

# STATE OF INDIANA

Mitchell E. Daniels, Jr.  
Governor

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## OFFICE OF MANAGEMENT & BUDGET

212 State House  
Indianapolis, Indiana 46204-2796  
317-232-5610

Adam M. Horst  
Director

**To:** Indiana State Board of Education, Governor Daniels, and the Indiana General Assembly

**From:** Adam Horst, OMB Director

**Date:** May 14, 2012

**Re:** Student Instructional Expenditure Report for 2010-11 School Year

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Attached is the 2010-11 Student Instructional Expenditure report as required by IC 20-42.5-3-5. Student Instructional Expenditures are defined as the sum of two categories: *1-Student academic achievement* and *2-Student instructional support*. Non-Instructional Expenditures are the remaining two categories: *3-Overhead and operational* and *4-Non-operational*. The computations herein are based upon financial data submitted by each school corporation.

The statewide Student Instructional Expenditures ratio (also known as the “Dollars to the Classroom” percentage) in 2010-11 was **58.6%**. This figure is unchanged from the previous year, and a full percentage point lower than that of the baseline year of 2005-06 (59.6%). Data from ten years prior (1999-2000) is also included within this report.

Out of 348 school corporations and charter schools, 149 (or 43%) increased their percentage of dollars to the classroom from 2009-10 to 2010-11. Out of nine Educational Service Center areas, four increased their percentage.

The definitions of the four categories of expenditures are as follows:

- **Student Academic Achievement**: Defined as the activity between teachers and students. This category includes those direct expenditures related to instruction, providing instruction, instructional materials, and instructional supervision. Activities dealing directly with the teaching of pupils, including teachers (salaries and related fringe benefits), teacher aides, educational media services, textbooks, and instructional technology are included.
- **Student Instructional Support**: This category includes other expenditures for those services that support student academic achievement within the school building. Pupil support services included in these expenditures are attendance, social work, guidance, health, psychology, speech pathology, audiology, and school administration.
- **Overhead and Operational**: This category includes expenditures for non-instructional operating costs. Areas included are corporation administration, fiscal services (budgeting, payroll, and accounting), operation and maintenance of facilities, security, pupil transportation, food services, purchasing, and administrative technology.

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- Non-operational: This category includes expenditures that are not related to the day-to-day operation of public elementary and secondary education. Expenditures included in this category are facilities acquisition and construction, purchase of non-instructional equipment, and debt service obligations.

The final section of this report presents the Indiana K-12 chart of accounts showing which category each type of expenditure falls into.

In addition to calculating the ratio of student instructional expenditures to all other expenditures as outlined in statute, we have provided an additional “operational” measure to allow for more meaningful corporation-to-corporation comparisons. The operational measure excludes category 4 (non-operational) as well as adult education and property expenditures. The approach is consistent with the National Center for Education Statistics (NCES) analysis of elementary and secondary current expenditures by function.

(Note that NCES classifies school administration as non-instructional, whereas Indiana considers it as instructional support. Thus, school administration and corporation administration have been delineated separately for those wanting to compare to national statistics.)



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Although there are some individual success stories, it is disappointing that overall progress in driving dollars to Indiana classrooms is lackluster. School corporations are encouraged to take advantage of savings opportunities such as joining the state’s (or another consortium’s) health insurance plans, and registering at [k12indiana.com](http://k12indiana.com) to take advantage of consolidated purchasing contracts. It is hoped that parents and taxpayers will take a closer look at these results and persuade their school board and administration to improve their performance over time. Lastly, state policy makers should explore ways to better incentivize the reduction of unnecessary, non-instructional spending.

## Ratio of Student Instructional Expenditures to All Other Expenditures by ESC Area

Educational Service Center	Student Instructional Category	Expenditures FY 2001	Expenditures FY 2006	Expenditures FY 2010	Expenditures FY 2011	FY 2001	FY 2006	FY 2010	FY 2011	
						Ratio of Student Instr. Exp. To All Exp.	Ratio of Student Instr. Exp. To All Exp.	Ratio of Student Instr. Exp. To All Exp.	Ratio of Student Instr. Exp. To All Exp.	Ratio of Student Instr. Exp. To All Exp.
Southern	Not Categorized		\$9,093							
	Other Services	\$239,799,904	\$314,684,590	\$364,925,342	\$334,322,522					
	Student Instructional Services	\$423,982,716	\$524,032,597	\$532,334,795	\$521,999,642	63.9%	62.5%	59.3%		61.0%
	Total	\$663,782,620	\$838,726,281	\$897,260,138	\$856,322,164					
Wilson	Not Categorized	\$2,070,440	\$880,167	\$848,885						
	Other Services	\$241,423,322	\$277,870,882	\$338,318,476	\$324,553,113					
	Student Instructional Services	\$372,283,059	\$463,840,260	\$513,735,266	\$482,416,077	60.5%	62.5%	60.2%		59.8%
	Total	\$615,776,820	\$742,591,309	\$852,902,626	\$806,969,189					
West Central	Other Services	\$310,541,966	\$397,238,949	\$423,781,396	\$417,891,208					
	Student Instructional Services	\$440,413,951	\$537,253,321	\$603,878,921	\$584,473,921	58.6%	57.5%	58.8%		58.3%
	Total	\$750,955,916	\$934,492,270	\$1,027,660,317	\$1,002,365,128					
East Central	Other Services	\$420,893,499	\$593,566,082	\$604,192,002	\$606,303,432					
	Student Instructional Services	\$662,567,723	\$783,722,843	\$840,792,713	\$797,737,969	61.2%	56.9%	58.2%		56.8%
	Total	\$1,083,461,222	\$1,377,288,926	\$1,444,984,716	\$1,404,041,400					
Wabash Valley	Not Categorized			\$82,728						
	Other Services	\$417,181,868	\$588,011,465	\$653,649,551	\$663,346,330					
	Student Instructional Services	\$621,340,762	\$777,190,293	\$892,117,233	\$867,794,886	59.8%	56.9%	57.7%		56.7%
	Total	\$1,038,522,630	\$1,365,201,757	\$1,545,849,512	\$1,531,141,215					
Northwest	Other Services	\$410,972,266	\$545,631,274	\$651,230,655	\$604,698,747					
	Student Instructional Services	\$626,278,691	\$737,328,564	\$792,575,442	\$781,623,691	60.4%	57.5%	54.9%		56.4%
	Total	\$1,037,250,957	\$1,282,959,838	\$1,443,806,097	\$1,386,322,438					
Northern	Other Services	\$430,308,710	\$555,542,173	\$627,451,329	\$595,771,005					
	Student Instructional Services	\$697,245,091	\$861,844,319	\$904,680,706	\$868,326,833	61.8%	60.8%	59.0%		59.3%
	Total	\$1,127,553,801	\$1,417,386,491	\$1,532,132,036	\$1,464,097,839					
Region 8	Other Services	\$346,978,905	\$420,278,830	\$444,790,463	\$446,866,965					
	Student Instructional Services	\$619,544,635	\$758,891,232	\$800,965,767	\$754,215,448	64.1%	64.4%	64.3%		62.8%
	Total	\$966,523,540	\$1,179,170,063	\$1,245,756,230	\$1,201,082,412					

## Ratio of Student Instructional Expenditures to All Other Expenditures by ESC Area

Educational Service Center	Student Instructional Category	Expenditures FY 2001	Expenditures FY 2006	Expenditures FY 2010	Expenditures FY 2011	FY 2001	FY 2006	FY 2010	FY 2011	
						Ratio of Student Instr. Exp. To All Exp.	Ratio of Student Instr. Exp. To All Exp.	Ratio of Student Instr. Exp. To All Exp.	Ratio of Student Instr. Exp. To All Exp.	Ratio of Student Instr. Exp. To All Exp.
Central	Not Categorized	\$517								
	Other Services	\$455,411,133	\$655,433,236	\$768,757,368	\$728,529,666					
	Student Instructional Services	\$723,427,360	\$966,240,727	\$1,021,381,355	\$1,013,923,549	61.4%	59.6%	57.1%		58.2%
	<b>Total</b>	<b>\$1,178,839,010</b>	<b>\$1,621,673,963</b>	<b>\$1,790,138,723</b>	<b>\$1,742,453,215</b>					
Virtual Charter	Other Services			\$25,665	\$72,012					
	Student Instructional Services			\$240,603	\$1,691,447			90.4%		95.9%
	<b>Total</b>			<b>\$266,267</b>	<b>\$1,763,459</b>					
Statewide	Not Categorized	\$2,070,957	\$889,260	\$931,612						
	Other Services	\$3,273,511,572	\$4,348,257,481	\$4,877,122,249	\$4,722,354,999					
	Student Instructional Services	\$5,187,083,988	\$6,410,344,156	\$6,902,702,801	\$6,674,203,461	61.3%	59.6%	58.6%		58.6%
	<b>Total</b>	<b>\$8,462,666,517</b>	<b>\$10,759,490,897</b>	<b>\$11,780,756,662</b>	<b>\$11,396,558,460</b>					

**Progress of School Corporations in Improving the Ratio of Student Instructional Expenditures**

	Expenditures FY 2006					Expenditures FY 2010					Expenditures FY 2011					Increase from 2006	1 Year Increase
	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.	Student Academic Achievement	Student Instructional Support	Overhead and Operational	Nonoperational	Ratio of Student Instr. Exp. To All Exp.		
Statewide	52.2%	7.4%	20.8%	19.6%	59.6%	50.9%	7.7%	22.7%	18.7%	58.6%	50.8%	7.8%	22.7%	18.7%	58.6%	-1.0%	.0%
21st Century Charter Sch of Gary (9545)	35.1%	7.6%	25.8%	31.5%	42.7%	40.4%	8.3%	36.9%	14.4%	48.7%	38.9%	10.6%	39.6%	11.0%	49.5%	6.7%	.8%
Adams Central Community Schools (15)	54.3%	7.2%	24.9%	13.6%	61.5%	54.8%	7.3%	23.1%	14.9%	62.1%	49.5%	6.1%	19.2%	25.1%	55.7%	-5.8%	-6.4%
Alexandria Com School Corp (5265)	65.1%	6.9%	18.0%	10.1%	72.0%	55.1%	8.4%	24.1%	12.5%	63.5%	58.8%	8.6%	22.9%	9.7%	67.5%	-4.5%	4.0%
Anderson Community School Corp (5275)	35.6%	4.6%	26.8%	33.0%	40.2%	53.0%	7.6%	24.8%	14.7%	60.6%	52.9%	6.1%	24.1%	16.9%	59.0%	18.9%	-1.6%
Anderson Preparatory Academy (9790)						37.9%	12.8%	12.5%	36.7%	50.8%	49.3%	17.3%	16.2%	17.2%	66.6%	n/a	15.9%
Andrew J Brown Academy (9615)	100.0%	.0%	.0%		100.0%	55.4%	9.3%	35.3%		64.7%	62.3%	7.8%	29.9%		70.1%	-29.9%	5.4%
Argos Community Schools (5470)	51.5%	6.7%	23.0%	18.8%	58.2%	53.1%	5.1%	21.7%	20.1%	58.3%	56.7%	5.9%	22.1%	15.4%	62.5%	4.4%	4.3%
Aspire Charter Academy (9685)						53.6%	5.9%	40.4%		59.6%	60.2%	6.0%	33.8%		66.2%	n/a	6.6%
Attica Consolidated Sch Corp (2435)	56.2%	5.8%	17.3%	20.7%	62.0%	57.0%	7.2%	18.7%	17.0%	64.2%	55.5%	7.1%	19.6%	17.8%	62.7%	.7%	-1.6%
Avon Community School Corp (3315)	40.4%	6.7%	28.0%	24.8%	47.1%	41.5%	9.1%	23.4%	25.9%	50.6%	41.4%	8.8%	22.7%	27.1%	50.2%	3.1%	-.4%
Barr-Reeve Com Schools Inc (1315)	60.4%	5.9%	18.7%	15.0%	66.3%	58.5%	7.7%	20.2%	13.6%	66.2%	57.8%	8.1%	21.3%	12.8%	65.9%	-.4%	-.3%
Bartholomew Con School Corp (365)	52.8%	8.2%	18.9%	20.1%	61.0%	45.6%	7.2%	28.4%	18.8%	52.8%	40.1%	6.3%	23.7%	29.9%	46.4%	-14.5%	-6.4%
Batesville Community Sch Corp (6895)	54.1%	8.2%	22.3%	15.4%	62.3%	54.3%	8.3%	22.2%	15.2%	62.6%	51.9%	8.3%	23.2%	16.7%	60.1%	-2.1%	-2.5%
Baugo Community Schools (2260)	49.9%	5.2%	19.8%	25.1%	55.1%	48.6%	6.3%	21.2%	23.8%	54.9%	47.1%	6.4%	22.6%	23.9%	53.5%	-1.6%	-1.4%
Beacon Academy (9830)						45.7%	18.3%	7.5%	28.5%	64.0%	49.1%	23.3%	8.2%	19.4%	72.4%	n/a	8.4%
Beech Grove City Schools (5380)	53.3%	7.7%	22.3%	16.7%	61.0%	57.3%	4.7%	20.5%	17.6%	62.0%	55.7%	4.6%	20.8%	18.9%	60.3%	-.8%	-1.7%
Benton Community School Corp (395)	44.8%	6.8%	21.9%	26.6%	51.6%	48.9%	8.8%	24.7%	17.5%	57.7%	48.5%	7.8%	27.0%	16.7%	56.3%	4.7%	-1.4%
Blackford County Schools (515)	54.3%	8.6%	20.2%	16.9%	62.9%	51.1%	9.5%	23.2%	16.3%	60.5%	47.9%	9.9%	26.1%	16.1%	57.8%	-5.1%	-2.7%
Bloomfield School District (2920)	50.7%	7.7%	20.5%	21.1%	58.4%	54.6%	7.3%	22.8%	15.3%	61.9%	55.0%	7.9%	24.4%	12.7%	62.9%	4.5%	1.0%
Bloomington Project School (9835)						34.8%	11.5%	11.8%	41.9%	46.3%	27.0%	11.1%	7.1%	54.8%	38.2%	n/a	-8.1%
Blue River Valley Schools (3405)	55.4%	8.6%	24.5%	11.6%	63.9%	53.1%	9.3%	22.7%	14.9%	62.4%	50.0%	8.6%	21.6%	19.8%	58.6%	-5.3%	-3.8%
Bremen Public Schools (5480)	49.4%	10.4%	19.4%	20.9%	59.7%	50.8%	10.8%	21.9%	16.5%	61.6%	50.8%	10.5%	21.1%	17.6%	61.3%	1.6%	-.3%
Brown County School Corporation (670)	48.8%	10.5%	23.7%	17.0%	59.3%	50.7%	9.7%	26.2%	13.4%	60.4%	46.1%	8.9%	25.7%	19.4%	54.9%	-4.4%	-5.5%
Brownsburg Community Sch Corp (3305)	43.1%	5.8%	19.1%	32.0%	48.9%	50.0%	7.3%	17.7%	25.0%	57.3%	48.3%	7.2%	16.9%	27.7%	55.4%	6.5%	-1.9%
Brownstown Cnt Com Sch Corp (3695)	56.2%	6.9%	24.4%	12.6%	63.0%	53.1%	7.1%	23.3%	16.5%	60.2%	51.1%	7.1%	23.4%	18.4%	58.2%	-4.8%	-2.0%
C A Beard Memorial School Corp (3455)	50.4%	7.3%	24.0%	18.3%	57.7%	50.7%	8.1%	30.3%	10.9%	58.8%	47.4%	8.3%	26.2%	18.1%	55.7%	-2.0%	-3.1%
Campagna Academy Charter School (9300)	66.2%	6.0%	19.2%	8.6%	72.2%	51.0%	15.8%	23.5%	9.6%	66.8%	58.8%	13.3%	23.1%	4.8%	72.1%	-.2%	5.3%
Cannelton City Schools (6340)	66.3%	7.1%	22.8%	3.8%	73.5%	59.5%	7.3%	28.7%	4.5%	66.7%	53.6%	8.4%	23.9%	14.1%	62.0%	-11.5%	-4.8%
Carmel Clay Schools (3060)	47.6%	6.4%	18.1%	27.9%	54.0%	52.1%	7.0%	19.9%	21.1%	59.1%	54.1%	6.8%	21.0%	18.1%	60.9%	6.9%	1.8%
Carroll Consolidated Sch Corp (750)	55.5%	23.5%	18.7%	2.3%	79.0%	38.2%	5.5%	26.1%	30.2%	43.7%	40.3%	6.2%	33.6%	19.8%	46.6%	-32.4%	2.9%
Caston School Corporation (2650)	50.5%	6.7%	25.9%	16.9%	57.2%	53.0%	7.6%	25.4%	14.0%	60.6%	52.5%	6.8%	28.1%	12.6%	59.3%	2.1%	-1.3%
Center Grove Com Sch Corp (4205)	50.5%	5.9%	19.0%	24.6%	56.4%	47.1%	6.9%	19.5%	26.6%	54.0%	45.5%	6.4%	19.6%	28.6%	51.9%	-4.6%	-2.1%
Centerville-Abington Com Schs (8360)	51.0%	4.9%	24.5%	19.7%	55.8%	53.5%	8.0%	22.6%	15.9%	61.5%	51.9%	6.9%	22.5%	18.7%	58.8%	2.9%	-2.7%
Central Noble Com School Corp (6055)	53.4%	9.0%	23.2%	14.4%	62.3%	51.2%	8.1%	24.5%	16.2%	59.3%	48.8%	8.3%	28.3%	14.5%	57.2%	-5.2%	-2.2%
Challenge Foundation Academy (9645)	14.2%	45.8%	19.2%	20.7%	60.0%	54.7%	13.0%	17.1%	15.2%	67.7%	46.0%	11.0%	13.4%	29.5%	57.1%	-3.0%	-10.6%
Charles A Tindley Accelerated Schl (9445)	42.7%	20.5%	18.9%	17.9%	63.2%	48.9%	16.1%	13.9%	21.1%	65.0%	49.1%	22.0%	16.5%	12.5%	71.0%	7.8%	6.1%
Charter School of the Dunes (9310)	43.2%	9.1%	28.1%	19.6%	52.2%	56.8%	10.2%	25.3%	7.8%	66.9%	56.0%	7.7%	24.6%	11.7%	63.7%	11.5%	-3.2%
Christel House Academy (9380)	47.0%	8.3%	24.1%	20.6%	55.3%	48.0%	13.4%	15.5%	23.1%	61.3%	49.6%	12.1%	19.7%	18.6%	61.7%	6.4%	.4%
Clark-Pleasant Com School Corp (4145)	35.4%	5.5%	32.6%	26.5%	40.8%	37.1%	6.9%	33.3%	22.7%	44.0%	37.3%	6.4%	31.1%	25.2%	43.7%	2.8%	-.3%
Clarksville Com School Corp (1000)	52.0%	7.9%	19.5%	20.5%	59.9%	49.3%	9.2%	21.0%	20.5%	58.6%	46.1%	8.9%	22.2%	22.7%	55.0%	-4.9%	-3.6%
Clay Community Schools (1125)	53.2%	6.4%	22.1%	18.3%	59.6%	48.4%	6.7%	19.5%	25.4%	55.1%	46.9%	6.6%	20.1%	26.3%	53.5%	-6.1%	-1.6%
Clinton Central School Corp (1150)	52.7%	8.2%	26.3%	12.8%	60.9%	51.1%	7.1%	30.1%	11.8%	58.1%	49.3%	7.0%	32.8%	11.0%	56.2%	-4.7%	-1.9%
Clinton Prairie School Corp (1160)	44.9%	7.1%	23.5%	24.5%	52.0%	46.7%	7.3%	24.5%	21.5%	53.9%	47.4%	7.1%	25.1%	20.4%	54.5%	2.5%	.5%
Cloverdale Community Schools (6750)	45.5%	6.9%	28.7%	18.9%	52.4%	46.3%	7.3%	22.0%	24.3%	53.7%	50.4%	8.7%	20.2%	20.6%	59.1%	6.7%	5.5%
Community Montessori Inc (9320)	16.3%	2.6%	8.6%	72.6%	18.9%	43.4%	9.5%	18.9%	28.2%	52.9%	44.9%	9.1%	19.5%	26.5%	54.0%	35.2%	1.1%
Community Schools of Frankfort (1170)	52.6%	9.4%	19.3%	18.7%	62.0%	47.9%	11.5%	17.3%	23.3%	59.5%	50.3%	11.9%	18.4%	19.4%	62.2%	.2%	2.7%
Concord Community Schools (2270)	56.8%	5.0%	16.6%	21.6%	61.8%	43.7%	4.7%	15.2%	36.4%	48.4%	45.1%	4.8%	18.6%	31.5%	49.9%	-11.9%	1.5%
Covington Community Sch Corp (2440)	49.0%	7.9%	21.9%	21.2%	56.9%	44.2%	8.3%	21.1%	26.4%	52.5%	48.5%	9.1%	23.2%	19.2%	57.5%	.6%	5.0%
Cowan Community School Corp (1900)	35.5%	7.7%	18.5%	38.3%	43.2%	48.1%	10.4%	22.7%	18.8%	58.5%	48.8%	10.5%	24.4%	16.3%	59.3%	16.1%	.8%
Crawford Co Com School Corp (1300)	57.1%	6.2%	20.9%	15.8%	63.3%	56.8%	8.4%	24.6%	10.2%	65.2%	56.4%	9.0%	23.5%	11.1%	65.4%	2.1%	.2%
Crawfordsville Com Schools (5855)	45.9%	11.2%	17.8%	25.0%	57.2%	44.8%	12.4%	22.5%	20.3%	57.2%	43.0%	12.1%	19.0%	25.9%	55.1%	-2.1%	-2.1%
Crothersville Community Schools (3710)	52.2%	5.6%	23.8%	18.4%	57.8%	53.4%	4.5%	25.3%	16.8%	57.9%	51.3%	4.4%	20.5%	23.8%	55.7%	-2.0%	-2.2%
Crown Point Community Sch Corp (4660)	45.1%	6.3%	22.4%	26.2%	51.4%	44.9%	6.6%	19.9%	28.6%	51.5%	44.9%	7.9%	21.2%	26.1%	52.7%	1.3%	1.2%
Culver Community Schools Corp (5455)	50.3%	6.7%	22.5%	20.5%	57.0%	48.5%	9.9%	21.9%	19.6%	58.4%	48.1%	9.2%	23.5%	19.2%	57.3%	.3%	-1.1%

**Progress of School Corporations in Improving the Ratio of Student Instructional Expenditures**

	Expenditures FY 2006					Expenditures FY 2010					Expenditures FY 2011						
Daleville Community Schools (1940)	45.5%	7.3%	34.2%	13.0%	52.8%	44.3%	9.4%	26.4%	20.0%	53.7%	45.7%	8.4%	25.7%	20.2%	54.1%	1.3%	.5%
Danville Community School Corp (3325)	45.7%	7.0%	24.4%	22.9%	52.7%	40.4%	9.9%	23.0%	26.8%	50.3%	42.2%	8.1%	23.4%	26.3%	50.3%	-2.4%	-.1%
Decatur County Com Schools (1655)	58.6%	7.0%	23.4%	11.0%	65.6%	56.8%	6.6%	22.3%	14.3%	63.4%	56.6%	7.4%	25.4%	10.5%	64.0%	-1.6%	.6%
DeKalb Co Ctl United Sch Dist (1835)	53.8%	8.0%	20.2%	18.0%	61.8%	59.6%	7.8%	18.2%	14.5%	67.3%	56.9%	7.8%	17.2%	18.1%	64.6%	2.9%	-2.7%
DeKalb Co Eastern Com Sch Dist (1805)	47.9%	8.2%	26.7%	17.2%	56.1%	52.6%	9.5%	27.5%	10.4%	62.1%	46.2%	9.2%	28.7%	15.9%	55.4%	-.7%	-6.7%
Delaware Community School Corp (1875)	49.0%	7.9%	24.9%	18.2%	56.9%	53.1%	8.7%	23.1%	15.1%	61.8%	52.2%	7.6%	25.2%	15.0%	59.8%	2.8%	-2.0%
Delphi Community School Corp (755)	49.0%	6.3%	19.9%	24.9%	55.3%	49.2%	7.9%	22.1%	20.9%	57.1%	40.6%	6.2%	20.8%	32.4%	46.7%	-8.6%	-10.3%
Dr Robert H Faulkner Academy (9795)						51.9%	13.1%	22.7%	12.3%	65.0%	52.1%	14.2%	22.8%	11.0%	66.2%	n/a	1.2%
Duneland School Corporation (6470)	49.4%	6.1%	22.3%	22.2%	55.5%	43.3%	5.6%	21.7%	29.4%	48.9%	39.7%	5.2%	20.3%	34.7%	45.0%	-10.5%	-3.9%
East Allen County Schools (255)	55.9%	9.0%	21.2%	13.8%	65.0%	55.9%	9.4%	21.9%	12.9%	65.3%	56.1%	9.7%	22.9%	11.4%	65.7%	.8%	.5%
East Chicago Lighthouse Charter (9595)	1.1%	35.8%	59.2%	3.9%	36.9%	48.5%	8.3%	30.0%	13.1%	56.9%	53.8%	9.5%	28.7%	7.9%	63.4%	26.5%	6.5%
East Chicago Urban Enterprise Acad (9555)	28.2%	4.3%	9.9%	57.7%	32.4%	58.1%	7.2%	25.8%	8.9%	65.3%	56.5%	7.4%	25.1%	11.0%	63.9%	31.4%	-1.4%
East Gibson School Corporation (2725)	52.1%	6.1%	26.3%	15.5%	58.2%	54.6%	7.1%	27.6%	10.7%	61.7%	53.6%	6.7%	28.4%	11.3%	60.3%	2.1%	-1.4%
East Noble School Corp (6060)	52.9%	9.1%	19.7%	18.3%	62.0%	54.6%	8.3%	17.8%	19.3%	62.9%	53.2%	7.1%	17.3%	22.5%	60.3%	-1.7%	-2.6%
East Porter County School Corp (6510)	46.9%	7.2%	18.9%	26.9%	54.2%	41.0%	6.4%	17.8%	34.9%	47.4%	40.8%	6.7%	17.3%	35.2%	47.5%	-6.6%	.2%
East Washington School Corp (8215)	60.7%	8.4%	18.9%	12.0%	69.1%	60.7%	8.7%	18.2%	12.4%	69.4%	58.4%	8.3%	21.3%	12.0%	66.6%	-2.4%	-2.8%
Eastbrook Community Sch Corp (2815)	56.8%	9.4%	19.4%	14.4%	66.2%	46.1%	9.2%	32.6%	12.1%	55.3%	48.4%	9.3%	29.3%	13.0%	57.8%	-8.5%	2.4%
Eastern Greene Schools (2940)	56.6%	6.7%	26.0%	10.6%	63.3%	56.6%	7.4%	31.9%	4.1%	64.0%	52.8%	8.0%	34.6%	4.6%	60.8%	-2.5%	-3.2%
Eastern Hancock Co Com Sch Corp (3145)	51.4%	5.0%	25.3%	18.3%	56.4%	47.6%	5.5%	27.2%	19.7%	53.1%	47.7%	6.1%	26.9%	19.3%	53.8%	-2.6%	.7%
Eastern Howard School Corp (3480)	47.7%	8.1%	19.9%	24.3%	55.8%	45.0%	9.0%	22.6%	23.4%	54.0%	47.5%	8.8%	22.4%	21.3%	56.3%	.5%	2.3%
Eastern Pulaski Com Sch Corp (6620)	56.8%	4.9%	15.2%	23.0%	61.7%	56.8%	5.4%	22.5%	15.3%	62.2%	56.8%	5.8%	24.4%	13.0%	62.5%	.8%	.4%
Edinburgh Community Sch Corp (4215)	56.1%	7.3%	19.0%	17.5%	63.4%	60.0%	7.9%	20.5%	11.6%	67.8%	50.6%	7.2%	22.0%	20.2%	57.8%	-5.6%	-10.0%
Elkhart Community Schools (2305)	57.8%	8.8%	19.3%	14.1%	66.6%	47.4%	8.5%	30.2%	13.9%	56.0%	54.2%	9.6%	21.4%	14.9%	63.8%	-2.8%	7.8%
Elwood Community School Corp (5280)	53.4%	7.1%	20.5%	18.9%	60.5%	49.4%	7.6%	22.2%	20.8%	57.0%	52.0%	8.4%	26.2%	13.4%	60.4%	-.1%	3.4%
Eminence Community School Corp (5910)	52.7%	5.2%	24.8%	17.4%	57.8%	48.2%	7.2%	23.0%	21.5%	55.4%	48.5%	8.2%	24.6%	18.7%	56.7%	-1.1%	1.3%
Evansville Vanderburgh Sch Corp (7995)	58.3%	7.9%	18.4%	15.4%	66.2%	51.5%	8.8%	22.3%	17.4%	60.3%	56.5%	8.8%	24.1%	10.6%	65.3%	-.8%	5.1%
Fairfield Community Schools (2155)	46.8%	5.8%	19.3%	28.1%	52.6%	51.2%	6.3%	21.9%	20.6%	57.5%	50.4%	6.4%	23.3%	19.9%	56.8%	4.2%	-.7%
Fall Creek Academy (9370)	41.9%	9.8%	25.6%	22.7%	51.7%	46.3%	6.8%	37.1%	9.9%	53.0%	47.1%	6.4%	43.5%	3.0%	53.5%	1.8%	.5%
Fayette County School Corp (2395)	56.1%	9.0%	24.6%	10.3%	65.1%	57.7%	11.1%	23.0%	8.2%	68.8%	58.0%	11.0%	23.3%	7.7%	69.1%	3.9%	.3%
Flanner House Elementary School (9390)	62.0%	5.2%	23.8%	9.0%	67.3%	53.9%	19.1%	14.7%	12.3%	73.0%	55.4%	15.9%	16.4%	12.3%	71.3%	4.0%	-1.7%
Flat Rock-Hawcreek School Corp (370)	58.1%	6.8%	21.3%	13.8%	64.8%	38.4%	4.7%	29.7%	27.2%	43.1%	39.3%	4.8%	28.9%	27.0%	44.1%	-20.7%	1.0%
Fort Wayne Community Schools (235)	61.3%	8.8%	19.0%	10.9%	70.1%	61.5%	9.5%	19.8%	9.2%	71.0%	60.1%	9.5%	20.4%	10.0%	69.6%	-.5%	-1.4%
Fountain Square Academy (9480)	26.3%	14.6%	29.9%	29.3%	40.8%	35.3%	9.8%	40.9%	14.1%	45.1%	35.2%	12.2%	38.3%	14.4%	47.3%	6.5%	2.3%
Franklin Community School Corp (4225)	49.7%	6.3%	21.5%	22.6%	56.0%	46.2%	6.4%	20.9%	26.5%	52.6%	45.0%	6.1%	21.1%	27.7%	51.1%	-4.8%	-1.4%
Franklin County Com Sch Corp (2475)	57.8%	6.4%	22.2%	13.6%	64.2%	55.2%	6.5%	23.2%	15.1%	61.7%	57.0%	6.9%	24.7%	11.3%	63.9%	-.3%	2.2%
Franklin Township Com Sch Corp (5310)	42.3%	5.4%	19.8%	32.6%	47.6%	48.4%	6.5%	18.5%	26.7%	54.8%	52.3%	7.0%	20.0%	20.7%	59.3%	11.6%	4.5%
Frankton-Lapel Community Schs (5245)	50.2%	6.3%	21.6%	21.8%	56.6%	41.0%	5.7%	32.0%	21.4%	46.7%	39.7%	6.0%	32.7%	21.6%	45.7%	-10.9%	-1.0%
Fremont Community Schools (7605)	52.0%	5.2%	17.1%	25.8%	57.1%	53.5%	4.4%	17.5%	24.6%	57.9%	52.2%	4.4%	18.6%	24.7%	56.7%	-.5%	-1.2%
Frontier School Corporation (8525)	51.4%	7.6%	18.2%	22.7%	59.1%	49.6%	8.5%	20.2%	21.7%	58.1%	49.6%	9.2%	18.8%	22.4%	58.8%	-.3%	.7%
Galileo Charter School (9565)	29.5%	13.9%	12.9%	43.8%	43.3%	52.7%	16.9%	24.8%	5.6%	69.6%	54.1%	17.0%	22.0%	6.9%	71.1%	27.8%	1.5%
Garrett-Keyser-Butler Com (1820)	58.4%	6.8%	22.1%	12.8%	65.1%	57.0%	6.5%	20.8%	15.7%	63.6%	59.2%	6.2%	20.8%	13.8%	65.3%	.2%	1.8%
Gary Community School Corp (4690)	52.1%	9.4%	27.8%	10.7%	61.5%	53.7%	9.3%	25.5%	11.5%	63.0%	57.7%	10.0%	25.2%	7.1%	67.7%	6.2%	4.7%
Gary Lighthouse Charter School (9535)	31.4%	11.5%	30.9%	26.2%	42.9%	50.2%	9.0%	25.5%	15.3%	59.2%	49.5%	9.1%	28.0%	13.5%	58.5%	15.6%	-.6%
Geist Montessori Academy (9665)	.0%	8.2%	91.8%	.0%	8.2%	51.5%	12.9%	8.5%	27.1%	64.4%	47.6%	14.7%	12.0%	25.6%	62.4%	54.1%	-2.0%
Goshen Community Schools (2315)	61.0%	8.6%	15.2%	15.2%	69.6%	61.7%	7.9%	16.1%	14.3%	69.6%	60.3%	7.9%	14.6%	17.2%	68.2%	-1.4%	-1.4%
Greater Clark County Schools (1010)	64.3%	7.3%	18.8%	9.6%	71.6%	57.1%	7.2%	19.7%	15.9%	64.4%	52.3%	6.8%	22.4%	18.5%	59.1%	-12.5%	-5.3%
Greater Jasper Con Schs (2120)	55.3%	8.3%	18.1%	18.2%	63.6%	41.2%	8.7%	29.3%	20.8%	49.9%	42.7%	9.3%	29.1%	18.9%	52.0%	-11.7%	2.0%
Greencastle Community Sch Corp (6755)	47.3%	6.9%	22.8%	22.9%	54.2%	49.7%	7.4%	24.1%	18.9%	57.0%	49.9%	7.4%	23.7%	18.9%	57.4%	3.1%	.3%
Greenfield-Central Com Schools (3125)	55.8%	11.9%	17.0%	15.2%	67.8%	49.3%	11.6%	19.3%	19.8%	60.9%	40.0%	10.6%	22.3%	27.1%	50.6%	-17.2%	-10.3%
Greensburg Community Schools (1730)	50.3%	7.3%	23.6%	18.7%	57.6%	51.5%	7.8%	24.6%	16.2%	59.2%	51.0%	8.3%	25.7%	14.9%	59.4%	1.8%	.1%
Greenwood Community Sch Corp (4245)	54.9%	5.3%	20.7%	19.1%	60.2%	52.3%	5.4%	21.0%	21.2%	57.8%	55.3%	5.6%	20.6%	18.5%	60.9%	.7%	3.1%
Griffith Public Schools (4700)	55.2%	5.4%	17.8%	21.6%	60.6%	49.2%	7.1%	20.7%	23.1%	56.3%	48.9%	7.1%	19.3%	24.8%	55.9%	-4.7%	-.4%
Hamilton Community Schools (7610)	55.7%	6.4%	24.5%	13.4%	62.1%	54.9%	7.4%	24.9%	12.8%	62.3%	49.0%	6.2%	25.4%	19.3%	55.3%	-6.8%	-7.0%
Hamilton Heights School Corp (3025)	47.0%	7.8%	21.6%	23.6%	54.8%	38.8%	6.8%	22.3%	32.1%	45.6%	41.1%	7.8%	26.2%	24.9%	48.9%	-5.9%	3.3%
Hamilton Southeastern Schools (3005)	44.2%	6.8%	21.6%	27.4%	51.0%	46.4%	7.6%	20.9%	25.1%	54.0%	46.6%	7.8%	20.3%	25.2%	54.4%	3.4%	.5%
Hammond Academy of Science & Tech (9705)						.1%	1.5%	.3%	98.1%	1.6%	30.7%	12.0%	11.7%	45.6%	42.7%	n/a	41.1%
Hanover Community School Corp (4580)	31.9%	4.2%	13.7%	50.2%	36.1%	42.6%	5.4%	21.0%	31.0%	48.0%	42.2%	5.3%	20.8%	31.7%	47.5%	11.3%	-.5%
Herron Charter (9650)	32.3%	6.8%	9.5%	51.4%	39.1%	40.1%	20.3%	12.8%	26.7%	60.5%	31.0%	15.2%	7.7%	46.2%	46.1%	7.0%	-14.4%
Hoosier Acad Virtual Charter (9865)						85.7%	4.7%	8.3%	1.3%	90.4%	89.0%	4.3%	4.2%	2.5%	93.2%	n/a	2.9%

**Progress of School Corporations in Improving the Ratio of Student Instructional Expenditures**

	Expenditures FY 2006					Expenditures FY 2010					Expenditures FY 2011						
Hoosier Academy - Indianapolis (9805)						46.5%	11.8%	18.0%	23.7%	58.3%	47.2%	15.2%	26.3%	11.3%	62.4%	n/a	4.1%
Hoosier Academy - Muncie (9810)						51.3%	13.6%	12.0%	23.1%	64.8%	49.0%	13.3%	18.6%	19.2%	62.3%	n/a	-2.6%
Hope Academy (9655)						42.2%	27.3%	12.3%	18.2%	69.5%	41.3%	26.6%	14.6%	17.4%	68.0%	n/a	-1.5%
Huntington Co Com Sch Corp (3625)	56.7%	8.3%	19.4%	15.6%	65.0%	54.4%	10.2%	21.9%	13.5%	64.6%	55.5%	10.0%	22.1%	12.4%	65.5%	.5%	.9%
Imagine Life Sciences Acad - East (9815)						33.1%	6.7%	29.5%	30.6%	39.8%	36.3%	9.0%	33.0%	21.7%	45.3%	n/a	5.4%
Imagine Life Sciences Acad - West (9850)						34.7%	10.8%	24.8%	29.8%	45.5%	36.2%	10.7%	32.9%	20.2%	46.8%	n/a	1.4%
Imagine Master Academy (9695)						44.0%	9.6%	27.5%	18.9%	53.6%	45.7%	10.2%	29.4%	14.7%	55.9%	n/a	2.3%
Imagine MASTer on Broadway (9820)						41.9%	10.7%	27.1%	20.3%	52.6%	43.0%	10.5%	30.7%	15.8%	53.5%	n/a	.9%
Indiana Math and Science Academy (9785)						41.9%	19.4%	18.6%	20.1%	61.3%	45.7%	19.8%	20.2%	14.3%	65.5%	n/a	4.2%
Indiana Math Science Academy North (9895)						.0%	17.2%	33.4%	49.4%	17.2%	41.3%	7.9%	29.7%	21.1%	49.2%	n/a	32.0%
Indianapolis Metropolitan High School (9670)	45.4%	19.6%	11.3%	23.7%	65.0%	45.6%	25.8%	17.3%	11.3%	71.4%	48.5%	20.1%	18.5%	12.9%	68.6%	3.6%	-2.8%
Indianapolis Project School (9825)						54.1%	13.3%	16.3%	16.3%	67.4%	22.1%	9.8%	6.6%	61.5%	31.9%	n/a	-35.5%
Indianapolis Public Schools (5385)	54.5%	7.5%	21.9%	16.1%	62.0%	52.3%	7.8%	24.9%	15.0%	60.1%	51.1%	7.7%	23.2%	18.0%	58.8%	-3.2%	-1.4%
Indpls Lighthouse Charter School (9575)	40.7%	8.3%	30.7%	20.4%	48.9%	54.7%	6.9%	26.2%	12.1%	61.6%	55.4%	8.4%	28.5%	7.7%	63.8%	14.8%	2.1%
International School of Columbus (9860)						39.4%	17.5%	8.9%	34.2%	56.9%	33.9%	20.9%	11.5%	33.6%	54.9%	n/a	-2.0%
Irvington Community School (9330)	45.5%	6.1%	9.4%	39.1%	51.5%	25.8%	5.4%	4.7%	64.1%	31.2%	55.2%	10.7%	8.8%	25.4%	65.9%	14.3%	34.6%
Jac-Cen-Del Community Sch Corp (6900)	54.1%	7.2%	25.1%	13.6%	61.3%	54.2%	7.3%	24.2%	14.3%	61.5%	51.8%	8.3%	24.6%	15.3%	60.1%	-1.2%	-1.5%
Jay School Corp (3945)	54.6%	8.3%	20.5%	16.6%	62.9%	55.1%	9.0%	21.5%	14.4%	64.1%	53.8%	8.7%	21.5%	16.0%	62.5%	-4.4%	-1.6%
Jennings County Schools (4015)	54.7%	8.4%	23.7%	13.2%	63.1%	52.4%	9.6%	27.7%	10.3%	62.0%	49.0%	9.5%	31.7%	9.8%	58.5%	-4.6%	-3.5%
John Glenn School Corporation (7150)	43.7%	5.4%	16.6%	34.3%	49.0%	56.8%	8.1%	21.9%	13.2%	64.9%	56.9%	8.0%	21.1%	14.1%	64.8%	15.8%	.0%
Joshua Academy (9495)	51.4%	17.6%	18.0%	12.9%	69.1%	51.0%	18.1%	12.4%	18.4%	69.2%	51.1%	18.2%	11.1%	19.6%	69.3%	.2%	.1%
Kankakee Valley School Corp (3785)	52.8%	7.1%	21.3%	18.8%	59.9%	50.9%	6.9%	21.6%	20.6%	57.8%	50.4%	7.3%	22.8%	19.5%	57.7%	-2.2%	-1.1%
KIPP Indpls College Preparatory (9400)	39.3%	15.1%	23.7%	21.8%	54.5%	47.7%	20.2%	23.8%	8.3%	68.0%	52.7%	16.5%	24.8%	6.0%	69.2%	14.7%	1.2%
KIPP Lead College Prep Charter (9635)	47.4%	16.7%	13.3%	22.5%	64.1%	54.8%	7.6%	29.4%	8.2%	62.4%	60.1%	9.1%	23.9%	7.0%	69.1%	5.0%	6.7%
Knox Community School Corp (7525)	56.5%	7.4%	20.3%	15.8%	63.9%	52.8%	8.4%	22.9%	15.9%	61.2%	49.9%	6.9%	24.3%	18.9%	56.9%	-7.0%	-4.3%
Kokomo-Center Twp Con Sch Corp (3500)	55.9%	11.2%	21.3%	11.5%	67.2%	56.7%	11.5%	20.4%	11.4%	68.2%	53.5%	11.3%	20.7%	14.4%	64.8%	-2.3%	-3.4%
Lafayette School Corporation (7855)	58.5%	11.8%	18.1%	11.6%	70.3%	58.9%	10.2%	17.5%	13.4%	69.1%	56.1%	10.0%	16.9%	17.0%	66.1%	-4.2%	-3.0%
Lake Central School Corp (4615)	58.7%	7.3%	18.2%	15.9%	66.0%	54.3%	5.9%	23.4%	16.4%	60.1%	55.1%	6.1%	25.3%	13.4%	61.3%	-4.7%	1.1%
Lake Ridge Schools (4650)	50.1%	7.2%	19.4%	23.3%	57.2%	53.6%	8.4%	23.1%	14.9%	62.0%	49.5%	8.4%	22.3%	19.8%	57.9%	.7%	-4.1%
Lake Station Community Schools (4680)	53.4%	9.0%	26.4%	11.2%	62.5%	53.8%	9.6%	26.4%	10.2%	63.4%	50.2%	9.2%	26.2%	14.4%	59.4%	-3.1%	-4.0%
Lakeland School Corporation (4535)	52.1%	6.2%	22.8%	18.9%	58.3%	53.7%	8.3%	22.6%	15.5%	61.9%	48.6%	7.5%	25.2%	18.8%	56.0%	-2.3%	-5.9%
Lanesville Community School Corp (3160)	49.8%	7.6%	23.9%	18.7%	57.4%	55.4%	9.5%	23.4%	11.7%	64.9%	54.0%	9.0%	24.3%	12.6%	63.0%	5.6%	-1.9%
LaPorte Community School Corp (4945)	48.5%	5.8%	17.4%	28.2%	54.4%	52.8%	7.7%	26.6%	12.9%	60.5%	53.6%	8.4%	23.6%	14.3%	62.0%	7.7%	1.5%
Lawrence Early College HS for S&T (9660)						23.6%	12.8%	16.6%	47.0%	36.4%	41.3%	16.2%	16.4%	26.1%	57.5%	n/a	21.1%
Lawrenceburg Com School Corp (1620)	47.3%	7.7%	21.6%	23.4%	55.0%	51.4%	9.6%	23.7%	15.3%	61.0%	53.5%	9.4%	21.3%	15.9%	62.8%	7.9%	1.8%
Lebanon Community School Corp (665)	46.0%	6.5%	22.6%	24.9%	52.5%	46.5%	7.7%	24.0%	21.8%	54.2%	46.3%	7.7%	24.6%	21.3%	54.0%	1.5%	-.2%
Liberty-Perry Com School Corp (1895)	53.1%	9.5%	22.9%	14.5%	62.6%	50.5%	10.4%	22.9%	16.2%	60.9%	52.5%	10.5%	22.7%	14.3%	63.0%	.4%	2.1%
Linton-Stockton School Corp (2950)	56.3%	7.7%	20.6%	15.5%	63.9%	56.4%	10.7%	19.5%	13.3%	67.2%	55.8%	11.0%	19.5%	13.7%	66.8%	2.9%	-.3%
Logansport Community Sch Corp (875)	57.0%	11.6%	18.1%	13.3%	68.6%	60.2%	11.7%	16.6%	11.5%	71.8%	57.8%	11.8%	19.9%	10.5%	69.6%	1.0%	-2.2%
Loogootee Community Sch Corp (5525)	64.5%	7.1%	19.5%	8.9%	71.7%	65.3%	8.1%	20.8%	5.8%	73.3%	65.1%	7.1%	20.0%	7.8%	72.1%	.5%	-1.2%
M S D Bluffton-Harrison (8445)	53.7%	7.8%	21.1%	17.4%	61.5%	50.6%	7.0%	20.5%	21.9%	57.6%	50.4%	7.0%	23.0%	19.6%	57.4%	-4.1%	-.2%
M S D Boone Township (6460)	31.4%	3.8%	14.1%	50.7%	35.2%	47.6%	5.4%	19.5%	27.5%	52.9%	47.5%	5.2%	20.0%	27.3%	52.7%	17.5%	-.3%
M S D Decatur Township (5300)	48.9%	7.2%	26.0%	18.0%	56.0%	44.8%	6.1%	28.4%	20.7%	50.9%	42.6%	6.0%	31.9%	19.5%	48.5%	-7.5%	-2.4%
M S D Lawrence Township (5330)	53.8%	4.8%	16.7%	24.6%	58.6%	52.0%	5.9%	21.0%	21.2%	57.9%	55.6%	5.7%	21.3%	17.4%	61.2%	2.6%	3.4%
M S D Martinsville Schools (5925)	54.8%	6.9%	26.1%	12.3%	61.6%	56.9%	8.8%	25.2%	9.1%	65.7%	56.2%	8.8%	25.6%	9.4%	65.0%	3.4%	-.7%
M S D Mount Vernon (6590)	47.9%	8.3%	23.1%	20.8%	56.1%	46.2%	10.8%	27.2%	15.9%	56.9%	44.6%	9.7%	27.2%	18.5%	54.3%	-1.9%	-2.6%
M S D North Posey Co Schools (6600)	55.8%	7.2%	19.8%	17.1%	63.0%	37.1%	7.0%	15.2%	40.8%	44.1%	53.3%	10.0%	20.4%	16.3%	63.3%	.3%	19.2%
M S D of New Durham Township (4860)	52.3%	4.6%	26.0%	17.1%	56.8%	52.7%	7.7%	22.3%	17.3%	60.3%	52.4%	8.2%	21.6%	17.8%	60.6%	3.8%	.3%
M S D Perry Township (5340)	51.8%	7.9%	21.9%	18.4%	59.6%	43.4%	7.2%	35.4%	14.0%	50.6%	43.3%	7.3%	34.4%	15.0%	50.6%	-9.1%	.0%
M S D Pike Township (5350)	52.4%	7.0%	15.7%	24.9%	59.5%	48.5%	6.6%	20.6%	24.2%	55.2%	47.9%	6.5%	22.3%	23.2%	54.5%	-5.0%	-.7%
M S D Shakamak Schools (2960)	62.0%	6.2%	22.0%	9.8%	68.2%	61.4%	7.1%	22.6%	8.9%	68.5%	63.7%	6.9%	21.6%	7.8%	70.6%	2.4%	2.1%
M S D Southwest Allen County (125)	50.4%	6.5%	17.8%	25.4%	56.8%	50.7%	9.2%	19.2%	20.9%	59.9%	46.7%	9.7%	19.7%	23.9%	56.4%	-.4%	-3.5%
M S D Steuben County (7615)	46.9%	6.3%	22.0%	24.7%	53.2%	48.7%	7.4%	22.7%	21.3%	56.0%	46.0%	7.1%	21.1%	25.8%	53.1%	-.1%	-2.9%
M S D Wabash County Schools (8050)	57.0%	12.8%	17.1%	13.1%	69.8%	56.1%	14.5%	18.0%	11.4%	70.6%	53.9%	15.4%	20.2%	10.5%	69.3%	-.5%	-1.3%
M S D Warren County (8115)	52.4%	7.1%	23.9%	16.5%	59.6%	51.7%	7.0%	23.9%	17.3%	58.8%	49.8%	7.9%	25.8%	16.6%	57.6%	-2.0%	-1.2%
M S D Warren Township (5360)	49.4%	8.8%	19.8%	22.0%	58.2%	37.1%	8.0%	34.2%	20.7%	45.1%	47.3%	9.3%	22.8%	20.6%	56.6%	-1.6%	11.6%
M S D Washington Township (5370)	59.3%	7.3%	21.9%	11.4%	66.7%	56.3%	8.4%	23.4%	11.8%	64.7%	58.6%	8.8%	21.9%	10.7%	67.5%	.8%	2.7%
M S D Wayne Township (5375)	51.5%	4.7%	19.0%	24.8%	56.2%	56.9%	4.5%	24.4%	14.3%	61.3%	56.4%	4.5%	24.3%	14.9%	60.8%	4.6%	-.5%
Maconaquah School Corp (5615)	54.0%	8.2%	20.3%	17.5%	62.2%	48.7%	7.9%	33.7%	9.7%	56.6%	47.2%	7.9%	36.2%	8.7%	55.1%	-7.1%	-1.5%

**Progress of School Corporations in Improving the Ratio of Student Instructional Expenditures**

	Expenditures FY 2006					Expenditures FY 2010					Expenditures FY 2011							
Madison Consolidated Schools (3995)	57.1%	6.7%	17.2%	19.0%	63.8%	49.8%	5.9%	28.3%	16.1%	55.6%	50.9%	6.2%	24.9%	18.0%	57.1%	-6.7%	1.5%	
Madison-Grant United Sch Corp (2825)	61.8%	7.3%	20.1%	10.8%	69.2%	45.2%	6.2%	35.3%	13.3%	51.4%	44.4%	6.4%	34.8%	14.4%	50.8%	-18.4%	-.6%	
Manchester Community Schools (8045)	50.7%	6.0%	22.2%	21.1%	56.7%	48.5%	8.0%	25.1%	18.4%	56.4%	47.4%	7.1%	25.7%	19.8%	54.5%	-2.2%	-1.9%	
Marion Community Schools (2865)	55.0%	8.0%	22.4%	14.6%	62.9%	52.1%	9.4%	27.4%	11.1%	61.6%	55.0%	9.0%	23.5%	12.5%	64.0%	1.1%	2.5%	
Medora Community School Corp (3640)	54.4%	8.5%	22.8%	14.2%	62.9%	46.3%	5.7%	35.0%	13.0%	52.0%	47.7%	4.8%	34.1%	13.4%	52.5%	-10.4%	.5%	
Merrillville Community School (4600)	45.1%	5.4%	18.4%	31.1%	50.5%	43.3%	5.8%	22.9%	28.0%	49.1%	43.4%	5.7%	22.4%	28.6%	49.1%	-1.4%	.0%	
Michigan City Area Schools (4925)	51.9%	8.1%	22.8%	17.1%	60.0%	48.7%	8.2%	21.6%	21.5%	56.9%	46.7%	8.3%	24.7%	20.3%	54.9%	-5.1%	-2.0%	
Middlebury Community Schools (2275)	46.8%	6.3%	26.2%	20.6%	53.2%	46.6%	6.5%	24.3%	22.6%	53.1%	43.2%	5.9%	26.3%	24.6%	49.1%	-4.1%	-4.0%	
Milan Community Schools (6910)	58.5%	7.0%	23.7%	10.7%	65.6%	57.2%	8.9%	23.3%	10.6%	66.1%	53.7%	9.5%	26.7%	10.1%	63.2%	-2.4%	-2.9%	
Mill Creek Community Sch Corp (3335)	30.2%	5.0%	14.3%	50.4%	35.3%	41.9%	8.0%	24.9%	25.3%	49.9%	43.8%	8.3%	25.5%	22.4%	52.0%	16.7%	2.1%	
Mississinewa Community School Corp (2855)	60.9%	9.5%	16.9%	12.8%	70.4%	64.6%	8.8%	17.4%	9.2%	73.4%	58.2%	11.4%	20.3%	10.1%	69.6%	-.8%	-3.8%	
Mitchell Community Schools (5085)	40.9%	5.5%	15.6%	38.1%	46.4%	54.7%	7.8%	21.9%	15.6%	62.5%	52.9%	8.3%	22.8%	16.1%	61.2%	14.8%	-1.3%	
Monroe Central School Corp (6820)	59.0%	7.6%	21.2%	12.3%	66.6%	52.5%	8.5%	22.9%	16.1%	61.0%	54.6%	8.4%	23.3%	13.7%	63.0%	-3.6%	2.0%	
Monroe County Com Sch Corp (5740)	48.2%	10.2%	22.9%	18.7%	58.4%	50.2%	9.2%	24.3%	16.3%	59.4%	50.7%	9.2%	22.8%	17.2%	59.9%	1.5%	.5%	
Monroe-Gregg School District (5900)	39.9%	5.2%	20.5%	34.4%	45.1%	48.2%	8.1%	25.4%	18.2%	56.3%	44.9%	7.9%	26.4%	20.7%	52.8%	7.7%	-3.5%	
Monument Lighthouse Charter School (9590)	.1%	25.8%	69.1%	5.0%	26.0%	41.7%	7.0%	25.3%	26.0%	48.8%	47.1%	7.2%	30.9%	14.8%	54.3%	28.4%	5.6%	
Mooresville Con School Corp (5930)	50.2%	7.5%	23.2%	19.2%	57.6%	55.2%	7.8%	24.9%	12.1%	63.0%	51.5%	7.3%	29.0%	12.3%	58.7%	1.1%	-4.3%	
Mt Vernon Community Sch Corp (3135)	47.7%	7.2%	23.1%	21.9%	54.9%	46.3%	4.6%	20.2%	28.8%	50.9%	49.2%	4.1%	18.2%	28.5%	53.3%	-1.7%	2.4%	
Muncie Community Schools (1970)	54.5%	6.4%	27.3%	11.8%	60.9%	66.2%	5.7%	16.8%	11.4%	71.8%	66.6%	5.7%	16.0%	11.7%	72.3%	11.4%	.5%	
Nettle Creek School Corp (8305)	53.3%	7.0%	23.6%	16.1%	60.3%	56.8%	7.6%	20.6%	14.9%	64.5%	56.0%	6.9%	23.8%	13.3%	62.9%	2.6%	-1.5%	
New Albany-Floyd Co Con Sch (2400)	49.3%	7.6%	20.1%	23.0%	56.9%	47.0%	7.9%	17.9%	27.2%	54.9%	50.5%	8.5%	20.4%	20.6%	59.0%	2.1%	4.1%	
New Castle Community Sch Corp (3445)	60.9%	8.0%	20.7%	10.4%	68.9%	62.4%	8.9%	19.0%	9.7%	71.3%	60.7%	9.3%	20.3%	9.7%	70.0%	1.0%	-1.3%	
New Community School (9340)	53.9%	9.3%	20.2%	16.6%	63.2%	56.5%	7.6%	17.0%	18.9%	64.1%	53.9%	6.7%	16.1%	23.4%	60.6%	-2.6%	-3.5%	
New Harmony Town & Twp Con Sch (6610)	64.2%	4.1%	25.3%	6.4%	68.3%	59.2%	6.7%	25.2%	8.9%	65.8%	58.2%	7.7%	27.9%	6.3%	65.9%	-2.4%	.0%	
New Prairie United School Corp (4805)	52.5%	5.2%	24.5%	17.8%	57.7%	47.4%	5.6%	23.1%	23.9%	53.0%	48.5%	6.0%	25.5%	20.0%	54.5%	-3.2%	1.5%	
Nineveh-Hensley-Jackson United (4255)	49.3%	7.4%	22.3%	21.0%	56.7%	47.9%	8.1%	23.5%	20.5%	56.0%	46.3%	8.8%	24.4%	20.6%	55.1%	-1.6%	-.9%	
Noblesville Schools (3070)	48.5%	5.7%	18.8%	27.0%	54.2%	50.9%	6.8%	19.9%	22.4%	57.7%	44.3%	6.2%	18.6%	30.9%	50.5%	-3.6%	-7.2%	
North Adams Community Schools (25)	49.4%	6.4%	19.9%	24.4%	55.8%	47.5%	6.7%	18.3%	27.5%	54.1%	45.2%	6.6%	19.7%	28.6%	51.7%	-4.0%	-2.4%	
North Daviess Com Schools (1375)	55.1%	6.3%	20.3%	18.3%	61.5%	52.8%	6.9%	23.9%	16.4%	59.7%	56.0%	7.2%	21.8%	15.0%	63.2%	1.7%	3.5%	
North Gibson School Corp (2735)	55.7%	5.9%	24.8%	13.6%	61.5%	54.7%	4.3%	25.1%	15.9%	59.0%	52.3%	4.4%	21.0%	22.2%	56.7%	-4.8%	-2.2%	
North Harrison Com School Corp (3180)	56.4%	6.0%	23.0%	14.6%	62.4%	45.1%	5.4%	19.2%	30.3%	50.5%	58.1%	6.1%	22.4%	13.5%	64.1%	1.7%	13.7%	
North Judson-San Pierre Sch Corp (7515)	57.5%	5.4%	24.4%	12.8%	62.9%	57.2%	5.9%	23.0%	13.9%	63.1%	56.3%	6.0%	23.9%	13.9%	62.3%	-.6%	-.8%	
North Knox School Corp (4315)	57.4%	5.9%	23.4%	13.4%	63.2%	53.9%	7.6%	27.4%	11.1%	61.5%	56.5%	7.5%	27.0%	9.0%	64.0%	.8%	2.5%	
North Lawrence Com Schools (5075)	49.4%	7.8%	21.3%	21.5%	57.2%	55.0%	8.8%	22.0%	14.2%	63.8%	52.5%	9.3%	23.6%	14.5%	61.8%	4.6%	-2.0%	
North Miami Community Schools (5620)	49.9%	6.5%	27.1%	16.5%	56.4%	52.1%	8.1%	28.1%	11.8%	60.2%	48.6%	8.6%	30.5%	12.3%	57.2%	.7%	-3.0%	
North Montgomery Com Sch Corp (5835)	45.0%	7.3%	23.1%	24.6%	52.3%	46.5%	7.7%	27.1%	18.7%	54.2%	43.9%	7.5%	25.2%	23.4%	51.4%	-.9%	-2.8%	
North Newton School Corp (5945)	59.7%	6.1%	22.6%	11.6%	65.8%	48.9%	7.3%	26.7%	17.1%	56.2%	41.9%	6.4%	22.3%	29.5%	48.3%	-17.6%	-7.9%	
North Putnam Community Schools (6715)	61.7%	7.2%	19.9%	11.2%	68.8%	53.1%	7.6%	23.9%	15.4%	60.7%	51.6%	7.2%	24.3%	16.9%	58.8%	-10.0%	-1.9%	
North Spencer County Sch Corp (7385)	55.5%	7.1%	20.1%	17.3%	62.6%	53.8%	6.6%	24.0%	15.6%	60.4%	52.1%	6.6%	24.9%	16.4%	58.7%	-3.9%	-1.7%	
North Vermillion Com Sch Corp (8010)	50.3%	7.2%	24.7%	17.9%	57.5%	51.1%	9.3%	23.1%	16.4%	60.5%	48.0%	9.4%	26.2%	16.4%	57.4%	-.1%	-3.0%	
North West Hendricks Schools (3295)	46.4%	7.5%	25.5%	20.6%	53.9%	30.0%	6.1%	20.4%	43.5%	36.1%	32.2%	6.7%	23.0%	38.1%	38.9%	-15.0%	2.8%	
North White School Corp (8515)	50.7%	7.9%	20.7%	20.7%	58.6%	47.3%	7.6%	20.2%	24.8%	54.9%	48.4%	8.7%	22.9%	20.0%	57.1%	-1.5%	2.2%	
Northeast Dubois Co Sch Corp (2040)	62.6%	6.6%	19.8%	11.0%	69.2%	54.9%	5.4%	28.9%	10.8%	60.2%	54.8%	5.4%	28.9%	10.8%	60.2%	-9.0%	.0%	
Northeast School Corp (7645)	59.4%	7.6%	24.2%	8.7%	67.0%	58.0%	7.9%	24.3%	9.7%	65.9%	58.6%	8.5%	23.4%	9.5%	67.1%	.0%	1.2%	
Northeastern Wayne Schools (8375)	55.7%	6.7%	20.9%	16.7%	62.3%	54.3%	8.4%	22.6%	14.7%	62.7%	52.7%	8.3%	24.3%	14.7%	61.0%	-1.3%	-1.7%	
Northern Wells Com Schools (8435)	55.1%	6.9%	22.1%	16.0%	61.9%	54.9%	7.0%	24.6%	13.5%	61.9%	47.6%	7.0%	30.1%	15.3%	54.6%	-7.4%	-7.3%	
Northwest Allen County Schools (225)	50.9%	8.1%	19.7%	21.3%	59.0%	47.1%	8.6%	20.3%	24.0%	55.7%	45.2%	8.1%	20.5%	26.2%	53.3%	-5.7%	-2.4%	
Northwestern Con School Corp (7350)	53.7%	5.1%	22.2%	19.0%	58.8%	50.4%	7.3%	24.5%	17.8%	57.7%	45.2%	7.3%	24.8%	22.6%	52.5%	-6.3%	-5.2%	
Northwestern School Corp (3470)	51.1%	6.5%	21.0%	21.4%	57.6%	48.4%	8.9%	22.9%	19.8%	57.3%	48.9%	9.1%	23.6%	18.4%	58.1%	.5%	.8%	
Oak Hill United School Corp (5625)	52.6%	10.4%	21.8%	15.1%	63.1%	45.3%	10.1%	21.8%	22.8%	55.5%	42.8%	9.4%	21.7%	26.2%	52.1%	-11.0%	-3.3%	
Options Charter Sch - Noblesville (9640)						71.5%	1.6%	6.9%	19.9%	73.2%	68.5%	.8%	11.9%	18.9%	69.2%	n/a	-3.9%	
Options Charter School - Carmel (9325)	63.4%	4.8%	10.6%	21.2%	68.2%	69.7%	3.8%	8.7%	17.9%	73.4%	70.1%	4.1%	9.9%	16.0%	74.1%	5.9%	.7%	
Oregon-Davis School Corp (7495)	50.3%	6.3%	22.6%	20.8%	56.6%	49.6%	6.7%	24.7%	18.9%	56.4%	46.1%	6.3%	27.3%	20.3%	52.4%	-4.2%	-4.0%	
Orleans Community Schools (6145)	54.7%	5.9%	18.3%	21.2%	60.5%	53.0%	6.8%	20.1%	20.1%	59.7%	53.7%	6.2%	20.3%	19.8%	60.0%	-.6%	.3%	
Paoli Community School Corp (6155)	54.4%	5.8%	16.8%	23.0%	60.2%	60.2%	6.4%	18.9%	14.5%	66.6%	59.7%	7.2%	20.4%	12.7%	66.9%	6.7%	.3%	
Paramount School of Excellence Inc (9680)						63.2%	6.6%	21.2%	9.1%	69.8%	41.2%	9.3%	12.3%	37.2%	50.5%	n/a	-19.2%	
Penn-Harris-Madison Sch Corp (7175)	52.9%	6.3%	19.2%	21.7%	59.1%	46.8%	5.4%	28.0%	19.8%	52.2%	47.6%	5.8%	26.7%	19.9%	53.4%	-5.7%	1.2%	
Perry Central Com Schools Corp (6325)	61.5%	5.4%	22.4%	10.8%	66.8%	57.9%	9.0%	21.5%	11.6%	66.9%	57.7%	10.9%	21.1%	10.4%	68.6%	1.7%	1.7%	
Peru Community Schools (5635)	44.4%	5.2%	14.9%	35.5%	49.6%	57.6%	8.2%	23.2%	11.0%	65.8%	52.6%	8.0%	23.0%	16.4%	60.5%	10.9%	-5.2%	



**Progress of School Corporations in Improving the Ratio of Student Instructional Expenditures**

	Expenditures FY 2006					Expenditures FY 2010					Expenditures FY 2011							
Pike County School Corp (6445)	49.3%	6.7%	26.3%	17.7%	56.0%	49.2%	8.1%	28.3%	14.5%	57.3%	48.5%	10.0%	29.4%	12.1%	58.5%	2.5%	1.3%	
Pioneer Regional School Corp (775)	58.3%	6.2%	22.4%	13.1%	64.5%	50.8%	8.5%	27.8%	12.9%	59.4%	49.8%	8.4%	31.3%	10.5%	58.2%	-6.3%	-1.1%	
Plainfield Community Sch Corp (3330)	48.2%	6.2%	20.8%	24.7%	54.5%	42.6%	5.8%	16.6%	35.0%	48.4%	45.1%	6.0%	17.8%	31.2%	51.0%	-3.4%	2.6%	
Plymouth Community School Corp (5485)	42.6%	4.9%	17.3%	35.2%	47.5%	53.2%	7.5%	20.2%	19.1%	60.7%	50.2%	7.4%	22.7%	19.7%	57.6%	10.1%	-3.1%	
Portage Township Schools (6550)	56.0%	5.6%	24.2%	14.2%	61.6%	52.1%	6.0%	25.7%	16.1%	58.2%	51.8%	6.3%	25.0%	16.9%	58.1%	-3.5%	-.1%	
Porter Township School Corp (6520)	44.6%	6.9%	23.5%	24.9%	51.6%	46.2%	5.3%	30.1%	18.3%	51.6%	49.4%	5.7%	25.2%	19.7%	55.2%	3.6%	3.6%	
Prairie Heights Com Sch Corp (4515)	55.2%	6.2%	24.1%	14.5%	61.4%	56.3%	6.1%	22.2%	15.4%	62.5%	53.9%	5.3%	26.2%	14.6%	59.2%	-2.2%	-3.2%	
Randolph Central School Corp (6825)	56.1%	8.6%	20.7%	14.6%	64.7%	52.7%	8.0%	20.8%	18.4%	60.8%	55.7%	9.0%	21.8%	13.5%	64.7%	.0%	3.9%	
Randolph Eastern School Corp (6835)	58.6%	8.2%	18.4%	14.8%	66.8%	56.4%	7.3%	21.1%	15.3%	63.6%	56.4%	7.4%	20.4%	15.8%	63.9%	-3.0%	.2%	
Randolph Southern School Corp (6805)	56.6%	7.3%	25.5%	10.6%	63.9%	54.8%	8.3%	24.5%	12.4%	63.1%	52.7%	8.3%	24.7%	14.3%	61.0%	-2.9%	-2.1%	
Renaissance Academy Charter (9690)						36.2%	17.2%	4.4%	42.2%	53.5%	44.0%	26.3%	8.3%	21.5%	70.3%	n/a	16.8%	
Rensselaer Central School Corp (3815)	53.1%	9.3%	24.3%	13.3%	62.4%	50.0%	8.6%	22.3%	19.1%	58.7%	48.3%	8.4%	20.9%	22.4%	56.7%	-5.7%	-2.0%	
Richland-Bean Blossom C S C (5705)	53.3%	9.2%	19.6%	17.8%	62.5%	52.8%	10.0%	19.1%	18.2%	62.7%	52.7%	9.7%	20.1%	17.4%	62.4%	-.1%	-.3%	
Richmond Community Schools (8385)	59.0%	10.4%	20.2%	10.3%	69.5%	59.2%	9.8%	19.7%	11.3%	69.0%	57.4%	9.7%	19.8%	13.1%	67.1%	-2.3%	-1.9%	
Rising Sun-Ohio Co Com (6080)	65.2%	7.2%	22.9%	4.7%	72.4%	58.9%	7.6%	21.2%	12.3%	66.5%	59.8%	6.9%	21.4%	11.9%	66.7%	-5.7%	.2%	
River Forest Community Sch Corp (4590)	42.4%	6.4%	22.6%	28.5%	48.8%	51.6%	9.0%	24.5%	15.0%	60.6%	50.4%	8.4%	26.3%	15.0%	58.8%	9.9%	-1.8%	
Rochester Community Sch Corp (2645)	54.8%	8.1%	20.5%	16.6%	62.9%	54.5%	8.0%	21.5%	16.0%	62.5%	50.0%	8.1%	22.5%	19.4%	58.1%	-4.8%	-4.4%	
Rock Creek Community Academy (9875)						1.3%	77.1%	21.7%	.0%	78.3%	49.8%	18.6%	15.5%	16.1%	68.5%	n/a	-9.9%	
Rockville Community School Corp (6300)	50.4%	7.8%	17.3%	24.5%	58.2%	58.3%	8.0%	16.6%	17.1%	66.3%	54.7%	9.3%	16.2%	19.8%	64.0%	5.8%	-2.3%	
Rossville Con School District (1180)	54.0%	7.5%	22.7%	15.8%	61.5%	57.6%	6.5%	24.6%	11.3%	64.1%	56.4%	6.3%	23.7%	13.6%	62.7%	1.2%	-1.4%	
Rural Community Schools Inc (9465)	69.6%	17.1%	12.9%	.4%	86.7%	63.1%	23.5%	11.1%	2.3%	86.6%	64.8%	16.9%	18.3%	.0%	81.7%	-5.0%	-4.9%	
Rush County Schools (6995)	55.3%	7.6%	24.9%	12.2%	62.9%	50.7%	9.3%	24.6%	15.3%	60.1%	45.4%	8.9%	23.0%	22.7%	54.3%	-8.6%	-5.8%	
Salem Community Schools (8205)	54.8%	6.9%	21.8%	16.6%	61.6%	57.3%	7.1%	22.0%	13.6%	64.4%	57.0%	7.0%	22.3%	13.7%	64.0%	2.4%	-.4%	
School City of East Chicago (4670)	45.0%	13.5%	21.1%	20.4%	58.5%	45.2%	7.3%	27.8%	19.7%	52.5%	42.9%	7.7%	24.6%	24.8%	50.6%	-7.9%	-2.0%	
School City of Hammond (4710)	55.0%	8.7%	19.0%	17.2%	63.7%	53.8%	11.1%	18.3%	16.9%	64.9%	52.8%	10.8%	19.6%	16.8%	63.6%	-.1%	-1.3%	
School City of Hobart (4730)	42.7%	6.1%	18.5%	32.7%	48.8%	47.9%	8.4%	27.5%	16.2%	56.3%	49.7%	8.2%	23.8%	18.4%	57.9%	9.1%	1.6%	
School City of Mishawaka (7200)	64.1%	8.5%	15.2%	12.2%	72.6%	65.1%	9.7%	14.7%	10.5%	74.8%	61.3%	9.1%	14.4%	15.2%	70.4%	-2.2%	-4.4%	
School Town of Highland (4720)	53.2%	7.4%	23.5%	15.9%	60.6%	43.1%	7.0%	23.1%	26.8%	50.1%	38.2%	5.8%	22.7%	33.2%	44.1%	-16.5%	-6.0%	
School Town of Munster (4740)	50.4%	5.5%	17.7%	26.3%	56.0%	37.4%	4.4%	17.4%	40.8%	41.8%	46.6%	5.4%	22.0%	26.0%	52.0%	-3.9%	10.2%	
School Town of Speedway (5400)	57.5%	9.0%	21.1%	12.4%	66.5%	56.8%	12.1%	23.4%	7.7%	68.9%	57.6%	12.9%	24.1%	5.4%	70.5%	4.0%	1.6%	
Scott County School District 1 (7230)	57.8%	4.9%	20.2%	17.2%	62.6%	56.7%	5.8%	22.1%	15.4%	62.6%	59.9%	6.1%	21.7%	12.3%	66.0%	3.3%	3.4%	
Scott County School District 2 (7255)	52.8%	6.5%	23.7%	17.0%	59.3%	54.8%	7.4%	24.8%	13.0%	62.2%	54.0%	6.9%	24.1%	14.9%	60.9%	1.6%	-1.3%	
SE Neighborhood Sch of Excellence (9485)	41.7%	8.7%	24.9%	24.7%	50.4%	56.0%	5.0%	19.0%	19.9%	61.1%	51.4%	7.8%	22.0%	18.8%	59.2%	8.8%	-1.8%	
Seymour Community Schools (3675)	53.8%	8.2%	18.9%	19.2%	61.9%	56.3%	7.0%	19.5%	17.2%	63.3%	54.7%	8.0%	21.8%	15.5%	62.7%	.7%	-.6%	
Shelby Eastern Schools (7285)	51.4%	5.9%	19.5%	23.1%	57.3%	48.3%	6.9%	22.1%	22.7%	55.2%	48.7%	7.9%	26.7%	16.7%	56.7%	-.7%	1.5%	
Shelbyville Central Schools (7365)	53.0%	5.0%	19.9%	22.1%	58.0%	51.5%	6.3%	20.4%	21.9%	57.8%	51.1%	5.8%	21.8%	21.3%	56.8%	-1.2%	-.9%	
Shenandoah School Corporation (3435)	50.8%	7.3%	23.1%	18.8%	58.0%	49.5%	5.7%	25.1%	19.7%	55.2%	52.3%	6.5%	29.1%	12.0%	58.8%	.8%	3.6%	
Sheridan Community Schools (3055)	53.8%	9.8%	23.5%	12.9%	63.6%	52.9%	9.5%	24.0%	13.6%	62.4%	49.7%	10.0%	24.6%	15.7%	59.6%	-4.0%	-2.8%	
Shoals Community School Corp (5520)	49.1%	7.4%	22.6%	20.9%	56.5%	53.6%	7.5%	24.8%	14.1%	61.1%	55.8%	7.9%	25.3%	11.0%	63.7%	7.2%	2.7%	
Signature School Inc (9315)	74.1%	15.0%	3.4%	7.5%	89.1%	69.7%	13.4%	2.3%	14.6%	83.0%	68.9%	13.0%	5.2%	12.9%	81.8%	-7.3%	-1.2%	
Smith-Green Community Schools (8625)	57.0%	7.6%	19.8%	15.7%	64.5%	49.1%	10.6%	25.1%	15.2%	59.7%	46.7%	11.0%	27.1%	15.2%	57.7%	-6.8%	-2.0%	
South Adams Schools (35)	53.1%	8.5%	23.5%	14.9%	61.6%	51.4%	5.7%	18.6%	24.3%	57.1%	52.2%	5.9%	21.3%	20.6%	58.1%	-3.5%	1.0%	
South Bend Community Sch Corp (7205)	51.8%	7.9%	19.8%	20.5%	59.7%	53.8%	7.3%	20.7%	18.3%	61.0%	55.3%	7.5%	21.6%	15.6%	62.8%	3.1%	1.8%	
South Central Com School Corp (4940)	43.9%	4.9%	24.2%	27.0%	48.8%	49.2%	5.3%	24.3%	21.2%	54.5%	47.7%	4.8%	25.0%	22.5%	52.5%	3.7%	-2.0%	
South Dearborn Com School Corp (1600)	60.5%	6.4%	19.4%	13.8%	66.8%	57.7%	5.1%	21.2%	16.0%	62.8%	58.3%	5.4%	20.2%	16.1%	63.7%	-3.1%	.9%	
South Gibson School Corp (2765)	55.2%	4.7%	21.5%	18.6%	59.9%	43.0%	5.0%	22.4%	29.5%	48.1%	47.6%	5.1%	20.9%	26.4%	52.7%	-7.2%	4.6%	
South Harrison Com Schools (3190)	52.2%	8.4%	18.6%	20.8%	60.6%	48.6%	8.9%	22.3%	20.2%	57.5%	48.3%	9.3%	22.7%	19.7%	57.6%	-3.0%	.1%	
South Henry School Corp (3415)	57.5%	6.8%	24.6%	11.1%	64.3%	58.3%	6.5%	24.5%	10.7%	64.8%	51.5%	6.0%	26.4%	16.1%	57.5%	-6.8%	-7.3%	
South Knox School Corp (4325)	51.5%	6.8%	20.4%	21.3%	58.3%	52.5%	7.2%	24.8%	15.5%	59.8%	49.2%	7.1%	24.7%	19.0%	56.3%	-2.1%	-3.5%	
South Madison Com Sch Corp (5255)	47.0%	4.7%	17.7%	30.6%	51.7%	29.5%	3.2%	41.0%	26.3%	32.7%	40.2%	4.8%	26.0%	29.0%	45.0%	-6.7%	12.3%	
South Montgomery Com Sch Corp (5845)	34.7%	4.7%	21.9%	38.7%	39.4%	43.1%	6.2%	27.0%	23.7%	49.3%	43.1%	7.2%	24.5%	25.2%	50.3%	10.9%	1.0%	
South Newton School Corp (5995)	49.1%	7.1%	23.2%	20.6%	56.2%	46.4%	8.0%	26.3%	19.3%	54.4%	45.6%	8.1%	28.0%	18.2%	53.7%	-2.5%	-.7%	
South Putnam Community Schools (6705)	42.3%	8.6%	19.0%	30.1%	50.9%	46.6%	7.7%	24.6%	21.2%	54.3%	49.0%	7.8%	23.1%	20.1%	56.8%	5.9%	2.6%	
South Ripley Com Sch Corp (6865)	59.4%	7.7%	25.1%	7.8%	67.1%	44.7%	6.0%	19.3%	30.0%	50.7%	53.2%	7.0%	24.7%	15.1%	60.3%	-6.9%	9.6%	
South Spencer County Sch Corp (7445)	50.3%	6.4%	20.4%	22.8%	56.8%	50.0%	6.7%	22.4%	20.8%	56.7%	48.0%	6.5%	25.9%	19.6%	54.5%	-2.3%	-2.2%	
South Vermillion Com Sch Corp (8020)	49.7%	8.4%	22.8%	19.1%	58.1%	51.4%	9.0%	21.8%	17.7%	60.4%	51.0%	9.4%	23.2%	16.5%	60.3%	2.2%	-.1%	
Southeast Dubois Co Sch Corp (2100)	51.5%	5.7%	17.3%	25.5%	57.2%	54.0%	6.8%	21.8%	17.3%	60.9%	50.7%	7.5%	22.2%	19.6%	58.2%	1.0%	-2.7%	
Southeast Fountain School Corp (2455)	47.7%	5.4%	32.2%	14.7%	53.1%	54.2%	7.5%	26.4%	11.9%	61.7%	52.6%	7.6%	26.7%	13.2%	60.1%	7.0%	-1.6%	
Southeastern School Corp (815)	57.0%	6.1%	22.9%	14.0%	63.1%	58.0%	5.6%	22.2%	14.2%	63.6%	54.5%	6.0%	22.8%	16.7%	60.5%	-2.6%	-3.1%	

**Progress of School Corporations in Improving the Ratio of Student Instructional Expenditures**

	Expenditures FY 2006				Expenditures FY 2010				Expenditures FY 2011								
Southern Hancock Co Com Sch Corp (3115)	45.6%	5.2%	20.6%	28.6%	50.8%	46.1%	5.7%	21.5%	26.6%	51.9%	46.1%	6.0%	22.8%	25.1%	52.1%	1.3%	.3%
Southern Wells Com Schools (8425)	58.7%	7.2%	28.0%	6.1%	65.9%	58.5%	8.6%	29.7%	3.2%	67.1%	56.5%	8.9%	27.7%	6.9%	65.4%	-.5%	-1.7%
Southwest Dubois Co Sch Corp (2110)	61.9%	6.0%	17.4%	14.8%	67.8%	51.8%	5.5%	25.5%	17.2%	57.3%	41.2%	4.8%	21.2%	32.8%	46.0%	-21.8%	-11.3%
Southwest Parke Com Sch Corp (6260)	47.0%	7.0%	23.3%	22.7%	54.0%	53.2%	7.2%	25.8%	13.9%	60.3%	52.4%	7.0%	26.6%	13.9%	59.5%	5.4%	-.9%
Southwest School Corp (7715)	51.1%	5.4%	22.5%	21.0%	56.5%	52.0%	5.3%	25.5%	17.1%	57.3%	50.6%	5.5%	25.6%	18.2%	56.1%	-.4%	-1.2%
Southwestern Con Sch Shelby Co (7360)	44.3%	6.1%	24.5%	25.1%	50.4%	52.0%	7.5%	27.2%	13.4%	59.4%	47.2%	8.0%	30.5%	14.3%	55.3%	4.9%	-4.2%
Southwestern-Jefferson Co Con (4000)	62.0%	5.9%	24.1%	8.1%	67.8%	57.7%	7.2%	23.3%	11.8%	64.9%	59.2%	6.1%	24.8%	9.9%	65.3%	-2.5%	.4%
Spencer-Owen Community Schools (6195)	52.1%	6.5%	22.2%	19.2%	58.6%	55.2%	6.8%	22.8%	15.2%	62.0%	52.7%	6.5%	25.5%	15.4%	59.1%	.5%	-2.8%
Springs Valley Com School Corp (6160)	58.6%	7.0%	23.4%	11.0%	65.6%	48.2%	8.5%	24.1%	19.2%	56.7%	47.0%	7.9%	27.7%	17.4%	54.9%	-10.7%	-1.8%
Sunman-Dearborn Com Sch Corp (1560)	54.8%	8.8%	18.1%	18.3%	63.5%	59.4%	7.9%	16.6%	16.0%	67.4%	48.6%	8.6%	21.2%	21.7%	57.1%	-6.4%	-10.2%
Switzerland County School Corp (7775)	57.5%	8.3%	26.6%	7.7%	65.8%	47.9%	7.3%	22.0%	22.8%	55.2%	52.2%	7.8%	24.6%	15.5%	59.9%	-5.9%	4.8%
Taylor Community School Corp (3460)	53.2%	8.0%	20.1%	18.7%	61.1%	52.2%	8.8%	21.4%	17.6%	61.1%	49.8%	8.9%	21.2%	20.1%	58.7%	-2.5%	-2.4%
Tell City-Troy Twp School Corp (6350)	66.6%	5.4%	14.4%	13.7%	71.9%	50.6%	6.0%	23.7%	19.7%	56.6%	52.7%	5.9%	21.6%	19.7%	58.7%	-13.2%	2.1%
Thea Bowman Leadership Academy (9460)	57.1%	5.1%	30.9%	6.8%	62.3%	21.9%	3.0%	10.5%	64.7%	24.8%	51.1%	7.7%	24.9%	16.4%	58.8%	-3.5%	33.9%
Timothy L Johnson Academy (9350)	43.0%	13.6%	29.6%	13.8%	56.6%	46.1%	13.2%	31.4%	9.3%	59.3%	45.4%	12.3%	32.2%	10.1%	57.7%	1.1%	-1.6%
Tippecanoe School Corp (7865)	48.8%	5.9%	18.2%	27.1%	54.7%	49.0%	6.2%	19.1%	25.7%	55.2%	47.5%	5.6%	20.0%	27.0%	53.0%	-1.7%	-2.1%
Tippecanoe Valley School Corp (4445)	54.3%	8.4%	20.9%	16.4%	62.6%	52.3%	9.0%	22.9%	15.9%	61.2%	51.7%	9.7%	22.2%	16.5%	61.4%	-1.3%	.1%
Tipton Community School Corp (7945)	50.7%	7.3%	24.1%	18.0%	58.0%	47.9%	7.5%	21.2%	23.4%	55.3%	49.0%	7.9%	23.0%	20.1%	56.9%	-1.1%	1.6%
Tri-Central Community Schools (7935)	47.3%	8.7%	25.2%	18.9%	55.9%	47.3%	8.9%	26.2%	17.7%	56.1%	47.4%	9.5%	23.3%	19.8%	56.9%	.9%	.7%
Tri-County School Corp (8535)	45.9%	7.3%	25.0%	21.8%	53.2%	42.7%	6.5%	20.5%	30.3%	49.2%	45.0%	6.5%	25.0%	23.5%	51.5%	-1.7%	2.3%
Tri-Creek School Corp (4645)	43.7%	4.4%	18.5%	33.4%	48.0%	43.0%	5.7%	23.3%	28.1%	48.6%	39.6%	5.3%	23.9%	31.2%	44.8%	-3.2%	-3.8%
Triton School Corporation (5495)	55.2%	6.6%	22.8%	15.4%	61.8%	59.9%	7.9%	25.4%	6.7%	67.9%	59.2%	8.2%	24.0%	8.6%	67.4%	5.6%	-.5%
Tri-Township Cons School Corp (4915)	60.2%	11.0%	27.7%	1.1%	71.2%	59.4%	10.2%	24.5%	5.9%	69.6%	43.2%	8.5%	24.6%	23.7%	51.7%	-19.5%	-17.9%
Turkey Run Community Sch Corp (6310)	49.7%	7.6%	24.2%	18.4%	57.3%	55.2%	8.7%	23.8%	12.3%	63.9%	53.9%	8.9%	24.7%	12.5%	62.8%	5.4%	-1.1%
Twin Lakes School Corp (8565)	53.7%	6.6%	20.1%	19.6%	60.3%	51.0%	7.7%	20.2%	21.1%	58.7%	50.3%	7.7%	20.2%	21.7%	58.1%	-2.2%	-.6%
Union Co-Clg Corner Joint Sch Dist (7950)	57.3%	11.1%	18.4%	13.2%	68.4%	53.1%	12.3%	19.9%	14.8%	65.3%	50.7%	12.3%	21.8%	15.1%	63.0%	-5.3%	-2.3%
Union School Corporation (6795)	54.5%	7.4%	25.6%	12.5%	61.9%	54.0%	6.6%	27.3%	12.1%	60.6%	52.6%	6.9%	27.7%	12.8%	59.5%	-2.4%	-1.1%
Union Township School Corp (6530)	51.6%	5.8%	18.1%	24.5%	57.4%	48.1%	6.6%	22.6%	22.7%	54.7%	50.3%	7.1%	23.8%	18.7%	57.5%	.1%	2.8%
Union-North United School Corp (7215)	56.8%	8.2%	24.4%	10.6%	65.0%	50.9%	8.7%	28.3%	12.1%	59.6%	45.3%	7.5%	27.8%	19.4%	52.8%	-12.2%	-6.8%
Valparaiso Community Schools (6560)	48.3%	5.3%	21.6%	24.8%	53.6%	45.5%	5.9%	23.4%	25.2%	51.4%	46.4%	6.0%	24.2%	23.4%	52.4%	-1.1%	1.1%
Veritas Academy (9360)	70.3%	8.2%	16.8%	4.8%	78.4%	65.4%	14.7%	12.9%	7.0%	80.1%	59.9%	10.6%	20.4%	9.1%	70.5%	-7.9%	-9.6%
Vigo County School Corp (8030)	58.1%	7.3%	20.1%	14.5%	65.4%	59.1%	7.9%	20.3%	12.8%	67.0%	58.9%	8.0%	20.2%	12.9%	66.9%	1.5%	-.1%
Vincennes Community Sch Corp (4335)	59.5%	6.4%	21.3%	12.7%	66.0%	55.3%	6.7%	21.3%	16.7%	62.0%	55.6%	6.4%	21.3%	16.7%	62.0%	-4.0%	.0%
Wabash City Schools (8060)	58.7%	8.6%	23.7%	9.0%	67.3%	56.5%	9.7%	27.3%	6.5%	66.3%	55.3%	9.8%	28.0%	6.9%	65.1%	-2.2%	-1.1%
Wa-Nee Community Schools (2285)	51.2%	6.2%	19.4%	23.2%	57.4%	47.9%	5.9%	19.2%	27.0%	53.8%	47.6%	6.5%	19.0%	26.9%	54.1%	-3.3%	.3%
Warrick County School Corp (8130)	52.4%	5.3%	20.6%	21.7%	57.7%	49.9%	6.0%	24.2%	19.8%	56.0%	51.9%	6.1%	23.3%	18.7%	58.0%	.4%	2.1%
Warsaw Community Schools (4415)	54.2%	9.7%	18.8%	17.4%	63.9%	48.9%	9.8%	20.4%	20.9%	58.7%	46.6%	9.7%	20.9%	22.8%	56.3%	-7.6%	-2.4%
Washington Com Schools (1405)	59.0%	8.1%	17.3%	15.6%	67.1%	54.5%	8.9%	20.8%	15.8%	63.4%	56.5%	8.2%	21.4%	13.9%	64.7%	-2.4%	1.3%
Wawasee Community School Corp (4345)	53.7%	8.5%	19.0%	18.8%	62.2%	41.4%	5.7%	18.6%	34.3%	47.1%	43.4%	6.4%	18.9%	31.2%	49.8%	-12.4%	2.7%
Wes-Del Community Schools (1885)	49.0%	7.3%	20.9%	22.8%	56.3%	45.5%	9.2%	24.6%	20.7%	54.7%	48.0%	8.3%	25.0%	18.6%	56.3%	.0%	1.6%
West Central School Corp (6630)	49.9%	23.7%	17.1%	9.3%	73.6%	47.6%	23.7%	18.0%	10.7%	71.3%	45.3%	23.3%	21.7%	9.8%	68.6%	-5.0%	-2.7%
West Clark Community Schools (940)	50.2%	6.2%	22.9%	20.7%	56.4%	51.3%	6.2%	21.3%	21.2%	57.5%	48.9%	6.3%	22.5%	22.3%	55.2%	-1.2%	-2.3%
West Gary Lighthouse Charter (9585)	.3%	22.8%	38.1%	38.9%	23.0%	54.5%	6.7%	22.0%	16.9%	61.1%	53.6%	7.8%	25.3%	13.3%	61.4%	38.3%	.2%
West Lafayette Com School Corp (7875)	49.1%	5.8%	18.9%	26.2%	54.9%	47.9%	5.3%	20.1%	26.7%	53.3%	48.3%	5.9%	19.8%	26.0%	54.2%	-.7%	.9%
West Noble School Corporation (6065)	57.1%	7.7%	20.3%	14.9%	64.9%	56.6%	7.9%	23.5%	12.0%	64.5%	55.4%	8.3%	23.2%	13.1%	63.7%	-1.2%	-.8%
West Washington School Corp (8220)	54.9%	4.9%	20.8%	19.4%	59.8%	54.0%	5.0%	24.7%	16.3%	59.0%	51.0%	5.0%	25.4%	18.6%	56.0%	-3.8%	-3.0%
Western Boone Co Com Sch Dist (615)	50.6%	7.0%	26.0%	16.4%	57.7%	53.2%	6.7%	26.0%	14.1%	59.9%	47.2%	5.9%	25.8%	21.1%	53.1%	-4.6%	-6.8%
Western School Corp (3490)	50.6%	5.9%	25.1%	18.4%	56.5%	45.7%	6.5%	27.3%	20.5%	52.2%	46.2%	6.6%	28.0%	19.2%	52.8%	-3.7%	.7%
Western Wayne Schools (8355)	54.8%	6.7%	21.1%	17.4%	61.5%	55.3%	8.2%	23.9%	12.7%	63.5%	55.0%	8.2%	23.8%	13.0%	63.2%	1.6%	-.3%
Westfield-Washington Schools (3030)	43.5%	6.4%	22.1%	28.0%	49.9%	41.6%	7.9%	21.6%	28.8%	49.5%	42.0%	7.5%	20.8%	29.6%	49.5%	-.4%	.0%
Westview School Corporation (4525)	52.7%	7.5%	20.8%	19.0%	60.2%	49.0%	6.4%	22.9%	21.6%	49.0%	48.4%	5.9%	20.3%	25.4%	54.3%	-5.9%	-1.2%
White River Valley Sch Dist (2980)	68.3%	4.8%	14.7%	12.2%	73.1%	58.3%	6.7%	22.7%	12.3%	65.1%	59.2%	7.9%	23.7%	9.2%	67.1%	-6.0%	2.0%
Whiting School City (4760)	48.6%	7.0%	23.5%	20.8%	55.7%	52.6%	7.6%	27.2%	12.7%	60.1%	51.7%	7.9%	29.5%	10.9%	59.6%	3.9%	-.5%
Whitko Community School Corp (4455)	43.9%	8.6%	21.0%	26.6%	52.5%	48.4%	10.1%	21.0%	20.4%	58.6%	45.6%	10.2%	22.1%	22.1%	55.8%	3.3%	-2.8%
Whitley Co Cons Schools (8665)	53.7%	8.0%	20.7%	17.7%	61.6%	53.1%	9.2%	21.0%	16.6%	62.4%	50.6%	9.4%	22.3%	17.7%	60.0%	-1.7%	-2.4%
Xavier School of Excellence (9845)						45.8%	7.5%	25.9%	20.8%	53.3%	26.0%	4.5%	12.1%	57.4%	30.4%	n/a	-22.8%
Yorktown Community Schools (1910)	46.6%	7.1%	24.6%	21.7%	53.7%	53.8%	7.1%	23.1%	15.9%	61.0%	47.5%	8.8%	23.8%	19.9%	56.3%	2.6%	-4.7%
Zionsville Community Schools (630)	45.6%	5.9%	22.7%	25.8%	51.5%	43.7%	4.9%	18.5%	32.9%	48.6%	42.5%	6.2%	19.0%	32.3%	48.7%	-2.8%	.2%

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School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Statewide	72.5%	27.5%
21st Century Charter Sch of Gary (9545)	56.4%	43.6%
Adams Central Community Schools (15)	75.4%	24.6%
Alexandria Com School Corp (5265)	75.3%	24.7%
Anderson Community School Corp (5275)	71.7%	28.3%
Anderson Preparatory Academy (9790)	80.4%	19.6%
Andrew Academy (9715)	58.3%	41.7%
Andrew J Brown Academy (9615)	70.1%	29.9%
Argos Community Schools (5470)	74.6%	25.4%
Aspire Charter Academy (9685)	66.2%	33.8%
Attica Consolidated Sch Corp (2435)	77.1%	22.9%
Avon Community School Corp (3315)	69.1%	30.9%
Barr-Reeve Com Schools Inc (1315)	75.4%	24.6%
Bartholomew Con School Corp (365)	65.0%	35.0%
Batesville Community Sch Corp (6895)	72.7%	27.3%
Baugo Community Schools (2260)	71.4%	28.6%
Beacon Academy (9830)	89.7%	10.3%
Beech Grove City Schools (5380)	73.6%	26.4%
Benton Community School Corp (395)	69.2%	30.8%
Blackford County Schools (515)	68.8%	31.2%
Bloomfield School District (2920)	71.9%	28.1%
Bloomington Project School (9835)	84.4%	15.6%
Blue River Valley Schools (3405)	73.0%	27.0%
Bremen Public Schools (5480)	75.8%	24.2%
Brown County School Corporation (670)	68.4%	31.6%
Brownsburg Community Sch Corp (3305)	76.0%	24.0%
Brownstown Cnt Com Sch Corp (3695)	72.1%	27.9%
C A Beard Memorial School Corp (3455)	69.9%	30.1%
Campagna Academy Charter School (9300)	74.4%	25.6%
Cannelton City Schools (6340)	72.0%	28.0%
Career Academy at South Bend (9880)	66.8%	33.2%
Carmel Clay Schools (3060)	75.5%	24.5%
Carroll Consolidated Sch Corp (750)	58.0%	42.0%
Caston School Corporation (2650)	70.5%	29.5%
Center Grove Com Sch Corp (4205)	73.6%	26.4%
Centerville-Abington Com Schs (8360)	72.7%	27.3%
Central Noble Com School Corp (6055)	69.3%	30.7%
Challenge Foundation Academy (9645)	80.9%	19.1%
Charles A Tindley Accelerated Schl (9445)	81.2%	18.8%
Charter School of the Dunes (9310)	71.8%	28.2%
Christel House Academy (9380)	75.8%	24.2%
Clark-Pleasant Com School Corp (4145)	59.0%	41.0%
Clarksville Com School Corp (1000)	71.4%	28.6%
Clay Community Schools (1125)	73.9%	26.1%
Clinton Central School Corp (1150)	63.0%	37.0%
Clinton Prairie School Corp (1160)	69.0%	31.0%
Cloverdale Community Schools (6750)	74.4%	25.6%
Community Montessori Inc (9320)	76.2%	23.8%
Community Schools of Frankfort (1170)	78.0%	22.0%
Concord Community Schools (2270)	74.0%	26.0%
Covington Community Sch Corp (2440)	72.7%	27.3%

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School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Cowan Community School Corp (1900)	71.5%	28.5%
Crawford Co Com School Corp (1300)	73.8%	26.2%
Crawfordsville Com Schools (5855)	74.5%	25.5%
Crothersville Community Schools (3710)	73.0%	27.0%
Crown Point Community Sch Corp (4660)	71.2%	28.8%
Culver Community Schools Corp (5455)	72.2%	27.8%
Daleville Community Schools (1940)	68.7%	31.3%
Danville Community School Corp (3325)	68.5%	31.5%
Decatur County Com Schools (1655)	71.9%	28.1%
Decatur Discovery Academy Inc (9525)	58.8%	41.2%
DeKalb Co Ctl United Sch Dist (1835)	79.5%	20.5%
DeKalb Co Eastern Com Sch Dist (1805)	67.7%	32.3%
Delaware Community School Corp (1875)	71.3%	28.7%
Delphi Community School Corp (755)	70.3%	29.7%
Discovery Charter School (9870)	73.9%	26.1%
Dr Robert H Faulkner Academy (9795)	74.4%	25.6%
Duneland School Corporation (6470)	69.6%	30.4%
East Allen County Schools (255)	74.2%	25.8%
East Chicago Lighthouse Charter (9595)	68.6%	31.4%
East Chicago Urban Enterprise Acad (9555)	71.7%	28.3%
East Gibson School Corporation (2725)	69.1%	30.9%
East Noble School Corp (6060)	78.0%	22.0%
East Porter County School Corp (6510)	73.3%	26.7%
East Washington School Corp (8215)	77.1%	22.9%
Eastbrook Community Sch Corp (2815)	66.5%	33.5%
Eastern Greene Schools (2940)	64.9%	35.1%
Eastern Hancock Co Com Sch Corp (3145)	68.2%	31.8%
Eastern Howard School Corp (3480)	71.0%	29.0%
Eastern Pulaski Com Sch Corp (6620)	72.6%	27.4%
Edinburgh Community Sch Corp (4215)	74.8%	25.2%
Elkhart Community Schools (2305)	75.3%	24.7%
Elwood Community School Corp (5280)	70.3%	29.7%
Eminence Community School Corp (5910)	73.1%	26.9%
Evansville Vanderburgh Sch Corp (7995)	73.4%	26.6%
Excel Center for Adult Learners (9910)	61.9%	38.1%
Fairfield Community Schools (2155)	71.9%	28.1%
Fall Creek Academy (9370)	55.3%	44.7%
Fayette County School Corp (2395)	75.0%	25.0%
Flanner House Elementary School (9390)	81.3%	18.7%
Flat Rock-Hawcreek School Corp (370)	59.8%	40.2%
Fort Wayne Community Schools (235)	78.1%	21.9%
Fountain Square Academy (9480)	55.6%	44.4%
Franklin Community School Corp (4225)	70.9%	29.1%
Franklin County Com Sch Corp (2475)	72.5%	27.5%
Franklin Township Com Sch Corp (5310)	74.9%	25.1%
Frankton-Lapel Community Schs (5245)	59.4%	40.6%
Fremont Community Schools (7605)	76.1%	23.9%
Frontier School Corporation (8525)	76.4%	23.6%
Galileo Charter School (9565)	76.4%	23.6%
Garrett-Keyser-Butler Com (1820)	76.0%	24.0%
Gary Community School Corp (4690)	72.4%	27.6%

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Gary Lighthouse Charter School (9535)	67.6%	32.4%
Geist Montessori Academy (9665)	83.8%	16.2%
Goshen Community Schools (2315)	82.1%	17.9%
Greater Clark County Schools (1010)	73.1%	26.9%
Greater Jasper Con Schs (2120)	64.8%	35.2%
Greencastle Community Sch Corp (6755)	70.0%	30.0%
Greenfield-Central Com Schools (3125)	70.1%	29.9%
Greensburg Community Schools (1730)	74.2%	25.8%
Greenwood Community Sch Corp (4245)	75.6%	24.4%
Griffith Public Schools (4700)	73.9%	26.1%
Hamilton Community Schools (7610)	68.2%	31.8%
Hamilton Heights School Corp (3025)	67.4%	32.6%
Hamilton Southeastern Schools (3005)	73.6%	26.4%
Hammond Academy of Science & Tech (9705)	77.7%	22.3%
Hanover Community School Corp (4580)	71.0%	29.0%
Herron Charter (9650)	85.8%	14.2%
Hoosier Acad Virtual Charter (9865)	95.5%	4.5%
Hoosier Academy - Indianapolis (9805)	69.7%	30.3%
Hoosier Academy - Muncie (9810)	76.6%	23.4%
Hope Academy (9655)	82.3%	17.7%
Huntington Co Com Sch Corp (3625)	75.2%	24.8%
Imagine Life Sciences Acad - East (9815)	57.5%	42.5%
Imagine Life Sciences Acad - West (9850)	57.9%	42.1%
Imagine Master Academy (9695)	65.4%	34.6%
Imagine MASTer on Broadway (9820)	63.3%	36.7%
IN Connections Acad Virtual Pilot (9905)	98.1%	1.9%
Indiana Math and Science Academy (9785)	76.4%	23.6%
Indiana Math Science Academy North (9895)	62.5%	37.5%
Indianapolis Metropolitan High School (9670)	78.5%	21.5%
Indianapolis Project School (9825)	82.8%	17.2%
Indianapolis Public Schools (5385)	71.8%	28.2%
Indpls Lighthouse Charter School (9575)	68.9%	31.1%
International School of Columbus (9860)	82.7%	17.3%
Irvington Community School (9330)	88.2%	11.8%
Jac-Cen-Del Community Sch Corp (6900)	73.0%	27.0%
Jay School Corp (3945)	74.0%	26.0%
Jennings County Schools (4015)	64.7%	35.3%
John Glenn School Corporation (7150)	75.5%	24.5%
Joshua Academy (9495)	86.1%	13.9%
Kankakee Valley School Corp (3785)	75.1%	24.9%
KIPP Indpls College Preparatory (9400)	73.5%	26.5%
KIPP Lead College Prep Charter (9635)	74.3%	25.7%
Knox Community School Corp (7525)	69.3%	30.7%
Kokomo-Center Twp Con Sch Corp (3500)	75.8%	24.2%
Lafayette School Corporation (7855)	80.7%	19.3%
Lake Central School Corp (4615)	70.9%	29.1%
Lake Ridge Schools (4650)	71.9%	28.1%
Lake Station Community Schools (4680)	69.5%	30.5%
Lakeland School Corporation (4535)	69.8%	30.2%
Lanesville Community School Corp (3160)	73.2%	26.8%
LaPorte Community School Corp (4945)	73.0%	27.0%

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Sorted by Name**

School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Lawrence Early College HS for S&T (9660)	77.7%	22.3%
Lawrenceburg Com School Corp (1620)	74.7%	25.3%
Lebanon Community School Corp (665)	69.1%	30.9%
Liberty-Perry Com School Corp (1895)	73.6%	26.4%
Linton-Stockton School Corp (2950)	77.7%	22.3%
Logansport Community Sch Corp (875)	78.6%	21.4%
Loogootee Community Sch Corp (5525)	77.7%	22.3%
M S D Bluffton-Harrison (8445)	71.5%	28.5%
M S D Boone Township (6460)	72.4%	27.6%
M S D Decatur Township (5300)	61.9%	38.1%
M S D Lawrence Township (5330)	74.6%	25.4%
M S D Martinsville Schools (5925)	71.4%	28.6%
M S D Mount Vernon (6590)	67.9%	32.1%
M S D North Posey Co Schools (6600)	75.1%	24.9%
M S D of New Durham Township (4860)	73.5%	26.5%
M S D Perry Township (5340)	59.4%	40.6%
M S D Pike Township (5350)	72.9%	27.1%
M S D Shakamak Schools (2960)	77.7%	22.3%
M S D Southwest Allen County (125)	74.3%	25.7%
M S D Steuben County (7615)	73.1%	26.9%
M S D Wabash County Schools (8050)	80.2%	19.8%
M S D Warren County (8115)	70.4%	29.6%
M S D Warren Township (5360)	72.8%	27.2%
M S D Washington Township (5370)	75.8%	24.2%
M S D Wayne Township (5375)	71.5%	28.5%
Maconaquah School Corp (5615)	60.2%	39.8%
Madison Consolidated Schools (3995)	70.6%	29.4%
Madison-Grant United Sch Corp (2825)	59.6%	40.4%
Manchester Community Schools (8045)	69.2%	30.8%
Marion Community Schools (2865)	72.5%	27.5%
Medora Community School Corp (3640)	60.1%	39.9%
Merrillville Community School (4600)	71.4%	28.6%
Michigan City Area Schools (4925)	68.5%	31.5%
Middlebury Community Schools (2275)	65.0%	35.0%
Milan Community Schools (6910)	73.8%	26.2%
Mill Creek Community Sch Corp (3335)	67.7%	32.3%
Mississinewa Community School Corp (2855)	77.8%	22.2%
Mitchell Community Schools (5085)	72.7%	27.3%
Monroe Central School Corp (6820)	74.0%	26.0%
Monroe County Com Sch Corp (5740)	72.7%	27.3%
Monroe-Gregg School District (5900)	68.3%	31.7%
Monument Lighthouse Charter School (9590)	63.4%	36.6%
Mooreville Con School Corp (5930)	67.6%	32.4%
Mt Vernon Community Sch Corp (3135)	76.8%	23.2%
Muncie Community Schools (1970)	81.7%	18.3%
Nettle Creek School Corp (8305)	74.2%	25.8%
New Albany-Floyd Co Con Sch (2400)	75.2%	24.8%
New Castle Community Sch Corp (3445)	78.1%	21.9%
New Community School (9340)	79.0%	21.0%
New Harmony Town & Twp Con Sch (6610)	70.2%	29.8%
New Prairie United School Corp (4805)	69.4%	30.6%

**FY 2011 Operational Expenditures Only  
(Excluding Non-Operational)  
Sorted by Name**

School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Nineveh-Hensley-Jackson United (4255)	70.3%	29.7%
Noblesville Schools (3070)	74.2%	25.8%
North Adams Community Schools (25)	72.4%	27.6%
North Daviess Com Schools (1375)	75.0%	25.0%
North Gibson School Corp (2735)	73.4%	26.6%
North Harrison Com School Corp (3180)	75.7%	24.3%
North Judson-San Pierre Sch Corp (7515)	72.2%	27.8%
North Knox School Corp (4315)	70.8%	29.2%
North Lawrence Com Schools (5075)	72.7%	27.3%
North Miami Community Schools (5620)	67.8%	32.2%
North Montgomery Com Sch Corp (5835)	67.9%	32.1%
North Newton School Corp (5945)	69.2%	30.8%
North Putnam Community Schools (6715)	71.8%	28.2%
North Spencer County Sch Corp (7385)	70.3%	29.7%
North Vermillion Com Sch Corp (8010)	68.4%	31.6%
North West Hendricks Schools (3295)	63.3%	36.7%
North White School Corp (8515)	72.4%	27.6%
Northeast Dubois Co Sch Corp (2040)	68.0%	32.0%
Northeast School Corp (7645)	74.2%	25.8%
Northeastern Wayne Schools (8375)	71.9%	28.1%
Northern Wells Com Schools (8435)	66.3%	33.7%
Northwest Allen County Schools (225)	72.2%	27.8%
Northwestern Con School Corp (7350)	69.3%	30.7%
Northwestern School Corp (3470)	71.4%	28.6%
Oak Hill United School Corp (5625)	72.6%	27.4%
Options Charter Sch - Noblesville (9640)	84.4%	15.6%
Options Charter School - Carmel (9325)	88.4%	11.6%
Oregon-Davis School Corp (7495)	65.8%	34.2%
Orleans Community Schools (6145)	74.8%	25.2%
Padua Academy (9720)	68.4%	31.6%
Paoli Community School Corp (6155)	77.3%	22.7%
Paramount School of Excellence Inc (9680)	80.4%	19.6%
Penn-Harris-Madison Sch Corp (7175)	66.8%	33.2%
Perry Central Com Schools Corp (6325)	75.9%	24.1%
Peru Community Schools (5635)	72.5%	27.5%
Pike County School Corp (6445)	66.8%	33.2%
Pioneer Regional School Corp (775)	66.5%	33.5%
Plainfield Community Sch Corp (3330)	73.8%	26.2%
Plymouth Community School Corp (5485)	72.4%	27.6%
Portage Township Schools (6550)	69.0%	31.0%
Porter Township School Corp (6520)	67.5%	32.5%
Prairie Heights Com Sch Corp (4515)	69.6%	30.4%
Randolph Central School Corp (6825)	74.7%	25.3%
Randolph Eastern School Corp (6835)	75.8%	24.2%
Randolph Southern School Corp (6805)	71.9%	28.1%
Renaissance Academy Charter (9690)	89.2%	10.8%
Rensselaer Central School Corp (3815)	73.6%	26.4%
Richland-Bean Blossom C S C (5705)	76.3%	23.7%
Richmond Community Schools (8385)	78.7%	21.3%
Rising Sun-Ohio Co Com (6080)	75.6%	24.4%
River Forest Community Sch Corp (4590)	69.9%	30.1%

**FY 2011 Operational Expenditures Only  
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Sorted by Name**

School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Rochester Community Sch Corp (2645)	74.7%	25.3%
Rock Creek Community Academy (9875)	81.6%	18.4%
Rockville Community School Corp (6300)	79.7%	20.3%
Rossville Con School District (1180)	71.9%	28.1%
Rural Community Schools Inc (9465)	81.1%	18.9%
Rush County Schools (6995)	70.2%	29.8%
Salem Community Schools (8205)	75.0%	25.0%
School City of East Chicago (4670)	67.2%	32.8%
School City of Hammond (4710)	76.8%	23.2%
School City of Hobart (4730)	71.2%	28.8%
School City of Mishawaka (7200)	83.3%	16.7%
School Town of Highland (4720)	66.1%	33.9%
School Town of Munster (4740)	71.6%	28.4%
School Town of Speedway (5400)	74.1%	25.9%
Scott County School District 1 (7230)	74.6%	25.4%
Scott County School District 2 (7255)	72.5%	27.5%
SE Neighborhood Sch of Excellence (9485)	72.7%	27.3%
Seymour Community Schools (3675)	74.6%	25.4%
Shelby Eastern Schools (7285)	69.6%	30.4%
Shelbyville Central Schools (7365)	72.3%	27.7%
Shenandoah School Corporation (3435)	69.7%	30.3%
Sheridan Community Schools (3055)	70.0%	30.0%
Shoals Community School Corp (5520)	71.6%	28.4%
Signature School Inc (9315)	93.9%	6.1%
Smith-Green Community Schools (8625)	70.7%	29.3%
South Adams Schools (35)	73.8%	26.2%
South Bend Community Sch Corp (7205)	74.6%	25.4%
South Central Com School Corp (4940)	68.5%	31.5%
South Dearborn Com School Corp (1600)	76.2%	23.8%
South Gibson School Corp (2765)	70.8%	29.2%
South Harrison Com Schools (3190)	72.4%	27.6%
South Henry School Corp (3415)	71.9%	28.1%
South Knox School Corp (4325)	68.9%	31.1%
South Madison Com Sch Corp (5255)	64.4%	35.6%
South Montgomery Com Sch Corp (5845)	68.1%	31.9%
South Newton School Corp (5995)	68.2%	31.8%
South Putnam Community Schools (6705)	71.7%	28.3%
South Ripley Com Sch Corp (6865)	72.6%	27.4%
South Spencer County Sch Corp (7445)	69.3%	30.7%
South Vermillion Com Sch Corp (8020)	73.3%	26.7%
Southeast Dubois Co Sch Corp (2100)	72.7%	27.3%
Southeast Fountain School Corp (2455)	71.2%	28.8%
Southeastern School Corp (815)	72.9%	27.1%
Southern Hancock Co Com Sch Corp (3115)	69.5%	30.5%
Southern Wells Com Schools (8425)	70.5%	29.5%
Southwest Dubois Co Sch Corp (2110)	68.8%	31.2%
Southwest Parke Com Sch Corp (6260)	69.0%	31.0%
Southwest School Corp (7715)	69.9%	30.1%
Southwestern Con Sch Shelby Co (7360)	66.6%	33.4%
Southwestern-Jefferson Co Con (4000)	73.4%	26.6%
Spencer-Owen Community Schools (6195)	69.8%	30.2%



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School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Springs Valley Com School Corp (6160)	68.4%	31.6%
Sunman-Dearborn Com Sch Corp (1560)	73.6%	26.4%
Switzerland County School Corp (7775)	71.2%	28.8%
Taylor Community School Corp (3460)	73.7%	26.3%
Tell City-Troy Twp School Corp (6350)	73.7%	26.3%
Thea Bowman Leadership Academy (9460)	70.0%	30.0%
Timothy L Johnson Academy (9350)	62.4%	37.6%
Tippecanoe School Corp (7865)	73.8%	26.2%
Tippecanoe Valley School Corp (4445)	73.0%	27.0%
Tipton Community School Corp (7945)	73.0%	27.0%
Tri-Central Community Schools (7935)	70.9%	29.1%
Tri-County School Corp (8535)	68.0%	32.0%
Tri-Creek School Corp (4645)	65.1%	34.9%
Triton School Corporation (5495)	74.4%	25.6%
Tri-Township Cons School Corp (4915)	67.7%	32.3%
Turkey Run Community Sch Corp (6310)	72.6%	27.4%
Twin Lakes School Corp (8565)	75.2%	24.8%
Union Co-Clg Corner Joint Sch Dist (7950)	74.7%	25.3%
Union School Corporation (6795)	69.6%	30.4%
Union Township School Corp (6530)	70.7%	29.3%
Union-North United School Corp (7215)	67.0%	33.0%
Valparaiso Community Schools (6560)	68.8%	31.2%
Veritas Academy (9360)	77.5%	22.5%
Vigo County School Corp (8030)	77.8%	22.2%
Vincennes Community Sch Corp (4335)	74.2%	25.8%
Wabash City Schools (8060)	71.4%	28.6%
Wa-Nee Community Schools (2285)	74.5%	25.5%
Warrick County School Corp (8130)	71.4%	28.6%
Warsaw Community Schools (4415)	73.3%	26.7%
Washington Com Schools (1405)	75.4%	24.6%
Wawasee Community School Corp (4345)	73.6%	26.4%
Wes-Del Community Schools (1885)	72.3%	27.7%
West Central School Corp (6630)	77.6%	22.4%
West Clark Community Schools (940)	71.6%	28.4%
West Gary Lighthouse Charter (9585)	70.8%	29.2%
West Lafayette Com School Corp (7875)	73.2%	26.8%
West Noble School Corporation (6065)	73.7%	26.3%
West Washington School Corp (8220)	69.3%	30.7%
Western Boone Co Com Sch Dist (615)	69.2%	30.8%
Western School Corp (3490)	67.6%	32.4%
Western Wayne Schools (8355)	72.5%	27.5%
Westfield-Washington Schools (3030)	70.8%	29.2%
Westview School Corporation (4525)	72.9%	27.1%
White River Valley Sch Dist (2980)	73.7%	26.3%
Whiting School City (4760)	67.6%	32.4%
Whitko Community School Corp (4455)	72.2%	27.8%
Whitley Co Cons Schools (8665)	72.2%	27.8%
Xavier School of Excellence (9845)	71.4%	28.6%
Yorktown Community Schools (1910)	71.5%	28.5%
Zionsville Community Schools (630)	71.9%	28.1%

**FY 2011 Operational Expenditures Only  
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School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
IN Connections Acad Virtual Pilot (9905)	98.1%	1.9%
Hoosier Acad Virtual Charter (9865)	95.5%	4.5%
Signature School Inc (9315)	93.9%	6.1%
Beacon Academy (9830)	89.7%	10.3%
Renaissance Academy Charter (9690)	89.2%	10.8%
Options Charter School - Carmel (9325)	88.4%	11.6%
Irvington Community School (9330)	88.2%	11.8%
Joshua Academy (9495)	86.1%	13.9%
Herron Charter (9650)	85.8%	14.2%
Options Charter Sch - Noblesville (9640)	84.4%	15.6%
Bloomington Project School (9835)	84.4%	15.6%
Geist Montessori Academy (9665)	83.8%	16.2%
School City of Mishawaka (7200)	83.3%	16.7%
Indianapolis Project School (9825)	82.8%	17.2%
International School of Columbus (9860)	82.7%	17.3%
Hope Academy (9655)	82.3%	17.7%
Goshen Community Schools (2315)	82.1%	17.9%
Muncie Community Schools (1970)	81.7%	18.3%
Rock Creek Community Academy (9875)	81.6%	18.4%
Flanner House Elementary School (9390)	81.3%	18.7%
Charles A Tindley Accelerated Schl (9445)	81.2%	18.8%
Rural Community Schools Inc (9465)	81.1%	18.9%
Challenge Foundation Academy (9645)	80.9%	19.1%
Lafayette School Corporation (7855)	80.7%	19.3%
Paramount School of Excellence Inc (9680)	80.4%	19.6%
Anderson Preparatory Academy (9790)	80.4%	19.6%
M S D Wabash County Schools (8050)	80.2%	19.8%
Rockville Community School Corp (6300)	79.7%	20.3%
DeKalb Co Ctl United Sch Dist (1835)	79.5%	20.5%
New Community School (9340)	79.0%	21.0%
Richmond Community Schools (8385)	78.7%	21.3%
Logansport Community Sch Corp (875)	78.6%	21.4%
Indianapolis Metropolitan High School (9670)	78.5%	21.5%
New Castle Community Sch Corp (3445)	78.1%	21.9%
Fort Wayne Community Schools (235)	78.1%	21.9%
East Noble School Corp (6060)	78.0%	22.0%
Community Schools of Frankfort (1170)	78.0%	22.0%
Vigo County School Corp (8030)	77.8%	22.2%
Mississinewa Community School Corp (2855)	77.8%	22.2%
Lawrence Early College HS for S&T (9660)	77.7%	22.3%
Loogootee Community Sch Corp (5525)	77.7%	22.3%
M S D Shakamak Schools (2960)	77.7%	22.3%
Linton-Stockton School Corp (2950)	77.7%	22.3%
Hammond Academy of Science & Tech (9705)	77.7%	22.3%
West Central School Corp (6630)	77.6%	22.4%
Veritas Academy (9360)	77.5%	22.5%
Paoli Community School Corp (6155)	77.3%	22.7%
Attica Consolidated Sch Corp (2435)	77.1%	22.9%
East Washington School Corp (8215)	77.1%	22.9%
Mt Vernon Community Sch Corp (3135)	76.8%	23.2%
School City of Hammond (4710)	76.8%	23.2%

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School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Hoosier Academy - Muncie (9810)	76.6%	23.4%
Frontier School Corporation (8525)	76.4%	23.6%
Galileo Charter School (9565)	76.4%	23.6%
Indiana Math and Science Academy (9785)	76.4%	23.6%
Richland-Bean Blossom C S C (5705)	76.3%	23.7%
Community Montessori Inc (9320)	76.2%	23.8%
South Dearborn Com School Corp (1600)	76.2%	23.8%
Fremont Community Schools (7605)	76.1%	23.9%
Garrett-Keyser-Butler Com (1820)	76.0%	24.0%
Brownsburg Community Sch Corp (3305)	76.0%	24.0%
Perry Central Com Schools Corp (6325)	75.9%	24.1%
M S D Washington Township (5370)	75.8%	24.2%
Kokomo-Center Twp Con Sch Corp (3500)	75.8%	24.2%
Christel House Academy (9380)	75.8%	24.2%
Randolph Eastern School Corp (6835)	75.8%	24.2%
Bremen Public Schools (5480)	75.8%	24.2%
North Harrison Com School Corp (3180)	75.7%	24.3%
Greenwood Community Sch Corp (4245)	75.6%	24.4%
Rising Sun-Ohio Co Com (6080)	75.6%	24.4%
John Glenn School Corporation (7150)	75.5%	24.5%
Carmel Clay Schools (3060)	75.5%	24.5%
Washington Com Schools (1405)	75.4%	24.6%
Barr-Reeve Com Schools Inc (1315)	75.4%	24.6%
Adams Central Community Schools (15)	75.4%	24.6%
Alexandria Com School Corp (5265)	75.3%	24.7%
Elkhart Community Schools (2305)	75.3%	24.7%
New Albany-Floyd Co Con Sch (2400)	75.2%	24.8%
Huntington Co Com Sch Corp (3625)	75.2%	24.8%
Twin Lakes School Corp (8565)	75.2%	24.8%
M S D North Posey Co Schools (6600)	75.1%	24.9%
Kankakee Valley School Corp (3785)	75.1%	24.9%
Fayette County School Corp (2395)	75.0%	25.0%
North Daviess Com Schools (1375)	75.0%	25.0%
Salem Community Schools (8205)	75.0%	25.0%
Franklin Township Com Sch Corp (5310)	74.9%	25.1%
Orleans Community Schools (6145)	74.8%	25.2%
Edinburgh Community Sch Corp (4215)	74.8%	25.2%
Randolph Central School Corp (6825)	74.7%	25.3%
Lawrenceburg Com School Corp (1620)	74.7%	25.3%
Union Co-Clg Corner Joint Sch Dist (7950)	74.7%	25.3%
Rochester Community Sch Corp (2645)	74.7%	25.3%
M S D Lawrence Township (5330)	74.6%	25.4%
South Bend Community Sch Corp (7205)	74.6%	25.4%
Seymour Community Schools (3675)	74.6%	25.4%
Scott County School District 1 (7230)	74.6%	25.4%
Argos Community Schools (5470)	74.6%	25.4%
Wa-Nee Community Schools (2285)	74.5%	25.5%
Crawfordsville Com Schools (5855)	74.5%	25.5%
Cloverdale Community Schools (6750)	74.4%	25.6%
Campagna Academy Charter School (9300)	74.4%	25.6%
Dr Robert H Faulkner Academy (9795)	74.4%	25.6%

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School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Triton School Corporation (5495)	74.4%	25.6%
KIPP Lead College Prep Charter (9635)	74.3%	25.7%
M S D Southwest Allen County (125)	74.3%	25.7%
Nettle Creek School Corp (8305)	74.2%	25.8%
East Allen County Schools (255)	74.2%	25.8%
Greensburg Community Schools (1730)	74.2%	25.8%
Northeast School Corp (7645)	74.2%	25.8%
Vincennes Community Sch Corp (4335)	74.2%	25.8%
Noblesville Schools (3070)	74.2%	25.8%
School Town of Speedway (5400)	74.1%	25.9%
Monroe Central School Corp (6820)	74.0%	26.0%
Concord Community Schools (2270)	74.0%	26.0%
Jay School Corp (3945)	74.0%	26.0%
Discovery Charter School (9870)	73.9%	26.1%
Griffith Public Schools (4700)	73.9%	26.1%
Clay Community Schools (1125)	73.9%	26.1%
Plainfield Community Sch Corp (3330)	73.8%	26.2%
Tippecanoe School Corp (7865)	73.8%	26.2%
Crawford Co Com School Corp (1300)	73.8%	26.2%
South Adams Schools (35)	73.8%	26.2%
Milan Community Schools (6910)	73.8%	26.2%
White River Valley Sch Dist (2980)	73.7%	26.3%
West Noble School Corporation (6065)	73.7%	26.3%
Taylor Community School Corp (3460)	73.7%	26.3%
Tell City-Troy Twp School Corp (6350)	73.7%	26.3%
Beech Grove City Schools (5380)	73.6%	26.4%
Hamilton Southeastern Schools (3005)	73.6%	26.4%
Rensselaer Central School Corp (3815)	73.6%	26.4%
Wawasee Community School Corp (4345)	73.6%	26.4%
Center Grove Com Sch Corp (4205)	73.6%	26.4%
Liberty-Perry Com School Corp (1895)	73.6%	26.4%
Sunman-Dearborn Com Sch Corp (1560)	73.6%	26.4%
KIPP Indpls College Preparatory (9400)	73.5%	26.5%
M S D of New Durham Township (4860)	73.5%	26.5%
North Gibson School Corp (2735)	73.4%	26.6%
Southwestern-Jefferson Co Con (4000)	73.4%	26.6%
Evansville Vanderburgh Sch Corp (7995)	73.4%	26.6%
South Vermillion Com Sch Corp (8020)	73.3%	26.7%
Warsaw Community Schools (4415)	73.3%	26.7%
East Porter County School Corp (6510)	73.3%	26.7%
Lanesville Community School Corp (3160)	73.2%	26.8%
West Lafayette Com School Corp (7875)	73.2%	26.8%
M S D Steuben County (7615)	73.1%	26.9%
Greater Clark County Schools (1010)	73.1%	26.9%
Eminence Community School Corp (5910)	73.1%	26.9%
Tippecanoe Valley School Corp (4445)	73.0%	27.0%
Blue River Valley Schools (3405)	73.0%	27.0%
Crothersville Community Schools (3710)	73.0%	27.0%
Jac-Cen-Del Community Sch Corp (6900)	73.0%	27.0%
LaPorte Community School Corp (4945)	73.0%	27.0%
Tipton Community School Corp (7945)	73.0%	27.0%

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School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
M S D Pike Township (5350)	72.9%	27.1%
Westview School Corporation (4525)	72.9%	27.1%
Southeastern School Corp (815)	72.9%	27.1%
M S D Warren Township (5360)	72.8%	27.2%
SE Neighborhood Sch of Excellence (9485)	72.7%	27.3%
Centerville-Abington Com Schs (8360)	72.7%	27.3%
Southeast Dubois Co Sch Corp (2100)	72.7%	27.3%
North Lawrence Com Schools (5075)	72.7%	27.3%
Covington Community Sch Corp (2440)	72.7%	27.3%
Mitchell Community Schools (5085)	72.7%	27.3%
Batesville Community Sch Corp (6895)	72.7%	27.3%
Monroe County Com Sch Corp (5740)	72.7%	27.3%
Eastern Pulaski Com Sch Corp (6620)	72.6%	27.4%
Turkey Run Community Sch Corp (6310)	72.6%	27.4%
South Ripley Com Sch Corp (6865)	72.6%	27.4%
Oak Hill United School Corp (5625)	72.6%	27.4%
Marion Community Schools (2865)	72.5%	27.5%
<b>Statewide</b>	<b>72.5%</b>	<b>27.5%</b>
Western Wayne Schools (8355)	72.5%	27.5%
Peru Community Schools (5635)	72.5%	27.5%
Franklin County Com Sch Corp (2475)	72.5%	27.5%
Scott County School District 2 (7255)	72.5%	27.5%
Plymouth Community School Corp (5485)	72.4%	27.6%
Gary Community School Corp (4690)	72.4%	27.6%
M S D Boone Township (6460)	72.4%	27.6%
North White School Corp (8515)	72.4%	27.6%
South Harrison Com Schools (3190)	72.4%	27.6%
North Adams Community Schools (25)	72.4%	27.6%
Wes-Del Community Schools (1885)	72.3%	27.7%
Shelbyville Central Schools (7365)	72.3%	27.7%
Whitko Community School Corp (4455)	72.2%	27.8%
Whitley Co Cons Schools (8665)	72.2%	27.8%
Northwest Allen County Schools (225)	72.2%	27.8%
North Judson-San Pierre Sch Corp (7515)	72.2%	27.8%
Culver Community Schools Corp (5455)	72.2%	27.8%
Brownstown Cnt Com Sch Corp (3695)	72.1%	27.9%
Cannelton City Schools (6340)	72.0%	28.0%
South Henry School Corp (3415)	71.9%	28.1%
Fairfield Community Schools (2155)	71.9%	28.1%
Randolph Southern School Corp (6805)	71.9%	28.1%
Lake Ridge Schools (4650)	71.9%	28.1%
Decatur County Com Schools (1655)	71.9%	28.1%
Northeastern Wayne Schools (8375)	71.9%	28.1%
Bloomfield School District (2920)	71.9%	28.1%
Zionsville Community Schools (630)	71.9%	28.1%
Rossville Con School District (1180)	71.9%	28.1%
North Putnam Community Schools (6715)	71.8%	28.2%
Charter School of the Dunes (9310)	71.8%	28.2%
Indianapolis Public Schools (5385)	71.8%	28.2%
East Chicago Urban Enterprise Acad (9555)	71.7%	28.3%
South Putnam Community Schools (6705)	71.7%	28.3%

**FY 2011 Operational Expenditures Only  
(Excluding Non-Operational)  
Sorted by Percent**

School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Anderson Community School Corp (5275)	71.7%	28.3%
West Clark Community Schools (940)	71.6%	28.4%
School Town of Munster (4740)	71.6%	28.4%
Shoals Community School Corp (5520)	71.6%	28.4%
Cowan Community School Corp (1900)	71.5%	28.5%
M S D Wayne Township (5375)	71.5%	28.5%
M S D Bluffton-Harrison (8445)	71.5%	28.5%
Yorktown Community Schools (1910)	71.5%	28.5%
Clarksville Com School Corp (1000)	71.4%	28.6%
Warrick County School Corp (8130)	71.4%	28.6%
Baugo Community Schools (2260)	71.4%	28.6%
Xavier School of Excellence (9845)	71.4%	28.6%
Northwestern School Corp (3470)	71.4%	28.6%
M S D Martinsville Schools (5925)	71.4%	28.6%
Wabash City Schools (8060)	71.4%	28.6%
Merrillville Community School (4600)	71.4%	28.6%
Delaware Community School Corp (1875)	71.3%	28.7%
School City of Hobart (4730)	71.2%	28.8%
Southeast Fountain School Corp (2455)	71.2%	28.8%
Crown Point Community Sch Corp (4660)	71.2%	28.8%
Switzerland County School Corp (7775)	71.2%	28.8%
Hanover Community School Corp (4580)	71.0%	29.0%
Eastern Howard School Corp (3480)	71.0%	29.0%
Lake Central School Corp (4615)	70.9%	29.1%
Tri-Central Community Schools (7935)	70.9%	29.1%
Franklin Community School Corp (4225)	70.9%	29.1%
South Gibson School Corp (2765)	70.8%	29.2%
West Gary Lighthouse Charter (9585)	70.8%	29.2%
Westfield-Washington Schools (3030)	70.8%	29.2%
North Knox School Corp (4315)	70.8%	29.2%
Union Township School Corp (6530)	70.7%	29.3%
Smith-Green Community Schools (8625)	70.7%	29.3%
Madison Consolidated Schools (3995)	70.6%	29.4%
Southern Wells Com Schools (8425)	70.5%	29.5%
Caston School Corporation (2650)	70.5%	29.5%
M S D Warren County (8115)	70.4%	29.6%
North Spencer County Sch Corp (7385)	70.3%	29.7%
Delphi Community School Corp (755)	70.3%	29.7%
Elwood Community School Corp (5280)	70.3%	29.7%
Nineveh-Hensley-Jackson United (4255)	70.3%	29.7%
New Harmony Town & Twp Con Sch (6610)	70.2%	29.8%
Rush County Schools (6995)	70.2%	29.8%
Greenfield-Central Com Schools (3125)	70.1%	29.9%
Andrew J Brown Academy (9615)	70.1%	29.9%
Thea Bowman Leadership Academy (9460)	70.0%	30.0%
Sheridan Community Schools (3055)	70.0%	30.0%
Greencastle Community Sch Corp (6755)	70.0%	30.0%
Southwest School Corp (7715)	69.9%	30.1%
C A Beard Memorial School Corp (3455)	69.9%	30.1%
River Forest Community Sch Corp (4590)	69.9%	30.1%
Spencer-Owen Community Schools (6195)	69.8%	30.2%

**FY 2011 Operational Expenditures Only  
(Excluding Non-Operational)  
Sorted by Percent**

School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Lakeland School Corporation (4535)	69.8%	30.2%
Shenandoah School Corporation (3435)	69.7%	30.3%
Hoosier Academy - Indianapolis (9805)	69.7%	30.3%
Prairie Heights Com Sch Corp (4515)	69.6%	30.4%
Duneland School Corporation (6470)	69.6%	30.4%
Union School Corporation (6795)	69.6%	30.4%
Shelby Eastern Schools (7285)	69.6%	30.4%
Southern Hancock Co Com Sch Corp (3115)	69.5%	30.5%
Lake Station Community Schools (4680)	69.5%	30.5%
New Prairie United School Corp (4805)	69.4%	30.6%
West Washington School Corp (8220)	69.3%	30.7%
Northwestern Con School Corp (7350)	69.3%	30.7%
South Spencer County Sch Corp (7445)	69.3%	30.7%
Knox Community School Corp (7525)	69.3%	30.7%
Central Noble Com School Corp (6055)	69.3%	30.7%
Manchester Community Schools (8045)	69.2%	30.8%
North Newton School Corp (5945)	69.2%	30.8%
Benton Community School Corp (395)	69.2%	30.8%
Western Boone Co Com Sch Dist (615)	69.2%	30.8%
Lebanon Community School Corp (665)	69.1%	30.9%
East Gibson School Corporation (2725)	69.1%	30.9%
Avon Community School Corp (3315)	69.1%	30.9%
Clinton Prairie School Corp (1160)	69.0%	31.0%
Portage Township Schools (6550)	69.0%	31.0%
Southwest Parke Com Sch Corp (6260)	69.0%	31.0%
Indpls Lighthouse Charter School (9575)	68.9%	31.1%
South Knox School Corp (4325)	68.9%	31.1%
Blackford County Schools (515)	68.8%	31.2%
Valparaiso Community Schools (6560)	68.8%	31.2%
Southwest Dubois Co Sch Corp (2110)	68.8%	31.2%
Daleville Community Schools (1940)	68.7%	31.3%
East Chicago Lighthouse Charter (9595)	68.6%	31.4%
Danville Community School Corp (3325)	68.5%	31.5%
South Central Com School Corp (4940)	68.5%	31.5%
Michigan City Area Schools (4925)	68.5%	31.5%
Springs Valley Com School Corp (6160)	68.4%	31.6%
Brown County School Corporation (670)	68.4%	31.6%
North Vermillion Com Sch Corp (8010)	68.4%	31.6%
Padua Academy (9720)	68.4%	31.6%
Monroe-Gregg School District (5900)	68.3%	31.7%
Hamilton Community Schools (7610)	68.2%	31.8%
South Newton School Corp (5995)	68.2%	31.8%
Eastern Hancock Co Com Sch Corp (3145)	68.2%	31.8%
South Montgomery Com Sch Corp (5845)	68.1%	31.9%
Northeast Dubois Co Sch Corp (2040)	68.0%	32.0%
Tri-County School Corp (8535)	68.0%	32.0%
M S D Mount Vernon (6590)	67.9%	32.1%
North Montgomery Com Sch Corp (5835)	67.9%	32.1%
North Miami Community Schools (5620)	67.8%	32.2%
DeKalb Co Eastern Com Sch Dist (1805)	67.7%	32.3%
Tri-Township Cons School Corp (4915)	67.7%	32.3%

**FY 2011 Operational Expenditures Only  
(Excluding Non-Operational)  
Sorted by Percent**

School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Mill Creek Community Sch Corp (3335)	67.7%	32.3%
Gary Lighthouse Charter School (9535)	67.6%	32.4%
Mooreville Con School Corp (5930)	67.6%	32.4%
Western School Corp (3490)	67.6%	32.4%
Whiting School City (4760)	67.6%	32.4%
Porter Township School Corp (6520)	67.5%	32.5%
Hamilton Heights School Corp (3025)	67.4%	32.6%
School City of East Chicago (4670)	67.2%	32.8%
Union-North United School Corp (7215)	67.0%	33.0%
Career Academy at South Bend (9880)	66.8%	33.2%
Penn-Harris-Madison Sch Corp (7175)	66.8%	33.2%
Pike County School Corp (6445)	66.8%	33.2%
Southwestern Con Sch Shelby Co (7360)	66.6%	33.4%
Eastbrook Community Sch Corp (2815)	66.5%	33.5%
Pioneer Regional School Corp (775)	66.5%	33.5%
Northern Wells Com Schools (8435)	66.3%	33.7%
Aspire Charter Academy (9685)	66.2%	33.8%
School Town of Highland (4720)	66.1%	33.9%
Oregon-Davis School Corp (7495)	65.8%	34.2%
Imagine Master Academy (9695)	65.4%	34.6%
Tri-Creek School Corp (4645)	65.1%	34.9%
Bartholomew Con School Corp (365)	65.0%	35.0%
Middlebury Community Schools (2275)	65.0%	35.0%
Eastern Greene Schools (2940)	64.9%	35.1%
Greater Jasper Con Schs (2120)	64.8%	35.2%
Jennings County Schools (4015)	64.7%	35.3%
South Madison Com Sch Corp (5255)	64.4%	35.6%
Monument Lighthouse Charter School (9590)	63.4%	36.6%
North West Hendricks Schools (3295)	63.3%	36.7%
Imagine MASTer on Broadway (9820)	63.3%	36.7%
Clinton Central School Corp (1150)	63.0%	37.0%
Indiana Math Science Academy North (9895)	62.5%	37.5%
Timothy L Johnson Academy (9350)	62.4%	37.6%
Excel Center for Adult Learners (9910)	61.9%	38.1%
M S D Decatur Township (5300)	61.9%	38.1%
Maconaquah School Corp (5615)	60.2%	39.8%
Medora Community School Corp (3640)	60.1%	39.9%
Flat Rock-Hawcreek School Corp (370)	59.8%	40.2%
Madison-Grant United Sch Corp (2825)	59.6%	40.4%
M S D Perry Township (5340)	59.4%	40.6%
Frankton-Lapel Community Schs (5245)	59.4%	40.6%
Clark-Pleasant Com School Corp (4145)	59.0%	41.0%
Decatur Discovery Academy Inc (9525)	58.8%	41.2%
Andrew Academy (9715)	58.3%	41.7%
Carroll Consolidated Sch Corp (750)	58.0%	42.0%
Imagine Life Sciences Acad - West (9850)	57.9%	42.1%
Imagine Life Sciences Acad - East (9815)	57.5%	42.5%
21st Century Charter Sch of Gary (9545)	56.4%	43.6%
Fountain Square Academy (9480)	55.6%	44.4%
Fall Creek Academy (9370)	55.3%	44.7%

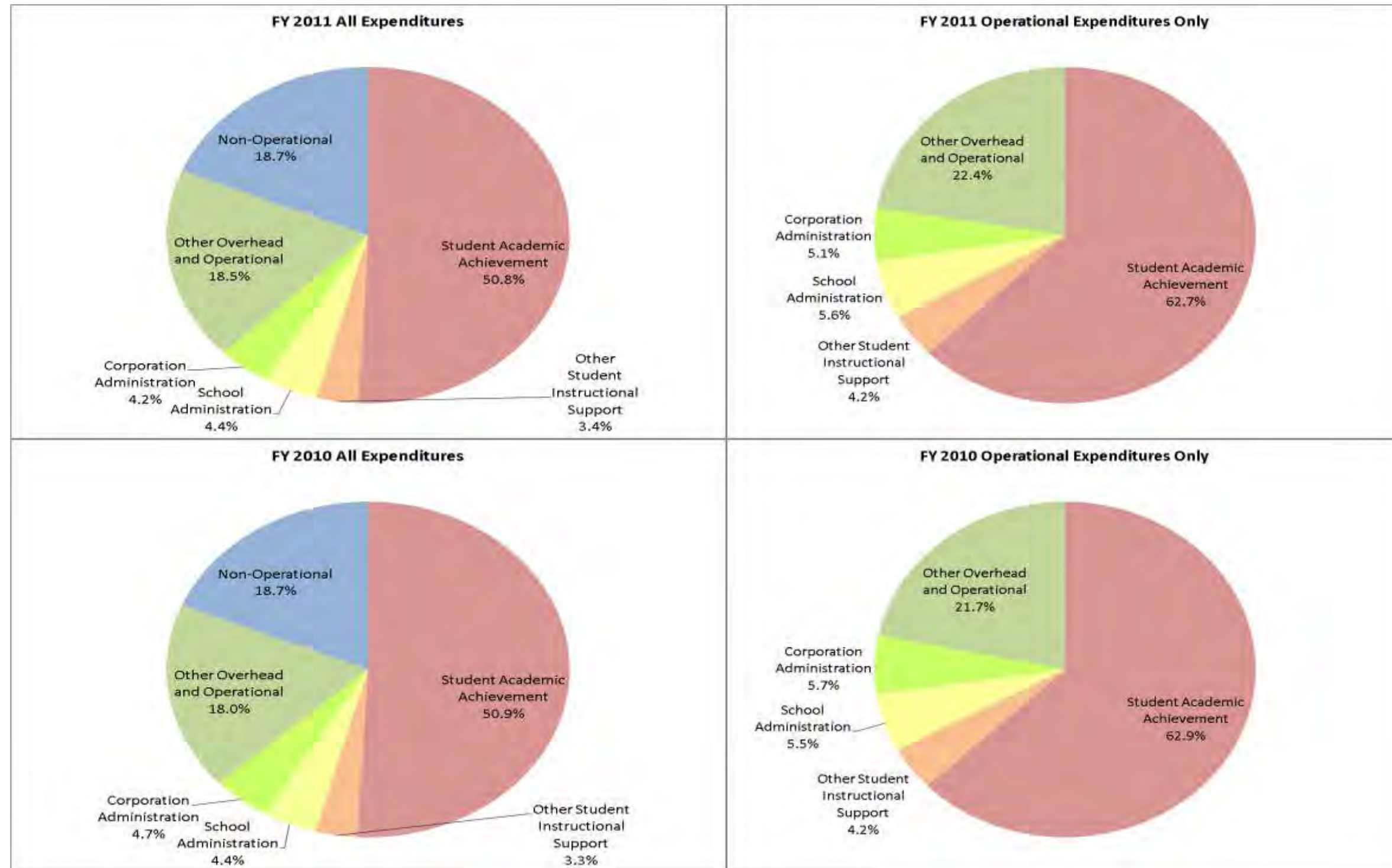


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2010 - June 2011  
Statewide**

Statewide

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$4,549,020,895	53.8%	\$5,618,918,097	52.2%	\$5,994,103,400	50.9%	\$5,784,630,928	50.8%
Student Instructional Support	\$638,063,093	7.5%	\$791,426,058	7.4%	\$908,599,401	7.7%	\$889,572,533	7.8%
Overhead and Operational	\$1,756,411,276	20.8%	\$2,237,934,785	20.8%	\$2,671,503,046	22.7%	\$2,587,083,332	22.7%
Nonoperational	\$1,517,100,297	17.9%	\$2,110,322,696	19.6%	\$2,205,619,203	18.7%	\$2,135,271,666	18.7%
Not Categorized	\$2,070,957		\$889,260		\$931,612			
<b>Grand Total</b>	<b>\$8,462,666,517</b>		<b>\$10,759,490,897</b>		<b>\$11,780,756,662</b>		<b>\$11,396,558,460</b>	

	FY 2001	FY 2006	FY 2010	FY 2011
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	61.3%	59.6%	58.6%	58.6%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Statewide**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year		
						Increase	5 Year Increase	1 Year Increase
Student Academic Achievement	11025 Regular Programs; Non Spec Ed Preschool		\$470,858	\$11,497,271	\$12,206,181		> 500%	6%
	11050 Regular Programs; Full Day Kindergarten		\$28,745,933	\$130,097,884	\$136,230,577		374%	5%
	11100 Regular Programs; Elementary	\$1,256,550,559	\$1,384,014,757	\$1,970,294,420	\$1,924,232,226	53%	39%	-2%
	11200 Regular Programs; Middle/Junior High	\$481,066,728	\$538,380,931	\$766,996,560	\$750,308,506	56%	39%	-2%
	11300 Regular Programs; High School	\$746,888,734	\$808,917,978	\$1,148,413,715	\$1,122,511,119	50%	39%	-2%
	11350 Regular Programs; High School; Academic Honors Diploma	\$1,195,935	\$1,894,692	\$7,681,339	\$8,190,448	> 500%	332%	7%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs		\$2,394,175	\$16,442,233	\$15,806,722		> 500%	-4%
	11410 Vocational Education; Agriculture A	\$5,033,975	\$5,399,941	\$6,509,169	\$6,127,918	22%	13%	-6%
	11420 Vocational Education; Agriculture B	\$5,195,088	\$5,444,128	\$7,530,421	\$7,428,768	43%	36%	-1%
	11430 Vocational Education; Distributive Education	\$2,512,008	\$2,473,648	\$3,174,785	\$3,009,331	20%	22%	-5%
	11440 Vocational Education; Health Occupations	\$2,547,912	\$2,919,163	\$4,372,841	\$4,808,417	89%	65%	10%
	11450 Vocational Education; Consumer and Homemaking	\$16,316,476	\$16,444,492	\$20,924,895	\$19,533,997	20%	19%	-7%
	11460 Vocational Education; Occupational Home Economics	\$3,383,505	\$3,594,192	\$4,725,771	\$4,323,180	28%	20%	-9%
	11470 Vocational Education; Business Education	\$6,545,239	\$6,860,442	\$10,083,024	\$9,764,322	49%	42%	-3%
	11480 Vocational Education; Industrial Education A	\$16,647,909	\$18,029,165	\$20,324,612	\$19,805,828	19%	10%	-3%
	11490 Vocational Education; Industrial Education B	\$4,717,725	\$4,913,061	\$6,519,858	\$6,176,917	31%	26%	-5%
	11510 Vocational Education; Cooperative Education	\$7,230,427	\$7,263,809	\$12,732,134	\$12,180,711	68%	68%	-4%
	11520 Vocational Education; Area School Participation	\$10,986,914	\$12,643,634	\$11,775,480	\$10,072,003	-8%	-20%	-14%
	11590 Other Vocational Education Programs	\$16,337,190	\$16,279,879	\$21,043,016	\$20,362,571	25%	25%	-3%
	11600 1998 Account Code - Alternative Education Programs	\$23,400				-100%		
	11610 Regular Programs; Alternative Education Programs; Elementary	\$331,031	\$443,424	\$1,330,436	\$1,860,972	462%	320%	40%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$1,776,590	\$1,933,608	\$4,684,523	\$4,201,707	137%	117%	-10%
	11630 Regular Programs; Alternative Education Programs; High School	\$6,197,465	\$9,463,824	\$21,904,664	\$20,778,889	235%	120%	-5%
	11910 Other Regular Programs; Competency Testing	\$4,972,478	\$4,791,106	\$8,753,797	\$6,458,446	30%	35%	-26%
	11920 Other Regular Programs; Project 4R	\$78,305	\$72,524			-100%	-100%	
	12110 Gifted And Talented; Gifted and Talented	\$20,806,220	\$17,824,656	\$24,595,487	\$25,678,606	23%	44%	4%
	12150 Gifted And Talented; High Ability Student Programs		\$2,290,368	\$12,058,641	\$14,695,268		> 500%	22%
	12210 Mental Disabilities; Mild Mental Disabilities	\$92,586,590	\$119,903,634	\$181,276,112	\$176,845,398	91%	47%	-2%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$23,104,715	\$32,718,177	\$52,421,073	\$54,923,322	138%	68%	5%
	12230 Mental Disabilities; Severe Mental Disabilities	\$17,777,406	\$25,749,112	\$39,308,909	\$38,001,115	114%	48%	-3%
	12310 Physical Impairment; Orthopedic Impairment	\$15,528,691	\$26,592,348	\$34,385,265	\$20,700,261	33%	-22%	-40%
	12320 Physical Impairment; Multiple Disabilities	\$9,309,679	\$10,011,325	\$17,341,037	\$17,038,104	83%	70%	-2%
	12330 Physical Impairment; Visual Impairment	\$2,381,617	\$3,109,711	\$4,965,620	\$4,987,641	109%	60%	0%
	12340 Physical Impairment; Hearing Impairment	\$7,779,861	\$9,068,285	\$14,077,769	\$14,239,230	83%	57%	1%
	12350 Physical Impairment; Homebound	\$5,636,860	\$6,214,993	\$8,064,792	\$8,056,050	43%	30%	0%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$32,352,990	\$39,502,125	\$58,831,805	\$56,913,333	76%	44%	-3%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$6,583,156	\$9,645,877	\$14,417,953	\$13,176,807	100%	37%	-9%
	12510 Culturally Different; Communication Disorders	\$20,005,579	\$24,923,538	\$34,249,004	\$34,483,349	72%	38%	1%
	12520 Culturally Different; Compensatory	\$10,386,668	\$9,915,937	\$13,169,332	\$12,396,861	19%	25%	-6%
	12610 Learning Disability	\$90,780,165	\$119,701,015	\$188,162,201	\$183,336,703	102%	53%	-3%
	12710 Equal Opportunity At Risk	\$25,124,034	\$20,951,480	\$21,692,102	\$19,488,886	-22%	-7%	-10%
	12810 Special Education Preschool	\$22,199,163	\$34,550,613	\$48,827,061	\$47,674,078	115%	38%	-2%
	12900 Other Special Programs	\$55,392,777	\$77,520,384	\$134,411,769	\$123,892,099	124%	60%	-8%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$14,340,805	\$14,470,348	\$16,911,395	\$17,404,201	21%	20%	3%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$3,090,564	\$2,827,179	\$2,695,554	\$2,421,235	-22%	-14%	-10%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$1,547,091	\$1,524,010	\$1,296,725	\$1,284,277	-17%	-16%	-1%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$3,004,471	\$3,163,577	\$4,010,462	\$3,439,709	14%	9%	-14%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$5,076,580	\$5,366,423	\$3,903,083	\$3,302,651	-35%	-38%	-15%
	14100 Summer School Programs; Elementary	\$10,823,184	\$8,557,459	\$9,335,624	\$6,361,553	-41%	-26%	-32%
	14200 Summer School Programs; Middle/Junior High School	\$2,072,277	\$2,531,478	\$2,094,789	\$1,456,696	-30%	-42%	-30%
	14300 Summer School Programs; High School	\$16,634,579	\$15,270,251	\$15,229,431	\$11,059,326	-34%	-28%	-27%
	15100 Enrichment Programs; Non-Credit	\$681,500	\$622,859	\$1,881,170	\$1,975,511	190%	217%	5%
	16100 Remediation Testing	\$25,720,121	\$24,413,820	\$19,399,979	\$16,287,133	-37%	-33%	-16%
	16200 Preventive Remediation	\$18,265,074	\$16,085,727	\$20,480,746	\$17,575,499	-4%	9%	-14%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$1,369,370	\$1,571,436	\$2,985,644	\$1,551,725	13%	-1%	-48%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participi	\$27,152,278	\$36,404,660	\$46,772,203	\$42,460,664	56%	17%	-9%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Spei	\$137,278,585	\$151,823,631	\$161,167,805	\$141,660,622	3%	-7%	-12%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Statewide**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year		
						Increase	5 Year Increase	1 Year Increase
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Ag	\$5,697,361	\$8,259,949	\$26,740,315	\$21,900,644	284%	165%	-18%
	17550 Payments to Other Governmental Units Within State; Special Education; Stimulus				\$2,369,720			
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Othe	\$1,704,630	\$4,014,863	\$3,601,839	\$3,145,254	85%	-22%	-13%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$700,883	\$1,249,680	\$4,763,426	\$5,442,593	> 500%	336%	14%
	17800 Payments to Other Governmental Units Within State; Payments to Charter Schools		\$11,251	\$2,500	\$889		-92%	-64%
	17900 Payments to Other Governmental Units Within State; Other	\$1,170,516	\$3,938,519	\$1,341,710	\$6,482,049	454%	65%	383%
	18000 Payments to Governmental Units Outside State	\$31,216	\$20,749	\$11,265	\$102,509	228%	394%	> 500%
	22110 Improvement of Instruction; Service Area Direction	\$24,171,779	\$44,325,825	\$46,724,142	\$42,090,570	74%	-5%	-10%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$34,377,816	\$37,963,338	\$61,708,814	\$57,963,624	69%	53%	-6%
	22130 Improvement of Instruction; Instructional Staff Training	\$14,776,811	\$18,754,667	\$53,570,132	\$41,304,991	180%	120%	-23%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$5,658,457	\$9,461,852	\$8,169,428	\$7,796,487	38%	-18%	-5%
	22210 Library/Media Services; Service Area Direction	\$13,579,531	\$13,632,342	\$14,825,095	\$14,229,312	5%	4%	-4%
	22220 Library/Media Services; School Library	\$72,116,678	\$71,261,853	\$89,668,602	\$80,214,673	11%	13%	-11%
	22230 Library/Media Services; Audiovisual	\$8,166,052	\$4,682,586	\$4,073,129	\$3,226,849	-60%	-31%	-21%
	22240 Library/Media Services; Educational Television	\$1,441,324	\$339,221	\$813,370	\$718,846	-50%	112%	-12%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$36,416,294	\$22,367,813	\$14,288,618	\$17,084,320	-53%	-24%	20%
	22290 Library/Media Services; Other Educational Media Services	\$2,903,718	\$4,141,565	\$2,224,427	\$1,989,659	-31%	-52%	-11%
	22310 Instruction, Related Technology; Technology Service Supervision and Administrati	\$7,177,382	\$7,187,847	\$17,643,928	\$18,465,649	157%	157%	5%
	22320 Instruction, Related Technology; Student Learning Centers			\$10,615,350	\$10,053,409			-5%
	22330 Instruction, Related Technology; Systems Analysis and Planning			\$561,088	\$257,166			-54%
	22340 Instruction, Related Technology; Systems Application Development			\$1,097,544	\$944,520			-14%
	22350 Instruction, Related Technology; Systems Operations			\$8,184,513	\$9,118,501			11%
	22360 Instruction, Related Technology; Network Support	\$15,758,911	\$86,814,741	\$76,552,552	\$74,601,358	373%	-14%	-3%
	22370 Instruction, Related Technology; Hardware Maintenance and Support			\$15,418,927	\$16,676,248			8%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel			\$2,058,625	\$1,707,255			-17%
	22400 Academic Student Assessment			\$1,075,774	\$870,464			-19%
	22900 Other Support Service, Instructional Staff			\$9,420,214	\$10,400,938			10%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$843,865	\$1,374,650	\$1,697,490	\$1,590,308	88%	16%	-6%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$55,576,725	\$82,384,232	\$64,627,854	\$53,871,601	-3%	-35%	-17%
	25525 Computers Purchased in Lieu of Textbooks				\$909,630			
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$3,913,473	\$5,506,899	\$4,573,476	\$3,557,911	-9%	-35%	-22%
	25550 Textbooks for Rent or Resale; Direction of Resale Service	\$186,389	\$160,807	\$314,074	\$276,147	48%	72%	-12%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$6,759,630	\$15,781,267	\$16,945,243	\$11,738,734	74%	-26%	-31%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$1,899,150	\$1,804,615	\$2,367,635	\$2,115,634	11%	17%	-11%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$88,663	\$314,033	\$184,667	\$171,361	93%	-45%	-7%
	26497 2007 Account Code - Teachers Retirement Fund	\$169,439,707	\$224,173,062					
	60400 Nonprogramed Charges; FICA Transfers; Coops	\$268,278				-100%		
	60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only		\$58,368	\$4,242	\$93,435		60%	> 500%
<b>Student Academic Achievement Total</b>		<b>\$3,806,153,482</b>	<b>\$4,428,602,400</b>	<b>\$5,994,103,400</b>	<b>\$5,784,630,928</b>	<b>52%</b>	<b>31%</b>	<b>-3%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$9,600,683	\$9,046,940	\$10,755,227	\$12,250,076	28%	35%	14%
	21120 Attendance and Social Work Services; Attendance Services	\$4,308,246	\$3,594,687	\$4,165,088	\$4,073,335	-5%	13%	-2%
	21130 Attendance and Social Work Services; Social Work Services	\$8,782,942	\$7,214,818	\$14,246,139	\$14,489,124	65%	101%	2%
	21140 Attendance and Social Work Services; Pupil Accounting	\$471,142	\$445,443	\$598,928	\$583,689	24%	31%	-3%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$2,829,381	\$3,419,237	\$7,324,765	\$6,094,188	115%	78%	-17%
	21210 Guidance Services; Service Area Direction	\$6,255,584	\$11,423,694	\$16,434,345	\$15,291,669	144%	34%	-7%
	21220 Guidance Services; Counseling Services	\$88,625,640	\$95,571,735	\$139,166,130	\$136,274,761	54%	43%	-2%
	21230 Guidance Services; Appraisal Services	\$589,990	\$728,611	\$1,500,870	\$1,409,791	139%	93%	-6%
	21240 Guidance Services; Information Services	\$710,485	\$486,446	\$1,201,309	\$1,168,660	64%	140%	-3%
	21250 Guidance Services; Records Maintenance	\$343,849	\$372,404	\$596,920	\$663,307	93%	78%	11%
	21290 Guidance Services; Other Guidance Services	\$1,096,496	\$1,114,299	\$1,005,798	\$725,549	-34%	-35%	-28%
	21310 Health Services; Service Area Direction	\$1,441,760	\$1,241,728	\$1,545,885	\$1,660,652	15%	34%	7%
	21320 Health Services; Medical Services	\$1,030,371	\$6,307,437	\$2,244,334	\$2,166,744	110%	-66%	-3%
	21330 Health Services; Dental Services	\$9,281	\$22,730	\$9,362	\$6,841	-26%	-70%	-27%
	21340 Health Services; Nurse Services	\$28,944,720	\$36,953,193	\$54,923,727	\$54,336,365	88%	47%	-1%
	21390 Health Services; Other Health Services	\$2,875,308	\$4,196,088	\$4,598,813	\$4,242,793	48%	1%	-8%
	21410 Psychological Services; Service Area Direction	\$3,538,346	\$4,405,586	\$8,750,634	\$7,742,108	119%	76%	-12%
	21420 Psychological Testing	\$13,976,691	\$17,220,850	\$21,841,631	\$21,743,581	56%	26%	0%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Statewide**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year		
						Increase	5 Year Increase	1 Year Increase
	21430 Psychological Counseling	\$2,960,136	\$3,658,230	\$5,497,553	\$5,196,927	76%	42%	-5%
	21490 Other Psychological Services	\$1,668,058	\$1,964,920	\$2,401,674	\$1,960,058	18%	0%	-18%
	21510 Speech Pathology and Audiology Services; Service Area Direction	\$787,117	\$939,226	\$1,425,280	\$1,510,298	92%	61%	6%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$16,304,958	\$20,889,217	\$31,398,157	\$31,836,721	95%	52%	1%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$574,621	\$848,709	\$983,306	\$927,054	61%	9%	-6%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology S	\$1,436,076	\$1,667,153	\$3,100,635	\$3,049,224	112%	83%	-2%
	21610 Occupational Therapy, Related Services; Service Area Direction			\$1,378,202	\$1,184,944			-14%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services			\$3,666,135	\$3,877,010			6%
	21710 Physical Therapy Services; Service Area Direction			\$354,326	\$188,554			-47%
	21720 Physical Therapy Services; Physical Therapy Services			\$1,513,266	\$1,597,321			6%
	21810 Special Education Administration; Service Area Direction	\$15,467,497	\$21,152,728	\$35,060,465	\$33,152,751	114%	57%	-5%
	21890 Special Education Administration; Other Special Education Administration	\$6,967,899	\$9,224,477	\$10,665,810	\$9,856,768	41%	7%	-8%
	21910 Other Support Services, Students; Service Area Direction	\$65,800	\$459,717	\$1,986,785	\$1,614,012	> 500%	251%	-19%
	21990 Other Support Services, Students; Other Student Services	\$141,825	\$1,257,962	\$3,504,512	\$3,784,876	> 500%	201%	8%
	24100 Office of The Principal	\$286,823,955	\$335,515,046	\$494,029,799	\$484,952,554	69%	45%	-2%
	24900 Other Support Services, School Administration	\$11,737,129	\$14,306,551	\$20,723,591	\$19,960,230	70%	40%	-4%
<b>Student Instructional Support Total</b>		<b>\$520,365,982</b>	<b>\$615,649,861</b>	<b>\$908,599,401</b>	<b>\$889,572,533</b>	<b>71%</b>	<b>44%</b>	<b>-2%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$5,918,979	\$7,426,743	\$9,679,032	\$9,718,986	64%	31%	0%
	23120 Board of Education; Service Area Assistants	\$5,254,107	\$5,673,130	\$5,796,280	\$5,523,133	5%	-3%	-5%
	23150 Board of Education; Legal Services	\$7,791,017	\$8,983,519	\$12,803,864	\$12,273,303	58%	37%	-4%
	23160 Board of Education; Promotion Expenses	\$963,257	\$958,199	\$1,133,370	\$1,037,602	8%	8%	-8%
	23190 Board of Education; Other Governing Body Services	\$4,266,863	\$4,263,837	\$3,913,211	\$3,560,423	-17%	-16%	-9%
	23210 Executive Administration; Office of The Superintendent	\$61,810,797	\$76,487,373	\$119,576,236	\$116,890,701	89%	53%	-2%
	23220 Executive Administration; Community Relations	\$3,013,651	\$3,422,811	\$4,133,043	\$4,671,469	55%	36%	13%
	23230 Executive Administration; Staff Relations and Negotiations	\$2,978,201	\$3,086,891	\$3,979,797	\$3,311,327	11%	7%	-17%
	23290 Executive Administration; Other Executive Administration Services	\$10,043,452	\$12,842,583	\$26,503,059	\$24,990,904	149%	95%	-6%
	25110 Fiscal Services; Office of The Business Manager	\$17,382,310	\$21,568,669	\$33,010,612	\$33,429,475	92%	55%	1%
	25120 Fiscal Services; Service Area Direction	\$4,169,212	\$6,390,850	\$9,034,257	\$9,231,753	121%	44%	2%
	25130 Fiscal Services; Budgeting	\$564,513	\$536,423	\$720,982	\$675,838	20%	26%	-6%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$2,230,153	\$2,835,976	\$5,002,245	\$5,128,033	130%	81%	3%
	25150 Fiscal Services; Payroll Services	\$3,875,062	\$4,733,451	\$8,036,823	\$8,124,691	110%	72%	1%
	25160 Fiscal Services; Financial Accounting	\$4,266,256	\$5,155,806	\$8,879,114	\$8,536,356	100%	66%	-4%
	25170 Fiscal Services; Internal Auditing	\$482,271	\$387,636	\$513,053	\$507,680	5%	31%	-1%
	25180 Fiscal Services; Property Accounting	\$229,782	\$303,004	\$236,713	\$245,529	7%	-19%	4%
	25191 Other Fiscal Services; Refund of Revenue	\$4,406,560	\$12,714,675	\$18,112,310	\$18,967,042	330%	49%	5%
	25192 Other Fiscal Services; Petty Cash	\$25,531	\$28,727	\$37,051	\$30,677	20%	7%	-17%
	25193 Other Fiscal Services; Printed Forms	\$350,603	\$301,206	\$153,085	\$181,681	-48%	-40%	19%
	25195 Other Fiscal Services; Bank Account Service Charge	\$333,346	\$370,374	\$1,037,769	\$1,131,689	239%	206%	9%
	25196 Other Fiscal Services; Cash Change	\$75,034	\$90,443	\$95,388	\$86,434	15%	-4%	-9%
	25199 Other Fiscal Services; Other	\$1,393,573	\$2,060,444	\$5,000,353	\$2,921,157	110%	42%	-42%
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$418,757	\$441,131	\$1,116,835	\$1,007,822	141%	128%	-10%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$3,892,224	\$4,258,284	\$3,571,255	\$2,977,050	-24%	-30%	-17%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$2,993,536	\$3,629,560	\$3,524,012	\$3,026,615	1%	-17%	-14%
	25300 Printing, Publishing, and Duplicating Services	\$4,129,555	\$3,784,916	\$4,160,139	\$3,508,453	-15%	-7%	-16%
	25400 Planning, Research, Development and Evaluation	\$3,110,467	\$3,032,000	\$4,549,014	\$2,878,611	-7%	-5%	-37%
	25600 Public Information Services	\$854,234	\$864,526	\$2,181,011	\$2,287,866	168%	165%	5%
	25710 Personnel Services; Supervision of Personnel Services	\$3,802,748	\$5,069,150	\$15,433,265	\$14,222,016	274%	181%	-8%
	25720 Personnel Services; Recruitment and Placement	\$2,583,823	\$3,553,158	\$4,520,381	\$4,655,571	80%	31%	3%
	25730 Personnel Services; Personnel Services	\$466,919	\$391,223	\$10,723,854	\$9,171,449	> 500%	> 500%	-14%
	25740 Personnel Services; Noninstructional Personnel Training	\$590,498	\$672,326	\$742,822	\$740,029	25%	10%	0%
	25750 Personnel Services; Health Services	\$1,733,657	\$2,479,219	\$46,552,345	\$16,672,226	> 500%	> 500%	-64%
	25790 Personnel Services; Other Professional Services			\$74,555,509	\$64,576,948			-13%
	25810 Administrative Technology Services; Technology Services Supervision And Administration			\$10,939,924	\$10,782,656			-1%
	25820 Administrative Technology Services; Systems Analysis And Planning			\$1,556,753	\$1,441,392			-7%
	25830 Administrative Technology Services; Systems Application Development			\$1,093,184	\$996,819			-9%
	25840 Administrative Technology Services; Systems Operations			\$5,670,577	\$5,295,121			-7%
	25850 Administrative Technology Services; Network Support			\$20,002,238	\$18,926,739			-5%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Statewide**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year		
						Increase	5 Year Increase	1 Year Increase
	25860 Administrative Technology Services; Hardware Maintenance And Support			\$13,022,177	\$12,504,403			-4%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel			\$233,978	\$200,882			-14%
	25890 Other Technology Services	\$7,663,777	\$7,468,321	\$9,386,068	\$14,990,412	96%	101%	60%
	25910 Judgments	\$6,020,336	\$701,545	\$984,099	\$1,014,835	-83%	45%	3%
	25920 Ditch Assessments	\$38,259	\$142,750	\$223,609	\$185,703	385%	30%	-17%
	25930 Easements			\$365				-100%
	25940 Settlements	\$1,657,728	\$1,137,451	\$999,707	\$1,219,190	-26%	7%	22%
	25950 Other Assessments	\$28,783	\$80,420	\$40,287	\$51,750	80%	-36%	28%
	25990 Other Support Services, Central	\$19,983,934	\$26,742,040	\$35,592,671	\$14,360,875	-28%	-46%	-60%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$14,771,798	\$15,760,702	\$21,755,641	\$26,270,067	78%	67%	21%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$526,794,367	\$636,986,761	\$784,797,493	\$764,590,638	45%	20%	-3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$13,935,076	\$12,163,754	\$15,373,471	\$15,366,024	10%	26%	0%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$91,212,859	\$98,263,542	\$105,845,549	\$108,224,752	19%	10%	2%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$299,029	\$329,867					
	26499 2007 Account Code - Other	\$15,785,025	\$75,508,106					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,501,571	\$3,979,939	\$3,587,978	\$3,634,405	4%	-9%	1%
	26600 Operation and Maintenance of Plant Services; Security Services	\$10,588,697	\$14,387,005	\$23,688,390	\$22,191,982	110%	54%	-6%
	26700 Operation and Maintenance of Plant Services; Insurance	\$28,169,981	\$56,921,477	\$101,638,947	\$99,442,532	253%	75%	-2%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pl.	\$10,103,892	\$10,236,861	\$19,513,730	\$20,819,591	106%	103%	7%
	27010 Student Transportation; Service Area Direction	\$26,641,476	\$28,068,884	\$41,796,105	\$42,105,985	58%	50%	1%
	27100 Student Transportation; Vehicle Operation	\$136,450,460	\$165,330,842	\$243,214,461	\$244,383,421	79%	48%	0%
	27200 Student Transportation; Monitoring Services	\$8,913,973	\$11,050,443	\$18,113,076	\$16,942,969	90%	53%	-6%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$61,660,663	\$86,103,468	\$103,983,971	\$113,501,516	84%	32%	9%
	27400 Student Transportation; Purchase of School Buses	\$56,853,411	\$77,286,931	\$81,717,818	\$65,641,645	15%	-15%	-20%
	27500 Student Transportation; Insurance on Buses	\$7,393,940	\$12,319,643	\$10,518,812	\$10,628,924	44%	-14%	1%
	27600 Student Transportation; Insurance on Pupils	\$110,261	\$465,487	\$103,682	\$369,818	235%	-21%	257%
	27700 Student Transportation; Contracted Transportation Services	\$80,385,371	\$95,546,161	\$106,433,168	\$105,882,470	32%	11%	-1%
	27900 Student Transportation; Other Student Transportation Services	\$8,654,134	\$10,709,428	\$11,787,299	\$10,226,264	18%	-5%	-13%
	27910 Student Transportation; Bus Driver Training	\$180,407	\$224,037	\$205,236	\$181,778	1%	-19%	-11%
	31100 Food Services Operations; Service Area Direction	\$16,259,018	\$22,880,265	\$40,765,127	\$40,382,522	148%	76%	-1%
	31200 Food Services Operations; Food Preparation and Dispensing	\$126,349,064	\$147,333,633	\$196,498,735	\$197,266,039	56%	34%	0%
	31300 Food Services Operations; Food Delivery	\$4,945,934	\$5,711,281	\$6,472,545	\$6,215,447	26%	9%	-4%
	31400 Food Services Operations; Food Purchases	\$98,051,269	\$122,066,462	\$158,843,868	\$164,198,852	67%	35%	3%
	31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$46,408	\$621,144	\$329,537	\$279,706	> 500%	-55%	-15%
	31900 Other Food Services	\$14,184,447	\$19,924,862	\$25,754,680	\$29,464,669	108%	48%	14%
<b>Overhead and Operational Total</b>		<b>\$1,564,036,301</b>	<b>\$1,975,251,775</b>	<b>\$2,671,503,046</b>	<b>\$2,587,083,332</b>	<b>65%</b>	<b>31%</b>	<b>-3%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$1,953,728	\$3,359,990	\$7,182,720	\$6,662,407	241%	98%	-7%
	33200 Community Recreation	\$4,239,680	\$4,546,427	\$4,531,197	\$4,293,633	1%	-6%	-5%
	33300 Civic Services	\$1,137,450	\$2,368,113	\$3,505,394	\$3,038,164	167%	28%	-13%
	33400 Athletic Coaches	\$47,207,168	\$55,951,080	\$76,852,625	\$74,472,557	58%	33%	-3%
	33500 Welfare Activities Services	\$431,358	\$573,323	\$615,418	\$459,488	7%	-20%	-25%
	33600 Nonpublic School Pupil Services	\$743,067	\$703,854	\$2,099,304	\$2,512,496	238%	257%	20%
	33910 High School Band Uniforms	\$367,814	\$170,287	\$274,721	\$159,326	-57%	-6%	-42%
	33920 Contributions to Historical Societies	\$223,336	\$88,021	\$229,794	\$105,168	-53%	19%	-54%
	33930 Latch Key Kid Program	\$3,612,740	\$2,994,327	\$3,890,852	\$3,720,165	3%	24%	-4%
	33940 Child Care Services	\$8,134,305	\$3,823,400	\$7,770,569	\$6,982,899	-14%	83%	-10%
	33950 Step Ahead	\$417,918	\$64,911	\$63,509	\$31,229	-93%	-52%	-51%
	33990 Other Community Services; Other	\$4,812,289	\$7,559,072	\$8,961,518	\$8,946,286	86%	18%	0%
	40100 Facilities Acquisition and Construction; Service Area Direction	\$1,227,397	\$2,067,540	\$4,767,898	\$4,091,280	233%	98%	-14%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$19,152,876	\$27,992,529	\$17,039,461	\$22,819,090	19%	-18%	34%
	43000 Facilities Acquisition and Construction; Professional Services	\$43,169,585	\$52,992,754	\$36,215,200	\$40,804,377	-5%	-23%	13%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$1,363,134	\$383,131	\$401,816	\$1,752,283	29%	357%	336%
	45100 Building Acquisition, Construction and Improvements	\$403,201,175	\$499,258,208	\$389,595,023	\$328,001,932	-19%	-34%	-16%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$22,153,051	\$34,586,360	\$22,218,865	\$25,555,116	15%	-26%	15%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$9,356,517	\$12,947,241	\$20,496,918	\$22,166,608	137%	71%	8%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$1,177,762	\$8,920,816	\$8,418,902	\$6,488,125	451%	-27%	-23%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$28,613,644	\$41,208,593	\$50,310,603	\$50,161,446	75%	22%	0%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Statewide**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year		
						Increase	5 Year Increase	1 Year Increase
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$12,305,239	\$12,909,749	\$18,776,805	\$19,359,043	57%	50%	3%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$157,151,688	\$136,383,910	\$110,390,424	\$109,301,896	-30%	-20%	-1%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Constructor	\$16,968,732	\$18,712,983	\$10,362,561	\$12,625,043	-26%	-33%	22%
	51100 Debt Services; Principal on Debt; Bonds	\$45,491,798	\$105,918,621	\$128,628,466	\$135,252,573	197%	28%	5%
	51300 Debt Services; Principal on Debt; Emergency Loans	\$153,297	\$517,984	\$6,853,734	\$2,335,115	> 500%	351%	-66%
	51400 Debt Services; Principal on Debt; School Bus Loans	\$318,566	\$111,422	\$172,259	\$188,602	-41%	69%	9%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$2,581,528	\$38,602,942	\$1,624,645	\$2,082,933	-19%	-95%	28%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Ap	\$1,572,078	\$9,137,773	\$31,553,275	\$7,347,302	367%	-20%	-77%
	52100 Debt Services; Interest on Debt; Bonds	\$21,429,154	\$53,274,322	\$66,801,911	\$65,398,717	205%	23%	-2%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$26,034,373	\$30,219,764	\$19,899,692	\$9,385,691	-64%	-69%	-53%
	52300 Debt Services; Interest on Debt; Emergency Loans	\$31,424	\$129,484	\$149,730		-100%	-100%	-100%
	52400 Debt Services; Interest on Debt; School Bus Loans	\$73,263	\$10,132	\$40,297	\$21,773	-70%	115%	-46%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$713,845	\$1,481,141	\$488,252	\$167,453	-77%	-89%	-66%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance App	\$197,562	\$4,372,179	\$2,150,281	\$2,342,290	> 500%	-46%	9%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$549,154,591	\$808,128,656	\$793,888,963	\$802,658,120	46%	-1%	1%
	53150 Debt Services; Lease Rental; Buildings ; Interest		\$15,894,017	\$251,336,746	\$268,181,149		> 500%	7%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$4,945,897	\$3,150,945	\$3,014,878	\$3,168,885	-36%	1%	5%
	53250 Debt Services; Lease Rental; Equipment ; Interest		\$1,839	\$55,090	\$165,947		> 500%	201%
	53300 Debt Services; Lease Rental; School Buses ; Principal	\$449,376	\$569,184	\$912,214	\$642,658	43%	13%	-30%
	53350 Debt Services; Lease Rental; School Buses ; Interest			\$52,738	\$56,410			7%
	53400 Debt Services; Lease Rental; Other ; Principal			\$554,595	\$161,972			-71%
	53450 Debt Services; Lease Rental; Other ; Interest			\$4,147,742	\$3,861,225			-7%
	54100 Veterans' Memorial Fund; Principal	\$1,260,369	\$2,519,167	\$696,555	\$582,576	-54%	-77%	-16%
	54150 Veterans' Memorial Fund; Interest			\$247,541	\$230,538			-7%
	54200 Common School Fund; Principal	\$51,130,125	\$72,596,923	\$67,138,732	\$60,174,949	18%	-17%	-10%
	54250 Common School Fund; Interest			\$14,687,517	\$13,110,643			-11%
	54300 Civil Aid Bond Obligations; Principal	\$1,045,593	\$733,263	\$575,581	\$556,571	-47%	-24%	-3%
	54350 Civil Aid Bond Obligations; Interest			\$23,186	\$43,793			89%
	59100 Other Debt Services Obligations; Registrars Fee	\$218,094	\$101,469	\$1,285,189	\$320,018	47%	215%	-75%
	59200 Other Debt Services Obligations; Bank Fee	\$38,319	\$658,637	\$984,109	\$645,901	> 500%	-2%	-34%
	60150 Nonprogramed Charges; Donations to a Foundation			\$13,625	\$956			-93%
	60700 Nonprogramed Charges; Scholarships	\$2,830,610	\$1,981,167	\$2,669,566	\$1,676,849	-41%	-15%	-37%
<b>Nonoperational Total</b>		<b>\$1,498,791,514</b>	<b>\$2,080,677,646</b>	<b>\$2,205,619,203</b>	<b>\$2,135,271,666</b>	<b>42%</b>	<b>3%</b>	<b>-3%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$75,560,350	\$80,955,171					
	26492 2007 Account Code - Social Security	\$329,573,842	\$369,518,204					
	26493 2007 Account Code - Workmen's Compensation	\$17,916,006	\$29,083,619					
	26494 2007 Account Code - Group Insurance	\$600,279,234	\$1,007,902,300					
	26496 2007 Account Code - Unemployment Compensation	\$2,029,552	\$5,866,030					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$45,892,010	\$165,094,631					
<b>Prorated By Fund Total</b>		<b>\$1,071,250,994</b>	<b>\$1,658,419,954</b>					
<b>Not Categorized</b>								
	11990 Other Regular Programs Heading	\$2,070,440	\$880,167					
	25294 1998 Account Code - F.I.C.A. Service Charge	\$517						
	40000 2007 Nonprogrammed Charges Heading		\$9,093					
	60120 2007 Account Code - Transfer to Self Insurance			\$931,612				
<b>Not Categorized Total</b>		<b>\$2,070,957</b>	<b>\$889,260</b>	<b>\$931,612</b>				

<u>Account</u>	<u>Expenditure Description</u>		<u>Category</u>
<b>10000</b>	<b>10000</b>	<b>INSTRUCTION (H)</b>	
11000	11000	Regular Programs (H)	
11025	11025	Non Spec Ed Preschool	1-AcAch
11050	11050	Full Day Kindergarten	1-AcAch
11100	11100	Elementary	1-AcAch
11200	11200	Middle/Junior High	1-AcAch
11300	11300	High School	1-AcAch
11350	11350	Academic Honors Diploma	1-AcAch
11355	11355	Academic Honors High Ability Student Programs	1-AcAch
11400	11400	Vocational Education (H)	
11410	11410	Agriculture A	1-AcAch
11420	11420	Agriculture B	1-AcAch
11430	11430	Distributive Education	1-AcAch
11440	11440	Health Occupations	1-AcAch
11450	11450	Consumer and Homemaking	1-AcAch
11460	11460	Occupational Home Economics	1-AcAch
11470	11470	Business Education	1-AcAch
11480	11480	Industrial Education A	1-AcAch
11490	11490	Industrial Education B	1-AcAch
11500	11500	Vocational Education (H)	
11510	11510	Cooperative Education	1-AcAch
11520	11520	Area School Participation	1-AcAch
11590	11590	Other Vocational Education Programs	1-AcAch
11600	11600	Alternative Education Programs (H)	
11610	11610	Elementary	1-AcAch
11620	11620	Middle/Junior High School	1-AcAch
11630	11630	High School	1-AcAch
11900	11900	Other Regular Programs (H)	
11910	11910	Competency Testing	1-AcAch
11920	11920	Project 4R	1-AcAch
12000	12000	Special Programs (H)	
12100	12100	Gifted and Talented (H)	
12110	12110	Gifted And Talented	1-AcAch
12150	12150	High Ability Student Programs	1-AcAch
12200	12200	Mental Disabilities (H)	
12210	12210	Mild Mental Disabilities	1-AcAch
12220	12220	Moderate Mental Disabilities	1-AcAch
12230	12230	Severe Mental Disabilities	1-AcAch
12300	12300	Physical Impairment (H)	
12310	12310	Orthopedic Impairment	1-AcAch
12320	12320	Multiple Disabilities	1-AcAch
12330	12330	Visual Impairment	1-AcAch
12340	12340	Hearing Impairment	1-AcAch
12350	12350	Homebound	1-AcAch
12400	12400	Emotional Disabilities (H)	
12410	12410	Emotional Disabilities - Full Time	1-AcAch
12420	12420	Emotional Disabilities - All Others	1-AcAch
12500	12500	Culturally Different (H)	
12510	12510	Communication Disorders	1-AcAch
12520	12520	Compensatory	1-AcAch
12600	12600	Learning Disability (H)	
12610	12610	Learning Disability	1-AcAch
12700	12700	Equal Opportunity At Risk (H)	
12710	12710	Equal Opportunity At Risk	1-AcAch
12800	12800	Special Education Preschool (H)	
12810	12810	Special Education Preschool	1-AcAch

<u>Account</u>	<u>Expenditure Description</u>	<u>Category</u>
12900	12900 Other Special Programs	1-AcAch
13000	13000 Adult/Continuing Education Programs (H)	
13100	13100 Adult Basic Education	1-AcAch
13200	13200 Advanced Adult Education	1-AcAch
13300	13300 Occupational Programs	1-AcAch
13600	13600 Special Interest Programs	1-AcAch
13900	13900 Other Adult/Continuing Education Program	1-AcAch
14000	14000 Summer School Programs (H)	
14100	14100 Elementary	1-AcAch
14200	14200 Middle/Junior High School	1-AcAch
14300	14300 High School	1-AcAch
15000	15000 Enrichment Programs (H)	
15100	15100 Non-Credit	1-AcAch
16000	16000 Remediation (H)	
16100	16100 Remediation Testing	1-AcAch
16200	16200 Preventive Remediation	1-AcAch
17000	17000 Payments to Other Governmental Units Within State (H)	
17100	17100 Transfer Tuition <i>(not including Object Codes 561, 564, &amp; 566)</i>	1-AcAch
	<i>Intra-state Transfer Tuition (Object Codes 561, 564, &amp; 566)</i>	Excluded
17300	17300 Area Vocational School (Participating Share)	1-AcAch
17400	17400 Joint Services and Supply - Special Education	1-AcAch
17500	17500 Special Education - Interlocal Agreements	1-AcAch
17600	17600 Joint Services and Supply - Other	1-AcAch
17700	17700 Interlocal Agreements - Other	1-AcAch
17800	17800 Payments to Charter Schools	1-AcAch
17900	17900 Other	1-AcAch
18000	18000 Payments to Governmental Units Outside State	1-AcAch

<b>20000</b>	<b>20000</b>	<b>SUPPORT SERVICES (H)</b>	
21000	21000	Support Services - Students (H)	
21100	21100	Attendance and Social Work Services (H)	
21110	21110	Service Area Direction	2-StdSupp
21120	21120	Attendance Services	2-StdSupp
21130	21130	Social Work Services	2-StdSupp
21140	21140	Pupil Accounting	2-StdSupp
21190	21190	Other Attendance and Social Work Services	2-StdSupp
	21200	21200 Guidance Services (H)	
21210	21210	Service Area Direction	2-StdSupp
21220	21220	Counseling Services	2-StdSupp
21230	21230	Appraisal Services	2-StdSupp
21240	21240	Information Services	2-StdSupp
21250	21250	Records Maintenance	2-StdSupp
21290	21290	Other Guidance Services	2-StdSupp
	21300	21300 Health Services (H)	
21310	21310	Service Area Direction	2-StdSupp
21320	21320	Medical Services	2-StdSupp
21330	21330	Dental Services	2-StdSupp
21340	21340	Nurse Services	2-StdSupp
21390	21390	Other Health Services	2-StdSupp
	21400	21400 Psychological Services (H)	



<u>Account</u>	<u>Expenditure Description</u>		<u>Category</u>
21410	21410	Service Area Direction	2-StdSupp
21420	21420	Psychological Testing	2-StdSupp
21430	21430	Psychological Counseling	2-StdSupp
21490	21490	Other Psychological Services	2-StdSupp
	21500	21500 Speech Pathology and Audiology Services (H)	
21510	21510	Service Area Direction	2-StdSupp
21520	21520	Speech Pathology Services	2-StdSupp
21530	21530	Audiology Services	2-StdSupp
21590	21590	Other Speech Pathology and Audiology Services	2-StdSupp
21600	21600	Occupational Therapy - Related Services (H)	
21610	21610	Service Area Direction	2-StdSupp
21620	21620	Occupational Therapy Services	2-StdSupp
21700	21700	Physical Therapy Services (H)	
21710	21710	Service Area Direction	2-StdSupp
21720	21720	Physical Therapy Services	2-StdSupp
21800	21800	Special Education Administration (H)	
21810	21810	Service Area Direction	2-StdSupp
21890	21890	Other Special Education Administration	2-StdSupp
21900	21900	Other Support Services - Students (H)	
21910	21910	Service Area Direction	2-StdSupp
21990	21990	Other Student Services	2-StdSupp
22000	22000	SUPPORT SERVICES - INSTRUCTION (H)	
22100	22100	Improvement of Instruction (H)	
22110	22110	Service Area Direction	1-AcAch
22120	22120	Instruction and Curriculum Development	1-AcAch
22130	22130	Instructional Staff Training	1-AcAch
22190	22190	Other Improvement of Instructional Services	1-AcAch
	22200	22200 Library/Media Services (H)	
22210	22210	Service Area Direction	1-AcAch
22220	22220	School Library	1-AcAch
22230	22230	Audiovisual	1-AcAch
22240	22240	Educational Television	1-AcAch
22250	22250	Computer Assisted Instruction Services	1-AcAch
22290	22290	Other Educational Media Services	1-AcAch
22300	22300	Instruction-Related Technology (H)	
22310	22310	Technology Service Supervision and Administration	1-AcAch
22320	22320	Student Learning Centers	1-AcAch
22330	22330	Systems Analysis and Planning	1-AcAch
22340	22340	Systems Application Development	1-AcAch
22350	22350	Systems Operations	1-AcAch
22360	22360	Network Support	1-AcAch
22370	22370	Hardware Maintenance and Support	1-AcAch
22380	22380	Professional Development for Instruction-Focused Technology Personnel	1-AcAch
22400	22400	Academic Student Assessment	1-AcAch
22900	22900	Other Support Service - Instructional Staff	1-AcAch
23000	23000	SUPPORT SERVICES - GENERAL ADMINISTRATION (H)	
23100	23100	Board of Education (H)	
23110	23110	Service Area Direction	3-Overhead
23120	23120	Service Area Assistants	3-Overhead
23150	23150	Legal Services	3-Overhead
23160	23160	Promotion Expenses	3-Overhead
23190	23190	Other Governing Body Services	3-Overhead
23200	23200	Executive Administration (H)	
23210	23210	Office of The Superintendent	3-Overhead

<u>Account</u>	<u>Expenditure Description</u>	<u>Category</u>
23220	23220 Community Relations	3-Overhead
23230	23230 Staff Relations and Negotiations	3-Overhead
23290	23290 Other Executive Administration Services	3-Overhead
24000	24000 Support Services - School Administration (H)	
24100	24100 Office of The Principal	2-StdSupp
24900	24900 Other Support Services - School Administration	2-StdSupp
25000	25000 Central Services (H)	
25100	25100 Fiscal Services (H)	
25110	25110 Office of The Business Manager	3-Overhead
25120	25120 Service Area Direction	3-Overhead
25130	25130 Budgeting	3-Overhead
25140	25140 Receiving and Disbursing Funds	3-Overhead
25150	25150 Payroll Services	3-Overhead
25160	25160 Financial Accounting	3-Overhead
25170	25170 Internal Auditing	3-Overhead
25180	25180 Property Accounting	3-Overhead
25190	25190 Other Fiscal Services (H)	
25191	25191 Refund of Revenue	3-Overhead
25192	25192 Petty Cash	3-Overhead
25193	25193 Printed Forms	3-Overhead
25195	25195 Bank Account Service Charge	3-Overhead
25196	25196 Cash Change	3-Overhead
25199	25199 Other	3-Overhead
25200	25200 Purchasing, Warehousing, and Distribution Services (H)	
25210	25210 Service Area Direction	3-Overhead
25220	25220 Purchasing	3-Overhead
25230	25230 Warehousing and Distributing	3-Overhead
25300	25300 Printing, Publishing, and Duplicating Services	3-Overhead
25400	25400 Planning, Research, Development and Evaluation	3-Overhead
25500	25500 Textbooks for Rent or Resale (H)	
25510	25510 Direction of Rental Service	1-AcAch
25520	25520 Textbooks, Workbooks, and Repairs	1-AcAch
25530	25530 Distribution of Textbook Reimbursement	Excluded
25540	25540 Other Textbook Rental Service	1-AcAch
25550	25550 Direction of Resale Service	1-AcAch
25560	25560 Textbooks and Workbooks	1-AcAch
25570	25570 Materials and Supplies	1-AcAch
25590	25590 Other Textbook Resale Services	1-AcAch
25600	25600 Public Information Services	3-Overhead
25700	25700 Personnel Services (H)	
25710	25710 Supervision of Personnel Services	3-Overhead
25720	25720 Recruitment and Placement	3-Overhead
25730	25730 Personnel Services	3-Overhead
25740	25740 Noninstructional Personnel Training	3-Overhead
25750	25750 Health Services	3-Overhead
25790	25790 Other Personnel Services	3-Overhead
25800	25800 Administrative Technology Services (H)	
25810	25810 Technology Services Supervision And Administration	3-Overhead
25820	25820 Systems Analysis And Planning	3-Overhead
25830	25830 Systems Application Development	3-Overhead

<u>Account</u>	<u>Expenditure Description</u>	<u>Category</u>
25840	25840 Systems Operations	3-Overhead
25850	25850 Network Support	3-Overhead
25860	25860 Hardware Maintenance And Support	3-Overhead
25870	25870 Professional Development Costs For Administrative Technology Personnel	3-Overhead
25890	25890 Other Technology Services	3-Overhead
<b>25900</b>	<b>25900 Other Support Services - Central Services (H)</b>	
25910	25910 Judgments	3-Overhead
25920	25920 Ditch Assessments	3-Overhead
25930	25930 Easements	3-Overhead
25940	25940 Settlements	3-Overhead
25950	25950 Other Assessments	3-Overhead
25990	25990 Other Support Services - Central	3-Overhead
<b>26000</b>	<b>26000 Operation and Maintenance of Plant Services (H)</b>	
26100	26100 Service Area Direction	3-Overhead
26200	26200 Maintenance of Buildings	3-Overhead
26300	26300 Maintenance of Grounds	3-Overhead
26400	26400 Maintenance of Equipment	3-Overhead
26500	26500 Vehicle Maintenance (not buses)	3-Overhead
26600	26600 Security Services	3-Overhead
26700	26700 Insurance	3-Overhead
26800	26800 Other Operation and Maintenance of Plant	3-Overhead
<b>27000</b>	<b>27000 Student Transportation (H)</b>	
27010	27010 Service Area Direction	3-Overhead
27100	27100 Vehicle Operation	3-Overhead
27200	27200 Monitoring Services	3-Overhead
27300	27300 Vehicle Servicing and Maintenance	3-Overhead
27400	27400 Purchase of School Buses	3-Overhead
27500	27500 Insurance on Buses	3-Overhead
27600	27600 Insurance on Pupils	3-Overhead
27700	27700 Contracted Transportation Services	3-Overhead
27900	27900 Other Student Transportation Services	3-Overhead
27910	27910 Bus Driver Training	3-Overhead
<b>30000</b>	<b>30000 OPERATION OF NONINSTRUCTIONAL SERVICES (H)</b>	
<b>31000</b>	<b>31000 Food Services Operations (H)</b>	
31100	31100 Service Area Direction	3-Overhead
31200	31200 Food Preparation and Dispensing	3-Overhead
31300	31300 Food Delivery	3-Overhead
31400	31400 Food Purchases	3-Overhead
31500	31500 Distribution of School Lunch Reimbursements	3-Overhead
31900	31900 Other Food Services	3-Overhead
<b>33000</b>	<b>33000 Community Service Operations (H)</b>	
33100	33100 Direction of Community Services	4-Non-oper
33200	33200 Community Recreation	4-Non-oper
33300	33300 Civic Services	4-Non-oper
33400	33400 Athletic Coaches	4-Non-oper
33500	33500 Welfare Activities Services	4-Non-oper
33600	33600 Nonpublic School Pupil Services	4-Non-oper
<b>33900</b>	<b>33900 Other Community Services (H)</b>	

<u>Account</u>	<u>Expenditure Description</u>	<u>Category</u>
33910	33910 High School Band Uniforms	4-Non-oper
33920	33920 Contributions to Historical Societies	4-Non-oper
33930	33930 Latch Key Kid Program	4-Non-oper
33940	33940 Child Care Services	4-Non-oper
33950	33950 Step Ahead	4-Non-oper
33990	33990 Other	4-Non-oper

<b>40000</b>	<b>40000</b>	<b>FACILITIES ACQUISITION AND CONSTRUCTION (H)</b>	
40100	40100	Service Area Direction	4-Non-oper
41000	41000	Land Acquisition and Development	4-Non-oper
43000	43000	Professional Services	4-Non-oper
44000	44000	Educational Specifications Development	4-Non-oper
<b>45000</b>	<b>45000</b>	<b>Building Acquisition, Construction and Improvement (H)</b>	
45100	45100	Building Acquisition, Construction and Improvements	4-Non-oper
45200	45200	Energy Savings Contracts	4-Non-oper
45300	45300	Skilled Craft Employees	4-Non-oper
45400	45400	Sports Facilities	4-Non-oper
45500	45500	Rent of Buildings, Facilities, and Equipment	4-Non-oper
46000	46000	Purchase of Moveable Equipment	4-Non-oper
47000	47000	Purchase of Mobile or Fixed Equipment	4-Non-oper
49000	49000	Other Facilities Acquisition and Construction	4-Non-oper

<b>50000</b>	<b>50000</b>	<b>DEBT SERVICES (H)</b>	
<b>51000</b>	<b>51000</b>	<b>Principal on Debt (H)</b>	
51100	51100	Bonds	4-Non-oper
51200	51200	Temporary Loans	Excluded
51300	51300	Emergency Loans	4-Non-oper
51400	51400	School Bus Loans	4-Non-oper
51500	51500	Bond Anticipation Notes	4-Non-oper
51600	51600	Other Department of Local Government Finance Approved Debt	4-Non-oper

<b>52000</b>	<b>52000</b>	<b>Interest on Debt (H)</b>	
52100	52100	Bonds	4-Non-oper
52200	52200	Temporary Loans	4-Non-oper
52300	52300	Emergency Loans	4-Non-oper
52400	52400	School Bus Loans	4-Non-oper
52500	52500	Bond Anticipation Notes	4-Non-oper
52600	52600	Other Department of Local Government Finance Approved Debt	4-Non-oper

<b>53000</b>	<b>53000</b>	<b>Lease Rental (H)</b>	
53100	53100	Buildings-Principal	4-Non-oper
53150	53150	Buildings-Interest	4-Non-oper
53200	53200	Equipment-Principal	4-Non-oper
53250	53250	Equipment-Interest	4-Non-oper
53300	53300	School Buses-Principal	4-Non-oper
53350	53350	School Buses-Interest	4-Non-oper
53400	53400	Other-Principal	4-Non-oper
53450	53450	Other-Interest	4-Non-oper

<b>54000</b>	<b>54000</b>	<b>Advancements and Obligations (H)</b>	
54100	54100	Veterans' Memorial Fund - Principal	4-Non-oper
54150	54150	Veterans' Memorial Fund - Interest	4-Non-oper
54200	54200	Common School Fund - Principal	4-Non-oper
54250	54250	Common School Fund - Interest	4-Non-oper
54300	54300	Civil Aid Bond Obligations - Principal	4-Non-oper

<u>Account</u>	<u>Expenditure Description</u>	<u>Category</u>
54350	54350 Civil Aid Bond Obligations - Interest	4-Non-oper
59000	59000 Other Debt Services Obligations (H)	
59100	59100 Registrars Fee	4-Non-oper
59200	59200 Bank Fee	4-Non-oper
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<b>60000</b>	<b>60000 Nonprogramed Charges (H)</b>	
60100	60100 Transfers From One Fund to Another	Excluded
60150	60150 Donations	4-Non-oper
60200	60200 Loans From One Fund to Another	Excluded
60300	60300 Securities Purchased	Excluded
60400	60400 FICA Transfers - Co-ops	1-AcAch
60500	60500 Debt Service TBR-Transfers ECA Only	1-AcAch
60600	60600 Indirect Costs	Excluded
60700	60700 Scholarships	4-Non-oper
60800	60800 Self-Insurance Payments	Excluded

\* Note: Object code 910 (Transfers) was excluded for all account numbers.