-34.4%	-21.9%	0.08%
	Overtime Salaries (140)	\$4,590,523	\$4,084,361	\$3,451,396	\$2,881,580	-37.2%	-16.5%	0.07%
	Miscellaneous Objects (876 to 899)	\$13,648,204	\$6,676,708	\$3,447,705	\$2,631,069	-80.7%	-23.7%	0.07%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$3,171,572	\$2,365,862	\$2,208,345	\$2,363,952	-25.5%	7.0%	0.06%
	Other Public or Private Utility Services (419)	\$2,054,626	\$2,374,781	\$1,953,232	\$2,207,551	7.4%	13.0%	0.05%
	Travel (580)	\$1,935,166	\$1,823,230	\$1,934,819	\$2,158,529	11.5%	11.6%	0.05%
	Group Life Insurance (221)	\$3,751,599	\$5,546,170	\$2,335,972	\$2,052,550	-45.3%	-12.1%	0.05%
	Teacher Retirement Fund, Prior to 7-1-95 (215)	\$5,107,087	\$2,372,732	\$2,304,169	\$2,018,477	-60.5%	-12.4%	0.05%
	Unemployment compensation (230)	\$2,078,556	\$4,785,657	\$3,103,133	\$1,952,354	-6.1%	-37.1%	0.05%
	Board Members Compensation (115)	\$1,693,361	\$1,839,912	\$1,611,023	\$1,693,465	0.0%	5.1%	0.04%
	Utility Services Removal of Refuse and Garbage (412)	\$1,811,192	\$1,779,033	\$1,698,379	\$1,655,920	-8.6%	-2.5%	0.04%
	Dues and Fees (810)	\$1,178,643	\$1,481,916	\$1,329,205	\$1,524,473	29.3%	14.7%	0.04%
	Tires and Repairs (612)	\$1,232,511	\$1,203,932	\$1,306,918	\$1,339,066	8.6%	2.5%	0.03%
	Textbooks (630)	\$170,720	\$64,015	\$111,262	\$1,226,781	> 500%	> 500%	0.03%
	Terminal Leave (125)	\$0	\$0	\$0	\$1,184,398	N/A	N/A	0.03%
	Other purchased property services (490 to 499)	\$1,747,379	\$957,195	\$1,190,961	\$1,162,335	-33.5%	-2.4%	0.03%
	Student Transportation Purchased From Another School Corporation Within The State (511)	\$859,757	\$1,027,559	\$778,090	\$1,096,815	27.6%	41.0%	0.03%
	Purchased Professional and Technnical Instruction Services (311)	\$893,030	\$1,052,413	\$711,153	\$991,673	11.0%	39.4%	0.02%
	Purchased Property Services; Cleaning Services (420)	\$392,445	\$522,921	\$150,552	\$984,683	150.9%	> 500%	0.02%
	Purchased Property Services; Rentals (440)	\$1,459,606	\$1,707,955	\$1,204,580	\$935,266	-35.9%	-22.4%	0.02%
	Purchased Professional and Technnical Staff Services (314)	\$393,666	\$672,799	\$828,916	\$898,388	128.2%	8.4%	0.02%
	Postage and Postage Machine Rental (532)	\$941,361	\$862,844	\$869,586	\$735,342	-21.9%	-15.4%	0.02%
	Printing and Binding (550)	\$844,509	\$685,635	\$695,769	\$721,882	-14.5%	3.8%	0.02%
	Purchased Professional and Technnical Statistical Services (317)	\$407,704	\$659,306	\$768,540	\$663,395	62.7%	-13.7%	0.02%

**Trends in Metropolitan Traditional School Corporation Expenditures**  
**Biannual Financial Report Data July 2012 - June 2013**

Metropolitan Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Connectivity (744)	\$506,669	\$477,446	\$499,935	\$663,327	30.9%	32.7%	0.02%
	Wireless Equipment (743)	\$51,471	\$79,723	\$39,920	\$638,735	> 500%	> 500%	0.02%
	Other Purchased Services (593)	\$309,737	\$315,469	\$328,845	\$631,746	104.0%	92.1%	0.02%
	Official Bond Premiums (525)	\$2,206,088	\$185,708	\$585,204	\$600,978	-72.8%	2.7%	0.01%
	Advertising (540)	\$729,655	\$772,700	\$600,185	\$520,635	-28.6%	-13.3%	0.01%
	Bank Service Charges (871)	\$461,802	\$419,023	\$548,882	\$444,429	-3.8%	-19.0%	0.01%
	Purchased Property Services; Construction Services (450)	\$2,197,251	\$284,968	\$1,692,366	\$442,595	-79.9%	-73.8%	0.01%
	Group Accident Insurance (223)	\$161,584	\$257,638	\$404,944	\$412,376	155.2%	1.8%	0.01%
	Licensed Employees Temporary Salaries (135)	\$470,173	\$551,676	\$489,494	\$382,182	-18.7%	-21.9%	0.01%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	Improvements Other Than Buildings (715)	\$375,120	\$586,941	\$301,628	\$358,103	-4.5%	18.7%	0.01%
	Technology Related Professional Development (748)	\$425,794	\$438,750	\$298,422	\$342,245	-19.6%	14.7%	0.01%
	Purchased Professional and Technnical Data Processing Services (316)	\$68,939	\$104,596	\$186,083	\$305,184	342.7%	64.0%	0.01%
	Judgments Against the School Corporation (820)	\$134,996	\$91,923	\$118,005	\$261,442	93.7%	121.6%	0.01%
	Other Technology Hardware (746)	\$23,833	\$60,861	\$288,120	\$236,514	> 500%	-17.9%	0.01%
	Other Communication Services (533 to 539)	\$320,351	\$251,351	\$558,593	\$207,251	-35.3%	-62.9%	0.01%
	Seldom or Non-Recurring Purchases (873)	\$234,140	\$223,491	\$195,275	\$196,432	-16.1%	0.6%	0.00%
	Buildings (720)	\$89,261	\$81,202	\$81,684	\$191,479	114.5%	134.4%	0.00%
	Heating and Cooling for Buildings - Other Energy Sources (624)	\$120,033	\$372,664	\$169,647	\$167,193	39.3%	-1.4%	0.00%
	Redemption of Principal (831)	\$157,693	\$153,224	\$156,067	\$162,857	3.3%	4.4%	0.00%
	Telecommunications Equipment (745)	\$100	\$0	\$0	\$102,999	> 500%	N/A	0.00%
	Gas - Other than Heating and Cooling (626)	\$166,013	\$97,946	\$35,001	\$55,951	-66.3%	59.9%	0.00%
	Stipends (131)	\$8,376	\$42,595	\$47,259	\$48,342	477.1%	2.3%	0.00%
	Late Payments (872)	\$0	\$0	\$12,671	\$47,678	N/A	276.3%	0.00%
	Periodicals (650)	\$30,939	\$1,017	\$0	\$21,553	-30.3%	N/A	0.00%
Services Purchased From Another School Corporation or Educational Service Agency Outside the State (592)	Pre-2008 object code - Other Employee Benefits (240)	\$22,965	\$20,367	\$12,516	\$16,495	-28.2%	31.8%	0.00%
	Awards (875)	\$0	\$0	\$20,357	\$15,431	N/A	-24.2%	0.00%
	Distance Learning Equipment (742)	\$180,771	\$58,806	\$55,658	\$11,697	-93.5%	-79.0%	0.00%
	Purchased Professional and Technnical Pupil Services (313)	\$28,071	\$445	\$39,152	\$4,561	-83.8%	-88.3%	0.00%
	Transfer Tuition to Charter Schools (566)	\$34,304	\$8,687	\$4,110	\$3,737	-89.1%	-9.1%	0.00%
	Contributions and Donations to Outside Organizations (570)	\$4,728	\$18,294	\$5,660	\$3,591	-24.0%	-36.6%	0.00%
	Interest on Bonds or Notes (832)	\$155,659	\$12,402	\$10,339	\$2,607	-98.3%	-74.8%	0.00%
	Library Books (640)	\$0	\$0	\$0	\$1,534	N/A	N/A	0.00%
Services Purchased From Another School Corporation or Educational Service Agency Within the State (591)	Transfer Tuition - Other (569)	\$12,853	\$16,980	\$2,054	\$1,276	-90.1%	-37.9%	0.00%
	Land and Easements (710)	\$3,016	\$1,763	\$1,404	\$1,116	-63.0%	-20.5%	0.00%
	<b>Total</b>	<b>\$966,683,669</b>	<b>\$920,748,394</b>	<b>\$933,920,780</b>	<b>\$945,921,069</b>	<b>-2.1%</b>	<b>1.3%</b>	<b>23.55%</b>
<b><u>Nonoperational</u></b>	Redemption of Principal (831)	\$223,154,559	\$230,509,684	\$250,301,354	\$255,413,778	14.5%	2.0%	6.36%
	Buildings (720)	\$109,766,384	\$95,547,834	\$131,679,941	\$112,139,455	2.2%	-14.8%	2.79%
	Interest on Bonds or Notes (832)	\$84,287,726	\$93,850,313	\$96,557,910	\$91,787,004	8.9%	-4.9%	2.29%
	Purchased Property Services; Construction Services (450)	\$82,946,571	\$57,891,578	\$63,036,233	\$64,531,789	-22.2%	2.4%	1.61%
	Other Purchased Professional and Technical Services (319)	\$20,535,041	\$21,867,616	\$26,031,318	\$25,778,544	25.5%	-1.0%	0.64%



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Metropolitan Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Miscellaneous Objects (876 to 899)	\$19,140,142	\$17,223,197	\$22,749,229	\$23,627,298	23.4%	3.9%	0.59%
	Noncertified Salaries (120)	\$24,158,786	\$23,200,119	\$22,909,734	\$22,356,613	-7.5%	-2.4%	0.56%
	Equipment (730)	\$26,690,768	\$26,409,864	\$25,233,315	\$22,196,458	-16.8%	-12.0%	0.55%
	Purchased Property Services; Rentals (440)	\$15,273,268	\$14,559,319	\$15,457,486	\$15,358,561	0.6%	-0.6%	0.38%
	Certified Salaries (110)	\$12,542,408	\$11,163,503	\$11,721,290	\$11,193,483	-10.8%	-4.5%	0.28%
	Improvements Other Than Buildings (715)	\$8,341,563	\$6,188,095	\$9,443,440	\$10,779,949	29.2%	14.2%	0.27%
	Computer Hardware (741)	\$5,742,411	\$6,908,109	\$6,685,596	\$8,630,364	50.3%	29.1%	0.21%
	Other General Supplies (615, 660 to 689)	\$8,687,418	\$7,266,818	\$4,567,563	\$5,790,043	-33.4%	26.8%	0.14%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$2,562,216	\$4,062,809	\$3,770,528	\$5,639,275	120.1%	49.6%	0.14%
	Group Health Insurance (222)	\$3,967,001	\$3,875,737	\$4,146,113	\$3,892,127	-1.9%	-6.1%	0.10%
	Operational Supplies (611)	\$2,305,751	\$2,796,679	\$4,482,231	\$3,880,980	68.3%	-13.4%	0.10%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$3,434,039	N/A	N/A	0.09%
Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School	(747)	\$3,947,318	\$3,293,839	\$2,842,541	\$2,822,878	-28.5%	-0.7%	0.07%
	Public Employees Retirement Fund (214)	\$1,765,429	\$1,820,509	\$1,997,551	\$2,218,972	25.7%	11.1%	0.06%
	Pre-2008 object code - temporary salaries (header) (130)	\$2,230,009	\$2,186,088	\$2,304,873	\$2,212,500	-0.8%	-4.0%	0.06%
	Social Security-Noncertified Employee Retirement (211)	\$1,738,405	\$1,687,642	\$1,685,727	\$1,652,910	-4.9%	-1.9%	0.04%
	Purchased Professional and Technical Instruction Services (311)	\$4,264,848	\$1,783,996	\$1,520,092	\$1,558,925	-63.4%	2.6%	0.04%
	Land and Easements (710)	\$2,480,107	\$788,955	\$532,001	\$1,529,866	-38.3%	187.6%	0.04%
	Social Security-Certified Employee Retirement (212)	\$1,147,484	\$1,132,204	\$1,195,637	\$1,081,576	-5.7%	-9.5%	0.03%
	Teacher Retirement Fund, After 7-1-95 (216)	\$680,313	\$757,358	\$813,199	\$867,352	27.5%	6.7%	0.02%
	Connectivity (744)	\$651,670	\$438,777	\$582,660	\$757,518	16.2%	30.0%	0.02%
	Other Technology Hardware (746)	\$658,251	\$1,507,986	\$708,621	\$754,745	14.7%	6.5%	0.02%
	Travel (580)	\$370,199	\$297,413	\$360,167	\$440,540	19.0%	22.3%	0.01%
	Other Employee Benefits (241 to 290)	\$465,151	\$475,518	\$543,397	\$410,272	-11.8%	-24.5%	0.01%
	Nonlicensed Employees Temporary Salaries (136)	\$364,425	\$394,512	\$543,294	\$399,098	9.5%	-26.5%	0.01%
	Licensed Employees Temporary Salaries (135)	\$77,519	\$230,792	\$351,276	\$397,649	413.0%	13.2%	0.01%
Services Purchased From Another School Corporation or Educational Service Agency Outside the State	(592)	\$681,894	\$382,698	\$386,798	\$358,838	-47.4%	-7.2%	0.01%
	Other purchased property services (490 to 499)	\$351,671	\$282,534	\$309,337	\$328,365	-6.6%	6.2%	0.01%
	Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$1,567,164	\$122,425	\$253,957	\$252,043	-83.9%	-0.8%	0.01%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$286,171	\$278,723	\$270,406	\$249,251	-12.9%	-7.8%	0.01%
	Vehicles (731)	\$203,726	\$211,822	\$169,715	\$237,570	16.6%	40.0%	0.01%
	Purchased Property Services; Cleaning Services (420)	\$231,683	\$239,739	\$233,780	\$231,713	0.0%	-0.9%	0.01%
	Purchased Professional and Technical Board of Education Services (318)	\$124,038	\$224,257	\$598,369	\$211,880	70.8%	-64.6%	0.01%
	Awards (875)	\$119,736	\$105,993	\$131,629	\$190,713	59.3%	44.9%	0.00%
	Stipends (131)	\$0	\$0	\$102,892	\$188,532	N/A	83.2%	0.00%
	Dues and Fees (810)	\$20,084	\$251,690	\$61,635	\$186,974	> 500%	203.4%	0.00%
	Teacher Retirement Fund, Prior to 7-1-95 (215)	\$157,713	\$160,532	\$167,043	\$168,019	6.5%	0.6%	0.00%
	Overtime Salaries (140)	\$453,848	\$445,480	\$305,378	\$155,638	-65.7%	-49.0%	0.00%
	Textbooks (630)	\$86,368	\$90,950	\$27,314	\$144,712	67.6%	429.8%	0.00%
	Workers Compensation Insurance (225)	\$312,276	\$142,863	\$189,249	\$110,271	-64.7%	-41.7%	0.00%
	Other Purchased Services (593)	\$340	\$220,721	\$4,414	\$94,832	> 500%	> 500%	0.00%
	Technology Related Professional Development (748)	-\$131,396	\$18,787	\$19,897	\$91,913	N/A	362.0%	0.00%
	Telecommunications Equipment (745)	\$786,633	\$559,007	\$200,644	\$84,744	-89.2%	-57.8%	0.00%
	Food Purchases (614)	\$144,308	\$113,122	\$84,840	\$72,266	-49.9%	-14.8%	0.00%

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	Severance/Early Retirement Pay (213)	\$73,300	\$54,976	\$68,780	\$62,676	-14.5%	-8.9%	0.00%
	Transfer Tuition to Other School Corporations Within the State (561)	\$47,419	\$26,915	\$214,307	\$59,376	25.2%	-72.3%	0.00%
	Group Life Insurance (221)	\$210,303	\$323,980	\$105,164	\$53,542	-74.5%	-49.1%	0.00%
	Seldom or Non-Recurring Purchases (873)	\$1,451	\$26,169	\$23,023	\$44,924	> 500%	95.1%	0.00%
	Purchased Professional and Technical Pupil Services (313)	\$88,137	\$33,190	\$39,080	\$36,366	-58.7%	-6.9%	0.00%
	Bank Service Charges (871)	\$157,706	\$108,626	\$112,777	\$35,096	-77.7%	-68.9%	0.00%
	Unemployment compensation (230)	\$33,322	\$72,209	\$100,159	\$33,929	1.8%	-66.1%	0.00%
	Postage and Postage Machine Rental (532)	\$73,203	\$42,888	\$47,963	\$30,687	-58.1%	-36.0%	0.00%
	Distance Learning Equipment (742)	\$165,221	\$61,622	\$55,387	\$25,861	-84.3%	-53.3%	0.00%
	Terminal Leave (125)	\$0	\$0	\$0	\$24,686	N/A	N/A	0.00%
	Printing and Binding (550)	\$44,195	\$35,930	\$28,474	\$18,751	-57.6%	-34.1%	0.00%
	Purchased Professional and Technical Staff Services (314)	\$33,602	\$19,845	\$20,464	\$18,143	-46.0%	-11.3%	0.00%
	Purchased Services; Student Transportation Services (510)	\$101,658	\$44,444	\$11,425	\$16,964	-83.3%	48.5%	0.00%
	Group Accident Insurance (223)	\$13,275	\$21,691	\$24,538	\$15,926	20.0%	-35.1%	0.00%
	Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$0	\$12,500	N/A	N/A	0.00%
	Advertising (540)	\$8,738	\$2,953	\$5,455	\$7,807	-10.7%	43.1%	0.00%
	Telephone (531)	\$14,016	\$17,694	\$6,592	\$7,329	-47.7%	11.2%	0.00%
	Official Bond Premiums (525)	\$597,876	\$401,655	\$3,399	\$3,567	-99.4%	4.9%	0.00%
	Light and Power - Other than Heating and Cooling (625)	\$2,924	\$3,074	\$3,319	\$3,226	10.3%	-2.8%	0.00%
	Utility Services Water and Sewage (411)	\$1,327	\$2,217	\$2,653	\$2,008	51.3%	-24.3%	0.00%
	Periodicals (650)	\$0	\$942	\$1,860	\$792	N/A	-57.4%	0.00%
	Heating and Cooling for Buildings - Gas (622)	\$1,048	\$1,119	\$873	\$301	-71.3%	-65.5%	0.00%
	Other Communication Services (533 to 539)	\$0	\$113	\$945	\$60	N/A	-93.7%	0.00%
	Transfer Tuition - Other (569)	\$35,268	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Wireless Equipment (743)	\$3,583	\$4,902	\$124,647	\$0	-100.0%	-100.0%	0.00%
	Pre-2008 object code - Other Employee Benefits (240)	\$17,491	\$3,999	\$4,181	\$0	-100.0%	-100.0%	0.00%
	Library Books (640)	\$118,563	\$89,713	\$0	\$0	-100.0%	N/A	0.00%
	Transfer Tuition to Charter Schools (566)	\$12,905	\$8,695	\$8,049	\$0	-100.0%	-100.0%	0.00%
	Services Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$125,000	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Utility Services Removal of Refuse and Garbage (412)	\$0	\$7,500	\$0	\$0	N/A	N/A	0.00%
	Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$31,297	\$61,678	\$4,798	-\$2,820	-109.0%	-158.8%	0.00%
	<b>Total</b>	<b>\$678,352,222</b>	<b>\$645,446,942</b>	<b>\$719,289,924</b>	<b>\$707,404,531</b>	<b>4.3%</b>	<b>-1.7%</b>	<b>17.62%</b>
	<b>Grand Total</b>	<b>\$4,211,380,462</b>	<b>\$4,088,008,486</b>	<b>\$4,122,822,890</b>	<b>\$4,015,822,087</b>	<b>-4.6%</b>	<b>-2.6%</b>	

**Trends in Metropolitan Charter School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Metropolitan Charter Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
<b><u>Student Academic Achievement</u></b>								
	Certified Salaries (110)	\$38,461,276	\$46,027,554	\$51,145,961	\$55,103,965	43.3%	7.7%	21.93%
	Noncertified Salaries (120)	\$7,439,487	\$9,112,986	\$11,069,831	\$11,138,616	49.7%	0.6%	4.43%
	Purchased Professional and Technnical Instruction Services (311)	\$7,638,174	\$9,154,804	\$10,470,338	\$10,747,687	40.7%	2.6%	4.28%
	Group Health Insurance (222)	\$4,979,419	\$6,300,504	\$6,911,445	\$7,179,286	44.2%	3.9%	2.86%
	Licensed Employees Temporary Salaries (135)	\$0	\$0	\$5,040	\$0	N/A	-100.0%	0.00%
	Other Purchased Professional and Technical Services (319)	\$4,205,192	\$4,245,546	\$4,690,428	\$5,076,897	20.7%	8.2%	2.02%
	Other Purchased Services (593)	\$0	\$135	\$94,407	\$205,320	N/A	117.5%	0.08%
	Social Security-Certified Employee Retirement (212)	\$3,401,280	\$4,624,258	\$3,569,819	\$3,884,874	14.2%	8.8%	1.55%
	Other Employee Benefits (241 to 290)	\$864,210	\$868,349	\$999,777	\$1,162,014	34.5%	16.2%	0.46%
	Teacher Retirement Fund, After 7-1-95 (216)	\$1,336,589	\$1,833,383	\$2,050,000	\$2,632,656	97.0%	28.4%	1.05%
	Operational Supplies (611)	\$2,227,886	\$1,928,044	\$2,303,723	\$2,574,693	15.6%	11.8%	1.02%
	Textbooks (630)	\$2,748,384	\$2,585,377	\$2,441,175	\$1,456,117	-47.0%	-40.4%	0.58%
	Miscellaneous Objects (876 to 899)	\$4,864	\$70,752	\$418,897	\$1,071,286	> 500%	155.7%	0.43%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$911,222	N/A	N/A	0.36%
	Unemployment compensation (230)	\$444,284	\$629,673	\$879,187	\$899,095	102.4%	2.3%	0.36%
	Nonlicensed Employees Temporary Salaries (136)	\$0	\$0	\$0	\$2,430	N/A	N/A	0.00%
	Social Security-Noncertified Employee Retirement (211)	\$556,531	\$684,763	\$774,643	\$856,087	53.8%	10.5%	0.34%
	Pre-2008 object code - temporary salaries (header) (130)	\$411,213	\$624,489	\$635,654	\$793,783	93.0%	24.9%	0.32%
	Technology Related Professional Development (748)	\$12,241	\$88,103	\$762,271	\$715,575	> 500%	-6.1%	0.28%
	Public Employees Retirement Fund (214)	\$235,905	\$307,535	\$443,404	\$536,103	127.3%	20.9%	0.21%
	Connectivity (744)	\$165,192	\$358,940	\$436,188	\$534,483	223.6%	22.5%	0.21%
	Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$1,269,775	\$756,887	\$293,062	\$421,520	-66.8%	43.8%	0.17%
	Travel (580)	\$277,264	\$402,892	\$479,524	\$356,560	28.6%	-25.6%	0.14%
	Equipment (730)	\$866,988	\$357,969	\$253,454	\$172,321	-80.1%	-32.0%	0.07%
	Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$76,626	\$108,353	\$177,633	\$153,136	99.8%	-13.8%	0.06%
	Workers Compensation Insurance (225)	\$140,102	\$218,274	\$186,857	\$152,941	9.2%	-18.2%	0.06%
	Other General Supplies (615, 660 to 689)	\$226,929	\$190,487	\$195,283	\$151,138	-33.4%	-22.6%	0.06%
	Purchased Property Services; Construction Services (450)	\$304	\$125,381	\$351	\$145,168	> 500%	> 500%	0.06%
	Computer Hardware (741)	\$83,447	\$52,632	\$29,979	\$140,763	68.7%	369.5%	0.06%
	Purchased Services; Student Transportation Services (510)	\$273,013	\$203,940	\$166,835	\$106,713	-60.9%	-36.0%	0.04%
	Stipends (131)	\$0	\$0	\$13,138	\$80,856	N/A	> 500%	0.03%
	Group Accident Insurance (223)	\$4,392	\$12,835	\$25,096	\$79,512	> 500%	216.8%	0.03%
	Group Life Insurance (221)	\$61,585	\$41,945	\$87,729	\$68,268	10.9%	-22.2%	0.03%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$66,040	\$56,906	\$95,769	\$62,779	-4.9%	-34.4%	0.02%
	Dues and Fees (810)	\$70,027	\$38,333	\$60,823	\$61,151	-12.7%	0.5%	0.02%
	Services Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$0	\$0	\$0	\$60,000	N/A	N/A	0.02%
	Purchased Professional and Technnical Statistical Services (317)	\$21,324	\$20,635	\$52,966	\$49,187	130.7%	-7.1%	0.02%
	Purchased Professional and Technnical Pupil Services (313)	\$49,734	\$41,305	\$44,765	\$43,506	-12.5%	-2.8%	0.02%
	Purchased Professional and Technnical Staff Services (314)	\$6,000	\$654	\$6,916	\$22,064	267.7%	219.0%	0.01%
	Advertising (540)	\$0	\$0	\$0	\$21,885	N/A	N/A	0.01%
	Printing and Binding (550)	\$28,721	\$40,551	\$23,072	\$17,522	-39.0%	-24.1%	0.01%
	Purchased Property Services; Rentals (440)	\$300	\$0	\$100	\$16,124	> 500%	> 500%	0.01%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$0	\$9,119	\$23,159	\$16,038	N/A	-30.8%	0.01%
	Postage and Postage Machine Rental (532)	\$2,168	\$3,999	\$7,968	\$14,946	> 500%	87.6%	0.01%

**Trends in Metropolitan Charter School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Metropolitan Charter Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Distance Learning Equipment (742)	\$2,454	\$3,392	\$6,761	\$14,545	492.6%	115.1%	0.01%
	Food Purchases (614)	\$12,720	\$2,820	\$9,235	\$13,801	8.5%	49.5%	0.01%
	Library Books (640)	\$141,366	\$71,930	\$30,901	\$13,516	-90.4%	-56.3%	0.01%
	Heating and Cooling for Buildings - Electricity (621)	\$0	\$0	\$0	\$12,477	N/A	N/A	0.00%
	Periodicals (650)	\$3,259	\$6,791	\$19,073	\$10,152	211.5%	-46.8%	0.00%
	Teacher Retirement Fund, Prior to 7-1-95 (215)	\$11,310	\$12,033	\$9,624	\$6,647	-41.2%	-30.9%	0.00%
	Utility Services Water and Sewage (411)	\$148	\$0	\$0	\$6,173	> 500%	N/A	0.00%
	Telephone (531)	\$2,670	\$2,085	\$867	\$4,514	69.0%	420.7%	0.00%
	Other purchased property services (490 to 499)	\$0	\$0	\$0	\$3,813	N/A	N/A	0.00%
	Official Bond Premiums (525)	\$0	\$3,750	\$0	\$2,500	N/A	N/A	0.00%
	Other Technology Hardware (746)	\$0	\$170	\$66,685	\$2,100	N/A	-96.9%	0.00%
	Overtime Salaries (140)	\$386	\$2,459	\$0	\$2,070	435.7%	N/A	0.00%
	Terminal Leave (125)	\$0	\$0	\$0	\$1,653	N/A	N/A	0.00%
	Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$0	\$0	\$0	\$1,490	N/A	N/A	0.00%
	Wireless Equipment (743)	\$0	\$0	\$1,200	\$1,328	N/A	10.6%	0.00%
	Other Public or Private Utility Services (419)	\$0	\$0	\$0	\$969	N/A	N/A	0.00%
	Awards (875)	\$1,536	\$3,938	\$1,368	\$904	-41.2%	-33.9%	0.00%
	Heating and Cooling for Buildings - Gas (622)	\$0	\$0	\$0	\$350	N/A	N/A	0.00%
	Purchased Professional and Technical Data Processing Services (316)	\$0	\$0	\$0	\$214	N/A	N/A	0.00%
	Pre-2008 object code - Other Employee Benefits (240)	\$0	\$1,754	\$240	\$201	N/A	-16.4%	0.00%
	Interest on Bonds or Notes (832)	\$0	\$0	\$0	\$154	N/A	N/A	0.00%
	Bank Service Charges (871)	\$230	\$0	\$0	\$77	-66.5%	N/A	0.00%
	Meals Provided (235)	\$0	\$0	\$307	\$37	N/A	-88.0%	0.00%
	Student Transportation Purchased From Another School Corporation Within The State (511)	\$159	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Redemption of Principal (831)	\$0	\$2,803	\$0	\$0	N/A	N/A	0.00%
	Light and Power - Other than Heating and Cooling (625)	\$1,302	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Land and Easements (710)	\$5,763	\$912	\$0	\$0	-100.0%	N/A	0.00%
	Subawards/Subgrants < \$25,000 - To Non Governmental Units (940)	\$33,250	\$66,150	\$0	\$0	-100.0%	N/A	0.00%
	Telecommunications Equipment (745)	\$0	\$610	\$0	\$0	N/A	N/A	0.00%
	Transfer Tuition to Other School Corporations Within the State (561)	\$0	\$0	\$7,064	\$0	N/A	-100.0%	0.00%
	Subawards/Subgrants < \$25,000 - To Other Governmental Units (930)	\$49,000	\$0	\$0	\$0	-100.0%	N/A	0.00%
	<b>Total</b>	<b>\$78,922,422</b>	<b>\$92,309,889</b>	<b>\$102,479,995</b>	<b>\$109,995,969</b>	<b>39.4%</b>	<b>7.3%</b>	<b>43.77%</b>
<b><u>Student Instructional Support</u></b>	Certified Salaries (110)	\$4,800,217	\$6,420,493	\$8,606,190	\$10,021,668	108.8%	16.4%	3.99%
	Noncertified Salaries (120)	\$5,412,039	\$6,896,058	\$8,861,787	\$9,382,876	73.4%	5.9%	3.73%
	Other Purchased Professional and Technical Services (319)	\$1,469,542	\$1,918,722	\$1,978,066	\$3,420,170	132.7%	72.9%	1.36%
	Group Health Insurance (222)	\$1,036,359	\$1,353,198	\$1,710,475	\$2,049,561	97.8%	19.8%	0.82%
	Operational Supplies (611)	\$782,260	\$906,721	\$1,015,318	\$963,287	23.1%	-5.1%	0.38%
	Purchased Professional and Technical Staff Services (314)	\$901,132	\$676,165	\$675,136	\$918,475	1.9%	36.0%	0.37%
	Social Security-Certified Employee Retirement (212)	\$325,943	\$443,765	\$616,910	\$705,283	116.4%	14.3%	0.28%
	Telephone (531)	\$481,005	\$624,216	\$929,901	\$678,360	41.0%	-27.1%	0.27%
	Social Security-Noncertified Employee Retirement (211)	\$373,862	\$463,204	\$647,732	\$652,455	74.5%	0.7%	0.26%
	Other Purchased Services (593)	\$200,612	\$338,732	\$326,988	\$551,335	174.8%	68.6%	0.22%
	Teacher Retirement Fund, After 7-1-95 (216)	\$195,090	\$241,784	\$341,577	\$506,947	159.9%	48.4%	0.20%

**Trends in Metropolitan Charter School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Metropolitan Charter Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Other Employee Benefits (241 to 290)	\$231,733	\$217,957	\$332,714	\$430,275	85.7%	29.3%	0.17%
	Public Employees Retirement Fund (214)	\$183,083	\$163,555	\$223,788	\$346,293	89.1%	54.7%	0.14%
	Dues and Fees (810)	\$524,516	\$687,014	\$373,282	\$342,643	-34.7%	-8.2%	0.14%
	Printing and Binding (550)	\$309,726	\$318,052	\$314,606	\$337,780	9.1%	7.4%	0.13%
	Postage and Postage Machine Rental (532)	\$169,204	\$179,909	\$242,925	\$218,821	29.3%	-9.9%	0.09%
	Other General Supplies (615, 660 to 689)	\$13,390	\$40,336	\$44,176	\$112,106	> 500%	153.8%	0.04%
	Travel (580)	\$140,002	\$142,883	\$115,130	\$110,261	-21.2%	-4.2%	0.04%
	Unemployment compensation (230)	\$35,911	\$71,324	\$58,164	\$77,619	116.1%	33.4%	0.03%
	Severance/Early Retirement Pay (213)	\$0	\$0	\$0	\$49,741	N/A	N/A	0.02%
	Purchased Professional and Technnical Pupil Services (313)	\$25,158	\$33,035	\$31,840	\$48,620	93.3%	52.7%	0.02%
	Stipends (131)	\$0	\$0	\$0	\$39,608	N/A	N/A	0.02%
	Workers Compensation Insurance (225)	\$18,639	\$28,176	\$32,759	\$34,228	83.6%	4.5%	0.01%
	Advertising (540)	\$15,959	\$13,429	\$14,667	\$33,211	108.1%	126.4%	0.01%
	Group Accident Insurance (223)	\$445	\$2,936	\$8,026	\$31,921	> 500%	297.7%	0.01%
	Group Life Insurance (221)	\$12,468	\$13,705	\$30,999	\$28,506	128.6%	-8.0%	0.01%
	Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$0	\$0	\$16,092	\$21,288	N/A	32.3%	0.01%
	Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$6,755	\$8,124	\$13,484	\$15,465	128.9%	14.7%	0.01%
	Heating and Cooling for Buildings - Electricity (621)	\$0	\$0	\$0	\$12,481	N/A	N/A	0.00%
	Food Purchases (614)	\$737	\$412	\$13,352	\$11,912	> 500%	-10.8%	0.00%
	Purchased Professional and Technnical Data Processing Services (316)	\$0	\$0	\$0	\$11,300	N/A	N/A	0.00%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$0	\$16,920	\$20,635	\$9,839	N/A	-52.3%	0.00%
	Awards (875)	\$0	\$408	\$7,989	\$9,001	N/A	12.7%	0.00%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$6,515	\$6,983	\$6,939	\$6,249	-4.1%	-9.9%	0.00%
	Pre-2008 object code - temporary salaries (header) (130)	\$2,650	\$6,336	\$5,679	\$5,570	110.2%	-1.9%	0.00%
	Purchased Professional and Technnical Statistical Services (317)	\$1,742	\$2,172	\$3,822	\$5,533	217.7%	44.8%	0.00%
	Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$14,528	\$590	\$575	\$4,501	-69.0%	> 500%	0.00%
	Miscellaneous Objects (876 to 899)	\$0	\$0	\$1,475	\$4,220	N/A	186.1%	0.00%
	Technology Related Professional Development (748)	\$0	\$950	\$1,444	\$3,099	N/A	114.6%	0.00%
	Teacher Retirement Fund, Prior to 7-1-95 (215)	\$5,282	\$5,182	\$4,841	\$2,417	-54.2%	-50.1%	0.00%
	Computer Hardware (741)	\$1,440	\$6,313	\$0	\$2,208	53.3%	N/A	0.00%
	Purchased Property Services; Rentals (440)	\$0	\$0	\$0	\$2,100	N/A	N/A	0.00%
	Heating and Cooling for Buildings - Gas (622)	\$0	\$0	\$0	\$2,041	N/A	N/A	0.00%
	Terminal Leave (125)	\$0	\$0	\$0	\$2,022	N/A	N/A	0.00%
	Equipment (730)	\$47,921	\$21,537	\$8,451	\$688	-98.6%	-91.9%	0.00%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$350	N/A	N/A	0.00%
	Meals Provided (235)	\$128	\$899	\$174	\$343	167.0%	96.8%	0.00%
	Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$0	\$110	N/A	N/A	0.00%
	Official Bond Premiums (525)	\$89	\$105	\$105	\$105	18.0%	0.0%	0.00%
	Purchased Professional and Technnical Instruction Services (311)	\$500	\$0	\$610	\$0	-100.0%	-100.0%	0.00%
	Purchased Property Services; Construction Services (450)	\$0	\$532	\$0	\$0	N/A	N/A	0.00%
	Periodicals (650)	\$0	\$180	\$0	\$0	N/A	N/A	0.00%
	Connectivity (744)	\$6,366	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Other Technology Hardware (746)	\$497	\$219	\$178	\$0	-100.0%	-100.0%	0.00%
	<b>Total</b>	<b>\$17,753,445</b>	<b>\$22,273,233</b>	<b>\$27,638,998</b>	<b>\$32,224,894</b>	<b>81.5%</b>	<b>16.6%</b>	<b>12.82%</b>

**Trends in Metropolitan Charter School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Metropolitan Charter Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
<b><u>Overhead and Operational</u></b>								
	Other Purchased Professional and Technical Services (319)	\$10,433,793	\$12,809,213	\$14,148,892	\$15,829,842	51.7%	11.9%	6.30%
	Food Purchases (614)	\$6,246,905	\$7,584,094	\$8,490,496	\$8,643,673	38.4%	1.8%	3.44%
	Purchased Services; Student Transportation Services (510)	\$3,525,991	\$4,554,519	\$4,861,886	\$4,990,309	41.5%	2.6%	1.99%
	Miscellaneous Objects (876 to 899)	\$397,603	\$1,391,527	\$9,923,183	\$4,426,953	> 500%	-55.4%	1.76%
	Noncertified Salaries (120)	\$2,501,534	\$3,223,322	\$3,707,037	\$4,115,959	64.5%	11.0%	1.64%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$3,545,631	\$3,446,804	\$3,800,990	\$4,036,016	13.8%	6.2%	1.61%
	Heating and Cooling for Buildings - Electricity (621)	\$1,264,310	\$1,596,520	\$1,957,492	\$2,277,964	80.2%	16.4%	0.91%
	Purchased Property Services; Cleaning Services (420)	\$923,271	\$1,300,675	\$1,741,663	\$2,020,492	118.8%	16.0%	0.80%
	Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$771,582	\$1,008,329	\$1,227,494	\$1,476,534	91.4%	20.3%	0.59%
	Certified Salaries (110)	\$654,355	\$811,933	\$772,454	\$1,023,267	56.4%	32.5%	0.41%
	Operational Supplies (611)	\$862,203	\$869,147	\$1,026,299	\$983,213	14.0%	-4.2%	0.39%
	Heating and Cooling for Buildings - Gas (622)	\$472,025	\$539,880	\$642,914	\$729,559	54.6%	13.5%	0.29%
	Group Health Insurance (222)	\$487,073	\$630,062	\$582,941	\$606,142	24.4%	4.0%	0.24%
	Other Purchased Services (593)	\$1,020,547	\$560,459	\$655,089	\$499,949	-51.0%	-23.7%	0.20%
	Social Security-Noncertified Employee Retirement (211)	\$233,726	\$268,090	\$345,324	\$374,292	60.1%	8.4%	0.15%
	Advertising (540)	\$165,324	\$226,343	\$317,313	\$361,860	118.9%	14.0%	0.14%
	Purchased Professional and Technical Data Processing Services (316)	\$10,820	\$9,815	\$345,230	\$356,663	> 500%	3.3%	0.14%
	Utility Services Water and Sewage (411)	\$213,690	\$269,980	\$320,483	\$340,578	59.4%	6.3%	0.14%
	Social Security-Certified Employee Retirement (212)	\$213,461	\$200,440	\$247,310	\$303,606	42.2%	22.8%	0.12%
	Purchased Professional and Technical Board of Education Services (318)	\$479,597	\$509,625	\$234,792	\$280,114	-41.6%	19.3%	0.11%
	Light and Power - Other than Heating and Cooling (625)	\$208,063	\$232,675	\$237,636	\$251,302	20.8%	5.8%	0.10%
	Utility Services Removal of Refuse and Garbage (412)	\$155,689	\$184,840	\$225,379	\$243,657	56.5%	8.1%	0.10%
	Dues and Fees (810)	\$108,308	\$27,342	\$26,227	\$214,847	98.4%	> 500%	0.09%
	Teacher Retirement Fund, After 7-1-95 (216)	\$164,332	\$206,790	\$211,553	\$198,415	20.7%	-6.2%	0.08%
	Purchased Professional and Technical Staff Services (314)	\$382,833	\$477,098	\$177,166	\$184,477	-51.8%	4.1%	0.07%
	Public Employees Retirement Fund (214)	\$115,639	\$111,366	\$124,031	\$157,715	36.4%	27.2%	0.06%
	Bank Service Charges (871)	\$52,543	\$63,896	\$54,263	\$145,540	177.0%	168.2%	0.06%
	Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$39,307	\$27,499	\$38,682	\$144,621	267.9%	273.9%	0.06%
	Purchased Property Services; Rentals (440)	\$201,092	\$181,387	\$227,330	\$143,592	-28.6%	-36.8%	0.06%
	Travel (580)	\$87,122	\$110,431	\$118,332	\$135,743	55.8%	14.7%	0.05%
	Group Life Insurance (221)	\$1,850	\$4,239	\$4,154	\$124,666	> 500%	> 500%	0.05%
	Connectivity (744)	\$85,538	\$101,485	\$106,603	\$116,584	36.3%	9.4%	0.05%
	Other Communication Services (533 to 539)	\$61,291	\$102,897	\$104,518	\$108,425	76.9%	3.7%	0.04%
	Other General Supplies (615, 660 to 689)	\$150,132	\$113,456	\$101,296	\$102,627	-31.6%	1.3%	0.04%
	Unemployment compensation (230)	\$61,783	\$56,467	\$141,112	\$71,034	15.0%	-49.7%	0.03%
	Other Employee Benefits (241 to 290)	\$38,548	\$25,129	\$34,601	\$62,277	61.6%	80.0%	0.02%
	Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$114,098	\$49,815	\$56,046	\$43,741	-61.7%	-22.0%	0.02%
	Gasoline and Lubricants (613)	\$19,052	\$20,808	\$31,958	\$30,344	59.3%	-5.1%	0.01%
	Improvements Other Than Buildings (715)	\$53,656	\$30,621	\$14,065	\$27,475	-48.8%	95.3%	0.01%
	Official Bond Premiums (525)	\$10,283	\$15,728	\$26,255	\$17,887	73.9%	-31.9%	0.01%
	Judgments Against the School Corporation (820)	\$0	\$6,758	\$66,075	\$15,000	N/A	-77.3%	0.01%
	Workers Compensation Insurance (225)	\$42,424	\$49,452	\$59,751	\$13,867	-67.3%	-76.8%	0.01%
	Other purchased property services (490 to 499)	\$3,538	\$3,657	\$4,198	\$13,717	287.7%	226.8%	0.01%

**Trends in Metropolitan Charter School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Metropolitan Charter Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Equipment (730)	\$383,667	\$61,286	\$38,172	\$13,326	-96.5%	-65.1%	0.01%
	Pre-2008 object code - Other Employee Benefits (240)	-\$53	-\$183	\$0	\$11,796	N/A	N/A	0.00%
	Telephone (531)	\$18,363	\$6,760	\$7,714	\$11,666	-36.5%	51.2%	0.00%
	Vehicles (731)	\$11,071	\$0	\$9,100	\$10,000	-9.7%	9.9%	0.00%
	Severance/Early Retirement Pay (213)	\$0	\$0	\$0	\$9,126	N/A	N/A	0.00%
	Postage and Postage Machine Rental (532)	\$15,604	\$11,532	\$12,321	\$7,900	-49.4%	-35.9%	0.00%
	Computer Hardware (741)	\$0	\$0	\$225	\$7,378	N/A	> 500%	0.00%
	Telecommunications Equipment (745)	\$0	\$714	\$0	\$6,745	N/A	N/A	0.00%
	Buildings (720)	\$16,897	\$1,942	\$0	\$4,728	-72.0%	N/A	0.00%
	Gas - Other than Heating and Cooling (626)	\$5,309	\$18,201	\$30,831	\$3,496	-34.1%	-88.7%	0.00%
	Printing and Binding (550)	\$18,298	\$1,659	\$11,108	\$3,250	-82.2%	-70.7%	0.00%
	Tires and Repairs (612)	\$10,476	\$15,878	\$3,458	\$3,220	-69.3%	-6.9%	0.00%
	Other Public or Private Utility Services (419)	\$3,522	\$3,222	\$3,968	\$2,970	-15.7%	-25.2%	0.00%
	Meals Provided (235)	\$65	\$96	\$533	\$2,526	> 500%	374.3%	0.00%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$0	\$6,946	\$5,159	\$2,352	N/A	-54.4%	0.00%
	Group Accident Insurance (223)	\$6	\$103	\$1,573	\$2,306	> 500%	46.6%	0.00%
	Technology Related Professional Development (748)	\$0	\$575	\$4,200	\$585	N/A	-86.1%	0.00%
	Periodicals (650)	\$0	\$0	\$198	\$229	N/A	15.7%	0.00%
	Purchased Property Services; Construction Services (450)	\$0	\$0	\$0	\$225	N/A	N/A	0.00%
	Purchased Professional and Technical Statistical Services (317)	\$1,150	\$0	\$1,101	\$0	-100.0%	-100.0%	0.00%
	Invalid Object Code (691 to 698)	\$4,322	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Purchased Professional and Technical Instruction Services (311)	\$48,572	\$26,432	\$2,319	\$0	-100.0%	-100.0%	0.00%
	Purchased Professional and Technical Pupil Services (313)	\$3,455	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Heating and Cooling for Buildings - Other Energy Sources (624)	\$400	\$400	\$400	\$0	-100.0%	-100.0%	0.00%
	Wireless Equipment (743)	\$1,050	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Redemption of Principal (831)	\$25,455	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Seldom or Non-Recurring Purchases (873)	\$0	\$0	\$204	\$0	N/A	-100.0%	0.00%
	Other Technology Hardware (746)	\$0	\$2,585	\$0	\$0	N/A	N/A	0.00%
	<b>Total</b>	<b>\$37,148,194</b>	<b>\$44,172,757</b>	<b>\$57,673,100</b>	<b>\$56,348,362</b>	<b>51.7%</b>	<b>-2.3%</b>	<b>22.42%</b>
<b><u>Nonoperational</u></b>								
	Buildings (720)	\$4,281,719	\$5,116,207	\$13,532,086	\$17,197,096	301.6%	27.1%	6.84%
	Purchased Property Services; Rentals (440)	\$8,727,004	\$9,866,188	\$10,458,009	\$12,535,286	43.6%	19.9%	4.99%
	Redemption of Principal (831)	\$24,176,493	\$847,321	\$1,604,829	\$5,118,862	-78.8%	219.0%	2.04%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$3,802,049	N/A	N/A	1.51%
	Interest on Bonds or Notes (832)	\$2,803,472	\$3,370,682	\$4,118,626	\$3,116,539	11.2%	-24.3%	1.24%
	Purchased Property Services; Construction Services (450)	\$16,068,691	\$8,876,768	\$7,025,860	\$2,831,927	-82.4%	-59.7%	1.13%
	Improvements Other Than Buildings (715)	\$647,922	\$2,895,945	\$4,868,615	\$2,693,343	315.7%	-44.7%	1.07%
	Equipment (730)	\$4,704,786	\$4,569,200	\$3,422,630	\$1,104,255	-76.5%	-67.7%	0.44%
	Computer Hardware (741)	\$2,395,994	\$2,346,776	\$2,637,617	\$726,930	-69.7%	-72.4%	0.29%
	Other Purchased Professional and Technical Services (319)	\$609,902	\$798,392	\$690,034	\$526,090	-13.7%	-23.8%	0.21%
	Noncertified Salaries (120)	\$226,880	\$221,516	\$377,603	\$524,928	131.4%	39.0%	0.21%
	Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$710,800	\$607,252	\$1,686,753	\$489,539	-31.1%	-71.0%	0.19%
	Operational Supplies (611)	\$176,842	\$237,822	\$271,170	\$462,504	161.5%	70.6%	0.18%
	Dues and Fees (810)	\$1,697,904	\$44,014	\$66,596	\$313,214	-81.6%	370.3%	0.12%

**Trends in Metropolitan Charter School Corporation Expenditures**  
**Biannual Financial Report Data July 2012 - June 2013**

Metropolitan Charter Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Connectivity (744)	\$0	\$0	\$0	\$299,261	N/A	N/A	0.12%
	Purchased Professional and Technnical Pupil Services (313)	\$50,963	\$118,520	\$164,624	\$186,672	266.3%	13.4%	0.07%
	Travel (580)	\$6,741	\$4,096	\$34,871	\$166,819	> 500%	378.4%	0.07%
	Purchased Services; Student Transportation Services (510)	\$68,886	\$84,618	\$124,085	\$108,124	57.0%	-12.9%	0.04%
	Certified Salaries (110)	\$5,340	\$26,484	\$68,219	\$103,369	> 500%	51.5%	0.04%
	Other purchased property services (490 to 499)	\$230,500	\$213,960	\$0	\$86,242	-62.6%	N/A	0.03%
	Other General Supplies (615, 660 to 689)	\$104,212	\$41,926	\$84,208	\$76,696	-26.4%	-8.9%	0.03%
	Other Employee Benefits (241 to 290)	\$2,832	\$4,200	\$2,898	\$56,059	> 500%	> 500%	0.02%
	Miscellaneous Objects (876 to 899)	\$23,186	\$47,281	\$27,389	\$46,723	101.5%	70.6%	0.02%
	Social Security-Noncertified Employee Retirement (211)	\$16,222	\$16,533	\$28,316	\$40,084	147.1%	41.6%	0.02%
	Group Health Insurance (222)	\$17,991	\$13,276	\$17,927	\$32,790	82.3%	82.9%	0.01%
	Food Purchases (614)	\$11,407	\$31,048	\$31,467	\$29,572	159.2%	-6.0%	0.01%
	Purchased Professional and Technnical Instruction Services (311)	\$425	\$0	\$19,984	\$20,632	> 500%	3.2%	0.01%
	Stipends (131)	\$0	\$0	\$0	\$17,200	N/A	N/A	0.01%
	Land and Easements (710)	\$571,881	\$23,500	\$169,400	\$13,000	-97.7%	-92.3%	0.01%
	Social Security-Certified Employee Retirement (212)	\$0	\$1,797	\$5,144	\$8,840	N/A	71.9%	0.00%
	Unemployment compensation (230)	\$112	\$1	\$915	\$3,177	> 500%	247.1%	0.00%
	Other Technology Hardware (746)	\$22,637	\$23,034	\$179,932	\$2,679	-88.2%	-98.5%	0.00%
	Advertising (540)	\$0	\$0	\$0	\$2,500	N/A	N/A	0.00%
	Telecommunications Equipment (745)	\$42,641	\$12,037	\$1,814	\$1,864	-95.6%	2.7%	0.00%
	Teacher Retirement Fund, After 7-1-95 (216)	\$0	\$182	\$2,491	\$1,463	N/A	-41.3%	0.00%
	Other Purchased Services (593)	\$0	\$2,607	\$1,631	\$1,191	N/A	-27.0%	0.00%
	Workers Compensation Insurance (225)	\$21	\$0	\$851	\$705	> 500%	-17.2%	0.00%
	Group Life Insurance (221)	-\$77	\$42	\$348	\$515	N/A	48.2%	0.00%
	Printing and Binding (550)	\$4,495	\$1,219	\$0	\$486	-89.2%	N/A	0.00%
	Vehicles (731)	\$0	\$20,329	\$0	\$313	N/A	N/A	0.00%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$0	\$14	\$17	\$289	N/A	> 500%	0.00%
	Public Employees Retirement Fund (214)	\$0	\$0	\$857	\$253	N/A	-70.5%	0.00%
	Awards (875)	\$623	\$718	\$37	\$213	-65.8%	470.4%	0.00%
	Bank Service Charges (871)	\$460,850	\$0	\$4,750	\$173	-100.0%	-96.4%	0.00%
	Telephone (531)	\$1,715	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Postage and Postage Machine Rental (532)	\$0	\$300	\$0	\$0	N/A	N/A	0.00%
	Textbooks (630)	\$0	\$51,797	\$4,389	\$0	N/A	-100.0%	0.00%
	Property Insurance, Liability Insurance, and Transporation Insurance (520)	\$0	\$5,227	\$0	\$0	N/A	N/A	0.00%
	Other Communication Services (533 to 539)	\$0	\$295	\$13,040	\$0	N/A	-100.0%	0.00%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$321	\$0	\$135	\$0	-100.0%	-100.0%	0.00%
	Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$71,500	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Library Books (640)	\$0	\$43,971	\$0	\$0	N/A	N/A	0.00%
	Group Accident Insurance (223)	\$0	\$0	-\$152	-\$10	N/A	N/A	0.00%
	<b>Total</b>	<b>\$68,943,832</b>	<b>\$40,587,090</b>	<b>\$51,750,017</b>	<b>\$52,750,456</b>	<b>-23.5%</b>	<b>1.9%</b>	<b>20.99%</b>
	<b>Grand Total</b>	<b>\$202,767,893</b>	<b>\$199,342,969</b>	<b>\$239,542,110</b>	<b>\$251,319,681</b>	<b>23.9%</b>	<b>4.9%</b>	



**Trends in Suburban Traditional School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Suburban Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
<b><u>Student Academic Achievement</u></b>	Certified Salaries (110)	\$964,851,055	\$925,075,610	\$926,244,673	\$933,372,564	-3.3%	0.8%	27.82%
	Group Health Insurance (222)	\$154,706,009	\$159,906,907	\$162,002,191	\$163,751,950	5.8%	1.1%	4.88%
	Noncertified Salaries (120)	\$110,808,052	\$106,055,529	\$109,676,434	\$114,616,529	3.4%	4.5%	3.42%
	Social Security-Certified Employee Retirement (212)	\$68,933,293	\$68,374,422	\$68,730,976	\$69,163,842	0.3%	0.6%	2.06%
	Teacher Retirement Fund, After 7-1-95 (216)	\$50,416,063	\$53,371,239	\$58,597,542	\$66,084,516	31.1%	12.8%	1.97%
	Transfer Tuition to Other School Corporations Within the State (561)	\$26,406,244	\$24,406,545	\$27,276,524	\$23,815,599	-9.8%	-12.7%	0.71%
	Textbooks (630)	\$23,834,415	\$18,623,591	\$37,370,247	\$22,793,480	-4.4%	-39.0%	0.68%
	Operational Supplies (611)	\$24,938,351	\$21,377,021	\$22,903,435	\$21,844,533	-12.4%	-4.6%	0.65%
Services Purchased From Another School Corporation or Educational Service Agency Within the State (591)		\$19,860,889	\$19,790,702	\$18,123,883	\$15,862,148	-20.1%	-12.5%	0.47%
	Teacher Retirement Fund, Prior to 7-1-95 (215)	\$16,756,898	\$15,664,308	\$15,292,716	\$15,012,840	-10.4%	-1.8%	0.45%
	Computer Hardware (741)	\$8,592,102	\$9,003,339	\$12,056,165	\$13,000,223	51.3%	7.8%	0.39%
	Transfer Tuition - Other (569)	\$12,857,754	\$13,717,579	\$11,336,004	\$11,903,865	-7.4%	5.0%	0.35%
	Severance/Early Retirement Pay (213)	\$28,973,305	\$14,170,530	\$12,295,465	\$10,443,241	-64.0%	-15.1%	0.31%
	Other Employee Benefits (241 to 290)	\$10,132,008	\$8,144,071	\$9,836,934	\$9,671,570	-4.5%	-1.7%	0.29%
	Social Security-Noncertified Employee Retirement (211)	\$8,587,721	\$9,505,109	\$8,855,520	\$9,307,045	8.4%	5.1%	0.28%
	Public Employees Retirement Fund (214)	\$7,032,126	\$7,052,464	\$7,789,971	\$9,293,006	32.2%	19.3%	0.28%
	Pre-2008 object code - temporary salaries (header) (130)	\$9,994,666	\$9,475,652	\$9,623,007	\$9,272,649	-7.2%	-3.6%	0.28%
	Transfer Tuition to Educational Service Agencies Within the State (564)	\$10,630,507	\$8,933,052	\$7,310,886	\$7,707,215	-27.5%	5.4%	0.23%
	Licensed Employees Temporary Salaries (135)	\$8,234,224	\$7,394,983	\$7,305,128	\$7,340,987	-10.8%	0.5%	0.22%
Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)		\$8,799,062	\$7,066,514	\$6,400,659	\$6,866,771	-22.0%	7.3%	0.20%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$6,525,813	\$6,679,477	\$6,660,058	\$6,817,521	4.5%	2.4%	0.20%
	Other General Supplies (615, 660 to 689)	\$6,789,442	\$6,457,276	\$7,217,883	\$6,206,559	-8.6%	-14.0%	0.19%
	Other Purchased Professional and Technical Services (319)	\$8,758,416	\$5,816,371	\$5,565,186	\$6,168,804	-29.6%	10.8%	0.18%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)		\$5,992,492	\$4,528,232	\$4,485,242	\$4,076,576	-32.0%	-9.1%	0.12%
	Equipment (730)	\$7,315,395	\$4,353,866	\$6,179,515	\$4,039,619	-44.8%	-34.6%	0.12%
Purchased Property Services; Repairs and Maintenance Services (430)		\$4,117,582	\$3,329,651	\$4,073,430	\$4,006,119	-2.7%	-1.7%	0.12%
	Other Technology Hardware (746)	\$2,259,285	\$2,423,104	\$2,713,986	\$3,958,529	75.2%	45.9%	0.12%
	Miscellaneous Objects (876 to 899)	\$7,100,645	\$4,847,069	\$4,830,516	\$3,495,447	-50.8%	-27.6%	0.10%
Purchased Professional and Technnical Instruction Services (311)		\$4,241,310	\$2,818,709	\$2,849,268	\$3,453,843	-18.6%	21.2%	0.10%
Purchased Professional and Technnical Staff Services (314)		\$1,754,886	\$2,462,265	\$3,074,894	\$3,333,517	90.0%	8.4%	0.10%
	Nonlicensed Employees Temporary Salaries (136)	\$3,361,916	\$3,166,821	\$3,282,344	\$3,200,303	-4.8%	-2.5%	0.10%
	Travel (580)	\$3,362,070	\$2,562,076	\$2,829,581	\$2,818,367	-16.2%	-0.4%	0.08%
	Library Books (640)	\$2,663,618	\$2,138,046	\$2,094,168	\$2,788,737	4.7%	33.2%	0.08%
Purchased Professional and Technnical Pupil Services (313)		\$3,169,088	\$2,801,691	\$3,618,321	\$2,649,569	-16.4%	-26.8%	0.08%
	Workers Compensation Insurance (225)	\$2,234,555	\$1,951,727	\$2,623,205	\$2,616,839	17.1%	-0.2%	0.08%
	Connectivity (744)	\$2,357,350	\$2,509,984	\$2,985,472	\$2,297,740	-2.5%	-23.0%	0.07%
	Stipends (131)	\$0	\$0	\$1,243,101	\$2,104,099	N/A	69.3%	0.06%
	Other Purchased Services (593)	\$2,400,308	\$1,976,616	\$1,966,462	\$1,864,315	-22.3%	-5.2%	0.06%
	Group Life Insurance (221)	\$2,002,570	\$1,955,361	\$1,749,988	\$1,728,309	-13.7%	-1.2%	0.05%
	Group Accident Insurance (223)	\$784,015	\$1,010,980	\$978,412	\$892,150	13.8%	-8.8%	0.03%
	Dues and Fees (810)	\$716,975	\$697,384	\$735,610	\$883,610	23.2%	20.1%	0.03%
	Transfer Tuition to Private Sources (563)	\$636,757	\$631,324	\$873,870	\$694,029	9.0%	-20.6%	0.02%
	Wireless Equipment (743)	\$132,906	\$245,116	\$812,083	\$648,751	388.1%	-20.1%	0.02%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$571,152	N/A	N/A	0.02%

**Trends in Suburban Traditional School Corporation Expenditures**  
**Biannual Financial Report Data July 2012 - June 2013**

Suburban Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Telecommunications Equipment (745)	\$689,107	\$956,903	\$660,472	\$540,383	-21.6%	-18.2%	0.02%
	Postage and Postage Machine Rental (532)	\$331,036	\$407,104	\$340,568	\$486,798	47.1%	42.9%	0.01%
	Unemployment compensation (230)	\$835,928	\$1,610,478	\$862,083	\$424,351	-49.2%	-50.8%	0.01%
	Purchased Professional and Technical Board of Education Services (318)	\$385,466	\$403,144	\$418,285	\$389,874	1.1%	-6.8%	0.01%
	Tires and Repairs (612)	\$295,244	\$312,522	\$328,499	\$342,493	16.0%	4.3%	0.01%
	Technology Related Professional Development (748)	\$499,289	\$373,011	\$294,434	\$316,567	-36.6%	7.5%	0.01%
	Purchased Property Services; Rentals (440)	\$430,631	\$409,680	\$386,167	\$300,045	-30.3%	-22.3%	0.01%
	Periodicals (650)	\$348,271	\$271,154	\$301,812	\$246,519	-29.2%	-18.3%	0.01%
	Pre-2008 object code - Other Employee Benefits (240)	\$571,889	\$444,501	\$267,597	\$241,980	-57.7%	-9.6%	0.01%
	Food Purchases (614)	\$223,801	\$233,651	\$195,217	\$199,344	-10.9%	2.1%	0.01%
	Redemption of Principal (831)	\$0	\$0	\$0	\$186,578	N/A	N/A	0.01%
	Purchased Professional and Technical Statistical Services (317)	\$131,096	\$256,533	\$367,592	\$179,948	37.3%	-51.0%	0.01%
	Buildings (720)	\$113,854	\$158,304	\$158,590	\$144,864	27.2%	-8.7%	0.00%
	Terminal Leave (125)	\$0	\$0	\$0	\$116,016	N/A	N/A	0.00%
	Distance Learning Equipment (742)	\$198,997	\$71,139	\$257,396	\$112,509	-43.5%	-56.3%	0.00%
	Transfer Tuition to Educational Service Agencies Outside the State (565)	\$226,623	\$301,785	\$130,884	\$104,446	-53.9%	-20.2%	0.00%
	Printing and Binding (550)	\$138,076	\$152,666	\$108,279	\$95,300	-31.0%	-12.0%	0.00%
	Subawards/Subgrants > \$25,000 - To Other Governmental Units (931)	\$0	\$0	\$18,706	\$90,462	N/A	383.6%	0.00%
	Subawards/Subgrants < \$25,000 - To Non Governmental Units (940)	\$0	\$0	\$0	\$86,717	N/A	N/A	0.00%
	Overtime Salaries (140)	\$50,669	\$146,651	\$228,933	\$82,880	63.6%	-63.8%	0.00%
	Public Employees Retirement Fund - optional contributions (217)	\$160,912	\$140,891	\$111,821	\$72,987	-54.6%	-34.7%	0.00%
	Board Members Compensation (115)	\$79,228	\$68,450	\$68,450	\$68,595	-13.4%	0.2%	0.00%
	Purchased Property Services; Construction Services (450)	\$22,795	\$64,815	\$53,558	\$67,894	197.8%	26.8%	0.00%
	Purchased Professional and Technical Data Processing Services (316)	\$117,242	\$46,133	\$65,258	\$66,075	-43.6%	1.3%	0.00%
	Teacher Retirement Fund - Optional Contributions (218)	\$81,929	\$76,680	\$64,580	\$65,791	-19.7%	1.9%	0.00%
	Purchased Services; Student Transportation Services (510)	\$110,835	\$106,700	\$80,811	\$53,105	-52.1%	-34.3%	0.00%
	Telephone (531)	\$27,586	\$46,613	\$39,544	\$36,838	33.5%	-6.8%	0.00%
	Advertising (540)	\$89,227	\$21,216	\$18,422	\$34,275	-61.6%	86.1%	0.00%
	Gasoline and Lubricants (613)	\$17,139	\$26,206	\$28,509	\$31,646	84.6%	11.0%	0.00%
	Interest on Bonds or Notes (832)	\$1,364	\$44,438	\$152	\$31,641	> 500%	> 500%	0.00%
	Invalid Object Code (691 to 698)	\$0	\$41,272	\$25,533	\$31,502	N/A	23.4%	0.00%
	Bank Service Charges (871)	\$18,038	\$28,913	\$24,579	\$27,079	50.1%	10.2%	0.00%
	Light and Power - Other than Heating and Cooling (625)	\$8,078	\$19,007	\$23,635	\$24,719	206.0%	4.6%	0.00%
	Subawards/Subgrants > \$25,000 - To Non Governmental Units (941)	\$0	\$0	\$0	\$18,114	N/A	N/A	0.00%
	Subawards/Subgrants < \$25,000 - To Other Governmental Units (930)	\$589,416	\$533,973	\$209,618	\$17,741	-97.0%	-91.5%	0.00%
	Improvements Other Than Buildings (715)	\$7,800	\$1,343	\$1,169	\$15,506	98.8%	> 500%	0.00%
	Land and Easements (710)	\$35,465	\$28,692	\$38,782	\$10,800	-69.5%	-72.2%	0.00%
	Student Transportation Purchased From Another School Corporation Within The State (511)	\$41,757	\$19,231	\$14,870	\$9,874	-76.4%	-33.6%	0.00%
	Other Communication Services (533 to 539)	\$13,292	\$24,331	\$26,309	\$9,639	-27.5%	-63.4%	0.00%
	Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$67,334	\$20,128	\$11,776	\$8,416	-87.5%	-28.5%	0.00%
	Heating and Cooling for Buildings - Gas (622)	\$3,668	\$9,543	\$5,354	\$8,364	128.0%	56.2%	0.00%
	Awards (875)	\$4,907	\$7,529	\$3,796	\$7,890	60.8%	107.9%	0.00%
	Seldom or Non-Recurring Purchases (873)	\$3,508	\$6,388	\$39,604	\$5,930	69.0%	-85.0%	0.00%
	Purchased Property Services; Cleaning Services (420)	\$18,586	\$10,760	\$9,002	\$5,428	-70.8%	-39.7%	0.00%

**Trends in Suburban Traditional School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Suburban Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Judgments Against the School Corporation (820)	\$0	\$6,000	\$0	\$5,000	N/A	N/A	0.00%
	Official Bond Premiums (525)	\$1,552	\$4,125	\$1,726	\$2,468	59.0%	43.0%	0.00%
	Utility Services Water and Sewage (411)	\$1,268	\$4,176	\$1,133	\$1,129	-11.0%	-0.3%	0.00%
	Meals Provided (235)	\$1,472	\$1,911	\$3,160	\$473	-67.9%	-85.0%	0.00%
	Late Payments (872)	\$152	\$0	\$400	\$400	163.0%	0.0%	0.00%
	Gas - Other than Heating and Cooling (626)	\$3,957	\$0	\$2,124	\$369	-90.7%	-82.6%	0.00%
	Seldom or Non-Recurring Fines (825)	\$0	\$0	\$0	\$282	N/A	N/A	0.00%
	Utility Services Removal of Refuse and Garbage (412)	\$1,256	\$279	\$0	\$0	-100.0%	N/A	0.00%
	Vehicles (731)	\$91,831	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Other purchased property services (490 to 499)	\$16,908	\$6,091	\$876	\$0	-100.0%	-100.0%	0.00%
	Investments (920)	\$25,000	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Heating and Cooling for Buildings - Electricity (621)	\$13,319	\$14,009	\$10,461	\$0	-100.0%	-100.0%	0.00%
	<b>Total</b>	<b>\$1,661,168,939</b>	<b>\$1,580,411,384</b>	<b>\$1,618,781,479</b>	<b>\$1,617,867,121</b>	<b>-2.6%</b>	<b>-0.1%</b>	<b>48.23%</b>
<b><u>Student Instructional Support</u></b>								
	Certified Salaries (110)	\$129,271,957	\$123,170,340	\$124,592,861	\$128,654,347	-0.5%	3.3%	3.84%
	Noncertified Salaries (120)	\$47,559,663	\$46,942,712	\$47,231,151	\$47,333,129	-0.5%	0.2%	1.41%
	Group Health Insurance (222)	\$24,769,892	\$25,521,688	\$26,134,261	\$27,377,352	10.5%	4.8%	0.82%
	Teacher Retirement Fund, After 7-1-95 (216)	\$7,332,343	\$7,467,512	\$8,157,890	\$9,386,467	28.0%	15.1%	0.28%
	Social Security-Certified Employee Retirement (212)	\$9,503,699	\$8,848,585	\$9,002,242	\$9,323,108	-1.9%	3.6%	0.28%
	Public Employees Retirement Fund (214)	\$3,731,933	\$3,731,966	\$4,140,396	\$4,816,691	29.1%	16.3%	0.14%
	Social Security-Noncertified Employee Retirement (211)	\$3,376,386	\$3,317,750	\$3,326,744	\$3,358,576	-0.5%	1.0%	0.10%
	Operational Supplies (611)	\$2,479,612	\$2,081,920	\$2,301,756	\$2,113,616	-14.8%	-8.2%	0.06%
	Other Employee Benefits (241 to 290)	\$2,075,544	\$1,865,808	\$1,911,254	\$2,077,764	0.1%	8.7%	0.06%
	Other Purchased Professional and Technical Services (319)	\$1,913,121	\$1,629,912	\$1,698,314	\$1,961,136	2.5%	15.5%	0.06%
	Purchased Professional and Technical Pupil Services (313)	\$2,063,959	\$2,148,864	\$1,776,376	\$1,879,457	-8.9%	5.8%	0.06%
	Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2,123,242	\$1,975,991	\$1,775,765	\$1,755,487	-17.3%	-1.1%	0.05%
	Severance/Early Retirement Pay (213)	\$1,923,512	\$1,618,453	\$1,486,207	\$1,554,673	-19.2%	4.6%	0.05%
	Licensed Employees Temporary Salaries (135)	\$1,271,362	\$1,346,552	\$1,339,158	\$1,376,810	8.3%	2.8%	0.04%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$915,084	\$1,018,982	\$1,038,762	\$1,035,780	13.2%	-0.3%	0.03%
	Board Members Compensation (115)	\$923,956	\$931,894	\$938,016	\$978,227	5.9%	4.3%	0.03%
	Travel (580)	\$751,443	\$555,093	\$647,016	\$667,896	-11.1%	3.2%	0.02%
	Equipment (730)	\$603,063	\$682,641	\$640,951	\$386,029	-36.0%	-39.8%	0.01%
	Group Life Insurance (221)	\$342,315	\$355,236	\$343,884	\$353,134	3.2%	2.7%	0.01%
	Pre-2008 object code - temporary salaries (header) (130)	\$227,935	\$365,138	\$246,898	\$303,649	33.2%	23.0%	0.01%
	Workers Compensation Insurance (225)	\$212,921	\$160,575	\$264,477	\$302,762	42.2%	14.5%	0.01%
	Purchased Professional and Technical Instruction Services (311)	\$46,602	\$161,528	\$179,631	\$207,261	344.7%	15.4%	0.01%
	Purchased Professional and Technical Staff Services (314)	\$498,143	\$354,287	\$853,288	\$203,732	-59.1%	-76.1%	0.01%
	Postage and Postage Machine Rental (532)	\$247,828	\$228,727	\$202,378	\$179,959	-27.4%	-11.1%	0.01%
	Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$244,022	\$143,730	\$220,165	\$172,789	-29.2%	-21.5%	0.01%
	Dues and Fees (810)	\$155,912	\$145,984	\$141,690	\$152,869	-2.0%	7.9%	0.00%
	Group Accident Insurance (223)	\$128,271	\$151,103	\$149,990	\$143,686	12.0%	-4.2%	0.00%
	Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$136,195	\$128,060	\$141,434	\$86,505	-36.5%	-38.8%	0.00%
	Telephone (531)	\$99,724	\$104,101	\$88,513	\$83,117	-16.7%	-6.1%	0.00%
	Terminal Leave (125)	\$0	\$0	\$0	\$80,083	N/A	N/A	0.00%

**Trends in Suburban Traditional School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Suburban Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Public Employees Retirement Fund - optional contributions (217)	\$127,285	\$106,812	\$93,516	\$69,039	-45.8%	-26.2%	0.00%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$191,715	\$32,753	\$81,090	\$66,422	-65.4%	-18.1%	0.00%
	Purchased Professional and Technnical Data Processing Services (316)	\$24,071	\$37,110	\$68,372	\$60,151	149.9%	-12.0%	0.00%
	Purchased Professional and Technnical Statistical Services (317)	\$54,193	\$47,426	\$58,194	\$49,170	-9.3%	-15.5%	0.00%
	Computer Hardware (741)	\$23,701	\$12,590	\$436,641	\$47,081	98.6%	-89.2%	0.00%
	Nonlicensed Employees Temporary Salaries (136)	\$23,616	\$27,257	\$39,258	\$44,046	86.5%	12.2%	0.00%
	Property Insurance, Liability Insurance, and Transporation Insurance (520)	\$3,734	\$4,797	\$6,605	\$41,855	> 500%	> 500%	0.00%
	Other General Supplies (615, 660 to 689)	\$85,700	\$83,808	\$67,491	\$39,157	-54.3%	-42.0%	0.00%
	Stipends (131)	\$0	\$0	\$71,082	\$38,681	N/A	-45.6%	0.00%
	Pre-2008 object code - Other Employee Benefits (240)	\$101,444	\$81,045	\$46,096	\$37,224	-63.3%	-19.2%	0.00%
	Other Technology Hardware (746)	\$126	\$997	\$108	\$28,848	> 500%	> 500%	0.00%
	Purchased Property Services; Rentals (440)	\$48,629	\$73,953	\$10,856	\$28,356	-41.7%	161.2%	0.00%
	Other Purchased Services (593)	\$192,041	\$213,790	\$272,862	\$22,142	-88.5%	-91.9%	0.00%
	Overtime Salaries (140)	\$49,919	\$20,030	\$16,114	\$21,251	-57.4%	31.9%	0.00%
	Other Communication Services (533 to 539)	\$10,578	\$23,234	\$12,019	\$13,803	30.5%	14.8%	0.00%
	Unemployment compensation (230)	\$39,968	\$105,455	\$62,834	\$13,316	-66.7%	-78.8%	0.00%
	Purchased Services; Student Transportation Services (510)	\$5,586	\$11,764	\$1,514	\$11,810	111.4%	> 500%	0.00%
	Printing and Binding (550)	\$22,584	\$13,773	\$15,854	\$11,536	-48.9%	-27.2%	0.00%
	Food Purchases (614)	\$4,527	\$8,413	\$10,991	\$9,563	111.3%	-13.0%	0.00%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$9,369	N/A	N/A	0.00%
	Textbooks (630)	\$12,125	\$10,414	\$11,747	\$8,327	-31.3%	-29.1%	0.00%
	Technology Related Professional Development (748)	\$19,583	\$36,812	\$45,700	\$7,075	-63.9%	-84.5%	0.00%
	Seldom or Non-Recurring Purchases (873)	\$6,311	\$6,273	\$6,370	\$6,300	-0.2%	-1.1%	0.00%
	Library Books (640)	\$756	\$487	\$1,876	\$3,347	342.9%	78.4%	0.00%
	Miscellaneous Objects (876 to 899)	\$29,473	\$34,387	\$3,197	\$3,037	-89.7%	-5.0%	0.00%
	Official Bond Premiums (525)	\$4,568	\$1,500	\$1,550	\$2,956	-35.3%	90.7%	0.00%
	Awards (875)	\$1,629	\$759	\$4,573	\$2,028	24.5%	-55.7%	0.00%
	Meals Provided (235)	\$0	\$860	\$4,462	\$1,626	N/A	-63.5%	0.00%
	Connectivity (744)	\$0	\$1,737	\$3,634	\$354	N/A	-90.3%	0.00%
	Periodicals (650)	\$416	\$4,295	\$32	\$81	-80.5%	153.1%	0.00%
	Utility Services Removal of Refuse and Garbage (412)	\$0	\$173	\$70	\$76	N/A	8.5%	0.00%
	Wireless Equipment (743)	\$0	\$0	\$0	\$9	N/A	N/A	0.00%
	Telecommunications Equipment (745)	\$300	\$349	\$0	\$0	-100.0%	N/A	0.00%
	Services Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$225	\$225	\$225	\$0	-100.0%	-100.0%	0.00%
	Purchased Professional and Technnical Board of Education Services (318)	\$0	\$675	\$500	\$0	N/A	-100.0%	0.00%
	Improvements Other Than Buildings (715)	\$800	\$1,736	\$513	\$0	-100.0%	-100.0%	0.00%
	Advertising (540)	\$1,231	\$1,441	\$0	\$0	-100.0%	N/A	0.00%
	<b>Total</b>	<b>\$246,016,469</b>	<b>\$238,162,260</b>	<b>\$242,427,411</b>	<b>\$249,004,123</b>	<b>1.2%</b>	<b>2.7%</b>	<b>7.42%</b>
<b><u>Overhead and Operational</u></b>	Noncertified Salaries (120)	\$236,409,948	\$226,326,847	\$225,960,045	\$227,251,945	-3.9%	0.6%	6.77%
	Food Purchases (614)	\$50,383,271	\$51,847,202	\$55,847,069	\$57,577,552	14.3%	3.1%	1.72%
	Group Health Insurance (222)	\$84,405,416	\$56,250,708	\$54,966,773	\$45,569,641	-46.0%	-17.1%	1.36%
	Light and Power - Other than Heating and Cooling (625)	\$40,094,695	\$40,383,653	\$39,748,853	\$40,370,736	0.7%	1.6%	1.20%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$31,742,680	\$32,542,875	\$31,415,994	\$31,525,598	-0.7%	0.3%	0.94%

**Trends in Suburban Traditional School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Suburban Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Operational Supplies (611)	\$31,238,597	\$29,175,627	\$28,572,647	\$29,122,508	-6.8%	1.9%	0.87%
	Certified Salaries (110)	\$22,996,451	\$22,685,922	\$22,850,321	\$22,071,280	-4.0%	-3.4%	0.66%
	Gasoline and Lubricants (613)	\$15,149,330	\$18,543,136	\$21,106,253	\$21,992,859	45.2%	4.2%	0.66%
	Public Employees Retirement Fund (214)	\$17,499,781	\$17,284,263	\$18,518,536	\$21,662,287	23.8%	17.0%	0.65%
	Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$17,923,242	\$20,344,058	\$22,331,717	\$19,886,452	11.0%	-10.9%	0.59%
	Other Purchased Professional and Technical Services (319)	\$17,297,835	\$17,050,749	\$15,894,567	\$18,991,998	9.8%	19.5%	0.57%
	Vehicles (731)	\$21,248,549	\$18,369,089	\$17,830,391	\$18,142,563	-14.6%	1.8%	0.54%
	Heating and Cooling for Buildings - Gas (622)	\$20,069,608	\$18,273,348	\$14,813,051	\$17,102,466	-14.8%	15.5%	0.51%
	Social Security-Noncertified Employee Retirement (211)	\$17,330,029	\$16,929,335	\$16,761,508	\$16,755,148	-3.3%	0.0%	0.50%
	Heating and Cooling for Buildings - Electricity (621)	\$15,689,653	\$15,186,458	\$15,027,630	\$15,425,925	-1.7%	2.7%	0.46%
	Purchased Services; Student Transportation Services (510)	\$14,693,103	\$15,028,795	\$14,265,461	\$14,090,344	-4.1%	-1.2%	0.42%
	Utility Services Water and Sewage (411)	\$7,547,547	\$7,927,066	\$8,296,616	\$8,680,572	15.0%	4.6%	0.26%
	Equipment (730)	\$8,085,867	\$6,280,846	\$6,147,550	\$6,614,960	-18.2%	7.6%	0.20%
	Miscellaneous Objects (876 to 899)	\$6,294,699	\$9,754,592	\$4,326,978	\$5,984,213	-4.9%	38.3%	0.18%
	Workers Compensation Insurance (225)	\$3,943,770	\$4,494,135	\$4,825,768	\$5,237,008	32.8%	8.5%	0.16%
	Severance/Early Retirement Pay (213)	\$5,374,245	\$7,547,969	\$4,237,007	\$4,989,891	-7.2%	17.8%	0.15%
	Other General Supplies (615, 660 to 689)	\$4,634,720	\$5,605,905	\$5,321,645	\$4,351,825	-6.1%	-18.2%	0.13%
	Purchased Professional and Technical Staff Services (314)	\$4,829,541	\$3,086,554	\$2,627,873	\$3,951,062	-18.2%	50.4%	0.12%
	Telephone (531)	\$4,329,916	\$3,907,873	\$3,621,483	\$3,292,111	-24.0%	-9.1%	0.10%
	Purchased Property Services; Cleaning Services (420)	\$332,597	\$502,225	\$1,651,949	\$3,095,350	> 500%	87.4%	0.09%
	Pre-2008 object code - temporary salaries (header) (130)	\$3,616,753	\$3,761,709	\$3,239,377	\$2,773,395	-23.3%	-14.4%	0.08%
	Computer Hardware (741)	\$3,055,531	\$1,778,642	\$2,534,607	\$2,694,779	-11.8%	6.3%	0.08%
	Other Employee Benefits (241 to 290)	\$4,510,087	\$3,027,517	\$2,696,375	\$2,338,924	-48.1%	-13.3%	0.07%
	Dues and Fees (810)	\$1,844,973	\$1,909,467	\$2,145,750	\$2,332,938	26.4%	8.7%	0.07%
	Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$1,979,746	\$2,442,685	\$2,166,236	\$2,204,109	11.3%	1.7%	0.07%
	Utility Services Removal of Refuse and Garbage (412)	\$2,192,749	\$2,190,097	\$2,078,503	\$2,095,246	-4.4%	0.8%	0.06%
	Overtime Salaries (140)	\$1,982,002	\$1,935,532	\$1,984,011	\$2,062,078	4.0%	3.9%	0.06%
	Purchased Professional and Technical Board of Education Services (318)	\$2,220,491	\$2,320,905	\$2,142,616	\$2,007,613	-9.6%	-6.3%	0.06%
	Tires and Repairs (612)	\$1,776,908	\$1,784,614	\$1,880,638	\$1,981,112	11.5%	5.3%	0.06%
	Other Purchased Services (593)	\$231,739	\$483,486	\$490,944	\$1,688,897	> 500%	244.0%	0.05%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$1,609,600	\$1,879,754	\$1,602,192	\$1,611,449	0.1%	0.6%	0.05%
	Other Public or Private Utility Services (419)	\$164,903	\$1,665,207	\$1,424,590	\$1,582,803	> 500%	11.1%	0.05%
	Other purchased property services (490 to 499)	\$1,165,930	\$1,102,338	\$1,434,327	\$1,552,686	33.2%	8.3%	0.05%
	Terminal Leave (125)	\$0	\$0	\$0	\$1,477,384	N/A	N/A	0.04%
	Social Security-Certified Employee Retirement (212)	\$2,351,258	\$2,240,084	\$1,896,884	\$1,470,948	-37.4%	-22.5%	0.04%
	Teacher Retirement Fund, After 7-1-95 (216)	\$2,446,134	\$1,748,727	\$1,356,845	\$1,454,140	-40.6%	7.2%	0.04%
	Travel (580)	\$1,682,859	\$1,275,368	\$1,424,771	\$1,437,114	-14.6%	0.9%	0.04%
	Awards (875)	\$1,026,170	\$1,862,958	\$1,437,018	\$1,415,151	37.9%	-1.5%	0.04%
	Nonlicensed Employees Temporary Salaries (136)	\$1,343,285	\$1,286,258	\$1,455,494	\$1,346,786	0.3%	-7.5%	0.04%
	Purchased Property Services; Rentals (440)	\$1,509,737	\$1,010,969	\$850,243	\$949,745	-37.1%	11.7%	0.03%
	Connectivity (744)	\$823,508	\$610,161	\$783,925	\$919,340	11.6%	17.3%	0.03%
	Student Transportation Purchased From Another School Corporation Outside The State (512)	\$1,026,656	\$687,665	\$875,273	\$870,969	-15.2%	-0.5%	0.03%
	Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$886,800	\$869,886	\$642,059	\$810,792	-8.6%	26.3%	0.02%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$802,601	N/A	N/A	0.02%

**Trends in Suburban Traditional School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Suburban Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Board Members Compensation (115)	\$742,227	\$741,682	\$799,450	\$790,748	6.5%	-1.1%	0.02%
	Unemployment compensation (230)	\$1,368,218	\$2,242,560	\$1,600,400	\$729,936	-46.7%	-54.4%	0.02%
	Buildings (720)	\$3,054	\$188,655	\$99,027	\$661,141	> 500%	> 500%	0.02%
	Group Life Insurance (221)	\$621,781	\$617,824	\$596,271	\$608,086	-2.2%	2.0%	0.02%
	Postage and Postage Machine Rental (532)	\$857,881	\$596,977	\$502,192	\$497,200	-42.0%	-1.0%	0.01%
	Bank Service Charges (871)	\$278,835	\$332,794	\$443,710	\$489,303	75.5%	10.3%	0.01%
	Other Technology Hardware (746)	\$748,433	\$577,238	\$132,843	\$463,764	-38.0%	249.1%	0.01%
Services Purchased From Another School Corporation or Educational Service Agency Within the State	(591)	\$680,234	\$140,297	\$1,060,495	\$377,321	-44.5%	-64.4%	0.01%
	Printing and Binding (550)	\$405,464	\$389,887	\$344,311	\$349,762	-13.7%	1.6%	0.01%
	Gas - Other than Heating and Cooling (626)	\$547,673	\$482,877	\$399,314	\$337,310	-38.4%	-15.5%	0.01%
	Public Employees Retirement Fund - optional contributions (217)	\$673,182	\$642,512	\$526,315	\$294,127	-56.3%	-44.1%	0.01%
	Group Accident Insurance (223)	\$248,972	\$314,931	\$318,751	\$288,876	16.0%	-9.4%	0.01%
	Teacher Retirement Fund, Prior to 7-1-95 (215)	\$601,187	\$447,733	\$304,022	\$281,236	-53.2%	-7.5%	0.01%
	Advertising (540)	\$251,293	\$268,559	\$276,819	\$257,413	2.4%	-7.0%	0.01%
	Wireless Equipment (743)	\$122,508	\$56,388	\$332,228	\$218,465	78.3%	-34.2%	0.01%
	Redemption of Principal (831)	\$0	\$0	\$0	\$217,140	N/A	N/A	0.01%
	Purchased Property Services; Construction Services (450)	\$4,185,629	\$6,963,421	\$189,794	\$208,669	-95.0%	9.9%	0.01%
	Other Communication Services (533 to 539)	\$295,899	\$236,176	\$271,033	\$160,956	-45.6%	-40.6%	0.00%
	Technology Related Professional Development (748)	\$138,332	\$200,487	\$162,342	\$137,230	-0.8%	-15.5%	0.00%
	Textbooks (630)	\$548,321	\$420,714	\$1,037,894	\$123,911	-77.4%	-88.1%	0.00%
	Purchased Professional and Technnical Data Processing Services (316)	\$737,476	\$165,054	\$120,973	\$117,509	-84.1%	-2.9%	0.00%
	Stipends (131)	\$0	\$0	\$161,018	\$111,351	N/A	-30.8%	0.00%
	Judgments Against the School Corporation (820)	\$883	\$220	\$190	\$102,690	> 500%	> 500%	0.00%
	Purchased Professional and Technnical Pupil Services (313)	\$90,817	\$103,417	\$152,163	\$101,593	11.9%	-33.2%	0.00%
	Pre-2008 object code - Other Employee Benefits (240)	\$172,173	\$124,668	\$101,312	\$100,933	-41.4%	-0.4%	0.00%
	Official Bond Premiums (525)	\$74,705	\$92,014	\$75,997	\$97,854	31.0%	28.8%	0.00%
	Telecommunications Equipment (745)	\$330,426	\$285,464	\$56,464	\$79,027	-76.1%	40.0%	0.00%
	Heating and Cooling for Buildings - Fuel Oil (623)	\$44,465	\$62,356	\$41,676	\$69,507	56.3%	66.8%	0.00%
	Heating and Cooling for Buildings - Other Energy Sources (624)	\$125,369	\$81,429	\$85,890	\$67,323	-46.3%	-21.6%	0.00%
	Improvements Other Than Buildings (715)	\$17,402	\$46,317	\$48,553	\$54,187	211.4%	11.6%	0.00%
	Purchased Professional and Technnical Instruction Services (311)	\$20,320	\$35,981	\$14,693	\$29,081	43.1%	97.9%	0.00%
	Distance Learning Equipment (742)	\$21,666	\$3,507	\$24,607	\$25,964	19.8%	5.5%	0.00%
	Periodicals (650)	\$31,391	\$19,628	\$20,360	\$19,631	-37.5%	-3.6%	0.00%
Student Transportation Purchased From Another School Corporation Within The State	(511)	\$2,327,256	\$1,746,437	\$38,046	\$19,246	-99.2%	-49.4%	0.00%
	Seldom or Non-Recurring Purchases (873)	-\$100,729	\$2,293	\$2,515,882	\$13,976	N/A	-99.4%	0.00%
	Library Books (640)	\$24,771	\$20,385	\$6,872	\$11,927	-51.8%	73.6%	0.00%
	Purchased Professional and Technnical Statistical Services (317)	\$15,892	\$20,950	\$14,260	\$11,300	-28.9%	-20.8%	0.00%
	Land and Easements (710)	\$658	\$758	\$2,157	\$7,302	> 500%	238.6%	0.00%
	Licensed Employees Temporary Salaries (135)	\$2,209	\$3,767	\$6,713	\$6,082	175.3%	-9.4%	0.00%
	Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$0	\$5,000	N/A	N/A	0.00%
	Investments (920)	\$357	\$476	\$1,172	\$2,055	475.7%	75.3%	0.00%
	Seldom or Non-Recurring Fines (825)	\$0	\$0	\$0	\$738	N/A	N/A	0.00%
	Meals Provided (235)	\$1,111	\$1,322	\$2,346	\$626	-43.6%	-73.3%	0.00%
	Late Payments (872)	\$539	\$16,407	\$1,251	\$517	-4.0%	-58.6%	0.00%

**Trends in Suburban Traditional School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Suburban Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
Subawards/Subgrants < \$25,000 - To Non Governmental Units	(940)	\$0	\$20,000	\$0	\$0	N/A	N/A	0.00%
Interest on Bonds or Notes	(832)	\$6,467	\$129	\$0	\$0	-100.0%	N/A	0.00%
Transfer Tuition - Other	(569)	\$60,043	\$14,648	\$0	\$0	-100.0%	N/A	0.00%
Transfer Tuition to Other School Corporations Within the State	(561)	\$345	\$4,110	\$68,794	-\$61,052	< -500%	-188.7%	0.00%
<b>Total</b>		<b>\$756,318,041</b>	<b>\$721,936,707</b>	<b>\$706,468,962</b>	<b>\$712,104,255</b>	<b>-5.8%</b>	<b>0.8%</b>	<b>21.23%</b>
<b><u>Nonoperational</u></b>								
Redemption of Principal	(831)	\$261,178,726	\$270,815,680	\$286,023,028	\$291,035,452	11.4%	1.8%	8.68%
Interest on Bonds or Notes	(832)	\$141,266,445	\$137,122,688	\$133,229,695	\$132,993,773	-5.9%	-0.2%	3.96%
Purchased Property Services; Construction Services	(450)	\$128,920,582	\$107,147,828	\$110,289,637	\$100,047,525	-22.4%	-9.3%	2.98%
Buildings	(720)	\$71,905,216	\$76,867,196	\$75,376,273	\$59,741,439	-16.9%	-20.7%	1.78%
Other General Supplies	(615, 660 to 689)	\$18,994,015	\$9,889,087	\$9,532,312	\$24,317,250	28.0%	155.1%	0.72%
Equipment	(730)	\$23,835,574	\$24,597,659	\$23,795,801	\$23,813,441	-0.1%	0.1%	0.71%
Purchased Property Services; Rentals	(440)	\$17,610,326	\$18,269,404	\$19,002,636	\$22,147,109	25.8%	16.5%	0.66%
Purchased Property Services; Repairs and Maintenance Services	(430)	\$12,819,919	\$14,793,711	\$13,234,776	\$14,824,967	15.6%	12.0%	0.44%
Noncertified Salaries	(120)	\$14,254,245	\$14,899,182	\$14,880,487	\$14,420,505	1.2%	-3.1%	0.43%
Other Purchased Professional and Technical Services	(319)	\$11,702,811	\$10,739,393	\$8,511,608	\$14,091,938	20.4%	65.6%	0.42%
Judgments Against the School Corporation	(820)	\$10,761,951	\$14,204,498	\$14,164,731	\$13,720,096	27.5%	-3.1%	0.41%
Certified Salaries	(110)	\$14,666,916	\$13,570,504	\$12,046,124	\$13,297,907	-9.3%	10.4%	0.40%
Miscellaneous Objects	(876 to 899)	\$11,104,515	\$10,928,331	\$11,330,145	\$10,575,456	-4.8%	-6.7%	0.32%
Computer Hardware	(741)	\$8,403,645	\$10,684,792	\$9,789,663	\$8,400,142	0.0%	-14.2%	0.25%
Improvements Other Than Buildings	(715)	\$4,279,744	\$2,649,802	\$3,330,786	\$4,629,695	8.2%	39.0%	0.14%
Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School	(747)	\$5,113,733	\$4,771,824	\$4,955,519	\$4,204,436	-17.8%	-15.2%	0.13%
Connectivity	(744)	\$977,023	\$2,173,244	\$2,341,374	\$3,956,809	305.0%	69.0%	0.12%
Other Technology Hardware	(746)	\$1,579,939	\$1,614,389	\$2,620,189	\$1,830,056	15.8%	-30.2%	0.05%
Equipment Purchases over the LEA's Capitalization Threshold	(735)	\$0	\$0	\$0	\$1,604,808	N/A	N/A	0.05%
Operational Supplies	(611)	\$1,046,496	\$1,057,862	\$1,176,509	\$1,470,069	40.5%	25.0%	0.04%
Group Health Insurance	(222)	\$1,254,604	\$1,386,978	\$1,400,390	\$1,323,989	5.5%	-5.5%	0.04%
Social Security-Noncertified Employee Retirement	(211)	\$1,065,256	\$1,102,885	\$1,182,906	\$1,171,752	10.0%	-0.9%	0.03%
Licensed Employees Temporary Salaries	(135)	\$1,017,220	\$1,019,526	\$1,370,356	\$1,151,931	13.2%	-15.9%	0.03%
Pre-2008 object code - temporary salaries (header)	(130)	\$902,421	\$977,158	\$988,410	\$988,623	9.6%	0.0%	0.03%
Social Security-Certified Employee Retirement	(212)	\$996,624	\$961,267	\$957,018	\$941,690	-5.5%	-1.6%	0.03%
Stipends	(131)	\$0	\$0	\$621,208	\$933,040	N/A	50.2%	0.03%
Teacher Retirement Fund, After 7-1-95	(216)	\$721,880	\$752,086	\$747,402	\$811,682	12.4%	8.6%	0.02%
Transfer Tuition to Other School Corporations Within the State	(561)	\$627,076	\$793,924	\$808,782	\$760,217	21.2%	-6.0%	0.02%
Public Employees Retirement Fund	(214)	\$508,005	\$627,230	\$680,004	\$757,866	49.2%	11.5%	0.02%
Land and Easements	(710)	\$1,213,653	\$897,861	\$999,478	\$583,199	-51.9%	-41.6%	0.02%
Nonlicensed Employees Temporary Salaries	(136)	\$364,238	\$325,159	\$492,634	\$496,393	36.3%	0.8%	0.01%
Services Purchased From Another School Corporation or Educational Service Agency Within the State	(591)	\$444,189	\$408,604	\$267,352	\$400,667	-9.8%	49.9%	0.01%
Overtime Salaries	(140)	\$309,451	\$411,159	\$407,591	\$371,847	20.2%	-8.8%	0.01%
Vehicles	(731)	\$413,924	\$216,779	\$521,880	\$355,966	-14.0%	-31.8%	0.01%
Seldom or Non-Recurring Purchases	(873)	\$33,626	\$50,991	\$66,125	\$327,978	> 500%	396.0%	0.01%
Textbooks	(630)	\$67,435	\$183,584	\$141,894	\$317,941	371.5%	124.1%	0.01%
Other purchased property services	(490 to 499)	\$612,651	\$275,953	\$257,781	\$292,710	-52.2%	13.6%	0.01%
Wireless Equipment	(743)	\$682,690	\$326,614	\$175,162	\$267,846	-60.8%	52.9%	0.01%

**Trends in Suburban Traditional School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Suburban Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Purchased Professional and Technnical Instruction Services (311)	\$61,563	\$58,797	\$88,586	\$259,014	320.7%	192.4%	0.01%
	Telecommunications Equipment (745)	\$785,359	\$421,098	\$456,362	\$247,040	-68.5%	-45.9%	0.01%
	Other Employee Benefits (241 to 290)	\$53,431	\$32,097	\$58,618	\$223,021	317.4%	280.5%	0.01%
	Teacher Retirement Fund, Prior to 7-1-95 (215)	\$169,715	\$165,715	\$160,811	\$190,870	12.5%	18.7%	0.01%
	Dues and Fees (810)	\$213,257	\$211,184	\$83,061	\$160,483	-24.7%	93.2%	0.00%
	Bank Service Charges (871)	\$143,790	\$132,747	\$143,064	\$152,429	6.0%	6.5%	0.00%
	Other Purchased Services (593)	\$84,450	\$31,594	\$80,095	\$142,762	69.0%	78.2%	0.00%
	Food Purchases (614)	\$112,145	\$105,881	\$129,263	\$139,358	24.3%	7.8%	0.00%
	Purchased Professional and Technnical Board of Education Services (318)	\$66,009	\$73,241	\$115,360	\$115,029	74.3%	-0.3%	0.00%
	Awards (875)	\$76,641	\$79,785	\$138,450	\$89,268	16.5%	-35.5%	0.00%
	Purchased Professional and Technnical Staff Services (314)	\$109,529	\$11,942	\$22,776	\$67,967	-37.9%	198.4%	0.00%
	Other Communication Services (533 to 539)	\$8,380	\$12,343	\$34,235	\$67,668	> 500%	97.7%	0.00%
	Travel (580)	\$77,686	\$52,154	\$52,823	\$63,998	-17.6%	21.2%	0.00%
	Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$100,986	\$88,765	\$76,151	\$48,009	-52.5%	-37.0%	0.00%
	Severance/Early Retirement Pay (213)	\$341,693	\$141,680	\$48,742	\$46,025	-86.5%	-5.6%	0.00%
	Distance Learning Equipment (742)	\$143,274	\$56,588	\$36,210	\$42,020	-70.7%	16.0%	0.00%
	Technology Related Professional Development (748)	\$80,471	\$47,622	\$71,563	\$38,826	-51.8%	-45.7%	0.00%
	Workers Compensation Insurance (225)	\$30,550	\$75,417	\$44,040	\$37,925	24.1%	-13.9%	0.00%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$34,593	\$39,379	\$43,208	\$36,355	5.1%	-15.9%	0.00%
	Investments (920)	\$928,522	\$0	\$0	\$33,635	-96.4%	N/A	0.00%
	Purchased Professional and Technnical Pupil Services (313)	\$90,990	\$13,717	\$20,347	\$30,391	-66.6%	49.4%	0.00%
	Purchased Property Services; Cleaning Services (420)	\$23,925	\$21,560	\$24,060	\$25,615	7.1%	6.5%	0.00%
	Advertising (540)	\$90,623	\$51,584	\$40,968	\$21,484	-76.3%	-47.6%	0.00%
	Group Life Insurance (221)	\$11,600	\$14,255	\$14,315	\$12,903	11.2%	-9.9%	0.00%
	Postage and Postage Machine Rental (532)	\$4,954	\$3,852	\$9,166	\$12,825	158.9%	39.9%	0.00%
	Purchased Services; Student Transportation Services (510)	\$3,493	\$7,764	\$10,998	\$9,785	180.1%	-11.0%	0.00%
	Printing and Binding (550)	\$19,121	\$12,352	\$8,883	\$8,880	-53.6%	0.0%	0.00%
	Group Accident Insurance (223)	\$7,381	\$8,231	\$7,896	\$7,032	-4.7%	-10.9%	0.00%
	Unemployment compensation (230)	\$27,930	\$25,506	\$11,015	\$6,974	-75.0%	-36.7%	0.00%
	Public Employees Retirement Fund - optional contributions (217)	\$10,652	\$8,590	\$6,401	\$4,707	-55.8%	-26.5%	0.00%
	Gasoline and Lubricants (613)	\$2,885	\$2,696	\$4,526	\$3,707	28.5%	-18.1%	0.00%
	Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$0	\$3,403	N/A	N/A	0.00%
	Property Insurance, Liability Insurance, and Transporation Insurance (520)	\$21,363	\$10,560	\$13,395	\$2,719	-87.3%	-79.7%	0.00%
	Terminal Leave (125)	\$0	\$0	\$0	\$1,812	N/A	N/A	0.00%
	Meals Provided (235)	\$230	\$629	\$341	\$1,272	453.3%	273.0%	0.00%
	Pre-2008 object code - Other Employee Benefits (240)	\$6	\$0	\$0	\$292	> 500%	N/A	0.00%
	Official Bond Premiums (525)	-\$128,583	\$125	\$75	\$83	N/A	10.0%	0.00%
	Telephone (531)	\$6,138	\$4,317	\$908	\$0	-100.0%	-100.0%	0.00%
	Purchased Professional and Technnical Statistical Services (317)	\$2,352	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Purchased Professional and Technnical Data Processing Services (316)	\$4,092	\$3,408	\$0	\$0	-100.0%	N/A	0.00%
	Library Books (640)	\$223	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Heating and Cooling for Buildings - Other Energy Sources (624)	\$0	\$85,704	\$0	\$0	N/A	N/A	0.00%
	Transfer Tuition - Other (569)	\$0	\$0	\$17,858	\$0	N/A	-100.0%	0.00%
	Board Members Compensation (115)	\$2,290	\$250	\$0	\$0	-100.0%	N/A	0.00%



**Trends in Suburban Traditional School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Suburban Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Other Public or Private Utility Services (419)	\$4,813	\$2,869	\$3,706	\$0	-100.0%	-100.0%	0.00%
	Heating and Cooling for Buildings - Gas (622)	\$172,997	\$0	\$0	\$0	-100.0%	N/A	0.00%
	<b>Total</b>	<b>\$775,658,283</b>	<b>\$759,630,828</b>	<b>\$769,795,943</b>	<b>\$775,733,796</b>	<b>0.0%</b>	<b>0.8%</b>	<b>23.12%</b>
	<b>Grand Total</b>	<b>\$3,439,161,732</b>	<b>\$3,300,141,180</b>	<b>\$3,337,473,796</b>	<b>\$3,354,709,294</b>	<b>-2.5%</b>	<b>0.5%</b>	

**Trends in Suburban Charter School Corporation Expenditures**  
**Biannual Financial Report Data July 2012 - June 2013**

Suburban Charter Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
<b><u>Student Academic Achievement</u></b>								
	Certified Salaries (110)	\$2,975,375	\$3,818,239	\$4,333,844	\$4,368,444	46.8%	0.8%	28.12%
	Noncertified Salaries (120)	\$671,696	\$1,075,298	\$1,322,160	\$1,148,704	71.0%	-13.1%	7.39%
	Group Health Insurance (222)	\$317,998	\$386,205	\$480,086	\$494,628	55.5%	3.0%	3.18%
	Social Security-Certified Employee Retirement (212)	\$192,777	\$238,301	\$281,046	\$325,822	69.0%	15.9%	2.10%
	Other Purchased Professional and Technical Services (319)	\$142,369	\$170,894	\$250,285	\$309,481	117.4%	23.7%	1.99%
	Teacher Retirement Fund, After 7-1-95 (216)	\$162,463	\$142,095	\$195,687	\$257,318	58.4%	31.5%	1.66%
	Other Employee Benefits (241 to 290)	\$52,955	\$23,758	\$23,434	\$218,448	312.5%	> 500%	1.41%
	Purchased Professional and Technical Instruction Services (311)	\$82,326	\$120,413	\$246,047	\$217,696	164.4%	-11.5%	1.40%
	Operational Supplies (611)	\$200,544	\$143,201	\$152,156	\$105,481	-47.4%	-30.7%	0.68%
	Pre-2008 object code - temporary salaries (header) (130)	\$25,132	\$45,887	\$118,792	\$102,161	306.5%	-14.0%	0.66%
	Social Security-Noncertified Employee Retirement (211)	\$36,592	\$76,269	\$77,909	\$86,843	137.3%	11.5%	0.56%
	Unemployment compensation (230)	\$15,768	\$36,143	\$56,584	\$81,738	418.4%	44.5%	0.53%
	Public Employees Retirement Fund (214)	\$31,285	\$34,723	\$52,398	\$73,663	135.5%	40.6%	0.47%
	Technology Related Professional Development (748)	\$504	\$1,473	\$36,939	\$63,996	> 500%	73.2%	0.41%
	Connectivity (744)	\$10,074	\$19,682	\$28,506	\$61,588	> 500%	116.0%	0.40%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$60,073	N/A	N/A	0.39%
	Purchased Services; Student Transportation Services (510)	\$4,935	\$3,758	\$24,515	\$55,567	> 500%	126.7%	0.36%
	Textbooks (630)	\$62,392	\$309,420	\$178,586	\$51,190	-18.0%	-71.3%	0.33%
	Computer Hardware (741)	\$45,378	\$45,399	\$34,295	\$26,166	-42.3%	-23.7%	0.17%
	Travel (580)	\$23,117	\$24,097	\$16,979	\$19,351	-16.3%	14.0%	0.12%
	Equipment (730)	\$56,815	\$138,113	\$27,228	\$15,507	-72.7%	-43.1%	0.10%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$2,857	\$2,742	\$7,435	\$11,981	319.3%	61.1%	0.08%
	Group Accident Insurance (223)	\$0	\$2,165	\$2,142	\$11,235	N/A	424.4%	0.07%
	Printing and Binding (550)	\$5,763	\$10,146	\$10,832	\$10,197	76.9%	-5.9%	0.07%
	Purchased Professional and Technical Pupil Services (313)	\$365	\$6,956	\$5,423	\$10,124	> 500%	86.7%	0.07%
	Dues and Fees (810)	\$5,863	\$9,822	\$1,220	\$9,748	66.3%	> 500%	0.06%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$2,208	\$113	\$9,856	\$8,104	267.0%	-17.8%	0.05%
	Workers Compensation Insurance (225)	\$6,483	\$9,608	\$6,979	\$7,819	20.6%	12.0%	0.05%
	Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$18,768	\$82,321	\$8,143	\$5,223	-72.2%	-35.9%	0.03%
	Other General Supplies (615, 660 to 689)	\$23,847	\$27,886	\$22,385	\$5,209	-78.2%	-76.7%	0.03%
	Distance Learning Equipment (742)	\$0	\$11,490	\$10,000	\$4,717	N/A	-52.8%	0.03%
	Purchased Professional and Technical Staff Services (314)	\$5,326	\$18,142	\$3,799	\$3,385	-36.4%	-10.9%	0.02%
	Food Purchases (614)	\$949	\$2,126	\$686	\$3,329	250.9%	385.6%	0.02%
	Group Life Insurance (221)	\$2,679	\$8,402	\$8,914	\$2,805	4.7%	-68.5%	0.02%
	Library Books (640)	\$0	\$2,188	\$1,281	\$2,533	N/A	97.8%	0.02%
	Official Bond Premiums (525)	\$0	\$3,750	\$0	\$2,500	N/A	N/A	0.02%
	Postage and Postage Machine Rental (532)	\$2,214	\$2,644	\$2,689	\$1,425	-35.6%	-47.0%	0.01%
	Transfer Tuition to Other School Corporations Within the State (561)	\$0	\$0	\$0	\$500	N/A	N/A	0.00%
	Redemption of Principal (831)	\$2,500	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Transfer Tuition - Other (569)	\$2,086	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$40,632	\$65,413	\$31,042	\$0	-100.0%	-100.0%	0.00%
	Periodicals (650)	\$0	\$23	\$319	\$0	N/A	-100.0%	0.00%
	Licensed Employees Temporary Salaries (135)	\$0	\$14,325	\$0	\$0	N/A	N/A	0.00%
	Telephone (531)	\$146	\$0	\$316	\$0	-100.0%	-100.0%	0.00%

**Trends in Suburban Charter School Corporation Expenditures**  
**Biannual Financial Report Data July 2012 - June 2013**

Suburban Charter Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Improvements Other Than Buildings (715)	\$2,009	\$240	\$0	\$0	-100.0%	N/A	0.00%
	Land and Easements (710)	\$0	\$7,687	\$0	\$0	N/A	N/A	0.00%
	Miscellaneous Objects (876 to 899)	\$913	\$300	\$228	\$0	-100.0%	-100.0%	0.00%
	Pre-2008 object code - Other Employee Benefits (240)	\$2,959	\$214	\$0	\$0	-100.0%	N/A	0.00%
	Purchased Professional and Technnical Statistical Services (317)	\$411	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Other Technology Hardware (746)	\$0	\$12,798	\$0	\$0	N/A	N/A	0.00%
	Wireless Equipment (743)	\$0	\$0	\$500	\$0	N/A	-100.0%	0.00%
	Other purchased property services (490 to 499)	-\$2,600	\$0	\$0	\$0	N/A	N/A	0.00%
	Awards (875)	\$1,605	\$3,046	\$448	\$0	-100.0%	-100.0%	0.00%
	Other Purchased Services (593)	\$0	\$47,209	\$8,774	\$0	N/A	-100.0%	0.00%
	<b>Total</b>	<b>\$5,238,478</b>	<b>\$7,205,125</b>	<b>\$8,080,888</b>	<b>\$8,244,697</b>	<b>57.4%</b>	<b>2.0%</b>	<b>53.07%</b>
<b><u>Student Instructional Support</u></b>	Certified Salaries (110)	\$457,299	\$624,088	\$379,189	\$697,138	52.4%	83.8%	4.49%
	Noncertified Salaries (120)	\$382,295	\$577,288	\$555,936	\$573,836	50.1%	3.2%	3.69%
	Other Purchased Professional and Technical Services (319)	\$36,032	\$63,232	\$88,038	\$192,046	433.0%	118.1%	1.24%
	Group Health Insurance (222)	\$41,968	\$60,139	\$58,779	\$101,222	141.2%	72.2%	0.65%
	Purchased Professional and Technnical Pupil Services (313)	\$50,043	\$44,658	\$41,290	\$60,407	20.7%	46.3%	0.39%
	Other Employee Benefits (241 to 290)	\$13,922	\$4,363	\$2,984	\$53,097	281.4%	> 500%	0.34%
	Social Security-Certified Employee Retirement (212)	\$26,846	\$36,151	\$33,642	\$50,260	87.2%	49.4%	0.32%
	Social Security-Noncertified Employee Retirement (211)	\$18,450	\$33,299	\$33,777	\$43,191	134.1%	27.9%	0.28%
	Telephone (531)	\$695	\$25,004	\$30,727	\$42,349	> 500%	37.8%	0.27%
	Operational Supplies (611)	\$22,840	\$48,517	\$55,543	\$37,650	64.8%	-32.2%	0.24%
	Teacher Retirement Fund, After 7-1-95 (216)	\$16,590	\$11,032	\$14,956	\$34,583	108.5%	131.2%	0.22%
	Public Employees Retirement Fund (214)	\$7,448	\$8,857	\$10,432	\$31,796	326.9%	204.8%	0.20%
	Dues and Fees (810)	\$267	\$9,749	\$13,238	\$20,261	> 500%	53.1%	0.13%
	Postage and Postage Machine Rental (532)	\$155	\$3,328	\$4,561	\$8,720	> 500%	91.2%	0.06%
	Purchased Professional and Technnical Statistical Services (317)	\$1,742	\$2,172	\$3,822	\$5,533	217.7%	44.8%	0.04%
	Travel (580)	\$15,216	\$10,127	\$4,895	\$4,968	-67.4%	1.5%	0.03%
	Purchased Professional and Technnical Instruction Services (311)	\$8,110	\$6,081	\$8,625	\$4,608	-43.2%	-46.6%	0.03%
	Group Life Insurance (221)	\$482	\$310	\$905	\$2,311	379.2%	155.3%	0.01%
	Group Accident Insurance (223)	\$0	\$660	-\$50	\$1,411	N/A	N/A	0.01%
	Printing and Binding (550)	\$1,273	\$13,557	\$8,743	\$1,298	1.9%	-85.2%	0.01%
	Workers Compensation Insurance (225)	\$988	\$1,397	\$1,138	\$1,195	20.9%	5.0%	0.01%
	Unemployment compensation (230)	\$1,277	\$15,926	\$683	\$640	-49.9%	-6.3%	0.00%
	Pre-2008 object code - temporary salaries (header) (130)	\$150	\$500	\$650	\$626	317.3%	-3.7%	0.00%
	Meals Provided (235)	\$21	\$233	\$94	\$140	> 500%	49.6%	0.00%
	Official Bond Premiums (525)	\$175	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Public Employees Retirement Fund - optional contributions (217)	\$2,506	\$126	\$0	\$0	-100.0%	N/A	0.00%
	Advertising (540)	\$1,308	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$114	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Equipment (730)	\$0	\$48,029	\$0	\$0	N/A	N/A	0.00%
	Periodicals (650)	\$345	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Food Purchases (614)	\$959	\$1,158	\$2,600	\$0	-100.0%	-100.0%	0.00%
	Purchased Professional and Technnical Staff Services (314)	\$13,520	\$13,780	\$650	\$0	-100.0%	-100.0%	0.00%

**Trends in Suburban Charter School Corporation Expenditures**  
**Biannual Financial Report Data July 2012 - June 2013**

Suburban Charter Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Other Purchased Services (593)	\$30,764	\$8,580	\$0	\$0	-100.0%	N/A	0.00%
Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School	(747)	\$0	\$1,788	\$0	\$0	N/A	N/A	0.00%
	Pre-2008 object code - Other Employee Benefits (240)	\$1,126	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Purchased Property Services; Construction Services (450)	\$0	\$117	\$0	\$0	N/A	N/A	0.00%
Purchased Professional and Technical Instructional Programs Improvement Services	(312)	\$0	\$2,319	\$0	\$0	N/A	N/A	0.00%
	<b>Total</b>	<b>\$1,154,925</b>	<b>\$1,676,566</b>	<b>\$1,355,846</b>	<b>\$1,969,284</b>	<b>70.5%</b>	<b>45.2%</b>	<b>12.68%</b>
<b><u>Overhead and Operational</u></b>								
	Other Purchased Professional and Technical Services (319)	\$699,066	\$780,387	\$706,062	\$665,541	-4.8%	-5.7%	4.28%
	Purchased Property Services; Cleaning Services (420)	\$40,015	\$143,556	\$169,520	\$159,501	298.6%	-5.9%	1.03%
	Heating and Cooling for Buildings - Electricity (621)	\$46,741	\$81,985	\$120,311	\$153,364	228.1%	27.5%	0.99%
	Noncertified Salaries (120)	\$79,640	\$171,787	\$127,012	\$145,873	83.2%	14.8%	0.94%
	Operational Supplies (611)	\$110,728	\$131,134	\$147,750	\$141,758	28.0%	-4.1%	0.91%
	Food Purchases (614)	\$107,212	\$205,705	\$162,462	\$138,533	29.2%	-14.7%	0.89%
Property Insurance, Liability Insurance, and Transportation Insurance	(520)	\$90,396	\$111,783	\$125,297	\$118,558	31.2%	-5.4%	0.76%
Purchased Property Services; Repairs and Maintenance Services	(430)	\$129,785	\$112,075	\$133,982	\$107,027	-17.5%	-20.1%	0.69%
Purchased Services; Student Transportation Services	(510)	\$141,043	\$154,737	\$132,937	\$99,074	-29.8%	-25.5%	0.64%
	Dues and Fees (810)	\$87,557	\$80,140	\$89,433	\$98,585	12.6%	10.2%	0.63%
	Certified Salaries (110)	\$81,493	\$181,425	\$175,976	\$87,937	7.9%	-50.0%	0.57%
	Computer Hardware (741)	\$46,655	\$62,121	\$26,948	\$51,912	11.3%	92.6%	0.33%
Light and Power - Other than Heating and Cooling	(625)	\$37,724	\$40,054	\$43,536	\$44,571	18.1%	2.4%	0.29%
	Utility Services Water and Sewage (411)	\$21,245	\$33,335	\$39,067	\$44,566	109.8%	14.1%	0.29%
Purchased Professional and Technical Data Processing Services	(316)	\$2,700	\$969	\$18,494	\$22,479	> 500%	21.6%	0.14%
Purchased Professional and Technical Board of Education Services	(318)	\$36,543	\$32,372	\$23,094	\$22,060	-39.6%	-4.5%	0.14%
	Gasoline and Lubricants (613)	\$288	\$10,288	\$16,703	\$21,941	> 500%	31.4%	0.14%
	Miscellaneous Objects (876 to 899)	\$49,579	\$274,264	\$260,565	\$17,930	-63.8%	-93.1%	0.12%
	Equipment (730)	\$25,281	\$107,432	\$7,321	\$17,489	-30.8%	138.9%	0.11%
Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School	(747)	\$26,162	\$32,617	\$23,419	\$17,072	-34.7%	-27.1%	0.11%
	Heating and Cooling for Buildings - Gas (622)	\$43,485	\$65,477	\$43,604	\$15,837	-63.6%	-63.7%	0.10%
	Group Health Insurance (222)	\$74,871	\$128,899	\$76,711	\$15,128	-79.8%	-80.3%	0.10%
	Utility Services Removal of Refuse and Garbage (412)	\$2,323	\$9,549	\$10,747	\$13,906	498.6%	29.4%	0.09%
	Advertising (540)	\$4,242	\$20,353	\$19,059	\$10,594	149.7%	-44.4%	0.07%
Social Security-Noncertified Employee Retirement	(211)	\$14,863	\$19,057	\$23,941	\$10,488	-29.4%	-56.2%	0.07%
	Other Employee Benefits (241 to 290)	-\$39	\$274	\$150	\$9,945	N/A	> 500%	0.06%
	Bank Service Charges (871)	\$6,004	\$7,731	\$9,582	\$9,622	60.3%	0.4%	0.06%
	Teacher Retirement Fund, After 7-1-95 (216)	\$46,254	\$67,191	\$63,921	\$9,428	-79.6%	-85.3%	0.06%
	Telephone (531)	\$9,288	\$8,184	\$8,140	\$6,809	-26.7%	-16.4%	0.04%
	Printing and Binding (550)	\$7,969	\$6,496	\$6,501	\$6,735	-15.5%	3.6%	0.04%
	Public Employees Retirement Fund (214)	\$10,362	\$14,433	\$20,132	\$6,442	-37.8%	-68.0%	0.04%
Social Security-Certified Employee Retirement	(212)	\$61,115	\$87,047	\$73,779	\$6,319	-89.7%	-91.4%	0.04%
	Other Communication Services (533 to 539)	\$179	\$2,545	\$1,064	\$5,569	> 500%	423.4%	0.04%
Judgments Against the School Corporation	(820)	\$0	\$0	\$12,500	\$5,022	N/A	-59.8%	0.03%
	Travel (580)	\$5,912	\$2,266	\$38,774	\$2,908	-50.8%	-92.5%	0.02%
	Postage and Postage Machine Rental (532)	\$7,226	\$3,670	\$5,563	\$2,112	-70.8%	-62.0%	0.01%
Purchased Professional and Technical Pupil Services	(313)	\$7,457	\$1,500	\$3,459	\$2,094	-71.9%	-39.5%	0.01%

**Trends in Suburban Charter School Corporation Expenditures**  
**Biannual Financial Report Data July 2012 - June 2013**

Suburban Charter Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Connectivity (744)	\$11,896	\$23,427	\$33,409	\$1,808	-84.8%	-94.6%	0.01%
	Other Public or Private Utility Services (419)	\$946	\$1,085	\$1,137	\$1,161	22.7%	2.1%	0.01%
	Workers Compensation Insurance (225)	\$2,681	\$8,476	\$10,082	\$886	-66.9%	-91.2%	0.01%
	Other General Supplies (615, 660 to 689)	\$4,310	\$2,007	\$1,509	\$543	-87.4%	-64.0%	0.00%
	Unemployment compensation (230)	\$14,458	\$12,772	\$58,123	\$447	-96.9%	-99.2%	0.00%
	Other Purchased Services (593)	\$1,495	\$427	\$386	\$389	-74.0%	0.6%	0.00%
	Official Bond Premiums (525)	\$689	\$2,157	\$4,157	\$375	-45.6%	-91.0%	0.00%
	Meals Provided (235)	\$57	\$482	\$727	\$237	312.2%	-67.4%	0.00%
	Group Life Insurance (221)	\$226	\$159	\$340	\$231	2.5%	-31.9%	0.00%
	Group Accident Insurance (223)	\$0	\$687	-\$76	\$87	N/A	N/A	0.00%
	Tires and Repairs (612)	\$7,621	\$7,001	\$0	\$0	-100.0%	N/A	0.00%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)		\$4,825	\$755	\$31,715	\$0	-100.0%	-100.0%	0.00%
Purchased Professional and Technnical Statistical Services (317)		\$963	\$0	\$1,089	\$0	-100.0%	-100.0%	0.00%
Public Employees Retirement Fund - optional contributions (217)		\$476	\$0	\$0	\$0	-100.0%	N/A	0.00%
Purchased Property Services; Rentals (440)		\$14,807	\$17,831	\$32,212	\$0	-100.0%	-100.0%	0.00%
Pre-2008 object code - Other Employee Benefits (240)		\$70	\$0	\$0	\$0	-100.0%	N/A	0.00%
Purchased Professional and Technnical Staff Services (314)		\$12,268	\$21,589	\$5,645	\$0	-100.0%	-100.0%	0.00%
Pre-2008 object code - temporary salaries (header) (130)		\$14,106	\$0	\$0	\$0	-100.0%	N/A	0.00%
Purchased Professional and Technnical Instruction Services (311)		\$12,828	\$29,246	\$0	\$0	-100.0%	N/A	0.00%
	Awards (875)	\$0	\$500	-\$500	\$0	N/A	N/A	0.00%
	Vehicles (731)	\$0	\$0	\$4,000	\$0	N/A	-100.0%	0.00%
	Wireless Equipment (743)	\$1,227	\$2,790	\$0	\$0	-100.0%	N/A	0.00%
	Technology Related Professional Development (748)	\$228	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Improvements Other Than Buildings (715)	\$0	\$18,351	\$0	\$0	N/A	N/A	0.00%
	Periodicals (650)	\$168	\$0	\$0	\$0	-100.0%	N/A	0.00%
	<b>Total</b>	<b>\$2,267,710</b>	<b>\$3,342,582</b>	<b>\$3,151,469</b>	<b>\$2,320,891</b>	<b>2.3%</b>	<b>-26.4%</b>	<b>14.94%</b>
<b><u>Nonoperational</u></b>	Purchased Property Services; Rentals (440)	\$440,077	\$948,053	\$1,061,802	\$1,110,026	152.2%	4.5%	7.14%
	Buildings (720)	\$1,028,583	\$1,090,069	\$1,309,092	\$1,100,023	6.9%	-16.0%	7.08%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$316,068	N/A	N/A	2.03%
	Improvements Other Than Buildings (715)	\$0	\$8,975	\$237,899	\$103,092	N/A	-56.7%	0.66%
	Operational Supplies (611)	\$8,175	\$47,508	\$81,084	\$87,796	> 500%	8.3%	0.57%
Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)		\$26,568	\$15,014	\$50,740	\$63,903	140.5%	25.9%	0.41%
	Equipment (730)	\$95,812	\$185,792	\$260,872	\$63,011	-34.2%	-75.8%	0.41%
	Certified Salaries (110)	\$0	\$5,000	\$5,250	\$35,492	N/A	> 500%	0.23%
	Interest on Bonds or Notes (832)	\$18,774	\$47,212	\$36,477	\$34,911	86.0%	-4.3%	0.22%
	Other Purchased Professional and Technical Services (319)	\$844	\$17,403	\$25,125	\$25,167	> 500%	0.2%	0.16%
	Dues and Fees (810)	\$434	\$3,200	\$3,966	\$20,802	> 500%	424.6%	0.13%
	Noncertified Salaries (120)	\$27,678	\$16,107	\$6,000	\$16,874	-39.0%	181.2%	0.11%
	Food Purchases (614)	\$0	\$0	\$0	\$12,097	N/A	N/A	0.08%
	Travel (580)	\$329	\$0	\$2,271	\$7,719	> 500%	239.8%	0.05%
	Social Security-Certified Employee Retirement (212)	\$1,655	\$531	\$402	\$2,381	43.8%	492.7%	0.02%
	Purchased Services; Student Transportation Services (510)	\$0	\$737	\$0	\$2,338	N/A	N/A	0.02%
	Other Purchased Services (593)	\$0	\$3,370	\$1,631	\$1,191	N/A	-27.0%	0.01%

**Trends in Suburban Charter School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Suburban Charter Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Social Security-Noncertified Employee Retirement (211)	\$0	\$1,070	\$459	\$1,165	N/A	153.7%	0.01%
	Other General Supplies (615, 660 to 689)	\$1,454	\$1,560	\$2,655	\$150	-89.7%	-94.4%	0.00%
	Redemption of Principal (831)	\$12,824	\$251,788	\$193,021	\$0	-100.0%	-100.0%	0.00%
	Telecommunications Equipment (745)	\$50	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Awards (875)	\$1,000	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Advertising (540)	\$0	\$65	\$0	\$0	N/A	N/A	0.00%
	Group Health Insurance (222)	\$8,522	\$889	\$0	\$0	-100.0%	N/A	0.00%
	Land and Easements (710)	\$0	\$5,000	\$0	\$0	N/A	N/A	0.00%
	Other Employee Benefits (241 to 290)	\$338	\$105	\$0	\$0	-100.0%	N/A	0.00%
	Purchased Professional and Technnical Instruction Services (311)	\$1,894	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Telephone (531)	\$1,715	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Purchased Professional and Technnical Pupil Services (313)	\$0	\$210	\$0	\$0	N/A	N/A	0.00%
	Purchased Property Services; Construction Services (450)	\$40,507	\$5,872	\$0	\$0	-100.0%	N/A	0.00%
	Other Technology Hardware (746)	\$1,433	\$569	\$0	\$0	-100.0%	N/A	0.00%
	Computer Hardware (741)	\$115,533	\$176,042	\$153,729	-\$2,535	-102.2%	-101.6%	-0.02%
	<b>Total</b>	<b>\$1,834,202</b>	<b>\$2,832,140</b>	<b>\$3,432,474</b>	<b>\$3,001,671</b>	<b>63.6%</b>	<b>-12.6%</b>	<b>19.32%</b>
	<b>Grand Total</b>	<b>\$10,495,315</b>	<b>\$15,056,413</b>	<b>\$16,020,677</b>	<b>\$15,536,543</b>	<b>48.0%</b>	<b>-3.0%</b>	

**Trends in Town Traditional School Corporation Expenditures**  
**Biannual Financial Report Data July 2012 - June 2013**

Town Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
<b><u>Student Academic Achievement</u></b>								
	Certified Salaries (110)	\$349,614,966	\$332,361,512	\$333,303,230	\$329,218,860	-5.8%	-1.2%	28.13%
	Group Health Insurance (222)	\$71,942,402	\$67,095,813	\$61,964,175	\$62,618,281	-13.0%	1.1%	5.35%
	Noncertified Salaries (120)	\$44,598,666	\$42,652,015	\$42,939,378	\$44,735,747	0.3%	4.2%	3.82%
	Social Security-Certified Employee Retirement (212)	\$25,694,653	\$24,473,744	\$24,505,031	\$24,124,159	-6.1%	-1.6%	2.06%
	Teacher Retirement Fund, After 7-1-95 (216)	\$17,011,916	\$18,324,842	\$19,890,700	\$23,277,467	36.8%	17.0%	1.99%
	Operational Supplies (611)	\$11,313,465	\$9,474,062	\$9,424,158	\$9,680,294	-14.4%	2.7%	0.83%
	Textbooks (630)	\$7,930,147	\$5,007,175	\$13,668,689	\$7,404,304	-6.6%	-45.8%	0.63%
	Transfer Tuition to Other School Corporations Within the State (561)	\$6,121,297	\$6,797,805	\$7,649,383	\$6,453,968	5.4%	-15.6%	0.55%
	Computer Hardware (741)	\$5,741,572	\$4,158,312	\$4,728,662	\$6,373,452	11.0%	34.8%	0.54%
Services Purchased From Another School Corporation or Educational Service Agency Within the State	(591)	\$5,606,460	\$5,163,071	\$5,301,410	\$5,049,916	-9.9%	-4.7%	0.43%
Transfer Tuition to Educational Service Agencies Within the State	(564)	\$6,661,921	\$5,371,532	\$6,027,414	\$4,937,144	-25.9%	-18.1%	0.42%
Pre-2008 object code - temporary salaries (header)	(130)	\$4,918,784	\$5,094,068	\$4,612,881	\$4,287,838	-12.8%	-7.0%	0.37%
Other General Supplies (615, 660 to 689)		\$5,824,939	\$3,638,023	\$3,951,471	\$4,206,438	-27.8%	6.5%	0.36%
Other Employee Benefits (241 to 290)		\$4,415,820	\$4,577,083	\$4,383,700	\$4,191,987	-5.1%	-4.4%	0.36%
Teacher Retirement Fund, Prior to 7-1-95 (215)		\$4,866,844	\$4,345,377	\$4,245,225	\$4,074,480	-16.3%	-4.0%	0.35%
Social Security-Noncertified Employee Retirement (211)		\$3,629,282	\$3,536,844	\$3,538,748	\$3,627,197	-0.1%	2.5%	0.31%
Equipment (730)		\$4,210,290	\$3,462,309	\$3,461,232	\$3,394,004	-19.4%	-1.9%	0.29%
Public Employees Retirement Fund (214)		\$2,427,430	\$2,371,324	\$2,697,119	\$3,353,912	38.2%	24.4%	0.29%
Other Purchased Professional and Technical Services (319)		\$3,909,625	\$3,428,627	\$3,502,589	\$3,296,006	-15.7%	-5.9%	0.28%
Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)		\$2,177,164	\$1,564,667	\$1,743,847	\$2,884,668	32.5%	65.4%	0.25%
Other Group Insurance - dental, vision, accident, long term disability (224)		\$3,242,433	\$3,157,855	\$2,611,988	\$2,530,471	-22.0%	-3.1%	0.22%
Severance/Early Retirement Pay (213)		\$2,676,059	\$2,983,917	\$2,572,675	\$2,521,771	-5.8%	-2.0%	0.22%
Licensed Employees Temporary Salaries (135)		\$2,292,728	\$2,441,956	\$2,482,952	\$2,450,140	6.9%	-1.3%	0.21%
Subawards/Subgrants > \$25,000 - To Other Governmental Units (931)		\$0	\$0	\$1,173,794	\$2,241,872	N/A	91.0%	0.19%
Travel (580)		\$2,067,775	\$1,983,321	\$1,890,956	\$2,179,518	5.4%	15.3%	0.19%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)		\$2,428,850	\$2,356,948	\$2,160,027	\$2,098,217	-13.6%	-2.9%	0.18%
Connectivity (744)		\$407,562	\$1,027,486	\$878,307	\$1,559,004	282.5%	77.5%	0.13%
Purchased Professional and Technnical Instruction Services (311)		\$1,541,254	\$1,429,452	\$1,255,686	\$1,554,021	0.8%	23.8%	0.13%
Other Technology Hardware (746)		\$1,544,866	\$1,682,886	\$1,660,802	\$1,182,993	-23.4%	-28.8%	0.10%
Nonlicensed Employees Temporary Salaries (136)		\$1,201,324	\$1,204,124	\$1,039,331	\$985,381	-18.0%	-5.2%	0.08%
Purchased Professional and Technnical Pupil Services (313)		\$1,170,620	\$968,591	\$847,223	\$944,393	-19.3%	11.5%	0.08%
Group Life Insurance (221)		\$1,772,455	\$880,617	\$1,378,831	\$938,653	-47.0%	-31.9%	0.08%
Purchased Property Services; Repairs and Maintenance Services (430)		\$632,064	\$694,145	\$670,364	\$726,593	15.0%	8.4%	0.06%
Library Books (640)		\$779,638	\$680,324	\$728,726	\$669,876	-14.1%	-8.1%	0.06%
Miscellaneous Objects (876 to 899)		\$622,884	\$299,908	\$550,144	\$635,890	2.1%	15.6%	0.05%
Workers Compensation Insurance (225)		\$440,991	\$551,682	\$621,439	\$618,840	40.3%	-0.4%	0.05%
Stipends (131)		\$0	\$0	\$933,457	\$583,282	N/A	-37.5%	0.05%
Technology Related Professional Development (748)		\$665,308	\$630,151	\$607,005	\$529,634	-20.4%	-12.7%	0.05%
Purchased Professional and Technnical Staff Services (314)		\$683,778	\$422,334	\$252,077	\$375,576	-45.1%	49.0%	0.03%
Other Purchased Services (593)		\$5,000,695	\$1,685,850	\$627,204	\$365,941	-92.7%	-41.7%	0.03%
Unemployment compensation (230)		\$490,126	\$819,677	\$584,227	\$360,714	-26.4%	-38.3%	0.03%
Wireless Equipment (743)		\$75,143	\$20,864	\$76,538	\$347,578	362.6%	354.1%	0.03%
Transfer Tuition to Private Sources (563)		\$316,757	\$269,404	\$326,340	\$301,157	-4.9%	-7.7%	0.03%
Equipment Purchases over the LEA's Capitalization Threshold (735)		\$0	\$0	\$0	\$285,527	N/A	N/A	0.02%

**Trends in Town Traditional School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Town Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Dues and Fees (810)	\$219,945	\$264,315	\$249,998	\$271,215	23.3%	8.5%	0.02%
	Transfer Tuition - Other (569)	\$415,182	\$263,569	\$355,802	\$184,779	-55.5%	-48.1%	0.02%
	Purchased Property Services; Rentals (440)	\$202,218	\$176,386	\$168,896	\$171,975	-15.0%	1.8%	0.01%
	Periodicals (650)	\$141,637	\$126,587	\$121,244	\$129,958	-8.2%	7.2%	0.01%
	Overtime Salaries (140)	\$122,333	\$124,849	\$136,470	\$113,743	-7.0%	-16.7%	0.01%
	Telecommunications Equipment (745)	\$193,644	\$259,076	\$521,511	\$107,340	-44.6%	-79.4%	0.01%
	Improvements Other Than Buildings (715)	\$5,849	\$37,310	\$39,204	\$83,955	> 500%	114.1%	0.01%
	Subawards/Subgrants < \$25,000 - To Other Governmental Units (930)	\$51,718	\$34,678	\$43,929	\$71,246	37.8%	62.2%	0.01%
	Food Purchases (614)	\$81,558	\$73,702	\$108,598	\$64,006	-21.5%	-41.1%	0.01%
	Bank Service Charges (871)	\$45,147	\$15,727	\$65,249	\$58,127	28.8%	-10.9%	0.00%
Services Purchased From Another School Corporation or Educational Service Agency Outside the State (592)		\$0	\$0	\$0	\$50,498	N/A	N/A	0.00%
	Group Accident Insurance (223)	\$46,588	\$44,692	\$44,591	\$43,273	-7.1%	-3.0%	0.00%
	Purchased Services; Student Transportation Services (510)	\$91,153	\$28,522	\$214,589	\$42,380	-53.5%	-80.3%	0.00%
	Purchased Professional and Technnical Statistical Services (317)	\$46,548	\$49,941	\$49,145	\$38,480	-17.3%	-21.7%	0.00%
	Printing and Binding (550)	\$42,830	\$41,407	\$34,161	\$30,006	-29.9%	-12.2%	0.00%
	Terminal Leave (125)	\$0	\$0	\$0	\$28,302	N/A	N/A	0.00%
	Purchased Professional and Technnical Data Processing Services (316)	\$9,701	\$11,739	\$16,875	\$26,116	169.2%	54.8%	0.00%
	Transfer Tuition to Other School Corporations Outside the State (562)	\$99,062	\$84,234	\$84,153	\$24,912	-74.9%	-70.4%	0.00%
	Other purchased property services (490 to 499)	\$26,693	\$15,402	\$28,601	\$23,413	-12.3%	-18.1%	0.00%
	Telephone (531)	\$21,667	\$14,920	\$6,802	\$14,216	-34.4%	109.0%	0.00%
	Gasoline and Lubricants (613)	\$15,395	\$14,416	\$13,705	\$13,445	-12.7%	-1.9%	0.00%
	Postage and Postage Machine Rental (532)	\$20,719	\$10,900	\$15,694	\$13,278	-35.9%	-15.4%	0.00%
	Awards (875)	\$29,368	\$13,865	\$18,840	\$11,064	-62.3%	-41.3%	0.00%
	Light and Power - Other than Heating and Cooling (625)	\$52,867	\$11,725	\$14,171	\$10,073	-80.9%	-28.9%	0.00%
	Utility Services Water and Sewage (411)	\$8,106	\$10,731	\$8,020	\$8,848	9.2%	10.3%	0.00%
	Heating and Cooling for Buildings - Gas (622)	\$53,756	\$33,152	\$26,994	\$6,557	-87.8%	-75.7%	0.00%
	Other Communication Services (533 to 539)	\$2,461	\$13,817	\$1,558	\$4,995	102.9%	220.7%	0.00%
	Property Insurance, Liability Insurance, and Transporation Insurance (520)	\$2,942	\$2,427	\$3,229	\$3,910	32.9%	21.1%	0.00%
	Pre-2008 object code - Other Employee Benefits (240)	\$23,561	\$4,445	\$0	\$2,388	-89.9%	N/A	0.00%
	Subawards/Subgrants > \$25,000 - To Non Governmental Units (941)	\$0	\$0	\$0	\$2,000	N/A	N/A	0.00%
	Purchased Property Services; Cleaning Services (420)	\$1,181	\$1,865	\$2,721	\$1,161	-1.6%	-57.3%	0.00%
	Seldom or Non-Recurring Purchases (873)	\$2,174	\$15,600	\$86	\$797	-63.3%	> 500%	0.00%
	Tires and Repairs (612)	\$272	\$147	\$151	\$387	42.3%	155.2%	0.00%
	Utility Services Removal of Refuse and Garbage (412)	\$0	\$333	\$628	\$320	N/A	-49.1%	0.00%
	Official Bond Premiums (525)	\$600	\$600	\$600	\$200	-66.7%	-66.7%	0.00%
	Distance Learning Equipment (742)	\$18,055	\$10,357	\$32,260	\$125	-99.3%	-99.6%	0.00%
	Advertising (540)	\$19,237	\$6,061	\$475	\$107	-99.4%	-77.5%	0.00%
	Purchased Professional and Technnical Board of Education Services (318)	\$20,396	\$534	\$366	\$20	-99.9%	-94.5%	0.00%
	Meals Provided (235)	\$470	\$330	\$51	\$0	-100.0%	-100.0%	0.00%
	Redemption of Principal (831)	\$0	\$1,466	\$0	\$0	N/A	N/A	0.00%
	Buildings (720)	\$202,548	\$135,088	\$0	\$0	-100.0%	N/A	0.00%
	Purchased Property Services; Construction Services (450)	\$10,234	\$4,406	\$0	\$0	-100.0%	N/A	0.00%
	Land and Easements (710)	\$14,261	\$1,044	\$45,389	-\$28,465	-299.6%	-162.7%	0.00%
	<b>Total</b>	<b>\$621,033,026</b>	<b>\$581,050,062</b>	<b>\$589,943,895</b>	<b>\$585,806,314</b>	<b>-5.7%</b>	<b>-0.7%</b>	<b>50.06%</b>



**Trends in Town Traditional School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Town Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
<b><u>Student Instructional Support</u></b>								
	Certified Salaries (110)	\$51,069,702	\$48,464,096	\$49,174,067	\$48,905,257	-4.2%	-0.5%	4.18%
	Noncertified Salaries (120)	\$19,878,067	\$19,682,931	\$19,594,543	\$20,154,946	1.4%	2.9%	1.72%
	Group Health Insurance (222)	\$11,535,448	\$11,587,773	\$10,859,025	\$11,361,936	-1.5%	4.6%	0.97%
	Social Security-Certified Employee Retirement (212)	\$3,631,213	\$3,443,737	\$3,498,910	\$3,489,911	-3.9%	-0.3%	0.30%
	Teacher Retirement Fund, After 7-1-95 (216)	\$2,692,800	\$2,816,770	\$3,045,458	\$3,440,338	27.8%	13.0%	0.29%
	Public Employees Retirement Fund (214)	\$1,476,903	\$1,477,347	\$1,641,989	\$2,141,329	45.0%	30.4%	0.18%
	Social Security-Noncertified Employee Retirement (211)	\$1,453,450	\$1,424,714	\$1,394,657	\$1,457,897	0.3%	4.5%	0.12%
	Purchased Professional and Technical Pupil Services (313)	\$2,145,912	\$1,952,599	\$1,972,053	\$1,248,688	-41.8%	-36.7%	0.11%
	Other Purchased Professional and Technical Services (319)	\$548,208	\$525,112	\$342,557	\$1,181,452	115.5%	244.9%	0.10%
	Operational Supplies (611)	\$1,231,092	\$1,193,120	\$1,008,833	\$1,104,097	-10.3%	9.4%	0.09%
	Teacher Retirement Fund, Prior to 7-1-95 (215)	\$693,419	\$576,527	\$563,563	\$594,538	-14.3%	5.5%	0.05%
	Other Employee Benefits (241 to 290)	\$593,900	\$834,613	\$514,101	\$544,471	-8.3%	5.9%	0.05%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$522,918	\$558,826	\$465,523	\$447,780	-14.4%	-3.8%	0.04%
	Subawards/Subgrants > \$25,000 - To Other Governmental Units (931)	\$0	\$0	\$0	\$402,331	N/A	N/A	0.03%
	Severance/Early Retirement Pay (213)	\$381,112	\$409,647	\$360,929	\$373,611	-2.0%	3.5%	0.03%
	Travel (580)	\$330,599	\$285,681	\$277,212	\$322,929	-2.3%	16.5%	0.03%
	Telephone (531)	\$101,952	\$195,626	\$176,801	\$198,945	95.1%	12.5%	0.02%
	Group Life Insurance (221)	\$362,295	\$150,345	\$215,349	\$158,088	-56.4%	-26.6%	0.01%
	Equipment (730)	\$478,373	\$245,741	\$325,771	\$153,632	-67.9%	-52.8%	0.01%
	Subawards/Subgrants > \$25,000 - To Non Governmental Units (941)	\$0	\$0	\$0	\$145,599	N/A	N/A	0.01%
	Licensed Employees Temporary Salaries (135)	\$167,827	\$98,648	\$110,095	\$139,941	-16.6%	27.1%	0.01%
	Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$146,813	\$79,855	\$381,816	\$135,184	-7.9%	-64.6%	0.01%
	Postage and Postage Machine Rental (532)	\$132,949	\$110,925	\$117,738	\$114,282	-14.0%	-2.9%	0.01%
	Pre-2008 object code - temporary salaries (header) (130)	\$133,759	\$63,249	\$91,590	\$108,011	-19.3%	17.9%	0.01%
	Workers Compensation Insurance (225)	\$67,938	\$72,574	\$56,039	\$87,368	28.6%	55.9%	0.01%
	Purchased Professional and Technical Staff Services (314)	\$24,550	\$61,540	\$52,479	\$81,923	233.7%	56.1%	0.01%
	Dues and Fees (810)	\$84,794	\$65,573	\$66,980	\$75,892	-10.5%	13.3%	0.01%
	Purchased Property Services; Rentals (440)	\$41,637	\$60,421	\$59,991	\$68,498	64.5%	14.2%	0.01%
	Other General Supplies (615, 660 to 689)	\$45,415	\$77,833	\$58,773	\$60,075	32.3%	2.2%	0.01%
	Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$406	\$300	\$3,992	\$43,647	> 500%	> 500%	0.00%
	Purchased Professional and Technical Instruction Services (311)	\$21,300	\$26,000	\$18,900	\$39,222	84.1%	107.5%	0.00%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$23,931	\$46,679	\$30,442	\$38,159	59.5%	25.4%	0.00%
	Technology Related Professional Development (748)	\$24,112	\$55,143	\$20,518	\$35,160	45.8%	71.4%	0.00%
	Purchased Professional and Technical Board of Education Services (318)	\$7,994	\$9,658	\$46,614	\$31,750	297.2%	-31.9%	0.00%
	Overtime Salaries (140)	\$25,167	\$12,604	\$18,271	\$27,298	8.5%	49.4%	0.00%
	Unemployment compensation (230)	\$11,849	\$64,551	\$14,601	\$26,717	125.5%	83.0%	0.00%
	Computer Hardware (741)	\$35,725	\$19,529	\$26,023	\$25,725	-28.0%	-1.1%	0.00%
	Purchased Professional and Technical Data Processing Services (316)	\$65,097	\$16,831	\$25,009	\$22,608	-65.3%	-9.6%	0.00%
	Other purchased property services (490 to 499)	\$9,647	\$16,096	\$22,890	\$21,507	123.0%	-6.0%	0.00%
	Buildings (720)	\$0	\$3,970	\$65,211	\$20,003	N/A	-69.3%	0.00%
	Nonlicensed Employees Temporary Salaries (136)	\$57,507	\$51,844	\$29,858	\$17,338	-69.9%	-41.9%	0.00%
	Stipends (131)	\$0	\$0	\$10,040	\$16,044	N/A	59.8%	0.00%
	Printing and Binding (550)	\$21,832	\$13,573	\$27,572	\$15,980	-26.8%	-42.0%	0.00%

**Trends in Town Traditional School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Town Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Other Purchased Services (593)	\$16,374	\$26,605	\$22,161	\$12,870	-21.4%	-41.9%	0.00%
	Purchased Property Services; Cleaning Services (420)	\$0	\$0	\$0	\$11,759	N/A	N/A	0.00%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$10,579	N/A	N/A	0.00%
	Miscellaneous Objects (876 to 899)	\$56,872	\$47,858	\$30,244	\$9,838	-82.7%	-67.5%	0.00%
	Terminal Leave (125)	\$0	\$0	\$0	\$8,993	N/A	N/A	0.00%
	Group Accident Insurance (223)	\$6,964	\$7,158	\$7,207	\$6,482	-6.9%	-10.1%	0.00%
	Gasoline and Lubricants (613)	\$6,874	\$8,883	\$6,497	\$6,419	-6.6%	-1.2%	0.00%
	Light and Power - Other than Heating and Cooling (625)	\$3,368	\$0	\$0	\$6,212	84.4%	N/A	0.00%
	Purchased Professional and Technical Statistical Services (317)	\$1,475	\$416	\$6,884	\$3,606	144.5%	-47.6%	0.00%
Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School	(747)	\$0	\$1,912	\$13,718	\$3,441	N/A	-74.9%	0.00%
	Purchased Services; Student Transportation Services (510)	\$10,378	\$2,314	\$1,008	\$3,389	-67.3%	236.1%	0.00%
	Food Purchases (614)	\$2,908	\$4,752	\$2,389	\$3,190	9.7%	33.5%	0.00%
	Heating and Cooling for Buildings - Gas (622)	\$2,192	\$0	\$0	\$3,022	37.9%	N/A	0.00%
	Advertising (540)	\$5,093	\$2,148	\$1,802	\$1,080	-78.8%	-40.1%	0.00%
	Improvements Other Than Buildings (715)	\$0	\$0	\$0	\$877	N/A	N/A	0.00%
	Official Bond Premiums (525)	\$675	\$425	\$450	\$450	-33.3%	0.0%	0.00%
Services Purchased From Another School Corporation or Educational Service Agency Within the State	(591)	\$0	\$0	\$0	\$298	N/A	N/A	0.00%
	Periodicals (650)	\$257	\$44	\$199	\$181	-29.6%	-9.3%	0.00%
	Other Communication Services (533 to 539)	\$1,406	\$2,575	\$1,984	\$98	-93.0%	-95.1%	0.00%
	Textbooks (630)	\$0	\$0	\$0	\$50	N/A	N/A	0.00%
	Land and Easements (710)	\$4,971	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Utility Services Removal of Refuse and Garbage (412)	\$321	\$28	\$0	\$0	-100.0%	N/A	0.00%
	Utility Services Water and Sewage (411)	\$761	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Other Public or Private Utility Services (419)	\$6,101	\$7,089	\$5,426	\$0	-100.0%	-100.0%	0.00%
	Other Technology Hardware (746)	\$0	\$163	\$2,482	\$0	N/A	-100.0%	0.00%
	<b>Total</b>	<b>\$100,404,600</b>	<b>\$96,964,969</b>	<b>\$96,889,235</b>	<b>\$99,172,938</b>	<b>-1.2%</b>	<b>2.4%</b>	<b>8.47%</b>
<b><u>Overhead and Operational</u></b>								
	Noncertified Salaries (120)	\$76,046,629	\$73,580,471	\$73,758,033	\$73,183,401	-3.8%	-0.8%	6.25%
	Group Health Insurance (222)	\$42,936,446	\$34,664,756	\$35,920,866	\$22,727,987	-47.1%	-36.7%	1.94%
	Food Purchases (614)	\$14,304,226	\$14,742,026	\$17,838,756	\$16,969,768	18.6%	-4.9%	1.45%
	Light and Power - Other than Heating and Cooling (625)	\$14,114,531	\$14,307,059	\$15,478,323	\$16,270,530	15.3%	5.1%	1.39%
	Operational Supplies (611)	\$12,638,895	\$12,829,854	\$11,629,263	\$13,235,832	4.7%	13.8%	1.13%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$10,270,135	\$10,056,236	\$10,062,356	\$10,564,672	2.9%	5.0%	0.90%
	Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$7,578,035	\$6,857,478	\$7,768,625	\$7,997,289	5.5%	2.9%	0.68%
	Other Purchased Professional and Technical Services (319)	\$4,726,962	\$5,220,816	\$8,388,443	\$7,899,931	67.1%	-5.8%	0.68%
	Certified Salaries (110)	\$8,763,333	\$8,022,344	\$8,018,463	\$7,331,588	-16.3%	-8.6%	0.63%
	Heating and Cooling for Buildings - Gas (622)	\$9,352,894	\$8,448,639	\$7,147,560	\$7,193,995	-23.1%	0.6%	0.61%
	Public Employees Retirement Fund (214)	\$5,140,254	\$5,231,776	\$5,595,402	\$6,938,345	35.0%	24.0%	0.59%
	Gasoline and Lubricants (613)	\$3,918,683	\$4,888,923	\$5,630,677	\$5,798,780	48.0%	3.0%	0.50%
	Purchased Services; Student Transportation Services (510)	\$5,244,092	\$5,333,463	\$5,534,681	\$5,656,655	7.9%	2.2%	0.48%
	Social Security-Noncertified Employee Retirement (211)	\$5,629,674	\$5,432,088	\$5,431,356	\$5,327,776	-5.4%	-1.9%	0.46%
	Equipment (730)	\$4,916,993	\$4,860,298	\$5,705,980	\$5,183,927	5.4%	-9.1%	0.44%
	Vehicles (731)	\$5,690,336	\$4,163,584	\$4,996,254	\$5,001,431	-12.1%	0.1%	0.43%
	Heating and Cooling for Buildings - Electricity (621)	\$4,523,687	\$3,872,239	\$3,525,754	\$3,594,271	-20.5%	1.9%	0.31%

**Trends in Town Traditional School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Town Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Other Employee Benefits (241 to 290)	\$2,752,444	\$2,156,485	\$3,672,350	\$2,601,481	-5.5%	-29.2%	0.22%
	Utility Services Water and Sewage (411)	\$2,547,928	\$2,458,567	\$2,485,957	\$2,517,158	-1.2%	1.3%	0.22%
	Workers Compensation Insurance (225)	\$1,151,130	\$1,145,337	\$1,738,326	\$2,431,362	111.2%	39.9%	0.21%
	Other purchased property services (490 to 499)	\$1,279,418	\$2,032,385	\$1,976,835	\$2,160,372	68.9%	9.3%	0.18%
	Severance/Early Retirement Pay (213)	\$4,320,176	\$3,992,019	\$3,257,691	\$2,155,430	-50.1%	-33.8%	0.18%
	Miscellaneous Objects (876 to 899)	\$1,335,321	\$2,244,200	\$2,753,501	\$2,064,477	54.6%	-25.0%	0.18%
	Purchased Property Services; Construction Services (450)	\$152,657	\$2,478,605	\$2,481,670	\$1,506,865	> 500%	-39.3%	0.13%
	Telephone (531)	\$1,680,956	\$1,481,368	\$1,377,265	\$1,393,978	-17.1%	1.2%	0.12%
	Other General Supplies (615, 660 to 689)	\$1,570,496	\$1,527,388	\$1,546,958	\$1,347,864	-14.2%	-12.9%	0.12%
	Purchased Professional and Technical Board of Education Services (318)	\$823,502	\$706,238	\$873,846	\$898,140	9.1%	2.8%	0.08%
	Other Public or Private Utility Services (419)	\$858,646	\$1,054,519	\$943,950	\$854,014	-0.5%	-9.5%	0.07%
	Utility Services Removal of Refuse and Garbage (412)	\$644,955	\$667,879	\$705,905	\$693,219	7.5%	-1.8%	0.06%
	Travel (580)	\$635,704	\$582,483	\$702,250	\$676,747	6.5%	-3.6%	0.06%
Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School	(747)	\$605,772	\$589,175	\$468,973	\$651,901	7.6%	39.0%	0.06%
	Dues and Fees (810)	\$606,045	\$541,322	\$574,296	\$604,416	-0.3%	5.2%	0.05%
	Gas - Other than Heating and Cooling (626)	\$902,525	\$735,499	\$604,111	\$596,210	-33.9%	-1.3%	0.05%
	Social Security-Certified Employee Retirement (212)	\$718,313	\$673,606	\$662,345	\$594,623	-17.2%	-10.2%	0.05%
	Purchased Property Services; Cleaning Services (420)	\$18,954	\$580,285	\$590,046	\$593,072	> 500%	0.5%	0.05%
	Pre-2008 object code - temporary salaries (header) (130)	\$729,634	\$623,516	\$647,883	\$592,204	-18.8%	-8.6%	0.05%
	Overtime Salaries (140)	\$817,571	\$628,810	\$542,884	\$556,607	-31.9%	2.5%	0.05%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$1,812,026	\$1,552,692	\$1,107,409	\$513,597	-71.7%	-53.6%	0.04%
	Computer Hardware (741)	\$1,577,439	\$455,847	\$553,864	\$505,739	-67.9%	-8.7%	0.04%
	Group Life Insurance (221)	\$859,925	\$446,943	\$570,261	\$470,718	-45.3%	-17.5%	0.04%
	Other Purchased Services (593)	\$326,775	\$386,259	\$398,862	\$454,849	39.2%	14.0%	0.04%
	Nonlicensed Employees Temporary Salaries (136)	\$328,931	\$313,201	\$346,401	\$426,244	29.6%	23.0%	0.04%
	Tires and Repairs (612)	\$289,299	\$320,973	\$349,513	\$424,007	46.6%	21.3%	0.04%
	Teacher Retirement Fund, After 7-1-95 (216)	\$371,761	\$519,661	\$365,224	\$406,969	9.5%	11.4%	0.03%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$323,278	N/A	N/A	0.03%
	Board Members Compensation (115)	\$289,512	\$289,520	\$280,218	\$321,506	11.1%	14.7%	0.03%
	Connectivity (744)	\$93,619	\$156,035	\$66,604	\$264,917	183.0%	297.7%	0.02%
	Unemployment compensation (230)	\$450,480	\$613,076	\$374,327	\$263,845	-41.4%	-29.5%	0.02%
	Other Communication Services (533 to 539)	\$79,233	\$153,533	\$239,558	\$260,933	229.3%	8.9%	0.02%
	Postage and Postage Machine Rental (532)	\$281,514	\$232,918	\$246,572	\$237,393	-15.7%	-3.7%	0.02%
	Transfer Tuition to Other School Corporations Within the State (561)	\$256,712	\$258,358	\$306,296	\$232,589	-9.4%	-24.1%	0.02%
	Terminal Leave (125)	\$0	\$0	\$0	\$194,701	N/A	N/A	0.02%
	Other Technology Hardware (746)	\$204,138	\$48,018	\$167,731	\$157,067	-23.1%	-6.4%	0.01%
Services Purchased From Another School Corporation or Educational Service Agency Within the State	(591)	\$179,256	\$131,787	\$147,383	\$144,903	-19.2%	-1.7%	0.01%
	Purchased Property Services; Rentals (440)	\$126,500	\$115,302	\$144,843	\$140,539	11.1%	-3.0%	0.01%
	Purchased Professional and Technical Staff Services (314)	\$212,498	\$119,148	\$177,282	\$129,179	-39.2%	-27.1%	0.01%
Purchased Professional and Technical Instructional Programs Improvement Services	(312)	\$551,327	\$600,840	\$618,219	\$125,451	-77.2%	-79.7%	0.01%
	Group Accident Insurance (223)	\$140,410	\$117,619	\$137,634	\$117,578	-16.3%	-14.6%	0.01%
	Bank Service Charges (871)	\$102,798	\$94,778	\$96,659	\$116,128	13.0%	20.1%	0.01%
	Advertising (540)	\$82,765	\$88,271	\$103,563	\$106,709	28.9%	3.0%	0.01%
	Printing and Binding (550)	\$63,027	\$45,671	\$61,729	\$103,758	64.6%	68.1%	0.01%

**Trends in Town Traditional School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Town Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Teacher Retirement Fund, Prior to 7-1-95 (215)	\$179,873	\$103,412	\$102,727	\$95,846	-46.7%	-6.7%	0.01%
	Heating and Cooling for Buildings - Fuel Oil (623)	\$72,947	\$70,457	\$60,022	\$89,606	22.8%	49.3%	0.01%
Student Transportation Purchased From Another School Corporation Within The State	(511)	\$82,418	\$91,490	\$77,270	\$85,775	4.1%	11.0%	0.01%
	Judgments Against the School Corporation (820)	\$104,422	\$265,000	\$6,338	\$83,565	-20.0%	> 500%	0.01%
	Licensed Employees Temporary Salaries (135)	\$60,928	\$61,845	\$73,923	\$80,562	32.2%	9.0%	0.01%
	Subawards/Subgrants > \$25,000 - To Non Governmental Units (941)	\$0	\$0	\$0	\$80,008	N/A	N/A	0.01%
	Improvements Other Than Buildings (715)	\$41,059	\$52,873	\$24,882	\$79,704	94.1%	220.3%	0.01%
	Telecommunications Equipment (745)	\$24,767	\$22,860	\$82,063	\$69,176	179.3%	-15.7%	0.01%
	Purchased Professional and Technnical Data Processing Services (316)	\$17,726	\$22,995	\$32,473	\$54,149	205.5%	66.8%	0.00%
	Purchased Professional and Technnical Instruction Services (311)	\$22,351	\$49,390	\$57,104	\$43,423	94.3%	-24.0%	0.00%
	Official Bond Premiums (525)	\$32,347	\$40,994	\$42,465	\$41,382	27.9%	-2.6%	0.00%
	Textbooks (630)	\$92,873	\$37,859	\$99,595	\$39,671	-57.3%	-60.2%	0.00%
	Wireless Equipment (743)	\$0	\$693	\$0	\$37,010	N/A	N/A	0.00%
	Subawards/Subgrants > \$25,000 - To Other Governmental Units (931)	\$0	\$0	\$0	\$22,567	N/A	N/A	0.00%
	Technology Related Professional Development (748)	\$10,691	\$16,057	\$35,469	\$16,425	53.6%	-53.7%	0.00%
	Purchased Professional and Technnical Pupil Services (313)	\$9,857	\$9,148	\$16,019	\$15,205	54.3%	-5.1%	0.00%
	Heating and Cooling for Buildings - Other Energy Sources (624)	\$14,478	\$13,807	\$13,402	\$14,740	1.8%	10.0%	0.00%
	Distance Learning Equipment (742)	\$145	\$8,598	\$8,000	\$9,001	> 500%	12.5%	0.00%
	Stipends (131)	\$0	\$0	\$218,571	\$7,400	N/A	-96.6%	0.00%
	Periodicals (650)	\$15,549	\$9,339	\$8,213	\$7,102	-54.3%	-13.5%	0.00%
Student Transportation Purchased From Another School Corporation Outside The State	(512)	\$6,308	\$3,669	\$7,531	\$6,839	8.4%	-9.2%	0.00%
	Redemption of Principal (831)	\$5,721	\$5,511	\$3,821	\$5,184	-9.4%	35.7%	0.00%
	Buildings (720)	\$0	\$27,653	\$150	\$3,856	N/A	> 500%	0.00%
	Pre-2008 object code - Other Employee Benefits (240)	\$6,218	\$3,170	\$2,011	\$3,444	-44.6%	71.3%	0.00%
	Subawards/Subgrants < \$25,000 - To Other Governmental Units (930)	\$1,340	\$3,636	\$5,095	\$2,974	121.9%	-41.6%	0.00%
	Seldom or Non-Recurring Purchases (873)	\$39,836	\$90,977	\$371	\$532	-98.7%	43.4%	0.00%
	Late Payments (872)	\$20,626	\$808	\$8,686	\$454	-97.8%	-94.8%	0.00%
	Awards (875)	\$194	\$28,012	\$216	\$207	6.4%	-4.4%	0.00%
	Purchased Professional and Technnical Statistical Services (317)	\$13,848	\$2,625	\$1,805	\$168	-98.8%	-90.7%	0.00%
	Investments (920)	\$147	\$248	\$0	\$0	-100.0%	N/A	0.00%
	Library Books (640)	\$27	\$40	\$0	\$0	-100.0%	N/A	0.00%
	Meals Provided (235)	\$0	\$0	\$116	\$0	N/A	-100.0%	0.00%
	Land and Easements (710)	\$21	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Interest on Bonds or Notes (832)	\$0	\$322	\$0	\$0	N/A	N/A	0.00%
	Invalid Object Code (691 to 698)	\$319	\$0	\$0	\$0	-100.0%	N/A	0.00%
	<b>Total</b>	<b>\$269,504,931</b>	<b>\$257,515,674</b>	<b>\$268,886,325</b>	<b>\$253,804,888</b>	<b>-5.8%</b>	<b>-5.6%</b>	<b>21.69%</b>
<b><u>Nonoperational</u></b>								
	Redemption of Principal (831)	\$89,792,931	\$96,106,343	\$88,058,899	\$96,287,821	7.2%	9.3%	8.23%
	Interest on Bonds or Notes (832)	\$27,730,173	\$30,228,151	\$37,088,249	\$37,873,354	36.6%	2.1%	3.24%
Purchased Property Services; Construction Services	(450)	\$24,804,896	\$18,565,982	\$18,437,225	\$29,492,545	18.9%	60.0%	2.52%
	Equipment (730)	\$8,430,091	\$10,248,501	\$12,489,200	\$11,078,581	31.4%	-11.3%	0.95%
	Improvements Other Than Buildings (715)	\$8,400,928	\$30,551,456	\$15,490,552	\$10,841,387	29.0%	-30.0%	0.93%
	Noncertified Salaries (120)	\$5,547,924	\$5,436,998	\$5,953,912	\$5,990,563	8.0%	0.6%	0.51%
	Certified Salaries (110)	\$5,108,362	\$5,118,051	\$5,265,749	\$5,780,035	13.1%	9.8%	0.49%

**Trends in Town Traditional School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Town Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Purchased Property Services; Repairs and Maintenance Services (430)	\$8,029,631	\$7,940,146	\$9,505,843	\$5,012,297	-37.6%	-47.3%	0.43%
	Purchased Property Services; Rentals (440)	\$3,374,221	\$3,226,677	\$3,777,021	\$4,672,070	38.5%	23.7%	0.40%
	Other General Supplies (615, 660 to 689)	\$5,945,269	\$3,538,293	\$4,159,220	\$4,199,579	-29.4%	1.0%	0.36%
	Other Purchased Professional and Technical Services (319)	\$2,692,683	\$3,081,849	\$3,355,747	\$3,648,016	35.5%	8.7%	0.31%
	Computer Hardware (741)	\$4,519,008	\$2,774,504	\$2,571,638	\$2,900,370	-35.8%	12.8%	0.25%
	Buildings (720)	\$1,391,259	\$1,021,206	\$1,010,652	\$2,602,832	87.1%	157.5%	0.22%
	Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$4,466,428	\$3,831,860	\$2,031,841	\$2,369,030	-47.0%	16.6%	0.20%
	Miscellaneous Objects (876 to 899)	\$4,283,687	\$4,416,295	\$2,165,455	\$1,948,269	-54.5%	-10.0%	0.17%
Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School	(747)	\$927,071	\$622,145	\$629,712	\$827,130	-10.8%	31.4%	0.07%
	Operational Supplies (611)	\$480,134	\$641,000	\$531,494	\$585,386	21.9%	10.1%	0.05%
	Other Technology Hardware (746)	\$952,902	\$582,118	\$773,112	\$488,916	-48.7%	-36.8%	0.04%
	Group Health Insurance (222)	\$387,322	\$411,360	\$442,243	\$454,691	17.4%	2.8%	0.04%
	Social Security-Noncertified Employee Retirement (211)	\$475,494	\$434,386	\$439,025	\$450,781	-5.2%	2.7%	0.04%
	Teacher Retirement Fund, After 7-1-95 (216)	\$269,386	\$288,576	\$331,630	\$420,613	56.1%	26.8%	0.04%
	Social Security-Certified Employee Retirement (212)	\$358,346	\$378,195	\$390,320	\$397,431	10.9%	1.8%	0.03%
	Purchased Professional and Technical Pupil Services (313)	\$451,896	\$296,085	\$269,217	\$377,177	-16.5%	40.1%	0.03%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$272,549	N/A	N/A	0.02%
	Purchased Professional and Technical Board of Education Services (318)	\$8,499	\$12,378	\$32,250	\$265,531	> 500%	> 500%	0.02%
	Public Employees Retirement Fund (214)	\$184,788	\$183,215	\$229,261	\$248,654	34.6%	8.5%	0.02%
	Land and Easements (710)	\$204,265	\$132,590	\$107,774	\$233,720	14.4%	116.9%	0.02%
	Other Purchased Services (593)	\$318,782	\$240,237	\$209,119	\$198,534	-37.7%	-5.1%	0.02%
	Nonlicensed Employees Temporary Salaries (136)	\$159,503	\$165,607	\$178,719	\$176,092	10.4%	-1.5%	0.02%
	Connectivity (744)	\$265,196	\$130,743	\$196,943	\$151,960	-42.7%	-22.8%	0.01%
	Pre-2008 object code - temporary salaries (header) (130)	\$128,716	\$129,075	\$127,831	\$125,712	-2.3%	-1.7%	0.01%
	Awards (875)	\$104,062	\$158,185	\$86,559	\$122,589	17.8%	41.6%	0.01%
	Licensed Employees Temporary Salaries (135)	\$187,334	\$150,622	\$133,937	\$107,751	-42.5%	-19.6%	0.01%
	Overtime Salaries (140)	\$116,365	\$107,881	\$91,212	\$98,940	-15.0%	8.5%	0.01%
	Technology Related Professional Development (748)	\$64,972	\$61,092	\$80,313	\$85,964	32.3%	7.0%	0.01%
	Other purchased property services (490 to 499)	\$109,690	\$33,291	\$173,541	\$85,313	-22.2%	-50.8%	0.01%
	Purchased Professional and Technical Data Processing Services (316)	\$0	\$0	\$83,467	\$76,264	N/A	-8.6%	0.01%
	Seldom or Non-Recurring Purchases (873)	\$3,556	\$39,200	\$0	\$75,219	> 500%	N/A	0.01%
	Vehicles (731)	\$79,820	\$114,536	\$88,588	\$65,048	-18.5%	-26.6%	0.01%
	Telecommunications Equipment (745)	\$232,685	\$383,040	\$185,233	\$63,725	-72.6%	-65.6%	0.01%
	Travel (580)	\$47,383	\$55,230	\$56,062	\$52,957	11.8%	-5.5%	0.00%
	Teacher Retirement Fund, Prior to 7-1-95 (215)	\$64,750	\$50,287	\$53,996	\$52,030	-19.6%	-3.6%	0.00%
	Distance Learning Equipment (742)	\$1,037	\$7,684	\$35,947	\$45,505	> 500%	26.6%	0.00%
	Stipends (131)	\$0	\$0	\$29,625	\$39,016	N/A	31.7%	0.00%
	Bank Service Charges (871)	\$6,700	\$15,614	\$32,332	\$29,350	338.1%	-9.2%	0.00%
	Textbooks (630)	\$101,714	\$67,025	\$233,844	\$27,026	-73.4%	-88.4%	0.00%
	Wireless Equipment (743)	\$160,479	\$99,417	\$45,384	\$18,500	-88.5%	-59.2%	0.00%
	Food Purchases (614)	\$9,282	\$7,152	\$22,823	\$16,528	78.1%	-27.6%	0.00%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$18,970	\$17,117	\$17,892	\$16,437	-13.4%	-8.1%	0.00%
	Other Employee Benefits (241 to 290)	\$412,489	\$13,451	\$9,239	\$16,062	-96.1%	73.8%	0.00%
	Dues and Fees (810)	\$1,275	\$1,650	\$5,524	\$7,089	456.0%	28.3%	0.00%

**Trends in Town Traditional School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Town Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Unemployment compensation (230)	\$10,628	\$4,547	\$8,798	\$6,651	-37.4%	-24.4%	0.00%
	Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$0	\$6,362	N/A	N/A	0.00%
	Subawards/Subgrants > \$25,000 - To Non Governmental Units (941)	\$0	\$0	\$0	\$4,800	N/A	N/A	0.00%
	Workers Compensation Insurance (225)	\$6,498	\$31,944	\$1,358	\$4,333	-33.3%	219.0%	0.00%
	Postage and Postage Machine Rental (532)	\$1,220	\$1,661	\$2,846	\$4,281	250.9%	50.4%	0.00%
	Investments (920)	\$3,290	\$4,198	\$4,196	\$3,938	19.7%	-6.1%	0.00%
	Group Life Insurance (221)	\$4,432	\$4,177	\$4,115	\$3,927	-11.4%	-4.6%	0.00%
	Severance/Early Retirement Pay (213)	\$1,913	\$2,473	\$2,844	\$3,595	87.9%	26.4%	0.00%
	Subawards/Subgrants > \$25,000 - To Other Governmental Units (931)	\$0	\$0	\$0	\$3,200	N/A	N/A	0.00%
	Judgments Against the School Corporation (820)	\$0	\$0	\$0	\$2,423	N/A	N/A	0.00%
	Heating and Cooling for Buildings - Electricity (621)	\$2,088	\$2,447	\$2,348	\$2,396	14.7%	2.0%	0.00%
	Pre-2008 object code - Other Employee Benefits (240)	\$0	\$0	\$0	\$1,461	N/A	N/A	0.00%
	Purchased Professional and Technnical Instruction Services (311)	\$1,434	\$5,662	\$2,058	\$820	-42.8%	-60.2%	0.00%
	Utility Services Water and Sewage (411)	\$90	\$740	\$664	\$634	> 500%	-4.5%	0.00%
	Printing and Binding (550)	\$0	\$0	\$0	\$161	N/A	N/A	0.00%
	Telephone (531)	\$4,994	\$1,375	\$1,075	\$159	-96.8%	-85.2%	0.00%
	Purchased Professional and Technnical Staff Services (314)	\$1,332	\$1,350	\$1,220	\$0	-100.0%	-100.0%	0.00%
	Group Accident Insurance (223)	\$34,248	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Library Books (640)	\$118,648	\$85,252	\$8,732	\$0	-100.0%	-100.0%	0.00%
	Utility Services Removal of Refuse and Garbage (412)	\$0	\$0	\$1,000	\$0	N/A	-100.0%	0.00%
	Transfer Tuition to Other School Corporations Within the State (561)	\$7,880	-\$11,715	\$0	\$0	-100.0%	N/A	0.00%
	Purchased Services; Student Transportation Services (510)	\$69	\$779	\$0	\$0	-100.0%	N/A	0.00%
	<b>Total</b>	<b>\$212,011,116</b>	<b>\$232,251,381</b>	<b>\$217,756,625</b>	<b>\$231,522,081</b>	<b>9.2%</b>	<b>6.3%</b>	<b>19.78%</b>
	<b>Grand Total</b>	<b>\$1,202,953,673</b>	<b>\$1,167,782,086</b>	<b>\$1,173,476,080</b>	<b>\$1,170,306,221</b>	<b>-2.7%</b>	<b>-0.3%</b>	

**Trends in Town Charter School Corporation Expenditures**  
**Biannual Financial Report Data July 2012 - June 2013**

Town Charter Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
<b><u>Student Academic Achievement</u></b>								
	Certified Salaries (110)	\$1,426,689	\$1,706,780	\$1,632,820	\$1,526,206	7.0%	-6.5%	25.71%
	Noncertified Salaries (120)	\$250,274	\$272,784	\$291,419	\$380,201	51.9%	30.5%	6.41%
	Group Health Insurance (222)	\$258,092	\$281,860	\$287,116	\$285,702	10.7%	-0.5%	4.81%
	Other Purchased Professional and Technical Services (319)	\$138,415	\$114,765	\$144,094	\$114,412	-17.3%	-20.6%	1.93%
	Social Security-Certified Employee Retirement (212)	\$103,101	\$128,663	\$123,490	\$112,588	9.2%	-8.8%	1.90%
	Teacher Retirement Fund, After 7-1-95 (216)	\$69,714	\$92,982	\$95,349	\$95,692	37.3%	0.4%	1.61%
	Operational Supplies (611)	\$100,598	\$36,827	\$69,876	\$69,044	-31.4%	-1.2%	1.16%
	Purchased Professional and Technical Instruction Services (311)	\$36,258	\$58,970	\$65,143	\$42,645	17.6%	-34.5%	0.72%
	Unemployment compensation (230)	\$34,265	\$43,377	\$41,542	\$36,015	5.1%	-13.3%	0.61%
	Social Security-Noncertified Employee Retirement (211)	\$19,034	\$22,301	\$21,704	\$35,967	89.0%	65.7%	0.61%
	Pre-2008 object code - temporary salaries (header) (130)	\$19,622	\$30,126	\$1,555	\$27,779	41.6%	> 500%	0.47%
	Public Employees Retirement Fund (214)	\$10,207	\$8,293	\$11,537	\$22,810	123.5%	97.7%	0.38%
	Other General Supplies (615, 660 to 689)	\$47,339	\$16,155	\$25,861	\$22,227	-53.0%	-14.1%	0.37%
	Textbooks (630)	\$130,156	\$57,526	\$37,531	\$19,174	-85.3%	-48.9%	0.32%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$7,585	\$23,933	\$21,914	\$18,887	149.0%	-13.8%	0.32%
	Travel (580)	\$23,178	\$18,062	\$26,845	\$16,086	-30.6%	-40.1%	0.27%
	Technology Related Professional Development (748)	\$0	\$0	\$13,110	\$11,310	N/A	-13.7%	0.19%
	Other Employee Benefits (241 to 290)	\$1,463	\$436	\$3,121	\$10,729	> 500%	243.8%	0.18%
	Food Purchases (614)	\$727	\$1,410	\$8,185	\$9,504	> 500%	16.1%	0.16%
	Group Life Insurance (221)	\$5,946	\$2,556	\$4,368	\$9,320	56.7%	113.4%	0.16%
	Connectivity (744)	\$1,305	\$3,263	\$6,471	\$8,363	> 500%	29.2%	0.14%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$6,387	N/A	N/A	0.11%
	Purchased Services; Student Transportation Services (510)	\$3,136	\$2,074	\$4,876	\$5,524	76.2%	13.3%	0.09%
	Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$49,225	\$31,552	\$3,230	\$4,625	-90.6%	43.2%	0.08%
	Dues and Fees (810)	\$10,381	\$5,309	\$984	\$4,569	-56.0%	364.3%	0.08%
	Workers Compensation Insurance (225)	\$3,687	\$368	\$360	\$1,094	-70.3%	203.9%	0.02%
	Purchased Property Services; Rentals (440)	\$0	\$0	\$400	\$780	N/A	95.0%	0.01%
	Miscellaneous Objects (876 to 899)	\$0	\$15	\$0	\$0	N/A	N/A	0.00%
	Invalid Object Code (691 to 698)	\$8,672	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Printing and Binding (550)	\$6	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Periodicals (650)	\$0	\$189	\$0	\$0	N/A	N/A	0.00%
	Nonlicensed Employees Temporary Salaries (136)	\$8,687	\$10,191	\$2,812	\$0	-100.0%	-100.0%	0.00%
	Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$27	\$0	N/A	-100.0%	0.00%
	Library Books (640)	\$0	\$7,571	\$0	\$0	N/A	N/A	0.00%
	Purchased Professional and Technical Data Processing Services (316)	\$0	\$320	\$0	\$0	N/A	N/A	0.00%
	Group Accident Insurance (223)	\$0	\$357	-\$205	-\$153	N/A	N/A	0.00%
	<b>Total</b>	<b>\$2,767,760</b>	<b>\$2,979,013</b>	<b>\$2,945,532</b>	<b>\$2,897,488</b>	<b>4.7%</b>	<b>-1.6%</b>	<b>48.81%</b>
<b><u>Student Instructional Support</u></b>								
	Noncertified Salaries (120)	\$413,316	\$545,016	\$585,113	\$580,350	40.4%	-0.8%	9.78%
	Certified Salaries (110)	\$162,798	\$167,595	\$175,448	\$172,240	5.8%	-1.8%	2.90%
	Group Health Insurance (222)	\$105,847	\$124,792	\$117,740	\$122,579	15.8%	4.1%	2.07%
	Other Purchased Professional and Technical Services (319)	\$77,737	\$68,673	\$42,818	\$81,469	4.8%	90.3%	1.37%
	Operational Supplies (611)	\$70,547	\$97,522	\$68,685	\$71,555	1.4%	4.2%	1.21%
	Social Security-Noncertified Employee Retirement (211)	\$31,448	\$39,517	\$43,110	\$44,049	40.1%	2.2%	0.74%

**Trends in Town Charter School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Town Charter Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Public Employees Retirement Fund (214)	\$17,071	\$17,378	\$20,951	\$31,897	86.8%	52.2%	0.54%
	Dues and Fees (810)	\$8,873	\$28,726	\$9,184	\$22,130	149.4%	140.9%	0.37%
	Telephone (531)	\$15,799	\$23,653	\$25,832	\$19,757	25.1%	-23.5%	0.33%
	Other Employee Benefits (241 to 290)	\$1,520	\$1,995	\$9,341	\$12,632	> 500%	35.2%	0.21%
	Social Security-Certified Employee Retirement (212)	\$12,388	\$11,953	\$11,342	\$12,334	-0.4%	8.8%	0.21%
	Teacher Retirement Fund, After 7-1-95 (216)	\$10,370	\$7,735	\$3,707	\$7,176	-30.8%	93.6%	0.12%
	Postage and Postage Machine Rental (532)	\$4,259	\$5,531	\$5,248	\$4,940	16.0%	-5.9%	0.08%
	Travel (580)	\$4,874	\$5,097	\$6,697	\$4,893	0.4%	-26.9%	0.08%
	Group Life Insurance (221)	\$1,803	\$1,307	\$1,785	\$3,954	119.3%	121.6%	0.07%
	Unemployment compensation (230)	\$977	\$1,678	\$1,348	\$2,892	195.9%	114.5%	0.05%
	Printing and Binding (550)	\$7,110	\$4,933	\$7,173	\$2,545	-64.2%	-64.5%	0.04%
Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School	(747)	\$0	\$17,899	\$4,342	\$909	N/A	-79.1%	0.02%
	Food Purchases (614)	\$1,046	\$2,229	\$473	\$567	-45.8%	19.9%	0.01%
	Computer Hardware (741)	\$536	\$2,895	\$9,967	\$396	-26.1%	-96.0%	0.01%
	Workers Compensation Insurance (225)	\$0	\$0	\$607	\$0	N/A	-100.0%	0.00%
	Equipment (730)	\$254	\$484	\$0	\$0	-100.0%	N/A	0.00%
	Advertising (540)	\$0	\$940	\$1,125	\$0	N/A	-100.0%	0.00%
	Other Purchased Services (593)	\$216	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Group Accident Insurance (223)	\$0	\$820	\$1,034	\$0	N/A	-100.0%	0.00%
	<b>Total</b>	<b>\$948,789</b>	<b>\$1,178,366</b>	<b>\$1,153,071</b>	<b>\$1,199,264</b>	<b>26.4%</b>	<b>4.0%</b>	<b>20.20%</b>
<b><u>Overhead and Operational</u></b>								
	Other Purchased Professional and Technical Services (319)	\$186,655	\$229,470	\$263,806	\$285,968	53.2%	8.4%	4.82%
	Food Purchases (614)	\$236,534	\$229,891	\$252,022	\$255,906	8.2%	1.5%	4.31%
	Noncertified Salaries (120)	\$139,872	\$119,361	\$140,571	\$150,457	7.6%	7.0%	2.53%
	Purchased Services; Student Transportation Services (510)	\$129,471	\$137,875	\$132,855	\$122,889	-5.1%	-7.5%	2.07%
	Purchased Professional and Technical Data Processing Services (316)	\$0	\$0	\$70,371	\$62,198	N/A	-11.6%	1.05%
	Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$53,944	\$44,263	\$51,875	\$51,549	-4.4%	-0.6%	0.87%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$50,275	\$62,536	\$57,482	\$39,261	-21.9%	-31.7%	0.66%
	Light and Power - Other than Heating and Cooling (625)	\$24,873	\$27,061	\$26,931	\$27,055	8.8%	0.5%	0.46%
	Operational Supplies (611)	\$20,976	\$29,789	\$28,601	\$24,308	15.9%	-15.0%	0.41%
	Heating and Cooling for Buildings - Electricity (621)	\$12,788	\$13,805	\$22,599	\$20,766	62.4%	-8.1%	0.35%
	Utility Services Water and Sewage (411)	\$9,954	\$18,221	\$18,156	\$19,378	94.7%	6.7%	0.33%
	Group Health Insurance (222)	\$21,423	\$13,371	\$19,492	\$18,460	-13.8%	-5.3%	0.31%
	Heating and Cooling for Buildings - Gas (622)	\$12,567	\$11,388	\$10,282	\$12,410	-1.3%	20.7%	0.21%
	Social Security-Noncertified Employee Retirement (211)	\$10,709	\$8,947	\$10,545	\$11,663	8.9%	10.6%	0.20%
	Purchased Property Services; Cleaning Services (420)	\$21,800	\$30,486	\$17,549	\$9,476	-56.5%	-46.0%	0.16%
	Miscellaneous Objects (876 to 899)	\$2,906	\$3,873	\$7,583	\$6,308	117.1%	-16.8%	0.11%
	Advertising (540)	\$12,257	\$22,443	\$13,249	\$5,987	-51.2%	-54.8%	0.10%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$169	\$1,005	\$1,198	\$3,861	> 500%	222.2%	0.07%
	Utility Services Removal of Refuse and Garbage (412)	\$2,110	\$3,168	\$3,587	\$3,843	82.1%	7.1%	0.06%
	Official Bond Premiums (525)	\$2,379	\$2,525	\$2,425	\$2,850	19.8%	17.5%	0.05%
	Workers Compensation Insurance (225)	\$1,292	\$1,734	\$1,952	\$2,724	110.9%	39.6%	0.05%
	Other Communication Services (533 to 539)	\$3,421	\$3,073	\$3,838	\$2,396	-30.0%	-37.6%	0.04%
	Bank Service Charges (871)	\$1,353	\$774	\$1,357	\$1,886	39.4%	39.0%	0.03%



**Trends in Town Charter School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Town Charter Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Other Employee Benefits (241 to 290)	\$381	\$1,858	\$1,972	\$1,818	376.9%	-7.8%	0.03%
	Purchased Property Services; Rentals (440)	\$0	\$0	\$0	\$352	N/A	N/A	0.01%
	Gasoline and Lubricants (613)	\$0	\$0	\$0	\$292	N/A	N/A	0.00%
	Purchased Professional and Technnical Board of Education Services (318)	\$2,326	\$3,800	\$0	\$117	-95.0%	N/A	0.00%
	Travel (580)	\$0	\$2,292	\$0	\$0	N/A	N/A	0.00%
	Public Employees Retirement Fund (214)	\$1,102	-\$128	\$0	\$0	-100.0%	N/A	0.00%
	Other Public or Private Utility Services (419)	\$65	\$13	\$0	\$0	-100.0%	N/A	0.00%
	Group Life Insurance (221)	\$193	\$131	\$0	\$0	-100.0%	N/A	0.00%
	Textbooks (630)	\$740	\$903	\$0	\$0	-100.0%	N/A	0.00%
	Dues and Fees (810)	\$25	\$30	\$0	\$0	-100.0%	N/A	0.00%
	Improvements Other Than Buildings (715)	\$0	\$5	\$0	\$0	N/A	N/A	0.00%
	Postage and Postage Machine Rental (532)	\$0	\$44	\$0	\$0	N/A	N/A	0.00%
	Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$385	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Gas - Other than Heating and Cooling (626)	\$240	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Purchased Professional and Technnical Staff Services (314)	\$62,964	\$67,373	\$0	\$0	-100.0%	N/A	0.00%
	<b>Total</b>	<b>\$1,026,152</b>	<b>\$1,091,382</b>	<b>\$1,160,299</b>	<b>\$1,144,178</b>	<b>11.5%</b>	<b>-1.4%</b>	<b>19.28%</b>
<b><u>Nonoperational</u></b>	Purchased Property Services; Rentals (440)	\$371,236	\$394,239	\$356,099	\$370,149	-0.3%	3.9%	6.24%
	Redemption of Principal (831)	\$14,677	\$48,213	\$226,401	\$69,439	373.1%	-69.3%	1.17%
	Travel (580)	\$0	\$0	\$49,809	\$49,809	N/A	0.0%	0.84%
	Improvements Other Than Buildings (715)	\$210,955	\$27,018	\$0	\$47,700	-77.4%	N/A	0.80%
	Interest on Bonds or Notes (832)	\$41,278	\$40,883	\$33,051	\$31,644	-23.3%	-4.3%	0.53%
Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School	(747)	\$31,323	\$42,876	\$29,322	\$29,766	-5.0%	1.5%	0.50%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$29,739	N/A	N/A	0.50%
	Equipment (730)	\$116,047	\$54,210	\$83,760	\$25,115	-78.4%	-70.0%	0.42%
	Computer Hardware (741)	\$77,677	\$128,029	\$62,193	\$14,242	-81.7%	-77.1%	0.24%
	Purchased Property Services; Construction Services (450)	\$251,648	\$143,620	\$142,785	\$9,813	-96.1%	-93.1%	0.17%
	Operational Supplies (611)	\$12,051	\$11,750	\$5,298	\$8,851	-26.6%	67.1%	0.15%
	Land and Easements (710)	\$0	\$89,990	\$0	\$5,090	N/A	N/A	0.09%
	Other Purchased Professional and Technical Services (319)	\$5,240	\$3,440	\$6,765	\$3,242	-38.1%	-52.1%	0.05%
	Dues and Fees (810)	\$26,069	\$0	\$1,801	\$350	-98.7%	-80.6%	0.01%
	Other Technology Hardware (746)	\$0	\$0	\$40	\$0	N/A	-100.0%	0.00%
	Printing and Binding (550)	\$0	\$0	\$20	\$0	N/A	-100.0%	0.00%
	Buildings (720)	\$3,857	\$3,491	\$22,520	\$0	-100.0%	-100.0%	0.00%
	Invalid Object Code (691 to 698)	\$345	\$179	\$0	\$0	-100.0%	N/A	0.00%
	<b>Total</b>	<b>\$1,162,404</b>	<b>\$987,939</b>	<b>\$1,019,863</b>	<b>\$694,948</b>	<b>-40.2%</b>	<b>-31.9%</b>	<b>11.71%</b>
	<b>Grand Total</b>	<b>\$5,905,103</b>	<b>\$6,236,700</b>	<b>\$6,278,766</b>	<b>\$5,935,877</b>	<b>0.5%</b>	<b>-5.5%</b>	

**Trends in Rural Traditional School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Rural Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
<b><u>Student Academic Achievement</u></b>								
	Certified Salaries (110)	\$817,006,744	\$784,149,752	\$776,404,795	\$759,861,306	-7.0%	-2.1%	28.72%
	Group Health Insurance (222)	\$119,276,392	\$119,762,878	\$119,576,709	\$119,184,481	-0.1%	-0.3%	4.50%
	Noncertified Salaries (120)	\$85,197,707	\$82,397,430	\$83,694,021	\$89,243,497	4.7%	6.6%	3.37%
	Social Security-Certified Employee Retirement (212)	\$59,516,492	\$57,140,872	\$56,210,542	\$54,866,132	-7.8%	-2.4%	2.07%
	Teacher Retirement Fund, After 7-1-95 (216)	\$35,071,176	\$38,130,198	\$41,356,673	\$47,236,384	34.7%	14.2%	1.79%
	Operational Supplies (611)	\$24,010,198	\$20,144,414	\$22,199,213	\$21,240,164	-11.5%	-4.3%	0.80%
	Transfer Tuition to Other School Corporations Within the State (561)	\$24,694,280	\$22,759,282	\$19,739,630	\$19,503,275	-21.0%	-1.2%	0.74%
	Textbooks (630)	\$19,643,284	\$13,325,158	\$29,936,051	\$16,260,514	-17.2%	-45.7%	0.61%
	Services Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$16,447,181	\$15,266,394	\$18,144,446	\$15,665,872	-4.8%	-13.7%	0.59%
	Teacher Retirement Fund, Prior to 7-1-95 (215)	\$15,221,040	\$14,358,323	\$14,222,456	\$13,793,158	-9.4%	-3.0%	0.52%
	Computer Hardware (741)	\$10,849,950	\$9,241,981	\$12,092,612	\$11,127,412	2.6%	-8.0%	0.42%
	Severance/Early Retirement Pay (213)	\$13,705,821	\$15,310,430	\$12,284,721	\$10,538,705	-23.1%	-14.2%	0.40%
	Other Employee Benefits (241 to 290)	\$10,229,569	\$10,159,165	\$10,382,701	\$10,165,861	-0.6%	-2.1%	0.38%
	Purchased Professional and Technnical Instruction Services (311)	\$12,579,292	\$11,315,060	\$11,494,673	\$9,884,662	-21.4%	-14.0%	0.37%
	Transfer Tuition to Educational Service Agencies Within the State (564)	\$14,329,697	\$12,774,912	\$12,604,726	\$9,684,212	-32.4%	-23.2%	0.37%
	Social Security-Noncertified Employee Retirement (211)	\$6,852,518	\$6,628,490	\$6,796,383	\$7,236,112	5.6%	6.5%	0.27%
	Public Employees Retirement Fund (214)	\$5,122,127	\$5,154,886	\$5,756,288	\$7,179,872	40.2%	24.7%	0.27%
	Pre-2008 object code - temporary salaries (header) (130)	\$7,505,205	\$7,054,020	\$7,020,567	\$6,634,254	-11.6%	-5.5%	0.25%
	Licensed Employees Temporary Salaries (135)	\$6,016,507	\$6,542,544	\$6,649,568	\$6,245,963	3.8%	-6.1%	0.24%
	Other Purchased Professional and Technical Services (319)	\$9,793,593	\$5,240,806	\$5,699,385	\$6,097,670	-37.7%	7.0%	0.23%
	Equipment (730)	\$9,926,417	\$4,699,198	\$6,754,970	\$6,036,496	-39.2%	-10.6%	0.23%
	Purchased Professional and Technnical Pupil Services (313)	\$6,072,137	\$6,270,764	\$5,296,594	\$5,992,924	-1.3%	13.1%	0.23%
	Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$5,179,693	\$3,962,779	\$4,574,048	\$4,903,736	-5.3%	7.2%	0.19%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$5,222,733	\$4,230,367	\$4,690,887	\$4,355,408	-16.6%	-7.2%	0.16%
	Nonlicensed Employees Temporary Salaries (136)	\$3,298,755	\$3,334,032	\$3,218,434	\$3,473,201	5.3%	7.9%	0.13%
	Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$6,404,941	\$5,416,409	\$4,318,229	\$3,469,750	-45.8%	-19.6%	0.13%
	Travel (580)	\$3,644,214	\$2,956,419	\$3,107,641	\$3,086,862	-15.3%	-0.7%	0.12%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$2,168,629	\$1,998,952	\$2,663,518	\$3,014,466	39.0%	13.2%	0.11%
	Other General Supplies (615, 660 to 689)	\$2,984,059	\$2,573,268	\$2,627,014	\$2,839,963	-4.8%	8.1%	0.11%
	Transfer Tuition - Other (569)	\$3,025,226	\$1,775,715	\$1,237,020	\$2,427,428	-19.8%	96.2%	0.09%
	Group Life Insurance (221)	\$2,586,699	\$3,512,570	\$2,690,590	\$2,328,834	-10.0%	-13.4%	0.09%
	Library Books (640)	\$2,518,485	\$2,291,160	\$2,061,063	\$2,047,902	-18.7%	-0.6%	0.08%
	Workers Compensation Insurance (225)	\$1,588,441	\$1,716,754	\$1,658,570	\$2,010,544	26.6%	21.2%	0.08%
	Connectivity (744)	\$1,287,940	\$1,480,931	\$2,640,346	\$1,870,826	45.3%	-29.1%	0.07%
	Miscellaneous Objects (876 to 899)	\$4,121,233	\$1,919,134	\$2,249,049	\$1,783,429	-56.7%	-20.7%	0.07%
	Other Technology Hardware (746)	\$2,449,853	\$2,273,502	\$1,700,837	\$1,596,059	-34.9%	-6.2%	0.06%
	Transfer Tuition to Other School Corporations Outside the State (562)	\$0	\$0	\$940,209	\$1,393,290	N/A	48.2%	0.05%
	Other Purchased Services (593)	\$1,275,347	\$1,262,273	\$1,237,838	\$1,294,228	1.5%	4.6%	0.05%
	Stipends (131)	\$0	\$0	\$216,222	\$1,233,935	N/A	470.7%	0.05%
	Dues and Fees (810)	\$1,264,896	\$1,385,520	\$1,375,570	\$1,160,266	-8.3%	-15.7%	0.04%
	Purchased Property Services; Rentals (440)	\$393,296	\$406,577	\$575,639	\$875,983	122.7%	52.2%	0.03%
	Technology Related Professional Development (748)	\$824,972	\$643,650	\$396,943	\$807,975	-2.1%	103.5%	0.03%
	Purchased Professional and Technnical Staff Services (314)	\$1,072,561	\$663,118	\$706,910	\$759,034	-29.2%	7.4%	0.03%
	Group Accident Insurance (223)	\$574,134	\$620,384	\$626,062	\$592,877	3.3%	-5.3%	0.02%

**Trends in Rural Traditional School Corporation Expenditures**  
**Biannual Financial Report Data July 2012 - June 2013**

Rural Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Wireless Equipment (743)	\$200,090	\$301,510	\$848,259	\$585,204	192.5%	-31.0%	0.02%
	Subawards/Subgrants > \$25,000 - To Other Governmental Units (931)	\$0	\$0	\$0	\$474,688	N/A	N/A	0.02%
	Public Employees Retirement Fund - optional contributions (217)	\$270,628	\$312,828	\$415,995	\$392,487	45.0%	-5.7%	0.01%
	Periodicals (650)	\$486,352	\$409,536	\$377,442	\$369,615	-24.0%	-2.1%	0.01%
	Purchased Professional and Technical Data Processing Services (316)	\$228,126	\$142,935	\$157,574	\$367,836	61.2%	133.4%	0.01%
	Pre-2008 object code - Other Employee Benefits (240)	\$590,336	\$318,559	\$509,967	\$304,807	-48.4%	-40.2%	0.01%
	Unemployment compensation (230)	\$604,565	\$1,022,151	\$529,652	\$273,066	-54.8%	-48.4%	0.01%
	Invalid Object Code (691 to 698)	\$364,719	\$456,255	\$760,261	\$265,060	-27.3%	-65.1%	0.01%
	Awards (875)	\$326,768	\$269,579	\$297,182	\$225,154	-31.1%	-24.2%	0.01%
	Telecommunications Equipment (745)	\$267,316	\$215,491	\$179,620	\$213,562	-20.1%	18.9%	0.01%
	Purchased Services; Student Transportation Services (510)	\$118,810	\$289,534	\$107,622	\$209,398	76.2%	94.6%	0.01%
	Teacher Retirement Fund - Optional Contributions (218)	\$291,146	\$300,201	\$202,647	\$179,104	-38.5%	-11.6%	0.01%
	Postage and Postage Machine Rental (532)	\$225,572	\$197,051	\$168,833	\$169,655	-24.8%	0.5%	0.01%
	Other Public or Private Utility Services (419)	\$7,633	\$15,471	\$15,308	\$162,118	> 500%	> 500%	0.01%
	Distance Learning Equipment (742)	\$114,496	\$81,405	\$412,532	\$150,037	31.0%	-63.6%	0.01%
	Purchased Professional and Technical Statistical Services (317)	\$115,457	\$128,814	\$106,115	\$148,636	28.7%	40.1%	0.01%
	Other Communication Services (533 to 539)	\$41,624	\$51,193	\$89,216	\$144,795	247.9%	62.3%	0.01%
	Food Purchases (614)	\$25,416	\$20,759	\$37,195	\$143,114	463.1%	284.8%	0.01%
	Overtime Salaries (140)	\$179,064	\$132,653	\$127,430	\$131,558	-26.5%	3.2%	0.00%
	Gasoline and Lubricants (613)	\$25,587	\$23,025	\$22,039	\$117,311	358.5%	432.3%	0.00%
	Purchased Property Services; Construction Services (450)	\$119,697	\$148,815	\$23,248	\$116,293	-2.8%	400.2%	0.00%
	Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$23,969	\$42,995	\$68,747	\$96,497	302.6%	40.4%	0.00%
	Purchased Property Services; Cleaning Services (420)	\$84,225	\$35,662	\$164,740	\$64,157	-23.8%	-61.1%	0.00%
	Transfer Tuition to Private Sources (563)	\$114,749	\$76,255	\$67,009	\$62,014	-46.0%	-7.5%	0.00%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$55,296	N/A	N/A	0.00%
	Heating and Cooling for Buildings - Electricity (621)	\$734	\$1,595	\$1,017	\$54,380	> 500%	> 500%	0.00%
	Telephone (531)	\$10,730	\$18,194	\$38,727	\$39,468	267.8%	1.9%	0.00%
	Land and Easements (710)	\$386,393	\$99,265	\$116,331	\$36,797	-90.5%	-68.4%	0.00%
	Terminal Leave (125)	\$0	\$0	\$0	\$33,470	N/A	N/A	0.00%
	Heating and Cooling for Buildings - Gas (622)	\$5,264	\$4,311	\$3,035	\$33,165	> 500%	> 500%	0.00%
	Services Purchased From Another School Corporation or Educational Service Agency Outside the State (592)	\$8,002	\$13,010	\$16,287	\$19,322	141.5%	18.6%	0.00%
	Improvements Other Than Buildings (715)	\$53,801	\$70,383	\$121,325	\$18,389	-65.8%	-84.8%	0.00%
	Utility Services Water and Sewage (411)	\$1,519	\$665	\$939	\$17,978	> 500%	> 500%	0.00%
	Utility Services Removal of Refuse and Garbage (412)	\$0	\$0	\$0	\$15,320	N/A	N/A	0.00%
	Advertising (540)	\$22,580	\$18,350	\$27,660	\$13,836	-38.7%	-50.0%	0.00%
	Tires and Repairs (612)	\$8,435	\$8,028	\$9,749	\$13,278	57.4%	36.2%	0.00%
	Other purchased property services (490 to 499)	\$6,913	\$158,338	\$31,997	\$12,882	86.3%	-59.7%	0.00%
	Vehicles (731)	\$112,200	\$0	\$21	\$11,515	-89.7%	> 500%	0.00%
	Redemption of Principal (831)	\$20,000	\$13,922	\$5,000	\$10,297	-48.5%	105.9%	0.00%
	Printing and Binding (550)	\$16,604	\$13,970	\$15,082	\$10,265	-38.2%	-31.9%	0.00%
	Purchased Professional and Technical Board of Education Services (318)	\$13,877	\$5,218	\$0	\$9,667	-30.3%	N/A	0.00%
	Board Members Compensation (115)	\$0	\$0	\$0	\$7,000	N/A	N/A	0.00%
	Late Payments (872)	\$0	\$1,040	\$0	\$2,528	N/A	N/A	0.00%
	Light and Power - Other than Heating and Cooling (625)	\$1,932	\$2,040	\$2,261	\$2,454	27.0%	8.5%	0.00%

**Trends in Rural Traditional School Corporation Expenditures**  
**Biannual Financial Report Data July 2012 - June 2013**

Rural Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Official Bond Premiums (525)	\$1,410	\$3,092	\$3,536	\$2,391	69.6%	-32.4%	0.00%
	Bank Service Charges (871)	\$617	\$927	\$1,346	\$2,002	224.6%	48.7%	0.00%
	Buildings (720)	\$0	\$0	\$25,566	\$2,000	N/A	-92.2%	0.00%
	Seldom or Non-Recurring Purchases (873)	\$2,260	\$20,618	\$44,327	\$1,323	-41.5%	-97.0%	0.00%
Student Transportation Purchased From Another School Corporation Within The State	(511)	\$7,162	\$0	\$1,295	\$865	-87.9%	-33.2%	0.00%
	Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$0	\$38	N/A	N/A	0.00%
	Stipends (219)	\$0	\$7,068	\$0	\$0	N/A	N/A	0.00%
	Subawards/Subgrants < \$25,000 - To Other Governmental Units (930)	\$294,028	\$269,586	\$55,831	\$0	-100.0%	-100.0%	0.00%
	Transfer Tuition to Charter Schools (566)	\$0	\$398	\$0	\$0	N/A	N/A	0.00%
	Meals Provided (235)	\$1,747	\$108	\$0	\$0	-100.0%	N/A	0.00%
	Interest on Bonds or Notes (832)	\$29,295	\$306	-\$347	\$0	-100.0%	N/A	0.00%
	Subawards/Subgrants < \$25,000 - To Non Governmental Units (940)	\$0	\$200	-\$200	\$0	N/A	N/A	0.00%
	<b>Total</b>	<b>\$1,386,785,285</b>	<b>\$1,317,973,781</b>	<b>\$1,336,039,784</b>	<b>\$1,306,797,014</b>	<b>-5.8%</b>	<b>-2.2%</b>	<b>49.39%</b>
<b><u>Student Instructional Support</u></b>								
	Certified Salaries (110)	\$112,060,928	\$109,149,229	\$108,236,324	\$108,577,437	-3.1%	0.3%	4.10%
	Noncertified Salaries (120)	\$41,770,916	\$40,485,609	\$41,452,568	\$41,675,524	-0.2%	0.5%	1.58%
	Group Health Insurance (222)	\$22,316,366	\$22,783,568	\$22,954,442	\$22,994,243	3.0%	0.2%	0.87%
	Social Security-Certified Employee Retirement (212)	\$7,863,494	\$7,632,013	\$7,553,014	\$7,557,002	-3.9%	0.1%	0.29%
	Teacher Retirement Fund, After 7-1-95 (216)	\$5,720,410	\$5,989,458	\$6,402,457	\$7,311,884	27.8%	14.2%	0.28%
	Public Employees Retirement Fund (214)	\$3,251,206	\$3,344,456	\$4,016,383	\$4,431,851	36.3%	10.3%	0.17%
	Social Security-Noncertified Employee Retirement (211)	\$2,879,393	\$2,792,066	\$2,835,392	\$2,868,084	-0.4%	1.2%	0.11%
	Purchased Professional and Technnical Pupil Services (313)	\$1,978,394	\$2,052,593	\$2,057,335	\$2,459,225	24.3%	19.5%	0.09%
	Operational Supplies (611)	\$2,638,177	\$2,383,462	\$2,277,499	\$2,123,377	-19.5%	-6.8%	0.08%
	Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,661,350	\$1,626,948	\$1,612,950	\$1,602,439	-3.5%	-0.7%	0.06%
	Other Employee Benefits (241 to 290)	\$1,343,327	\$1,399,849	\$1,324,118	\$1,501,804	11.8%	13.4%	0.06%
	Severance/Early Retirement Pay (213)	\$1,268,778	\$1,145,248	\$1,006,640	\$1,214,701	-4.3%	20.7%	0.05%
	Other Purchased Professional and Technical Services (319)	\$1,560,030	\$888,469	\$746,910	\$957,534	-38.6%	28.2%	0.04%
	Travel (580)	\$1,048,886	\$934,532	\$947,798	\$952,366	-9.2%	0.5%	0.04%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$795,196	\$737,057	\$853,029	\$851,493	7.1%	-0.2%	0.03%
	Purchased Professional and Technnical Instruction Services (311)	\$125,018	\$238,585	\$198,643	\$558,252	346.5%	181.0%	0.02%
	Licensed Employees Temporary Salaries (135)	\$305,239	\$512,261	\$447,604	\$466,510	52.8%	4.2%	0.02%
	Equipment (730)	\$1,161,115	\$415,827	\$740,660	\$454,336	-60.9%	-38.7%	0.02%
	Group Life Insurance (221)	\$487,742	\$683,591	\$410,805	\$433,889	-11.0%	5.6%	0.02%
	Workers Compensation Insurance (225)	\$135,007	\$178,469	\$185,497	\$206,058	52.6%	11.1%	0.01%
Purchased Professional and Technnical Instructional Programs Improvement Services	(312)	\$338,638	\$336,191	\$237,138	\$189,929	-43.9%	-19.9%	0.01%
	Purchased Property Services; Rentals (440)	\$157,384	\$162,337	\$67,832	\$152,611	-3.0%	125.0%	0.01%
	Dues and Fees (810)	\$144,913	\$103,593	\$119,252	\$148,783	2.7%	24.8%	0.01%
	Postage and Postage Machine Rental (532)	\$184,464	\$168,652	\$152,318	\$142,825	-22.6%	-6.2%	0.01%
	Computer Hardware (741)	\$121,896	\$223,174	\$49,530	\$132,299	8.5%	167.1%	0.00%
	Nonlicensed Employees Temporary Salaries (136)	\$118,450	\$132,281	\$128,146	\$126,261	6.6%	-1.5%	0.00%
Property Insurance, Liability Insurance, and Transporation Insurance	(520)	\$130,358	\$50,375	\$46,276	\$123,699	-5.1%	167.3%	0.00%
	Group Accident Insurance (223)	\$95,566	\$104,533	\$113,829	\$104,544	9.4%	-8.2%	0.00%
	Telephone (531)	\$104,404	\$104,066	\$90,866	\$84,732	-18.8%	-6.8%	0.00%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$79,467	\$106,179	\$81,320	\$83,172	4.7%	2.3%	0.00%

**Trends in Rural Traditional School Corporation Expenditures**  
**Biannual Financial Report Data July 2012 - June 2013**

Rural Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Public Employees Retirement Fund - optional contributions (217)	\$68,962	\$79,084	\$93,037	\$75,281	9.2%	-19.1%	0.00%
	Purchased Professional and Technnical Staff Services (314)	\$47,011	\$45,431	\$45,797	\$73,004	55.3%	59.4%	0.00%
Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)		\$72,586	\$33,420	\$66,378	\$71,542	-1.4%	7.8%	0.00%
	Miscellaneous Objects (876 to 899)	\$38,585	\$39,077	\$38,922	\$55,514	43.9%	42.6%	0.00%
	Other Purchased Services (593)	\$32,894	\$32,092	\$39,747	\$51,689	57.1%	30.0%	0.00%
	Unemployment compensation (230)	\$99,804	\$113,085	\$220,117	\$47,832	-52.1%	-78.3%	0.00%
	Purchased Professional and Technnical Data Processing Services (316)	\$41,036	\$34,930	\$71,412	\$47,086	14.7%	-34.1%	0.00%
	Pre-2008 object code - temporary salaries (header) (130)	\$158,061	\$59,554	\$40,733	\$45,609	-71.1%	12.0%	0.00%
Services Purchased From Another School Corporation or Educational Service Agency Within the State (591)		\$0	\$0	\$0	\$43,446	N/A	N/A	0.00%
	Stipends (131)	\$0	\$0	\$14,605	\$29,487	N/A	101.9%	0.00%
	Other General Supplies (615, 660 to 689)	\$52,830	\$14,541	\$28,621	\$26,702	-49.5%	-6.7%	0.00%
	Overtime Salaries (140)	\$13,822	\$13,857	\$19,531	\$22,997	66.4%	17.7%	0.00%
	Pre-2008 object code - Other Employee Benefits (240)	\$42,745	\$70,213	\$43,077	\$20,803	-51.3%	-51.7%	0.00%
	Purchased Professional and Technnical Statistical Services (317)	\$12,960	\$11,399	\$11,850	\$17,275	33.3%	45.8%	0.00%
	Purchased Professional and Technnical Board of Education Services (318)	\$1,709	\$34,389	\$14,260	\$14,244	> 500%	-0.1%	0.00%
	Technology Related Professional Development (748)	\$12,144	\$8,262	\$8,324	\$12,946	6.6%	55.5%	0.00%
	Official Bond Premiums (525)	\$11,725	\$12,537	\$10,613	\$10,622	-9.4%	0.1%	0.00%
	Teacher Retirement Fund - Optional Contributions (218)	\$65,612	\$43,266	\$20,989	\$8,649	-86.8%	-58.8%	0.00%
	Printing and Binding (550)	\$12,666	\$8,060	\$8,756	\$7,992	-36.9%	-8.7%	0.00%
	Terminal Leave (125)	\$0	\$0	\$0	\$6,499	N/A	N/A	0.00%
	Other Communication Services (533 to 539)	\$7,548	\$9,958	\$1,826	\$5,787	-23.3%	216.9%	0.00%
	Gasoline and Lubricants (613)	\$0	\$0	\$4,323	\$4,987	N/A	15.4%	0.00%
	Seldom or Non-Recurring Purchases (873)	\$1,653	\$1,684	\$1,683	\$3,366	103.6%	100.0%	0.00%
	Advertising (540)	\$7,563	\$7,544	\$2,263	\$2,011	-73.4%	-11.1%	0.00%
	Other Technology Hardware (746)	\$244,349	\$36,417	\$2,754	\$1,819	-99.3%	-33.9%	0.00%
	Connectivity (744)	\$33,550	\$2,800	-\$1,429	\$1,651	-95.1%	N/A	0.00%
	Purchased Property Services; Cleaning Services (420)	\$2,983	\$1,410	\$713	\$1,387	-53.5%	94.7%	0.00%
	Telecommunications Equipment (745)	\$0	\$0	\$0	\$1,000	N/A	N/A	0.00%
	Purchased Property Services; Construction Services (450)	\$1,804	\$1,295	\$1,735	\$993	-44.9%	-42.8%	0.00%
	Utility Services Water and Sewage (411)	\$1,597	\$808	\$1,082	\$952	-40.3%	-12.0%	0.00%
	Library Books (640)	\$1,826	\$405	\$0	\$830	-54.5%	N/A	0.00%
	Periodicals (650)	\$1,174	\$1,279	\$734	\$761	-35.2%	3.7%	0.00%
	Bank Service Charges (871)	\$523	\$516	\$4,239	\$564	7.8%	-86.7%	0.00%
	Heating and Cooling for Buildings - Gas (622)	\$3,608	\$3,051	\$1,368	\$310	-91.4%	-77.3%	0.00%
	Food Purchases (614)	\$1,803	\$1,066	\$1,801	\$292	-83.8%	-83.8%	0.00%
	Light and Power - Other than Heating and Cooling (625)	\$41	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Improvements Other Than Buildings (715)	\$0	\$0	\$31,305	\$0	N/A	-100.0%	0.00%
	Wireless Equipment (743)	\$180	\$2,075	\$0	\$0	-100.0%	N/A	0.00%
	Land and Easements (710)	\$11,167	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Awards (875)	\$1,000	\$1,970	\$1,000	\$0	-100.0%	-100.0%	0.00%
	Textbooks (630)	\$560	\$0	\$2,611	\$0	-100.0%	-100.0%	0.00%
	Vehicles (731)	\$0	\$0	\$17,920	\$0	N/A	-100.0%	0.00%
	Transfer Tuition to Educational Service Agencies Within the State (564)	\$43,200	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Purchased Services; Student Transportation Services (510)	\$0	\$14,055	\$35,073	\$0	N/A	-100.0%	0.00%

**Trends in Rural Traditional School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Rural Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Transfer Tuition to Private Sources (563)	\$1,120	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Redemption of Principal (831)	\$0	\$283	\$0	\$0	N/A	N/A	0.00%
	<b>Total</b>	<b>\$212,998,913</b>	<b>\$207,604,481</b>	<b>\$208,254,344</b>	<b>\$211,202,792</b>	<b>-0.8%</b>	<b>1.4%</b>	<b>7.98%</b>
<b><u>Overhead and Operational</u></b>								
	Noncertified Salaries (120)	\$191,711,612	\$189,537,768	\$192,700,630	\$191,847,384	0.1%	-0.4%	7.25%
	Group Health Insurance (222)	\$50,841,445	\$51,092,388	\$51,034,366	\$43,638,283	-14.2%	-14.5%	1.65%
	Food Purchases (614)	\$36,809,093	\$38,504,427	\$41,144,704	\$42,353,348	15.1%	2.9%	1.60%
	Operational Supplies (611)	\$36,287,750	\$34,837,148	\$36,752,220	\$36,036,142	-0.7%	-1.9%	1.36%
	Purchased Services; Student Transportation Services (510)	\$36,727,088	\$35,894,813	\$33,949,943	\$34,207,787	-6.9%	0.8%	1.29%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$26,646,663	\$28,531,627	\$31,661,869	\$30,655,172	15.0%	-3.2%	1.16%
	Light and Power - Other than Heating and Cooling (625)	\$28,441,072	\$28,683,033	\$30,031,589	\$30,318,668	6.6%	1.0%	1.15%
	Certified Salaries (110)	\$26,162,593	\$24,765,902	\$25,122,671	\$24,782,454	-5.3%	-1.4%	0.94%
	Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$20,324,348	\$21,085,409	\$22,105,504	\$24,152,883	18.8%	9.3%	0.91%
	Gasoline and Lubricants (613)	\$14,272,482	\$17,012,301	\$20,124,874	\$20,481,585	43.5%	1.8%	0.77%
	Heating and Cooling for Buildings - Electricity (621)	\$16,556,473	\$17,094,466	\$16,854,996	\$18,490,472	11.7%	9.7%	0.70%
	Vehicles (731)	\$20,606,403	\$18,044,107	\$18,244,160	\$18,060,992	-12.4%	-1.0%	0.68%
	Public Employees Retirement Fund (214)	\$12,810,134	\$12,959,977	\$14,579,646	\$16,557,096	29.2%	13.6%	0.63%
	Social Security-Noncertified Employee Retirement (211)	\$14,174,962	\$13,977,183	\$14,181,042	\$14,090,211	-0.6%	-0.6%	0.53%
	Heating and Cooling for Buildings - Gas (622)	\$16,409,852	\$16,178,991	\$13,445,797	\$13,605,789	-17.1%	1.2%	0.51%
	Other Purchased Professional and Technical Services (319)	\$7,987,489	\$5,859,192	\$7,746,702	\$10,632,751	33.1%	37.3%	0.40%
	Equipment (730)	\$10,598,490	\$7,977,715	\$10,218,209	\$8,682,834	-18.1%	-15.0%	0.33%
	Utility Services Water and Sewage (411)	\$5,552,735	\$5,776,131	\$6,040,028	\$6,042,846	8.8%	0.0%	0.23%
	Severance/Early Retirement Pay (213)	\$4,626,428	\$5,036,520	\$5,586,352	\$5,212,518	12.7%	-6.7%	0.20%
	Telephone (531)	\$4,170,094	\$3,594,218	\$3,581,163	\$3,698,235	-11.3%	3.3%	0.14%
	Other General Supplies (615, 660 to 689)	\$2,401,984	\$2,148,034	\$2,511,904	\$3,349,261	39.4%	33.3%	0.13%
	Workers Compensation Insurance (225)	\$1,741,021	\$2,246,758	\$2,794,080	\$3,072,213	76.5%	10.0%	0.12%
	Social Security-Certified Employee Retirement (212)	\$3,146,327	\$3,032,822	\$2,917,302	\$2,931,215	-6.8%	0.5%	0.11%
	Other Employee Benefits (241 to 290)	\$3,609,175	\$3,801,121	\$3,690,107	\$2,666,463	-26.1%	-27.7%	0.10%
	Student Transportation Purchased From Another School Corporation Within The State (511)	\$1,592,516	\$1,951,485	\$2,160,016	\$2,152,969	35.2%	-0.3%	0.08%
	Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$1,348,653	\$1,353,189	\$1,659,634	\$2,127,261	57.7%	28.2%	0.08%
	Travel (580)	\$1,891,379	\$1,678,026	\$1,860,881	\$2,122,202	12.2%	14.0%	0.08%
	Teacher Retirement Fund, After 7-1-95 (216)	\$2,426,293	\$2,257,386	\$2,175,814	\$2,112,458	-12.9%	-2.9%	0.08%
	Other Public or Private Utility Services (419)	\$2,238,252	\$2,297,724	\$2,544,181	\$2,070,088	-7.5%	-18.6%	0.08%
	Purchased Professional and Technical Pupil Services (313)	\$2,136,921	\$2,152,102	\$2,213,648	\$1,961,555	-8.2%	-11.4%	0.07%
	Tires and Repairs (612)	\$1,470,026	\$1,485,079	\$1,691,102	\$1,926,254	31.0%	13.9%	0.07%
	Utility Services Removal of Refuse and Garbage (412)	\$1,842,708	\$1,855,733	\$1,912,356	\$1,851,198	0.5%	-3.2%	0.07%
	Nonlicensed Employees Temporary Salaries (136)	\$1,439,333	\$1,477,316	\$1,598,897	\$1,817,633	26.3%	13.7%	0.07%
	Dues and Fees (810)	\$1,671,195	\$1,742,051	\$1,731,213	\$1,790,615	7.1%	3.4%	0.07%
	Purchased Professional and Technical Board of Education Services (318)	\$2,573,938	\$2,097,447	\$1,876,137	\$1,707,303	-33.7%	-9.0%	0.06%
	Pre-2008 object code - temporary salaries (header) (130)	\$1,708,472	\$1,594,076	\$1,652,694	\$1,633,970	-4.4%	-1.1%	0.06%
	Board Members Compensation (115)	\$1,649,254	\$1,619,557	\$1,597,779	\$1,605,886	-2.6%	0.5%	0.06%
	Computer Hardware (741)	\$1,381,131	\$1,614,379	\$3,119,555	\$1,594,055	15.4%	-48.9%	0.06%
	Other Purchased Services (593)	\$833,909	\$1,415,743	\$539,260	\$1,531,956	83.7%	184.1%	0.06%
	Heating and Cooling for Buildings - Other Energy Sources (624)	\$1,498,395	\$1,307,176	\$1,435,195	\$1,406,481	-6.1%	-2.0%	0.05%

**Trends in Rural Traditional School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Rural Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Purchased Property Services; Cleaning Services (420)	\$1,039,063	\$1,333,121	\$1,174,143	\$1,333,477	28.3%	13.6%	0.05%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$1,337,481	\$1,386,240	\$1,595,490	\$1,330,410	-0.5%	-16.6%	0.05%
	Miscellaneous Objects (876 to 899)	\$1,904,256	\$2,270,204	\$2,518,379	\$1,328,126	-30.3%	-47.3%	0.05%
	Purchased Property Services; Construction Services (450)	\$401,307	\$305,153	\$495,554	\$1,059,286	164.0%	113.8%	0.04%
	Advertising (540)	\$626,376	\$1,162,369	\$454,010	\$931,408	48.7%	105.2%	0.04%
	Invalid Object Code (691 to 698)	\$88,991	\$343,414	\$155,317	\$929,246	> 500%	498.3%	0.04%
	Group Life Insurance (221)	\$891,956	\$2,191,743	\$1,574,940	\$887,225	-0.5%	-43.7%	0.03%
	Heating and Cooling for Buildings - Fuel Oil (623)	\$1,006,182	\$844,001	\$826,786	\$861,538	-14.4%	4.2%	0.03%
	Purchased Professional and Technnical Staff Services (314)	\$663,640	\$603,913	\$879,196	\$796,382	20.0%	-9.4%	0.03%
	Purchased Property Services; Rentals (440)	\$460,913	\$497,066	\$479,550	\$600,573	30.3%	25.2%	0.02%
	Other purchased property services (490 to 499)	\$430,765	\$836,957	\$559,523	\$599,184	39.1%	7.1%	0.02%
	Overtime Salaries (140)	\$542,843	\$467,471	\$463,542	\$539,807	-0.6%	16.5%	0.02%
	Unemployment compensation (230)	\$1,044,843	\$1,495,030	\$965,908	\$518,013	-50.4%	-46.4%	0.02%
	Connectivity (744)	\$433,798	\$1,092,013	\$498,779	\$499,356	15.1%	0.1%	0.02%
	Teacher Retirement Fund, Prior to 7-1-95 (215)	\$695,023	\$594,839	\$608,207	\$498,994	-28.2%	-18.0%	0.02%
	Postage and Postage Machine Rental (532)	\$507,956	\$493,898	\$518,182	\$485,799	-4.4%	-6.2%	0.02%
	Printing and Binding (550)	\$594,985	\$449,125	\$546,410	\$439,058	-26.2%	-19.6%	0.02%
	Purchased Professional and Technnical Data Processing Services (316)	\$158,697	\$388,853	\$561,946	\$427,307	169.3%	-24.0%	0.02%
	Other Technology Hardware (746)	\$322,377	\$584,728	\$365,622	\$413,221	28.2%	13.0%	0.02%
	Gas - Other than Heating and Cooling (626)	\$360,795	\$411,836	\$357,738	\$327,671	-9.2%	-8.4%	0.01%
	Improvements Other Than Buildings (715)	\$471,238	\$217,683	\$468,644	\$320,366	-32.0%	-31.6%	0.01%
	Bank Service Charges (871)	\$136,441	\$161,817	\$234,154	\$280,138	105.3%	19.6%	0.01%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$259,139	N/A	N/A	0.01%
	Group Accident Insurance (223)	\$119,404	\$244,356	\$228,971	\$234,536	96.4%	2.4%	0.01%
	Stipends (131)	\$0	\$0	\$33,022	\$231,056	N/A	> 500%	0.01%
	Other Communication Services (533 to 539)	\$106,030	\$90,376	\$170,806	\$209,681	97.8%	22.8%	0.01%
	Telecommunications Equipment (745)	\$529,374	\$366,034	\$396,974	\$208,067	-60.7%	-47.6%	0.01%
	Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$126,261	\$91,330	\$195,672	\$190,478	50.9%	-2.7%	0.01%
	Licensed Employees Temporary Salaries (135)	\$443,504	\$871,068	\$373,238	\$159,647	-64.0%	-57.2%	0.01%
	Textbooks (630)	\$90,845	\$321,422	\$368,225	\$147,101	61.9%	-60.1%	0.01%
	Redemption of Principal (831)	-\$7,012	\$887	\$178,022	\$137,597	N/A	-22.7%	0.01%
	Teacher Retirement Fund - Optional Contributions (218)	\$179,447	\$155,217	\$135,362	\$133,456	-25.6%	-1.4%	0.01%
	Pre-2008 object code - Other Employee Benefits (240)	\$113,155	\$122,006	\$107,978	\$127,140	12.4%	17.7%	0.00%
	Official Bond Premiums (525)	\$110,525	\$122,148	\$133,520	\$119,196	7.8%	-10.7%	0.00%
	Terminal Leave (125)	\$0	\$0	\$0	\$100,271	N/A	N/A	0.00%
	Public Employees Retirement Fund - optional contributions (217)	\$177,797	\$121,071	\$95,314	\$99,065	-44.3%	3.9%	0.00%
	Judgments Against the School Corporation (820)	\$633,738	\$769,609	\$72,254	\$84,052	-86.7%	16.3%	0.00%
	Purchased Professional and Technnical Instruction Services (311)	\$165,336	\$81,964	\$62,215	\$60,600	-63.3%	-2.6%	0.00%
	Technology Related Professional Development (748)	\$55,647	\$54,514	\$41,936	\$54,431	-2.2%	29.8%	0.00%
	Purchased Professional and Technnical Statistical Services (317)	\$24,464	\$29,000	\$36,183	\$48,324	97.5%	33.6%	0.00%
	Wireless Equipment (743)	\$113,922	\$256,049	\$128,685	\$46,172	-59.5%	-64.1%	0.00%
	Student Transportation Purchased From Another School Corporation Outside The State (512)	\$49,305	\$36,844	\$16,148	\$42,879	-13.0%	165.5%	0.00%
	Services Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$22,819	\$21,540	\$26,230	\$33,279	45.8%	26.9%	0.00%
	Periodicals (650)	\$123,740	\$21,427	\$22,124	\$25,153	-79.7%	13.7%	0.00%

**Trends in Rural Traditional School Corporation Expenditures**  
**Biannual Financial Report Data July 2012 - June 2013**

Rural Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Awards (875)	\$18,816	\$21,928	\$16,301	\$23,563	25.2%	44.5%	0.00%
	Library Books (640)	\$4,032	\$13,611	\$8,612	\$17,806	341.6%	106.8%	0.00%
	Buildings (720)	\$87,808	\$484,824	\$398,166	\$16,051	-81.7%	-96.0%	0.00%
	Land and Easements (710)	\$8,314	\$7,289	\$9,293	\$9,221	10.9%	-0.8%	0.00%
	Meals Provided (235)	\$7,648	\$1,364	\$2,635	\$9,139	19.5%	246.8%	0.00%
	Interest on Bonds or Notes (832)	\$9,005	\$4,990	\$8,439	\$7,515	-16.5%	-10.9%	0.00%
	Services Purchased From Another School Corporation or Educational Service Agency Outside the State (592)	\$1,322	\$7,294	\$1,062	\$7,407	460.4%	> 500%	0.00%
	Seldom or Non-Recurring Purchases (873)	\$653,214	\$4,683	\$859,149	\$7,021	-98.9%	-99.2%	0.00%
	Seldom or Non-Recurring Fines (825)	\$0	\$0	\$0	\$4,579	N/A	N/A	0.00%
	Late Payments (872)	\$4,728	\$5,405	\$1,446	\$940	-80.1%	-35.0%	0.00%
	Transfer Tuition - Other (569)	\$2,371	\$0	\$407	\$694	-70.7%	70.6%	0.00%
	Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$0	\$400	N/A	N/A	0.00%
	Transfer Tuition to Other School Corporations Within the State (561)	\$105	\$0	\$1,066	\$317	203.3%	-70.2%	0.00%
	Investments (920)	\$0	\$0	\$2	\$119	N/A	> 500%	0.00%
	<b>Total</b>	<b>\$638,413,671</b>	<b>\$638,030,236</b>	<b>\$657,219,695</b>	<b>\$653,241,162</b>	<b>2.3%</b>	<b>-0.6%</b>	<b>24.69%</b>
<b><u>Nonoperational</u></b>								
	Redemption of Principal (831)	\$155,113,266	\$155,825,735	\$168,409,952	\$182,419,746	17.6%	8.3%	6.89%
	Interest on Bonds or Notes (832)	\$76,358,650	\$74,760,602	\$76,293,412	\$67,658,761	-11.4%	-11.3%	2.56%
	Purchased Property Services; Construction Services (450)	\$74,381,531	\$65,870,186	\$65,812,819	\$57,660,341	-22.5%	-12.4%	2.18%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$24,531,572	\$19,479,962	\$25,681,737	\$23,360,341	-4.8%	-9.0%	0.88%
	Equipment (730)	\$25,393,884	\$26,076,752	\$23,316,265	\$23,036,956	-9.3%	-1.2%	0.87%
	Buildings (720)	\$20,254,644	\$21,859,692	\$17,688,306	\$19,365,039	-4.4%	9.5%	0.73%
	Certified Salaries (110)	\$12,173,372	\$11,530,882	\$11,984,300	\$12,049,778	-1.0%	0.5%	0.46%
	Computer Hardware (741)	\$8,446,867	\$8,476,966	\$10,673,985	\$11,557,894	36.8%	8.3%	0.44%
	Other Purchased Professional and Technical Services (319)	\$9,194,312	\$5,707,093	\$6,584,755	\$10,720,081	16.6%	62.8%	0.41%
	Noncertified Salaries (120)	\$9,619,968	\$9,749,694	\$10,152,549	\$9,851,697	2.4%	-3.0%	0.37%
	Other General Supplies (615, 660 to 689)	\$12,329,448	\$10,661,010	\$5,778,474	\$9,253,980	-24.9%	60.1%	0.35%
	Purchased Property Services; Rentals (440)	\$8,653,059	\$8,233,619	\$8,994,113	\$8,499,984	-1.8%	-5.5%	0.32%
	Improvements Other Than Buildings (715)	\$4,418,036	\$8,005,860	\$5,824,939	\$5,968,282	35.1%	2.5%	0.23%
	Official Bond Premiums (525)	\$1,985,216	\$2,912,464	\$2,821,442	\$4,755,204	139.5%	68.5%	0.18%
	Miscellaneous Objects (876 to 899)	\$3,507,825	\$3,421,253	\$3,177,913	\$4,660,954	32.9%	46.7%	0.18%
	Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$2,527,475	\$1,942,206	\$2,474,886	\$2,608,541	3.2%	5.4%	0.10%
	Travel (580)	\$1,969,820	\$2,287,856	\$2,388,990	\$2,394,144	21.5%	0.2%	0.09%
	Seldom or Non-Recurring Purchases (873)	\$219,366	\$665,839	\$1,323,827	\$1,998,802	> 500%	51.0%	0.08%
	Other purchased property services (490 to 499)	\$3,339,710	\$1,792,846	\$2,534,344	\$1,947,332	-41.7%	-23.2%	0.07%
	Operational Supplies (611)	\$1,253,965	\$1,639,139	\$1,453,351	\$1,665,270	32.8%	14.6%	0.06%
	Connectivity (744)	\$752,870	\$1,278,156	\$1,387,695	\$976,243	29.7%	-29.7%	0.04%
	Vehicles (731)	\$152,301	\$300,825	\$433,394	\$955,579	> 500%	120.5%	0.04%
	Pre-2008 object code - temporary salaries (header) (130)	\$798,590	\$792,468	\$780,554	\$887,155	11.1%	13.7%	0.03%
	Land and Easements (710)	\$874,394	\$2,192,012	\$707,586	\$882,205	0.9%	24.7%	0.03%
	Social Security-Certified Employee Retirement (212)	\$848,210	\$806,876	\$825,792	\$818,165	-3.5%	-0.9%	0.03%
	Other Technology Hardware (746)	\$960,092	\$548,714	\$669,390	\$742,758	-22.6%	11.0%	0.03%
	Teacher Retirement Fund, After 7-1-95 (216)	\$487,749	\$511,017	\$571,585	\$739,749	51.7%	29.4%	0.03%
	Bank Service Charges (871)	\$182,156	\$162,417	-\$67,011	\$736,159	304.1%	N/A	0.03%



**Trends in Rural Traditional School Corporation Expenditures**  
**Biannual Financial Report Data July 2012 - June 2013**

Rural Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Social Security-Noncertified Employee Retirement (211)	\$709,105	\$713,836	\$721,816	\$719,627	1.5%	-0.3%	0.03%
	Invalid Object Code (691 to 698)	\$191,603	\$108,493	\$156,081	\$682,721	256.3%	337.4%	0.03%
	Wireless Equipment (743)	\$402,359	\$161,426	\$58,399	\$471,106	17.1%	> 500%	0.02%
	Severance/Early Retirement Pay (213)	\$865,478	\$946,908	\$884,281	\$469,343	-45.8%	-46.9%	0.02%
	Nonlicensed Employees Temporary Salaries (136)	\$457,706	\$448,564	\$431,398	\$453,727	-0.9%	5.2%	0.02%
	Group Health Insurance (222)	\$180,273	\$219,584	\$330,358	\$370,007	105.2%	12.0%	0.01%
	Awards (875)	\$365,437	\$431,118	\$467,751	\$340,896	-6.7%	-27.1%	0.01%
	Other Purchased Services (593)	\$84,205	\$111,896	\$110,026	\$304,736	261.9%	177.0%	0.01%
	Purchased Professional and Technnical Instruction Services (311)	\$403,481	\$368,050	\$327,875	\$300,209	-25.6%	-8.4%	0.01%
	Purchased Professional and Technnical Staff Services (314)	\$466,532	\$335,387	\$190,977	\$269,867	-42.2%	41.3%	0.01%
	Services Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$188,452	\$164,501	\$258,448	\$253,204	34.4%	-2.0%	0.01%
	Investments (920)	\$251,781	\$242,440	\$243,253	\$240,019	-4.7%	-1.3%	0.01%
	Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$284,942	\$182,197	\$178,921	\$174,462	-38.8%	-2.5%	0.01%
	Dues and Fees (810)	\$128,772	\$93,424	\$103,591	\$156,536	21.6%	51.1%	0.01%
	Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$0	\$150,898	N/A	N/A	0.01%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$146,810	N/A	N/A	0.01%
	Public Employees Retirement Fund (214)	\$100,750	\$105,834	\$118,248	\$144,726	43.6%	22.4%	0.01%
	Purchased Professional and Technnical Board of Education Services (318)	\$643,102	\$181,613	\$248,553	\$136,270	-78.8%	-45.2%	0.01%
	Telecommunications Equipment (745)	\$140,209	\$236,042	\$417,371	\$121,003	-13.7%	-71.0%	0.00%
	Textbooks (630)	\$24,215	\$90,257	\$120,799	\$99,751	311.9%	-17.4%	0.00%
	Purchased Professional and Technnical Data Processing Services (316)	\$21,513	\$139,009	\$157,405	\$97,585	353.6%	-38.0%	0.00%
	Teacher Retirement Fund, Prior to 7-1-95 (215)	\$84,839	\$85,349	\$98,549	\$88,358	4.1%	-10.3%	0.00%
	Technology Related Professional Development (748)	\$66,536	\$77,699	\$69,319	\$77,408	16.3%	11.7%	0.00%
	Other Employee Benefits (241 to 290)	\$40,108	\$41,860	\$44,240	\$48,616	21.2%	9.9%	0.00%
	Purchased Professional and Technnical Statistical Services (317)	\$47,272	\$17,506	\$55,411	\$43,032	-9.0%	-22.3%	0.00%
	Utility Services Removal of Refuse and Garbage (412)	\$18,259	\$34,947	\$38,823	\$42,282	131.6%	8.9%	0.00%
	Distance Learning Equipment (742)	\$71,225	\$32,167	\$122,864	\$31,254	-56.1%	-74.6%	0.00%
	Other Public or Private Utility Services (419)	\$81,171	\$101,459	\$30,084	\$30,823	-62.0%	2.5%	0.00%
	Licensed Employees Temporary Salaries (135)	\$24,524	\$25,005	\$25,489	\$29,766	21.4%	16.8%	0.00%
	Light and Power - Other than Heating and Cooling (625)	\$0	\$24,455	\$19,134	\$27,687	N/A	44.7%	0.00%
	Workers Compensation Insurance (225)	\$22,312	\$35,522	\$23,430	\$21,550	-3.4%	-8.0%	0.00%
	Purchased Professional and Technnical Pupil Services (313)	\$186,039	\$59,349	\$41,600	\$19,400	-89.6%	-53.4%	0.00%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$6,066	\$7,024	\$8,083	\$9,355	54.2%	15.7%	0.00%
	Food Purchases (614)	\$11,788	\$28,095	\$15,879	\$7,330	-37.8%	-53.8%	0.00%
	Stipends (131)	\$0	\$0	\$4,590	\$6,385	N/A	39.1%	0.00%
	Group Life Insurance (221)	\$1,698	\$1,599	\$2,447	\$3,888	128.9%	58.9%	0.00%
	Postage and Postage Machine Rental (532)	\$4,282	\$4,508	\$3,489	\$3,569	-16.7%	2.3%	0.00%
	Printing and Binding (550)	\$0	\$0	\$2,626	\$3,515	N/A	33.8%	0.00%
	Transfer Tuition to Other School Corporations Within the State (561)	\$100,000	\$0	\$102,044	\$2,956	-97.0%	-97.1%	0.00%
	Unemployment compensation (230)	\$13,083	\$17,735	\$13,815	\$2,865	-78.1%	-79.3%	0.00%
	Group Accident Insurance (223)	\$414	\$494	\$1,696	\$1,845	346.2%	8.8%	0.00%
	Gasoline and Lubricants (613)	\$0	\$0	\$76,058	\$1,759	N/A	-97.7%	0.00%
	Telephone (531)	\$922	\$1,701	\$855	\$1,156	25.4%	35.2%	0.00%
	Overtime Salaries (140)	\$4,688	\$2,085	\$14,754	\$760	-83.8%	-94.8%	0.00%

**Trends in Rural Traditional School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Rural Traditional Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Utility Services Water and Sewage (411)	\$702	\$0	\$371	\$350	-50.1%	-5.8%	0.00%
	Public Employees Retirement Fund - optional contributions (217)	\$29,575	\$556	\$422	\$302	-99.0%	-28.4%	0.00%
	Purchased Services; Student Transportation Services (510)	\$16,590	\$47,423	\$11,718	\$250	-98.5%	-97.9%	0.00%
	Late Payments (872)	\$0	\$0	\$0	\$20	N/A	N/A	0.00%
	Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$160	\$2,121	\$163	\$0	-100.0%	-100.0%	0.00%
	Student Transportation Purchased From Another School Corporation Within The State (511)	\$332	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Judgments Against the School Corporation (820)	\$0	\$0	\$8,210	\$0	N/A	-100.0%	0.00%
	Heating and Cooling for Buildings - Other Energy Sources (624)	\$35,350	\$0	\$8,379	\$0	-100.0%	-100.0%	0.00%
	Purchased Property Services; Cleaning Services (420)	\$509	\$243	\$0	\$0	-100.0%	N/A	0.00%
	Services Purchased From Another School Corporation or Educational Service Agency Outside the State (592)	\$0	\$100	-\$100	\$0	N/A	N/A	0.00%
	Student Transportation Purchased From Another School Corporation Outside The State (512)	\$1,470	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Tires and Repairs (612)	\$38	-\$38	\$283	\$0	-100.0%	-100.0%	0.00%
	Library Books (640)	\$2,908	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Heating and Cooling for Buildings - Electricity (621)	\$100,000	\$50,000	\$0	\$0	-100.0%	N/A	0.00%
	Advertising (540)	\$17,411	\$33,184	\$40,222	-\$1,389	-108.0%	-103.5%	0.00%
	<b>Total</b>	<b>\$467,628,533</b>	<b>\$453,504,869</b>	<b>\$465,089,838</b>	<b>\$474,779,733</b>	<b>1.5%</b>	<b>2.1%</b>	<b>17.94%</b>
	<b>Grand Total</b>	<b>\$2,705,826,402</b>	<b>\$2,617,113,366</b>	<b>\$2,666,603,661</b>	<b>\$2,646,020,701</b>	<b>-2.2%</b>	<b>-0.8%</b>	

**Trends in Rural Charter School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Rural Charter Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
<b><u>Student Academic Achievement</u></b>								
	Certified Salaries (110)	\$346,724	\$436,633	\$432,954	\$947,674	173.3%	118.9%	20.61%
	Noncertified Salaries (120)	\$43,525	\$46,963	\$69,512	\$159,733	267.0%	129.8%	3.47%
	Group Health Insurance (222)	\$78,817	\$83,447	\$78,451	\$130,407	65.5%	66.2%	2.84%
	Purchased Professional and Technical Instruction Services (311)	\$0	\$0	\$0	\$77,581	N/A	N/A	1.69%
	Other Purchased Professional and Technical Services (319)	\$2,783	\$0	\$4,269	\$75,507	> 500%	> 500%	1.64%
	Social Security-Certified Employee Retirement (212)	\$25,575	\$33,014	\$29,800	\$66,739	161.0%	124.0%	1.45%
	Teacher Retirement Fund, After 7-1-95 (216)	\$24,245	\$25,717	\$29,721	\$64,554	166.3%	117.2%	1.40%
	Operational Supplies (611)	\$31,251	\$6,933	\$13,189	\$34,151	9.3%	158.9%	0.74%
	Public Employees Retirement Fund (214)	\$8,833	\$12,448	\$15,742	\$27,504	211.4%	74.7%	0.60%
	Connectivity (744)	\$5,811	\$9,608	\$2,846	\$24,694	325.0%	> 500%	0.54%
	Textbooks (630)	\$14,687	\$7,087	\$14,487	\$21,125	43.8%	45.8%	0.46%
	Social Security-Noncertified Employee Retirement (211)	\$3,042	\$3,489	\$7,429	\$17,345	470.2%	133.5%	0.38%
	Equipment (730)	\$32,856	\$13,480	\$17,487	\$17,103	-47.9%	-2.2%	0.37%
	Other Employee Benefits (241 to 290)	\$0	\$0	\$0	\$15,889	N/A	N/A	0.35%
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$12,748	N/A	N/A	0.28%
	Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$7,008	\$2,278	\$5,409	\$12,571	79.4%	132.4%	0.27%
	Unemployment compensation (230)	\$0	\$0	\$0	\$9,860	N/A	N/A	0.21%
	Technology Related Professional Development (748)	\$0	\$0	\$0	\$9,540	N/A	N/A	0.21%
	Purchased Professional and Technical Pupil Services (313)	\$16,595	\$1,850	\$5,350	\$9,050	-45.5%	69.2%	0.20%
	Travel (580)	\$1,137	\$1,088	\$2,085	\$8,401	> 500%	303.0%	0.18%
	Licensed Employees Temporary Salaries (135)	\$7,598	\$8,291	\$13,097	\$8,285	9.0%	-36.7%	0.18%
	Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$6,902	\$21,150	\$10,739	\$5,917	-14.3%	-44.9%	0.13%
	Computer Hardware (741)	\$8,740	\$2,104	\$3,572	\$5,797	-33.7%	62.3%	0.13%
	Workers Compensation Insurance (225)	\$2,910	\$2,428	\$736	\$5,607	92.6%	> 500%	0.12%
	Pre-2008 object code - temporary salaries (header) (130)	\$1,050	\$0	\$0	\$4,311	310.5%	N/A	0.09%
	Periodicals (650)	\$1,331	\$863	\$941	\$2,384	79.1%	153.2%	0.05%
	Purchased Professional and Technical Staff Services (314)	\$789	\$742	\$0	\$1,350	71.2%	N/A	0.03%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$0	\$0	\$1,000	N/A	N/A	0.02%
	Awards (875)	\$1,090	\$1,640	\$763	\$960	-11.9%	25.8%	0.02%
	Group Life Insurance (221)	\$0	\$0	\$0	\$943	N/A	N/A	0.02%
	Miscellaneous Objects (876 to 899)	\$0	\$0	\$0	\$607	N/A	N/A	0.01%
	Food Purchases (614)	\$248	\$76	\$352	\$460	85.1%	30.6%	0.01%
	Purchased Services; Student Transportation Services (510)	\$0	\$0	\$0	\$450	N/A	N/A	0.01%
	Stipends (131)	\$0	\$0	\$0	\$385	N/A	N/A	0.01%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$0	\$0	\$0	\$355	N/A	N/A	0.01%
	Library Books (640)	\$81	\$76	\$785	\$232	187.5%	-70.5%	0.01%
	Printing and Binding (550)	\$0	\$0	\$0	\$63	N/A	N/A	0.00%
	Purchased Professional and Technical Board of Education Services (318)	\$0	\$102	\$0	\$0	N/A	N/A	0.00%
	Other General Supplies (615, 660 to 689)	\$0	\$467	\$0	\$0	N/A	N/A	0.00%
	Group Accident Insurance (223)	\$0	\$0	\$0	-\$40	N/A	N/A	0.00%
	<b>Total</b>	<b>\$673,631</b>	<b>\$721,975</b>	<b>\$759,719</b>	<b>\$1,781,241</b>	<b>164.4%</b>	<b>134.5%</b>	<b>38.74%</b>
<b><u>Student Instructional Support</u></b>								
	Noncertified Salaries (120)	\$159,111	\$101,326	\$118,087	\$392,619	146.8%	232.5%	8.54%
	Certified Salaries (110)	\$0	\$10,790	\$5,363	\$353,995	N/A	> 500%	7.70%
	Group Health Insurance (222)	\$0	\$0	\$0	\$128,648	N/A	N/A	2.80%
	Other Purchased Professional and Technical Services (319)	\$30,648	\$1,642	\$292	\$74,377	142.7%	> 500%	1.62%

**Trends in Rural Charter School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

<b>Rural Charter Schools</b>	<b>Object</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>Increase from FY10</b>	<b>Increase from Previous Year</b>	<b>FY13 % Total Expenditures</b>
	Dues and Fees (810)	\$3,230	\$2,918	\$2,842	\$32,417	> 500%	> 500%	0.71%
	Social Security-Noncertified Employee Retirement (211)	\$5,150	\$5,499	\$8,698	\$29,133	465.7%	234.9%	0.63%
	Social Security-Certified Employee Retirement (212)	\$6,445	\$0	\$0	\$25,169	290.5%	N/A	0.55%
	Operational Supplies (611)	\$8,875	\$8,685	\$10,360	\$23,374	163.4%	125.6%	0.51%
	Teacher Retirement Fund, After 7-1-95 (216)	\$0	\$0	\$0	\$19,687	N/A	N/A	0.43%
	Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$15,415	\$17,664	\$17,464	\$18,614	20.8%	6.6%	0.40%
	Purchased Professional and Technical Pupil Services (313)	\$0	\$13,683	\$12,215	\$16,195	N/A	32.6%	0.35%
	Telephone (531)	\$2,903	\$2,953	\$2,298	\$11,146	283.9%	384.9%	0.24%
	Purchased Property Services; Rentals (440)	\$8,807	\$12,791	\$9,073	\$10,893	23.7%	20.1%	0.24%
	Stipends (131)	\$0	\$0	\$0	\$9,705	N/A	N/A	0.21%
	Unemployment compensation (230)	\$144	\$0	\$238	\$7,863	> 500%	> 500%	0.17%
	Other Employee Benefits (241 to 290)	\$0	\$0	\$0	\$7,682	N/A	N/A	0.17%
	Printing and Binding (550)	\$1,306	\$541	\$0	\$7,606	482.3%	N/A	0.17%
	Travel (580)	\$347	\$596	\$916	\$5,915	> 500%	> 500%	0.13%
	Postage and Postage Machine Rental (532)	\$2,123	\$2,055	\$1,876	\$4,874	129.6%	159.9%	0.11%
	Advertising (540)	\$3,283	\$0	\$2,375	\$2,567	-21.8%	8.1%	0.06%
	Official Bond Premiums (525)	\$2,300	\$1,738	\$1,715	\$1,665	-27.6%	-2.9%	0.04%
	Group Life Insurance (221)	\$0	\$0	\$0	\$1,478	N/A	N/A	0.03%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$0	\$0	\$0	\$690	N/A	N/A	0.02%
	Food Purchases (614)	\$464	\$222	\$357	\$313	-32.5%	-12.3%	0.01%
	Awards (875)	\$249	\$50	\$214	\$125	-49.9%	-41.5%	0.00%
	Equipment (730)	\$0	\$2,590	\$13,627	\$0	N/A	-100.0%	0.00%
	Bank Service Charges (871)	\$146	\$204	\$148	\$0	-100.0%	-100.0%	0.00%
	Other General Supplies (615, 660 to 689)	\$0	\$1,814	\$2,067	\$0	N/A	-100.0%	0.00%
	<b>Total</b>	<b>\$250,945</b>	<b>\$187,761</b>	<b>\$210,224</b>	<b>\$1,186,750</b>	<b>372.9%</b>	<b>464.5%</b>	<b>25.81%</b>
<b><u>Overhead and Operational</u></b>	Noncertified Salaries (120)	\$0	\$0	\$0	\$173,034	N/A	N/A	3.76%
	Other Purchased Professional and Technical Services (319)	\$26,968	\$26,389	\$26,547	\$164,695	> 500%	> 500%	3.58%
	Food Purchases (614)	\$21,348	\$41,799	\$45,251	\$85,447	300.3%	88.8%	1.86%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$32,211	\$53,936	\$78,595	\$79,159	145.8%	0.7%	1.72%
	Purchased Services; Student Transportation Services (510)	\$3,351	\$1,205	\$612	\$58,396	> 500%	> 500%	1.27%
	Purchased Property Services; Cleaning Services (420)	\$685	\$38,860	\$0	\$57,156	> 500%	N/A	1.24%
	Heating and Cooling for Buildings - Electricity (621)	\$0	\$0	\$0	\$46,368	N/A	N/A	1.01%
	Operational Supplies (611)	\$8,212	\$7,514	\$10,056	\$27,168	230.8%	170.2%	0.59%
	Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$0	\$0	\$0	\$27,105	N/A	N/A	0.59%
	Certified Salaries (110)	\$0	\$0	\$0	\$25,336	N/A	N/A	0.55%
	Group Health Insurance (222)	\$0	\$0	\$0	\$25,097	N/A	N/A	0.55%
	Gasoline and Lubricants (613)	\$9,154	\$12,409	\$14,106	\$15,092	64.9%	7.0%	0.33%
	Social Security-Noncertified Employee Retirement (211)	\$0	\$0	\$0	\$12,695	N/A	N/A	0.28%
	Tires and Repairs (612)	\$5,341	\$5,029	\$11,816	\$8,986	68.2%	-24.0%	0.20%
	Heating and Cooling for Buildings - Gas (622)	\$0	\$0	\$0	\$8,640	N/A	N/A	0.19%
	Purchased Professional and Technical Data Processing Services (316)	\$0	\$0	\$385	\$8,390	N/A	> 500%	0.18%
	Advertising (540)	\$1,191	\$2,821	\$2,168	\$7,813	> 500%	260.3%	0.17%
	Utility Services Water and Sewage (411)	\$0	\$0	\$0	\$7,088	N/A	N/A	0.15%
	Other Employee Benefits (241 to 290)	\$0	\$0	\$0	\$5,196	N/A	N/A	0.11%
	Vehicles (731)	\$0	\$0	\$0	\$3,700	N/A	N/A	0.08%

**Trends in Rural Charter School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Rural Charter Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Teacher Retirement Fund, After 7-1-95 (216)	\$0	\$0	\$0	\$2,660	N/A	N/A	0.06%
	Miscellaneous Objects (876 to 899)	\$189	\$1,697	\$844	\$2,494	> 500%	195.4%	0.05%
	Social Security-Certified Employee Retirement (212)	\$0	\$0	\$0	\$1,941	N/A	N/A	0.04%
	Severance/Early Retirement Pay (213)	\$0	\$0	\$0	\$1,790	N/A	N/A	0.04%
	Travel (580)	\$1,328	\$0	\$0	\$1,121	-15.6%	N/A	0.02%
	Utility Services Removal of Refuse and Garbage (412)	\$0	\$0	\$0	\$830	N/A	N/A	0.02%
	Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$0	\$0	\$827	N/A	N/A	0.02%
	Bank Service Charges (871)	\$36	\$18	\$14	\$799	> 500%	> 500%	0.02%
	Pre-2008 object code - temporary salaries (header) (130)	\$0	\$0	\$0	\$653	N/A	N/A	0.01%
	Unemployment compensation (230)	\$0	\$0	\$0	\$622	N/A	N/A	0.01%
	Group Life Insurance (221)	\$0	\$0	\$0	\$585	N/A	N/A	0.01%
	Official Bond Premiums (525)	\$0	\$0	\$0	\$529	N/A	N/A	0.01%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$0	\$0	\$0	\$463	N/A	N/A	0.01%
	Dues and Fees (810)	\$0	\$0	\$0	\$366	N/A	N/A	0.01%
	Textbooks (630)	\$0	\$0	\$53	\$196	N/A	271.2%	0.00%
	Purchased Professional and Technical Board of Education Services (318)	\$0	\$0	\$324	\$108	N/A	-66.7%	0.00%
	Equipment (730)	\$0	\$3,101	\$5,408	\$80	N/A	-98.5%	0.00%
	Heating and Cooling for Buildings - Fuel Oil (623)	\$8,533	\$8,929	\$15,329	\$0	-100.0%	-100.0%	0.00%
	Group Accident Insurance (223)	\$0	\$0	\$0	-\$231	N/A	N/A	-0.01%
	<b>Total</b>	<b>\$118,546</b>	<b>\$203,707</b>	<b>\$211,507</b>	<b>\$862,395</b>	<b>&gt; 500%</b>	<b>307.7%</b>	<b>18.76%</b>
<b><u>Nonoperational</u></b>	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$468,777	N/A	N/A	10.20%
	Purchased Property Services; Rentals (440)	\$0	\$0	\$0	\$169,815	N/A	N/A	3.69%
	Noncertified Salaries (120)	\$0	\$0	\$0	\$60,828	N/A	N/A	1.32%
	Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$2,060	\$30,244	N/A	> 500%	0.66%
	Group Health Insurance (222)	\$0	\$0	\$0	\$9,675	N/A	N/A	0.21%
	Purchased Property Services; Construction Services (450)	\$0	\$0	\$0	\$6,630	N/A	N/A	0.14%
	Interest on Bonds or Notes (832)	\$1,747	\$359	\$223	\$5,416	210.1%	> 500%	0.12%
	Equipment (730)	\$0	\$0	\$0	\$5,136	N/A	N/A	0.11%
	Social Security-Noncertified Employee Retirement (211)	\$0	\$0	\$0	\$4,513	N/A	N/A	0.10%
	Operational Supplies (611)	\$0	\$0	\$0	\$2,432	N/A	N/A	0.05%
	Computer Hardware (741)	\$0	\$0	\$0	\$1,548	N/A	N/A	0.03%
	Other Purchased Professional and Technical Services (319)	\$17,447	\$0	\$0	\$1,229	-93.0%	N/A	0.03%
	Unemployment compensation (230)	\$0	\$0	\$0	\$677	N/A	N/A	0.01%
	Group Life Insurance (221)	\$0	\$0	\$0	\$92	N/A	N/A	0.00%
	Travel (580)	\$0	\$0	\$0	\$60	N/A	N/A	0.00%
	Other Group Insurance - dental, vision, accident, long term disability (224)	\$0	\$0	\$0	\$48	N/A	N/A	0.00%
	Miscellaneous Objects (876 to 899)	\$0	\$0	\$0	\$0	N/A	N/A	0.00%
	Redemption of Principal (831)	\$3,885	\$1	\$0	\$0	-100.0%	N/A	0.00%
	Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$2,000	\$0	\$0	\$0	-100.0%	N/A	0.00%
	<b>Total</b>	<b>\$25,079</b>	<b>\$360</b>	<b>\$2,283</b>	<b>\$767,121</b>	<b>&gt; 500%</b>	<b>&gt; 500%</b>	<b>16.69%</b>
	<b>Grant Total</b>	<b>\$1,068,201</b>	<b>\$1,113,802</b>	<b>\$1,183,733</b>	<b>\$4,597,507</b>	<b>330.4%</b>	<b>288.4%</b>	

**Trends in Virtual Charter School Corporation Expenditures  
Biannual Financial Report Data July 2012 - June 2013**

Virtual Charter Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
<b><u>Student Academic Achievement</u></b>								
	Textbooks (630)	\$0	\$402,750	\$4,649,641	\$7,870,398	N/A	69.3%	32.13%
	Certified Salaries (110)	\$164,435	\$608,841	\$2,633,876	\$4,551,359	> 500%	72.8%	18.58%
	Other Purchased Professional and Technical Services (319)	\$14,092	\$116,275	\$1,044,506	\$2,213,182	> 500%	111.9%	9.03%
	Group Health Insurance (222)	\$13,655	\$68,592	\$322,875	\$637,059	> 500%	97.3%	2.60%
	Social Security-Certified Employee Retirement (212)	\$11,847	\$46,372	\$212,978	\$357,041	> 500%	67.6%	1.46%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$0	\$86,737	\$297,388	N/A	242.9%	1.21%
	Purchased Professional and Technical Instruction Services (311)	\$0	\$1,479	\$31,775	\$182,787	N/A	475.2%	0.75%
	Purchased Professional and Technical Pupil Services (313)	\$0	\$0	\$17,685	\$114,964	N/A	> 500%	0.47%
	Noncertified Salaries (120)	\$0	\$0	\$80,645	\$99,941	N/A	23.9%	0.41%
	Operational Supplies (611)	\$249	\$5,846	\$29,650	\$97,941	> 500%	230.3%	0.40%
	Technology Related Professional Development (748)	\$0	\$0	\$3,227	\$97,860	N/A	> 500%	0.40%
	Teacher Retirement Fund, After 7-1-95 (216)	\$3,842	\$16,321	\$51,972	\$73,611	> 500%	41.6%	0.30%
	Other Employee Benefits (241 to 290)	\$3,993	\$3,194	\$53,959	\$71,415	> 500%	32.4%	0.29%
	Unemployment compensation (230)	\$4,056	\$8,781	\$54,570	\$70,823	> 500%	29.8%	0.29%
	Connectivity (744)	\$4,269	\$23,887	\$61,944	\$29,604	> 500%	-52.2%	0.12%
	Purchased Professional and Technical Data Processing Services (316)	\$0	\$0	\$4,680	\$16,458	N/A	251.7%	0.07%
	Travel (580)	\$1,062	\$1,980	\$2,788	\$12,510	> 500%	348.8%	0.05%
	Workers Compensation Insurance (225)	\$538	\$1,138	\$6,221	\$8,476	> 500%	36.2%	0.03%
	Social Security-Noncertified Employee Retirement (211)	\$0	\$0	\$5,969	\$7,385	N/A	23.7%	0.03%
	Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$100	\$24,548	\$172,456	\$4,026	> 500%	-97.7%	0.02%
	Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$172,960	\$471,137	\$1,640	N/A	-99.7%	0.01%
	Pre-2008 object code - temporary salaries (header) (130)	\$6,075	\$0	\$0	\$0	-100.0%	N/A	0.00%
	Miscellaneous Objects (876 to 899)	\$0	\$0	\$643,501	\$0	N/A	-100.0%	0.00%
	Other General Supplies (615, 660 to 689)	\$0	\$0	\$4,390	\$0	N/A	-100.0%	0.00%
	<b>Total</b>	<b>\$228,214</b>	<b>\$1,502,964</b>	<b>\$10,647,182</b>	<b>\$16,815,868</b>	<b>&gt; 500%</b>	<b>57.9%</b>	<b>68.64%</b>
<b><u>Student Instructional Support</u></b>								
	Certified Salaries (110)	\$0	\$65,478	\$470,717	\$555,785	N/A	18.1%	2.27%
	Noncertified Salaries (120)	\$0	\$12,713	\$254,228	\$499,320	N/A	96.4%	2.04%
	Other Purchased Professional and Technical Services (319)	\$0	\$50,586	\$799,897	\$417,751	N/A	-47.8%	1.71%
	Travel (580)	\$6,623	\$19,440	\$67,804	\$177,449	> 500%	161.7%	0.72%
	Group Health Insurance (222)	\$0	\$4,875	\$96,973	\$160,705	N/A	65.7%	0.66%
	Postage and Postage Machine Rental (532)	\$137	\$6,059	\$76,619	\$128,511	> 500%	67.7%	0.52%
	Telephone (531)	\$966	\$17,746	\$55,823	\$92,344	> 500%	65.4%	0.38%
	Operational Supplies (611)	\$4,289	\$7,435	\$22,819	\$52,509	> 500%	130.1%	0.21%
	Social Security-Certified Employee Retirement (212)	\$0	\$3,271	\$36,609	\$50,956	N/A	39.2%	0.21%
	Social Security-Noncertified Employee Retirement (211)	\$0	\$705	\$19,597	\$39,776	N/A	103.0%	0.16%
	Dues and Fees (810)	\$300	\$175	\$572	\$36,127	> 500%	> 500%	0.15%
	Teacher Retirement Fund, After 7-1-95 (216)	\$0	\$0	\$9,908	\$14,825	N/A	49.6%	0.06%
	Textbooks (630)	\$0	\$0	\$0	\$13,170	N/A	N/A	0.05%
	Other Employee Benefits (241 to 290)	\$0	\$0	\$8,710	\$10,015	N/A	15.0%	0.04%
	Workers Compensation Insurance (225)	\$0	\$0	\$1,326	\$1,182	N/A	-10.9%	0.00%
	Pre-2008 object code - temporary salaries (header) (130)	\$0	\$0	\$0	\$815	N/A	N/A	0.00%
	Printing and Binding (550)	\$74	\$0	\$0	\$400	444.2%	N/A	0.00%
	Group Life Insurance (221)	\$0	\$0	\$0	\$140	N/A	N/A	0.00%

**Trends in Virtual Charter School Corporation Expenditures**  
**Biannual Financial Report Data July 2012 - June 2013**

Virtual Charter Schools	Object	FY10	FY11	FY12	FY13	Increase from FY10	Increase from Previous Year	FY13 % Total Expenditures
	Other General Supplies (615, 660 to 689)	\$0	\$0	\$4,390	\$0	N/A	-100.0%	0.00%
	<b>Total</b>	<b>\$12,388</b>	<b>\$188,483</b>	<b>\$1,925,992</b>	<b>\$2,251,781</b>	<b>&gt; 500%</b>	<b>16.9%</b>	<b>9.19%</b>
<b><u>Overhead and Operational</u></b>								
	Other Purchased Professional and Technical Services (319)	\$0	\$16,399	\$709,381	\$1,707,209	N/A	140.7%	6.97%
	Purchased Professional and Technical Data Processing Services (316)	\$0	\$0	-\$224,052	\$138,904	N/A	N/A	0.57%
	Miscellaneous Objects (876 to 899)	\$0	\$0	\$96,845	\$126,848	N/A	31.0%	0.52%
	Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$7,631	\$8,721	\$6,577	\$88,018	> 500%	> 500%	0.36%
	Advertising (540)	\$0	\$0	\$200	\$72,324	N/A	> 500%	0.30%
	Food Purchases (614)	\$2,013	\$4,793	\$8,696	\$16,192	> 500%	86.2%	0.07%
	Purchased Professional and Technical Staff Services (314)	\$11,713	\$11,356	\$0	\$4,996	-57.3%	N/A	0.02%
	Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$0	\$9,988	\$2,338	N/A	-76.6%	0.01%
	Official Bond Premiums (525)	\$625	\$625	\$0	\$625	0.0%	N/A	0.00%
	Bank Service Charges (871)	\$151	\$0	\$793	\$547	262.1%	-31.0%	0.00%
	Operational Supplies (611)	\$0	\$0	\$0	\$310	N/A	N/A	0.00%
	Board Members Compensation (115)	\$0	\$0	\$159	\$0	N/A	-100.0%	0.00%
	Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$0	\$2,701	\$0	N/A	-100.0%	0.00%
	Purchased Property Services; Rentals (440)	\$0	\$0	\$0	\$0	N/A	N/A	0.00%
	<b>Total</b>	<b>\$22,133</b>	<b>\$41,894</b>	<b>\$611,289</b>	<b>\$2,158,310</b>	<b>&gt; 500%</b>	<b>253.1%</b>	<b>8.81%</b>
<b><u>Nonoperational</u></b>								
	Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$1,224,746	N/A	N/A	5.00%
	Computer Hardware (741)	\$0	\$0	\$357,344	\$780,590	N/A	118.4%	3.19%
	Redemption of Principal (831)	\$0	\$0	\$0	\$694,322	N/A	N/A	2.83%
	Interest on Bonds or Notes (832)	\$0	\$25	\$0	\$188,960	N/A	N/A	0.77%
	Purchased Property Services; Rentals (440)	\$750	\$17,913	\$97,054	\$176,026	> 500%	81.4%	0.72%
	Other Purchased Services (593)	\$0	\$0	\$8,508	\$79,300	N/A	> 500%	0.32%
	Purchased Professional and Technical Instruction Services (311)	\$0	\$0	\$9,325	\$61,951	N/A	> 500%	0.25%
	Content: Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$249	\$382,763	\$55,095	N/A	-85.6%	0.22%
	Equipment (730)	\$2,782	\$11,931	\$6,336	\$8,679	212.0%	37.0%	0.04%
	Purchased Property Services; Construction Services (450)	\$0	\$0	\$0	\$2,132	N/A	N/A	0.01%
	Operational Supplies (611)	\$0	\$0	\$437	\$1,008	N/A	130.4%	0.00%
	Workers Compensation Insurance (225)	\$0	\$0	\$55	\$0	N/A	-100.0%	0.00%
	Social Security-Noncertified Employee Retirement (211)	\$0	\$0	\$1,504	\$0	N/A	-100.0%	0.00%
	Group Health Insurance (222)	\$0	\$0	\$150	\$0	N/A	-100.0%	0.00%
	Noncertified Salaries (120)	\$0	\$0	\$19,662	\$0	N/A	-100.0%	0.00%
	<b>Total</b>	<b>\$3,532</b>	<b>\$30,118</b>	<b>\$883,139</b>	<b>\$3,272,809</b>	<b>&gt; 500%</b>	<b>270.6%</b>	<b>13.36%</b>
<b>Grand Total</b>		<b>\$266,267</b>	<b>\$1,763,459</b>	<b>\$14,067,602</b>	<b>\$24,498,768</b>	<b>&gt; 500%</b>	<b>74.2%</b>	<b>100.00%</b>