

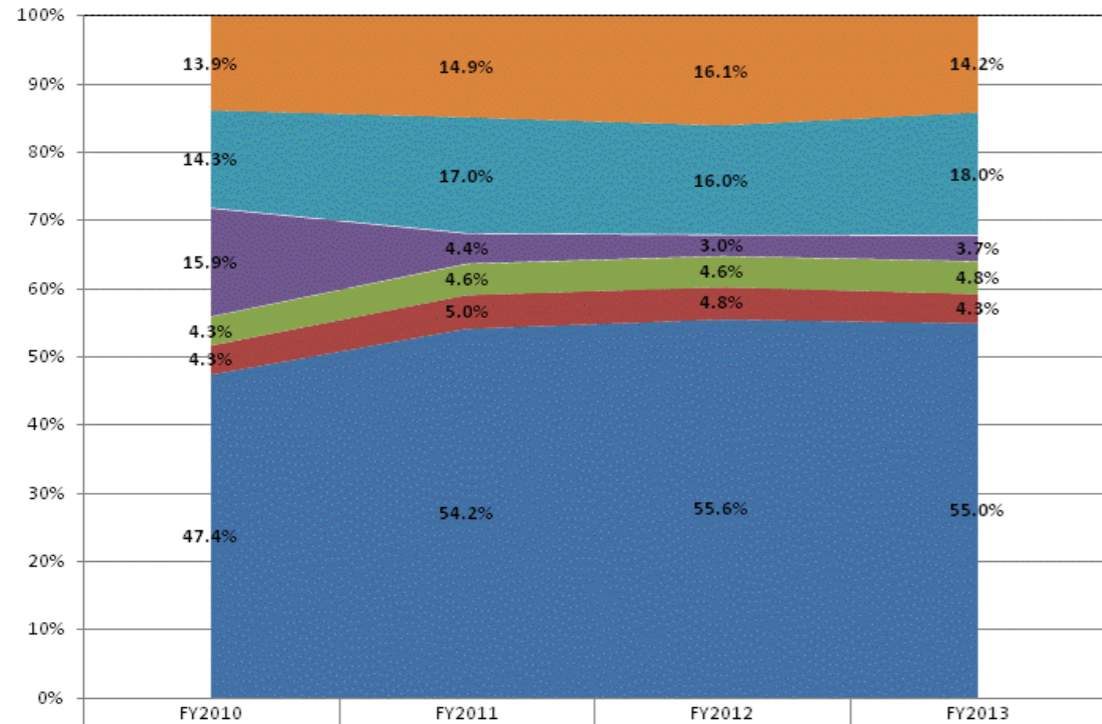
**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Elkhart Community Schools (2305)**

Elkhart Community Schools (2305)

	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$85,982,880	57.8%	\$82,050,245	47.3%	\$85,722,646	55.6%	\$82,783,422	55.0%
Student Instructional Support	\$13,021,995	8.8%	\$13,684,675	7.9%	\$14,421,382	9.3%	\$13,773,698	9.1%
Overhead and Operational	\$28,692,141	19.3%	\$50,505,234	29.1%	\$29,342,947	19.0%	\$32,699,159	21.7%
Nonoperational	\$21,037,423	14.1%	\$27,334,456	15.7%	\$24,818,400	16.1%	\$21,320,767	14.2%
Grand Total	\$148,734,439		\$173,574,610		\$154,305,375		\$150,577,046	

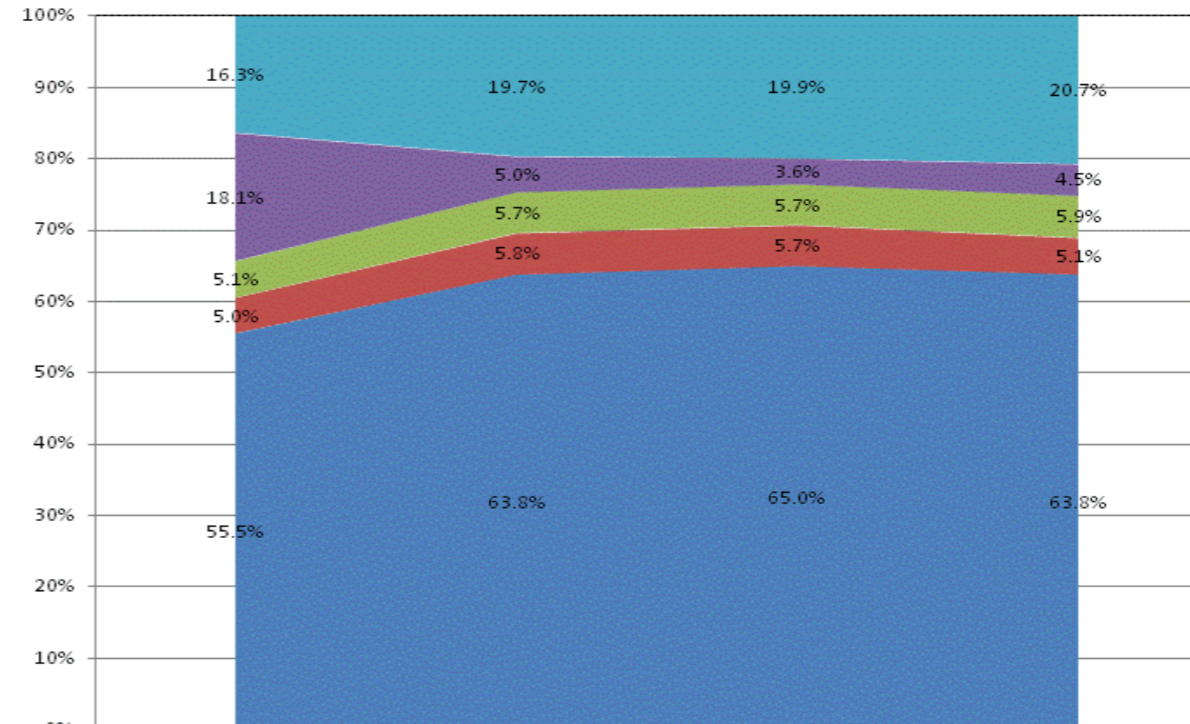
	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	66.6%	55.2%	64.9%	64.1%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	13.9%	14.9%	16.1%	14.2%
Other Overhead and Operational	14.3%	17.0%	16.0%	18.0%
Corporation Administration	15.9%	4.4%	3.0%	3.7%
School Administration	4.3%	4.6%	4.6%	4.8%
Other Student Instructional Support	4.3%	5.0%	4.8%	4.3%
Student Academic Achievement	47.4%	54.2%	55.6%	55.0%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	16.3%	19.7%	19.9%	20.7%
Corporation Administration	18.1%	5.0%	3.6%	4.5%
School Administration	5.1%	5.7%	5.7%	5.9%
Other Student Instructional Support	5.0%	5.8%	5.7%	5.1%
Student Academic Achievement	55.5%	63.8%	65.0%	63.8%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$170,527	\$1,491,528	\$1,649,647	\$1,796,054	> 500%	20%	9%
11100 Regular Programs; Elementary	\$18,321,300	\$28,349,554	\$27,379,235	\$27,910,169	52%	-2%	2%
11200 Regular Programs; Middle/Junior High	\$5,549,629	\$7,729,198	\$7,269,359	\$6,979,239	26%	-10%	-4%
11300 Regular Programs; High School	\$9,147,784	\$13,129,954	\$13,141,079	\$12,777,415	40%	-3%	-3%
11410 Vocational Education; Agriculture A	\$26,597	\$21,886	\$22,167	\$22,775	-14%	4%	3%
11440 Vocational Education; Health Occupations	\$41,047	\$28,923	\$33,776	\$39,683	-3%	37%	17%
11460 Vocational Education; Occupational Home Economics	\$31,464	\$28,892	\$40,943	\$35,337	12%	22%	-14%
11470 Vocational Education; Business Education	\$3,648	\$2,880	\$5,834	\$4,943	35%	72%	-15%
11480 Vocational Education; Industrial Education A	\$135,044	\$108,011	\$123,335	\$133,172	-1%	23%	8%
11490 Vocational Education; Industrial Education B	\$19,133	\$15,892	\$20,366	\$13,487	-30%	-15%	-34%
11510 Vocational Education; Cooperative Education	\$2,178,103	\$3,087,369	\$3,032,724	\$3,138,932	44%	2%	4%
11590 Other Vocational Education Programs	\$46,547	\$57,862	\$73,379	\$62,570	34%	8%	-15%
11610 Regular Programs; Alternative Education Programs; Elementary	\$62,000	\$0	\$0	\$0	-100%	N/A	N/A
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$34,688	\$71,573	\$71,542	\$4,036	-88%	-94%	-94%
11630 Regular Programs; Alternative Education Programs; High School	\$730,917	\$1,290,855	\$1,564,386	\$1,941,463	166%	50%	24%
11910 Other Regular Programs; Competency Testing	\$2,473,357	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$286,884	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$504,608	\$678,556	\$830,953	N/A	65%	22%
12210 Mental Disabilities; Mild Mental Disabilities	\$1,809,704	\$2,751,395	\$2,776,610	\$2,946,424	63%	7%	6%
12220 Mental Disabilities; Moderate Mental Disabilities	\$623,913	\$954,163	\$870,340	\$895,591	44%	-6%	3%
12230 Mental Disabilities; Severe Mental Disabilities	\$484,041	\$663,006	\$638,716	\$701,662	45%	6%	10%
12320 Physical Impairment; Multiple Disabilities	\$535,782	\$903,826	\$865,424	\$866,675	62%	-4%	0%
12350 Physical Impairment; Homebound	\$193,488	\$438,105	\$299,673	\$196,860	2%	-55%	-34%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$1,364,848	\$2,138,587	\$2,105,126	\$2,117,932	55%	-1%	1%
12510 Culturally Different; Communication Disorders	\$1,226,446	\$0	\$0	\$0	-100%	N/A	N/A
12520 Culturally Different; Compensatory	\$147,542	\$2,047,056	\$1,903,446	\$2,214,201	> 500%	8%	16%
12610 Learning Disability	\$1,807,015	\$2,753,953	\$2,848,843	\$2,855,549	58%	4%	0%
12710 Equal Opportunity At Risk	\$437,317	\$761,941	\$842,590	\$888,138	103%	17%	5%
12810 Special Education Preschool	\$594,181	\$947,664	\$940,780	\$961,735	62%	1%	2%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$390,879	\$683,198	\$667,992	\$965,597	147%	41%	45%
13300 Adult/Continuing Education Programs; Occupational Programs	\$156,890	\$316,451	\$446,876	\$413,545	164%	31%	-7%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$972,983	\$1,388,878	\$1,008,211	\$1,127,074	16%	-19%	12%
14100 Summer School Programs; Elementary	\$282,046	\$143,106	\$15,253	\$187,697	-33%	31%	> 500%
14200 Summer School Programs; Middle/Junior High School	\$132,319	\$63,249	\$28,113	\$30,390	-77%	-52%	8%
14300 Summer School Programs; High School	\$323,875	\$420,834	\$367,642	\$379,564	17%	-10%	3%
15100 Enrichment Programs; Non-Credit	\$0	\$10,074	\$0	\$0	N/A	-100%	N/A
16100 Remediation Testing	\$10,301	\$82,407	\$28,990	\$21,145	105%	-74%	-27%
16200 Preventive Remediation	\$619,795	\$975	\$105,768	\$103,117	-83%	> 500%	-3%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$161,807	\$301,435	N/A	N/A	86%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$1,714,112	\$1,552,437	\$1,687,983	\$1,415,430	-17%	-9%	-16%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$315,295	\$528,592	\$657,975	\$251,700	-20%	-52%	-62%
22110 Improvement of Instruction; Service Area Direction	\$2,049,359	\$4,931,692	\$3,786,097	\$2,452,177	20%	-50%	-35%
22210 Library/Media Services; Service Area Direction	\$61,394	\$98,632	\$98,302	\$105,011	71%	6%	7%
22220 Library/Media Services; School Library	\$488,013	\$634,577	\$596,988	\$607,769	25%	-4%	2%
22230 Library/Media Services; Audiovisual	\$113,272	\$139,237	\$138,764	\$142,872	26%	3%	3%
22240 Library/Media Services; Educational Television	\$15,569	\$15,566	\$12,041	\$10,575	-32%	-32%	-12%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$178,491	N/A	N/A	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$68,997	\$0	N/A	N/A	-100%
22360 Instruction, Related Technology; Network Support	\$3,176,357	\$0	\$138,448	\$136,703	-96%	N/A	-1%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$4,430,316	\$2,540,339	N/A	N/A	-43%
22400 Academic Student Assessment	\$0	\$213,644	\$216,501	\$211,258	N/A	-1%	-2%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$1,488,174	\$478,101	\$1,818,789	\$821,097	-45%	72%	-55%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$65,061	\$10,444	\$0	\$0	-100%	-100%	N/A
25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$59,471	\$42,916	\$45,441	N/A	-24%	6%
26497 2007 Account Code - Teachers Retirement Fund	\$3,317,506	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$64,176,146	\$82,050,245	\$85,722,646	\$82,783,422	29%	1%	-3%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$264,011	\$394,637	\$370,049	\$512,878	94%	30%	39%
21120 Attendance and Social Work Services; Attendance Services	\$202,857	\$142,628	\$118,174	\$118,906	-41%	-17%	1%
21130 Attendance and Social Work Services; Social Work Services	\$118,058	\$161,963	\$166,239	\$140,413	19%	-13%	-16%
21220 Guidance Services; Counseling Services	\$1,599,386	\$2,169,044	\$2,125,465	\$2,238,673	40%	3%	5%
21250 Guidance Services; Records Maintenance	\$2,774	\$1,768	\$1,962	\$2,252	-19%	27%	15%
21340 Health Services; Nurse Services	\$590,453	\$905,214	\$868,563	\$912,455	55%	1%	5%
21420 Psychological Testing	\$472,461	\$692,971	\$760,236	\$735,056	56%	6%	-3%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$750,540	\$1,161,656	\$1,191,538	\$1,291,234	72%	11%	8%
21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21810 Special Education Administration; Service Area Direction	\$411,151	\$242,036	\$1,283,279	\$193,159	-53%	-20%	-85%
21890 Special Education Administration; Other Special Education Administration	\$246,137	\$465,702	\$464,973	\$374,714	52%	-20%	-19%
24100 Office of The Principal	\$4,550,236	\$7,347,057	\$7,070,904	\$7,253,960	59%	-1%	3%
Student Instructional Support Total	\$9,208,065	\$13,684,675	\$14,421,382	\$13,773,698	50%	1%	-4%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$0	\$81,010	\$61,144	\$53,476	N/A	-34%	-13%
23120 Board of Education; Service Area Assistants	\$28,652	\$0	\$0	\$0	-100%	N/A	N/A
23150 Board of Education; Legal Services	\$63,575	\$116,691	\$49,244	\$33,948	-47%	-71%	-31%
23160 Board of Education; Promotion Expenses	\$12,040	\$8,728	\$12,466	\$27,460	128%	215%	120%
23190 Board of Education; Other Governing Body Services	\$88,940	\$27,595	\$25,813	\$21,630	-76%	-22%	-16%
23210 Executive Administration; Office of The Superintendent	\$505,959	\$554,736	\$586,193	\$602,464	19%	9%	3%
23230 Executive Administration; Staff Relations and Negotiations	\$95,501	\$139,113	\$136,360	\$156,647	64%	13%	15%
25110 Fiscal Services; Office of The Business Manager	\$565,965	\$1,058,293	\$886,471	\$716,284	27%	-32%	-19%
25140 Fiscal Services; Receiving and Disbursing Funds	\$1,003	\$270,912	\$264,031	\$290,466	> 500%	7%	10%
25150 Fiscal Services; Payroll Services	\$0	\$207,015	\$197,402	\$213,329	N/A	3%	8%
25160 Fiscal Services; Financial Accounting	\$0	\$114,143	\$114,835	\$121,071	N/A	6%	5%
25191 Other Fiscal Services; Refund of Revenue	\$770,711	\$427,527	\$235,636	\$452,959	-41%	6%	92%
25192 Other Fiscal Services; Petty Cash	\$0	\$1,000	\$1,000	\$1,000	N/A	0%	0%
25193 Other Fiscal Services; Printed Forms	\$47,995	\$868	\$682	\$2,875	-94%	231%	321%
25195 Other Fiscal Services; Bank Account Service Charge	\$11,007	\$8,588	\$13,593	\$12,009	9%	40%	-12%
25196 Other Fiscal Services; Cash Change	\$0	\$4,600	\$4,250	\$4,360	N/A	-5%	3%
25199 Other Fiscal Services; Other	\$1,068,415	\$551,226	\$0	\$0	-100%	-100%	N/A
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$318,593	\$31,637	\$23,228	\$252,791	-21%	> 500%	> 500%
25300 Printing, Publishing, and Duplicating Services	\$0	\$12,929	\$22,843	\$23,454	N/A	81%	3%
25600 Public Information Services	\$92,450	\$138,804	\$160,236	\$124,979	35%	-10%	-22%
25710 Personnel Services; Supervision of Personnel Services	\$9,466	\$135,926	\$126,242	\$45,440	380%	-67%	-64%
25720 Personnel Services; Recruitment and Placement	\$293,541	\$0	\$0	\$0	-100%	N/A	N/A
25730 Personnel Services; Personnel Services	\$0	\$264,828	\$216,501	\$239,638	N/A	-10%	11%
25750 Personnel Services; Health Services	\$34,610	\$16,139,336	\$67,302	\$1,001,249	> 500%	-94%	> 500%
25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$475,712	\$117,879	\$122,327	N/A	-74%	4%
25850 Administrative Technology Services; Network Support	\$0	\$3,018,229	\$595,543	\$396,522	N/A	-87%	-33%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$53,604	\$29,583	N/A	N/A	-45%
25890 Other Technology Services	\$94,955	\$0	\$0	\$0	-100%	N/A	N/A
25950 Other Assessments	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25990 Other Support Services, Central	\$0	\$0	\$686,884	\$681,827	N/A	N/A	-1%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$95,551	\$186,574	\$6,038,681	\$5,912,613	> 500%	> 500%	-2%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$7,981,096	\$10,398,695	\$2,795,019	\$2,875,181	-64%	-72%	3%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$27,971	\$77,225	\$65,012	\$56,948	104%	-26%	-12%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$818,779	\$948,734	\$882,292	\$1,036,037	27%	9%	17%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,190	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$44,378	\$119,636	\$66,878	\$261,081	488%	118%	290%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$810	\$1,742	N/A	N/A	115%
26700 Operation and Maintenance of Plant Services; Insurance	\$431,420	\$546,213	\$427,491	\$497,782	15%	-9%	16%
27010 Student Transportation; Service Area Direction	\$369,117	\$627,568	\$627,542	\$635,464	72%	1%	1%
27100 Student Transportation; Vehicle Operation	\$2,595,740	\$4,363,190	\$3,852,575	\$4,054,412	56%	-7%	5%
27200 Student Transportation; Monitoring Services	\$236,514	\$423,120	\$347,690	\$386,852	64%	-9%	11%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$1,296,712	\$1,518,001	\$2,048,006	\$1,961,337	51%	29%	-4%
27400 Student Transportation; Purchase of School Buses	\$977,785	\$1,234,134	\$50	\$1,236,448	26%	0%	> 500%
27500 Student Transportation; Insurance on Buses	\$86,755	\$112,856	\$146,028	\$160,669	85%	42%	10%
27700 Student Transportation; Contracted Transportation Services	\$5,835	\$18,020	\$26,518	\$29,987	414%	66%	13%
27900 Student Transportation; Other Student Transportation Services	\$133,868	\$278,134	\$144,344	\$139,600	4%	-50%	-3%
31100 Food Services Operations; Service Area Direction	\$97,438	\$174,150	\$237,656	\$237,774	144%	37%	0%
31200 Food Services Operations; Food Preparation and Dispensing	\$3,993,798	\$2,202,397	\$2,497,553	\$2,801,269	-30%	27%	12%
31300 Food Services Operations; Food Delivery	\$101,353	\$185,096	\$240,885	\$251,490	148%	36%	4%
31400 Food Services Operations; Food Purchases	\$0	\$3,302,045	\$4,232,463	\$4,534,687	N/A	37%	7%
31900 Other Food Services	\$0	\$0	\$6,073	\$0	N/A	N/A	-100%
Overhead and Operational Total	\$23,399,676	\$50,505,234	\$29,342,947	\$32,699,159	40%	-35%	11%
Nonoperational							
33300 Civic Services	\$211,630	\$0	\$0	\$0	-100%	N/A	N/A
33400 Athletic Coaches	\$162,530	\$668,145	\$238,772	\$1,420,957	> 500%	113%	495%
33910 High School Band Uniforms	\$0	\$6,332	\$0	\$0	N/A	-100%	N/A
33930 Latch Key Kid Program	\$106,693	\$0	\$0	\$0	-100%	N/A	N/A
33940 Child Care Services	\$0	\$483,181	\$448,420	\$494,512	N/A	2%	10%
33990 Other Community Services; Other	\$266,054	\$546,329	\$702,134	\$810,436	205%	48%	15%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$369,594	\$10,080	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$506,207	\$279,457	\$1,190,413	\$785,334	55%	181%	-34%
45100 Building Acquisition, Construction and Improvements	\$2,954,123	\$2,331,537	\$2,589,085	\$2,067,646	-30%	-11%	-20%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$80,291	\$87,896	N/A	N/A	9%
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$267,173	\$0	\$488	N/A	-100%	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$6,990	\$22,512	\$0	N/A	-100%	-100%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,252,328	\$1,253,922	\$396,716	\$828,636	-34%	-34%	109%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$910,709	\$504,002	\$540,722	\$331,272	-64%	-34%	-39%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$316,308	\$274,374	\$61,910	\$69,200	-78%	-75%	12%
51100 Debt Services; Principal on Debt; Bonds	\$1,525,600	\$2,480,000	\$2,090,000	\$1,150,000	-25%	-54%	-45%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$288,384	\$0	\$139,000	N/A	-52%	N/A
52100 Debt Services; Interest on Debt; Bonds	\$219,279	\$3,401,190	\$1,871,351	\$163,580	-25%	-95%	-91%
52200 Debt Services; Interest on Debt; Temporary Loans	\$520,705	\$708,793	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$11,192,000	\$8,815,000	\$10,705,000	\$10,005,000	-11%	13%	-7%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$4,687,000	\$3,529,450	\$2,499,575	N/A	-47%	-29%
54200 Common School Fund; Principal	\$228,673	\$313,035	\$342,553	\$443,644	94%	42%	30%
54250 Common School Fund; Interest	\$0	\$9,531	\$9,070	\$23,592	N/A	148%	160%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Nonoperational Total	\$20,742,433	\$27,334,456	\$24,818,400	\$21,320,767	3%	-22%	-14%
Prorated By Fund							
26491 2007 Account Code - PERF	\$1,672,931	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$4,967,790	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$487,163	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$22,608,352	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$94,423	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,377,459	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$31,208,119	\$0	\$0	\$0	N/A	N/A	N/A