

Trends in School Corporation Expenditures
Biannual Financial Report Data July 2011 - June 2012
Elwood Community School Corp (5280)

Student Instructional Category	Account	FY09	FY10	FY11	FY12	Increase from FY09	Increase from Previous Year	FY12 % Total Expenditures
<i>Student Academic Achievement</i>	Regular Programs	\$7,619,186	\$7,079,976	\$5,432,454	\$5,777,317	-24.2%	6.3%	33.94%
	Vocational Education	\$723,509	\$686,589	\$685,303	\$675,202	-6.7%	-1.5%	3.97%
	Learning Disability	\$530,638	\$507,604	\$460,875	\$495,306	-6.7%	7.5%	2.91%
	Mental Disabilities	\$470,834	\$478,651	\$380,106	\$396,443	-15.8%	4.3%	2.33%
	Culturally Different	\$271,335	\$240,349	\$316,749	\$285,102	5.1%	-10.0%	1.67%
	Payments to Other Governmental Units Within State	\$13,975	\$307,572	\$210,782	\$231,997	> 500%	10.1%	1.36%
	Textbooks for Rent or Resale	\$84,665	\$54,489	\$13,198	\$148,301	75.2%	> 500%	.87%
	Improvement of Instruction	\$307,497	\$248,871	\$213,055	\$146,738	-52.3%	-31.1%	.86%
	Adult/Continuing Education Programs	\$150,723	\$138,376	\$131,618	\$142,631	-5.4%	8.4%	.84%
	Instruction, Related Technology	\$113,241	\$268,429	\$235,464	\$122,953	8.6%	-47.8%	.72%
	Library/Media Services	\$233,564	\$181,245	\$106,074	\$114,969	-50.8%	8.4%	.68%
	Other Special Programs	\$333,486	\$38,170	\$39,425	\$94,297	-71.7%	139.2%	.55%
	Emotional Disabilities	\$89,534	\$90,178	\$97,539	\$93,963	4.9%	-3.7%	.55%
	Special Education Preschool	\$129,249	\$107,232	\$46,848	\$65,889	-49.0%	40.6%	.39%
	Remediation Testing	\$9,142	\$28,371	\$61,172	\$63,281	> 500%	3.4%	.37%
	Summer School Programs	\$121,157	\$125,745	\$80,689	\$59,876	-50.6%	-25.8%	.35%
	Equal Opportunity At Risk	\$61,434	\$53,315	\$51,599	\$52,186	-15.1%	1.1%	.31%
	Gifted And Talented	\$33,924	\$36,111	\$29,852	\$45,626	34.5%	52.8%	.27%
	Other Support Service, Instructional Staff	\$45,604	\$40,877	\$40,470	\$41,420	-9.2%	2.3%	.24%
	Other Vocational Education Programs	\$3,031	\$21,537	\$14,438	\$11,833	290.4%	-18.0%	.07%
	Physical Impairment	\$0	\$0	\$194	\$0	N/A	-100.0%	.0%
	Academic Student Assessment	\$5,079	-\$575	\$6,075	\$0	-100.0%	-100.0%	.0%
	Total	\$11,350,807	\$10,733,114	\$8,653,979	\$9,065,331	-20.1%	4.8%	53.26%
<i>Student Instructional Support</i>	Office of The Principal	\$1,160,810	\$1,084,329	\$907,802	\$895,980	-22.8%	-1.3%	5.26%
	Health Services	\$164,741	\$162,740	\$178,299	\$192,673	17.0%	8.1%	1.13%
	Guidance Services	\$289,597	\$274,777	\$212,432	\$190,370	-34.3%	-10.4%	1.12%
	Psychological Testing	\$72,119	\$70,853	\$63,724	\$81,416	12.9%	27.8%	.48%
	Occupational Therapy, Related Services	\$14,365	\$12,665	\$7,968	\$12,635	-12.0%	58.6%	.07%
	Physical Therapy Services	\$10,030	\$9,563	\$9,096	\$10,400	3.7%	14.3%	.06%
	Attendance and Social Work Services	\$7,366	\$7,829	\$7,545	\$9,956	35.2%	32.0%	.06%
	Special Education Administration	\$101,123	\$25,811	\$11,000	\$5,487	-94.6%	-50.1%	.03%
	Other Support Services, Students	\$14,278	\$5,828	\$2,654	\$574	-96.0%	-78.4%	.0%
	Speech Pathology and Audiology Services	\$24,246	\$0	\$0	\$0	-100.0%	N/A	.0%
	Total	\$1,858,676	\$1,654,394	\$1,400,521	\$1,399,492	-24.7%	-.1%	8.22%

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<u>Overhead and Operational</u>	Operation and Maintenance of Plant Services	\$2,135,277	\$1,917,941	\$1,669,257	\$1,729,299	-19.0%	3.6%	10.16%
	Food Services Operations	\$840,261	\$830,773	\$845,643	\$891,333	6.1%	5.4%	5.24%
	Student Transportation	\$624,494	\$594,162	\$536,761	\$709,094	13.5%	32.1%	4.17%
	Executive Administration	\$643,436	\$670,865	\$645,749	\$587,959	-8.6%	-8.9%	3.45%
	Administrative Technology Services	\$192,794	\$220,667	\$208,345	\$256,773	33.2%	23.2%	1.51%
	Other Fiscal Services	\$33,557	\$289,962	\$159,114	\$188,792	462.6%	18.7%	1.11%
	Personnel Services	\$82,070	\$92,648	\$169,074	\$110,888	35.1%	-34.4%	.65%
	Other Food Services	\$115,605	\$118,825	\$64,958	\$63,216	-45.3%	-2.7%	.37%
	Board of Education	\$55,615	\$35,516	\$37,379	\$21,221	-61.8%	-43.2%	.12%
	Other Support Services, Central	\$2,099	\$29,664	\$8,044	\$11,760	460.3%	46.2%	.07%
	Fiscal Services	\$14,333	\$7,235	\$13,541	\$6,908	-51.8%	-49.0%	.04%
	Other Technology Services	\$4,271	\$12,181	\$4,076	\$4,508	5.5%	10.6%	.03%
	Ditch Assessments	\$15	\$655	\$277	\$92	> 500%	-66.7%	.0%
	Total	\$4,743,828	\$4,821,094	\$4,362,218	\$4,581,844	-3.4%	5.0%	26.92%
<u>Nonoperational</u>	Common School Fund	\$1,190,872	\$1,298,107	\$1,161,818	\$1,169,850	-1.8%	.7%	6.87%
	Debt Services	\$1,176,301	\$593,067	\$637,947	\$443,404	-62.3%	-30.5%	2.60%
	Facilities Acquisition and Construction	\$430,994	\$303,651	\$230,507	\$157,182	-63.5%	-31.8%	.92%
	Athletic Coaches	\$182,875	\$136,797	\$87,079	\$103,055	-43.6%	18.3%	.61%
	Other Community Services	\$57,858	\$67,421	\$51,269	\$41,996	-27.4%	-18.1%	.25%
	Building Acquisition, Construction and Improvement	\$8,929	\$52,361	\$8,627	\$29,148	226.4%	237.9%	.17%
	Building Acquisition, Construction and Improvements	\$1,927,053	\$2,070,104	\$43,010	\$27,570	-98.6%	-35.9%	.16%
	Community Service Operations	\$6,926	\$4,484	\$6,234	\$3,350	-51.6%	-46.3%	.02%
	Nonprogramed Charges	\$1,500	\$0	\$0	\$0	-100.0%	N/A	.0%
	Total	\$4,983,307	\$4,525,992	\$2,226,492	\$1,975,555	-60.4%	-11.3%	11.61%
	Grand Total	\$22,936,618	\$21,734,593	\$16,643,210	\$17,022,222	-25.8%	2.3%	100.0%