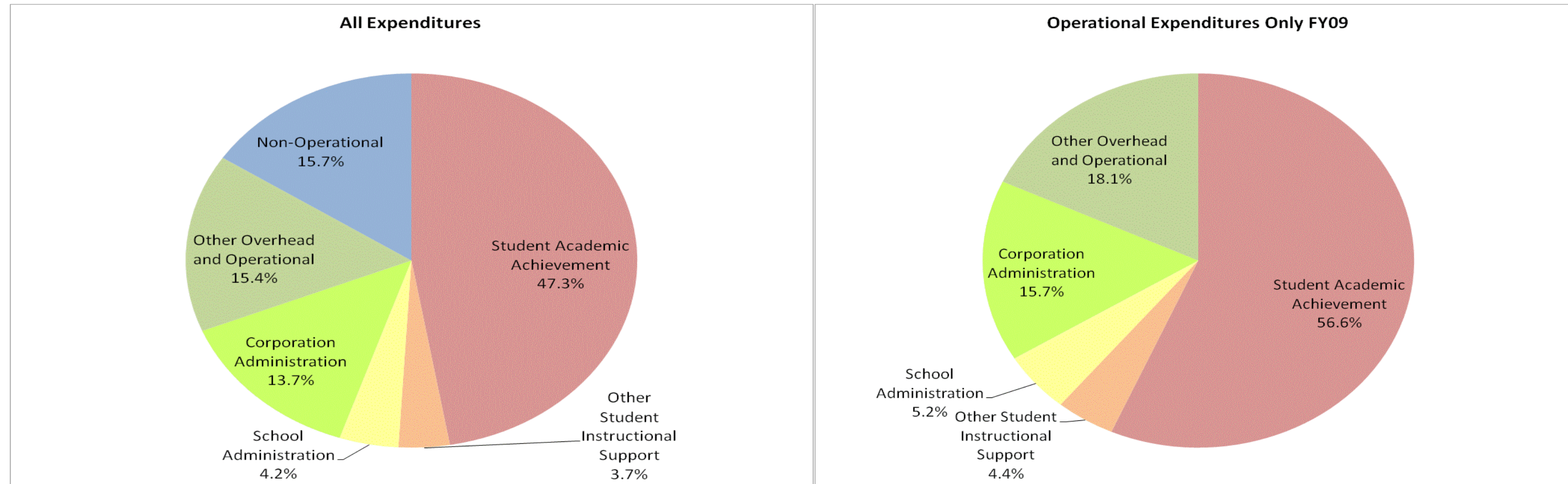


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Elkhart Community Schools (2305)**

Elkhart Community Schools (2305)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$57,980,802	55.5%	\$85,982,880	57.8%	\$86,794,468	52.1%	\$82,050,245	47.3%
Student Instructional Support	\$9,263,817	8.9%	\$13,021,995	8.8%	\$13,675,749	8.2%	\$13,684,675	7.9%
Overhead and Operational	\$20,577,398	19.7%	\$28,692,141	19.3%	\$42,549,437	25.5%	\$50,505,234	29.1%
Nonoperational	\$16,738,121	16.0%	\$21,037,423	14.1%	\$23,675,557	14.2%	\$27,334,456	15.7%
Grand Total	\$104,560,138		\$148,734,439		\$166,695,210	17%	\$173,574,610	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	64.3%	66.6%	60.3%	55.2%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Elkhart Community Schools (2305)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$170,527	\$1,444,796	\$1,491,528		> 500%	3%
	11100 Regular Programs; Elementary	\$14,714,958	\$18,321,300	\$24,767,378	\$28,349,554	93%	55%	14%
	11200 Regular Programs; Middle/Junior High	\$4,960,035	\$5,549,629	\$6,670,789	\$7,729,198	56%	39%	16%
	11300 Regular Programs; High School	\$7,375,602	\$9,147,784	\$11,412,804	\$13,129,954	78%	44%	15%
	11410 Vocational Education; Agriculture A	\$13,823	\$26,597	\$26,818	\$21,886	58%	-18%	-18%
	11440 Vocational Education; Health Occupations	\$32,492	\$41,047	\$39,586	\$28,923	-11%	-30%	-27%
	11460 Vocational Education; Occupational Home Economics	\$20,688	\$31,464	\$33,304	\$28,892	40%	-8%	-13%
	11470 Vocational Education; Business Education	\$4,307	\$3,648	\$2,858	\$2,880	-33%	-21%	1%
	11480 Vocational Education; Industrial Education A	\$101,340	\$135,044	\$117,395	\$108,011	7%	-20%	-8%
	11490 Vocational Education; Industrial Education B	\$12,942	\$19,133	\$17,931	\$15,892	23%	-17%	-11%
	11510 Vocational Education; Cooperative Education	\$1,808,803	\$2,178,103	\$2,620,876	\$3,087,369	71%	42%	18%
	11590 Other Vocational Education Programs	\$71,901	\$46,547	\$62,182	\$57,862	-20%	24%	-7%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$62,000	\$0	\$0		-100%	
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$80,637	\$34,688	\$73,375	\$71,573	-11%	106%	-2%
	11630 Regular Programs; Alternative Education Programs; High School	\$517,523	\$730,917	\$1,063,256	\$1,290,855	149%	77%	21%
	11910 Other Regular Programs; Competency Testing	\$1,278,838	\$2,473,357	\$859,783	\$0	-100%	-100%	-100%
	12110 Gifted And Talented; Gifted and Talented	\$234,840	\$286,884	\$105,290	\$0	-100%	-100%	-100%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$342,220	\$504,608			47%
	12210 Mental Disabilities; Mild Mental Disabilities	\$1,274,796	\$1,809,704	\$2,422,661	\$2,751,395	116%	52%	14%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$333,419	\$623,913	\$816,057	\$954,163	186%	53%	17%
	12230 Mental Disabilities; Severe Mental Disabilities	\$290,740	\$484,041	\$566,416	\$663,006	128%	37%	17%
	12320 Physical Impairment; Multiple Disabilities	\$261,174	\$535,782	\$760,053	\$903,826	246%	69%	19%
	12350 Physical Impairment; Homebound	\$164,891	\$193,488	\$457,575	\$438,105	166%	126%	-4%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$902,650	\$1,364,848	\$1,807,351	\$2,138,587	137%	57%	18%
	12510 Culturally Different; Communication Disorders	\$0	\$1,226,446	\$482,805	\$0		-100%	-100%
	12520 Culturally Different; Compensatory	\$513,577	\$147,542	\$1,081,591	\$2,047,056	299%	> 500%	89%
	12610 Learning Disability	\$1,429,230	\$1,807,015	\$2,348,337	\$2,753,953	93%	52%	17%
	12710 Equal Opportunity At Risk	\$343,261	\$437,317	\$619,603	\$761,941	122%	74%	23%
	12810 Special Education Preschool	\$355,221	\$594,181	\$810,153	\$947,664	167%	59%	17%
	12900 Other Special Programs	\$303,214	\$0	\$0	\$0	-100%		
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$358,865	\$390,879	\$549,758	\$683,198	90%	75%	24%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$263,923	\$156,890	\$204,190	\$316,451	20%	102%	55%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$972,983	\$1,162,860	\$1,388,878		43%	19%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$622	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$306,501	\$282,046	\$115,081	\$143,106	-53%	-49%	24%
	14200 Summer School Programs; Middle/Junior High School	\$87,696	\$132,319	\$60,166	\$63,249	-28%	-52%	5%
	14300 Summer School Programs; High School	\$311,823	\$323,875	\$369,209	\$420,834	35%	30%	14%
	15100 Enrichment Programs; Non-Credit	\$0	\$0	\$0	\$10,074			
	16100 Remediation Testing	\$395,675	\$10,301	\$25,622	\$82,407	-79%	> 500%	222%
	16200 Preventive Remediation	\$479,151	\$619,795	\$25,187	\$975	-100%	-100%	-96%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$23,545	\$0			-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$1,162,899	\$1,714,112	\$1,522,790	\$1,552,437	33%	-9%	2%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$355,297	\$315,295	\$147,587	\$528,592	49%	68%	258%
	22110 Improvement of Instruction; Service Area Direction	\$1,152,310	\$2,049,359	\$3,931,503	\$4,931,692	328%	141%	25%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$39,666	\$0	\$0	\$0	-100%		
	22210 Library/Media Services; Service Area Direction	\$121,208	\$61,394	\$79,631	\$98,632	-19%	61%	24%
	22220 Library/Media Services; School Library	\$600,465	\$488,013	\$576,429	\$634,577	6%	30%	10%
	22230 Library/Media Services; Audiovisual	\$169,158	\$113,272	\$129,893	\$139,237	-18%	23%	7%
	22240 Library/Media Services; Educational Television	\$19,113	\$15,569	\$27,359	\$15,566	-19%	0%	-43%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$53,293	\$0	\$0	\$0	-100%		
	22360 Instruction, Related Technology; Network Support	\$0	\$3,176,357	\$1,219,751	\$0		-100%	-100%
	22400 Academic Student Assessment	\$0	\$0	\$98,264	\$213,644			117%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$866,042	\$1,488,174	\$1,808,911	\$478,101	-45%	-68%	-74%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$92,347	\$65,061	\$381,414	\$10,444	-89%	-84%	-97%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$2,129	\$0			-100%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$0	\$59,471			
	26497 2007 Account Code - Teachers Retirement Fund	\$1,809,722	\$3,317,506	\$1,952,834	\$0			
Student Academic Achievement Total		\$46,046,678	\$64,176,146	\$76,247,357	\$82,050,245	78%	28%	8%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$233,850	\$264,011	\$332,749	\$394,637	69%	49%	19%
	21120 Attendance and Social Work Services; Attendance Services	\$141,537	\$202,857	\$133,787	\$142,628	1%	-30%	7%
	21130 Attendance and Social Work Services; Social Work Services	\$169,419	\$118,058	\$170,280	\$161,963	-4%	37%	-5%
	21220 Guidance Services; Counseling Services	\$1,414,852	\$1,599,386	\$1,885,511	\$2,169,044	53%	36%	15%
	21250 Guidance Services; Records Maintenance	\$2,221	\$2,774	\$0	\$1,768	-20%	-36%	

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Elkhart Community Schools (2305)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	21340 Health Services; Nurse Services	\$495,183	\$590,453	\$727,655	\$905,214	83%	53%	24%
	21420 Psychological Testing	\$273,313	\$472,461	\$646,966	\$692,971	154%	47%	7%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$683,633	\$750,540	\$1,016,472	\$1,161,656	70%	55%	14%
	21810 Special Education Administration; Service Area Direction	\$17,039	\$411,151	\$154,476	\$242,036	> 500%	-41%	57%
	21890 Special Education Administration; Other Special Education Administration	\$218,020	\$246,137	\$410,615	\$465,702	114%	89%	13%
	24100 Office of The Principal	\$3,532,822	\$4,550,236	\$6,082,949	\$7,347,057	108%	61%	21%
Student Instructional Support Total		\$7,181,891	\$9,208,065	\$11,561,460	\$13,684,675	91%	49%	18%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$0	\$0	\$32,082	\$81,010			153%
	23120 Board of Education; Service Area Assistants	\$31,527	\$28,652	\$0	\$0	-100%	-100%	
	23150 Board of Education; Legal Services	\$21,923	\$63,575	\$58,840	\$116,691	432%	84%	98%
	23160 Board of Education; Promotion Expenses	\$7,550	\$12,040	\$23,265	\$8,728	16%	-28%	-62%
	23190 Board of Education; Other Governing Body Services	\$9,926	\$88,940	\$20,569	\$27,595	178%	-69%	34%
	23210 Executive Administration; Office of The Superintendent	\$372,816	\$505,959	\$588,461	\$554,736	49%	10%	-6%
	23220 Executive Administration; Community Relations	\$8,611	\$0	\$0	\$0	-100%		
	23230 Executive Administration; Staff Relations and Negotiations	\$75,155	\$95,501	\$118,951	\$139,113	85%	46%	17%
	25110 Fiscal Services; Office of The Business Manager	\$437,282	\$565,965	\$1,450,624	\$1,058,293	142%	87%	-27%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$290	\$1,003	\$125,503	\$270,912	> 500%	> 500%	116%
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$105,893	\$207,015			95%
	25160 Fiscal Services; Financial Accounting	\$0	\$0	\$56,032	\$114,143			104%
	25191 Other Fiscal Services; Refund of Revenue	\$280,954	\$770,711	\$491,893	\$427,527	52%	-45%	-13%
	25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$500	\$1,000			100%
	25193 Other Fiscal Services; Printed Forms	\$63,230	\$47,995	\$25,157	\$868	-99%	-98%	-97%
	25195 Other Fiscal Services; Bank Account Service Charge	\$3,331	\$11,007	\$13,687	\$8,588	158%	-22%	-37%
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$2,300	\$4,600			100%
	25199 Other Fiscal Services; Other	\$0	\$1,068,415	\$1,888,347	\$551,226		-48%	-71%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$65,919	\$318,593	\$10,102	\$31,637	-52%	-90%	213%
	25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$25,206	\$12,929			-49%
	25400 Planning, Research, Development and Evaluation	\$18,811	\$0	\$0	\$0	-100%		
	25600 Public Information Services	\$34,585	\$92,450	\$119,593	\$138,804	301%	50%	16%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$9,466	\$75,490	\$135,926		> 500%	80%
	25720 Personnel Services; Recruitment and Placement	\$231,085	\$293,541	\$139,573	\$0	-100%	-100%	-100%
	25730 Personnel Services; Personnel Services	\$0	\$0	\$133,222	\$264,828			99%
	25750 Personnel Services; Health Services	\$39,665	\$34,610	\$7,269,528	\$16,139,336	> 500%	> 500%	122%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$511,252	\$475,712			-7%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$2,372,756	\$3,018,229			27%
	25890 Other Technology Services	\$238,075	\$94,955	\$46,880	\$0	-100%	-100%	-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$115,074	\$95,551	\$159,902	\$186,574	62%	95%	17%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$6,351,537	\$7,981,096	\$8,762,942	\$10,398,695	64%	30%	19%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$23,385	\$27,971	\$75,264	\$77,225	230%	176%	3%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$583,311	\$818,779	\$1,315,290	\$948,734	63%	16%	-28%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,625	\$2,190	\$2,015	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$19,043	\$44,378	\$30,712	\$119,636	> 500%	170%	290%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$953	\$0			-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$162,209	\$431,420	\$585,697	\$546,213	237%	27%	-7%
	27010 Student Transportation; Service Area Direction	\$252,847	\$369,117	\$575,380	\$627,568	148%	70%	9%
	27100 Student Transportation; Vehicle Operation	\$2,235,262	\$2,595,740	\$3,571,620	\$4,363,190	95%	68%	22%
	27200 Student Transportation; Monitoring Services	\$217,208	\$236,514	\$336,122	\$423,120	95%	79%	26%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$1,187,446	\$1,296,712	\$1,816,813	\$1,518,001	28%	17%	-16%
	27400 Student Transportation; Purchase of School Buses	\$845,045	\$977,785	\$842,788	\$1,234,134	46%	26%	46%
	27500 Student Transportation; Insurance on Buses	\$99,740	\$86,755	\$108,186	\$112,856	13%	30%	4%
	27700 Student Transportation; Contracted Transportation Services	\$34,619	\$5,835	\$6,014	\$18,020	-48%	209%	200%
	27900 Student Transportation; Other Student Transportation Services	\$112,348	\$133,868	\$704,392	\$278,134	148%	108%	-61%
	31100 Food Services Operations; Service Area Direction	\$80,870	\$97,438	\$161,167	\$174,150	115%	79%	8%
	31200 Food Services Operations; Food Preparation and Dispensing	\$3,248,528	\$3,993,798	\$2,764,988	\$2,202,397	-32%	-45%	-20%
	31300 Food Services Operations; Food Delivery	\$77,191	\$101,353	\$119,260	\$185,096	140%	83%	55%
	31400 Food Services Operations; Food Purchases	\$0	\$0	\$2,010,625	\$3,302,045			64%
Overhead and Operational Total		\$17,588,025	\$23,399,676	\$39,655,831	\$50,505,234	187%	116%	27%
Nonoperational								
	33300 Civic Services	\$0	\$211,630	\$137,919	\$0		-100%	-100%
	33400 Athletic Coaches	\$374,177	\$162,530	\$661,660	\$668,145	79%	311%	1%
	33910 High School Band Uniforms	\$0	\$0	\$0	\$6,332			
	33930 Latch Key Kid Program	\$92,402	\$106,693	\$42,586	\$0	-100%	-100%	-100%
	33940 Child Care Services	\$0	\$0	\$291,907	\$483,181			66%
	33990 Other Community Services; Other	\$82,102	\$266,054	\$452,906	\$546,329	> 500%	105%	21%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Elkhart Community Schools (2305)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$100,000	\$369,594	\$0	\$10,080	-90%	-97%	
	43000 Facilities Acquisition and Construction; Professional Services	\$332,398	\$506,207	\$427,250	\$279,457	-16%	-45%	-35%
	45100 Building Acquisition, Construction and Improvements	\$4,477,737	\$2,954,123	\$4,599,949	\$2,331,537	-48%	-21%	-49%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$0	\$0	\$267,173			
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$2,805	\$6,990			149%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,541,835	\$1,252,328	\$910,146	\$1,253,922	-19%	0%	38%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$2,759,327	\$910,709	\$476,304	\$504,002	-82%	-45%	6%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$270,911	\$316,308	\$205,126	\$274,374	1%	-13%	34%
	51100 Debt Services; Principal on Debt; Bonds	\$1,305,000	\$1,525,600	\$650,000	\$2,480,000	90%	63%	282%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$288,384			
	52100 Debt Services; Interest on Debt; Bonds	\$473,303	\$219,279	\$1,338,913	\$3,401,190	> 500%	> 500%	154%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$222,247	\$520,705	\$332,610	\$708,793	219%	36%	113%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$4,425,466	\$11,192,000	\$8,085,000	\$8,815,000	99%	-21%	9%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$4,474,417	\$4,687,000			5%
	54200 Common School Fund; Principal	\$118,304	\$228,673	\$333,196	\$313,035	165%	37%	-6%
	54250 Common School Fund; Interest	\$0	\$0	\$4,386	\$9,531			117%
Nonoperational Total		\$16,575,208	\$20,742,433	\$23,427,079	\$27,334,456	65%	32%	17%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$1,280,526	\$1,672,931	\$797,295	\$0			
	26492 2007 Account Code - Social Security	\$3,991,984	\$4,967,790	\$2,108,357	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$112,126	\$487,163	\$261,660	\$0			
	26494 2007 Account Code - Group Insurance	\$11,775,090	\$22,608,352	\$11,716,902	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$8,612	\$94,423	\$20,237	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$1,377,459	\$899,032	\$0			
Prorated By Fund Total		\$17,168,337	\$31,208,119	\$15,803,483	\$0			