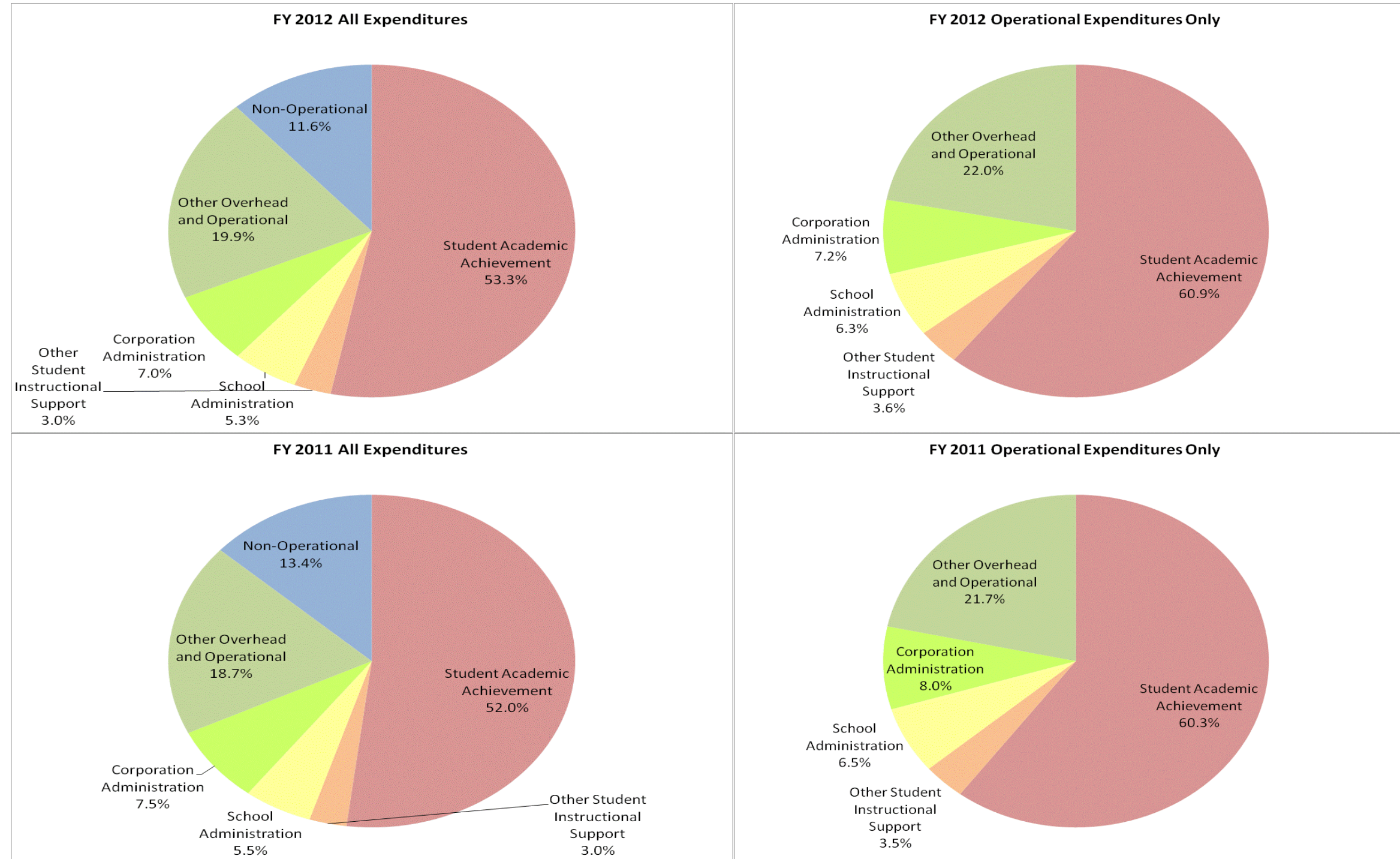


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Elwood Community School Corp (5280)

Elwood Community School Corp (5280)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$10,178,425	53.4%	\$11,350,807	49.5%	\$8,653,979	52.0%	\$9,065,331	53.3%
Student Instructional Support	\$1,353,318	7.1%	\$1,858,676	8.1%	\$1,400,521	8.4%	\$1,399,492	8.2%
Overhead and Operational	\$3,915,196	20.5%	\$4,743,828	20.7%	\$4,362,218	26.2%	\$4,581,844	26.9%
Nonoperational	\$3,611,251	18.9%	\$4,983,307	21.7%	\$2,226,492	13.4%	\$1,975,555	11.6%
Grand Total	\$19,058,190		\$22,936,618		\$16,643,210		\$17,022,222	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	60.5%	57.6%	60.4%	61.5%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Elwood Community School Corp (5280)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$32,515	\$323,615	\$348,258	\$372,976	> 500%	15%	7%
	11100 Regular Programs; Elementary	\$2,281,934	\$3,026,053	\$1,660,419	\$1,761,202	-23%	-42%	6%
	11200 Regular Programs; Middle/Junior High	\$1,533,916	\$2,104,554	\$1,912,058	\$2,122,022	38%	1%	11%
	11300 Regular Programs; High School	\$1,417,674	\$2,064,817	\$1,443,417	\$1,446,607	2%	-30%	0%
	11350 Regular Programs; High School; Academic Honors Diploma	\$14,041	\$812	\$1,767	\$1,586	-89%	95%	-10%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$3,828	\$10,745	\$13,915		264%	30%
	11430 Vocational Education; Distributive Education	\$41,287	\$68,957	\$70,354	\$115,872	181%	68%	65%
	11440 Vocational Education; Health Occupations	\$37,580	\$52,701	\$53,326	\$56,045	49%	6%	5%
	11460 Vocational Education; Occupational Home Economics	\$59,210	\$75,031	\$74,713	\$78,462	33%	5%	5%
	11470 Vocational Education; Business Education	\$43,582	\$78,272	\$76,368	\$45,192	4%	-42%	-41%
	11480 Vocational Education; Industrial Education A	\$330,556	\$448,548	\$410,542	\$379,631	15%	-15%	-8%
	11590 Other Vocational Education Programs	\$940	\$3,031	\$14,438	\$11,833	> 500%	290%	-18%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$652	\$598	\$248		-62%	-59%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$94,855	\$55,193	\$58,760		-38%	6%
	12110 Gifted And Talented; Gifted and Talented	\$13,513	\$30,828	\$16,001	\$35,961	166%	17%	125%
	12150 Gifted And Talented; High Ability Student Programs	\$4,481	\$3,097	\$13,850	\$9,665	116%	212%	-30%
	12210 Mental Disabilities; Mild Mental Disabilities	\$344,338	\$470,834	\$380,106	\$396,443	15%	-16%	4%
	12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$194	\$0			-100%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$61,028	\$89,534	\$97,539	\$93,963	54%	5%	-4%
	12510 Culturally Different; Communication Disorders	\$76,755	\$158,755	\$108,718	\$131,554	71%	-17%	21%
	12520 Culturally Different; Compensatory	\$65,807	\$112,580	\$208,032	\$153,548	133%	36%	-26%
	12610 Learning Disability	\$230,952	\$530,638	\$460,875	\$495,306	114%	-7%	7%
	12710 Equal Opportunity At Risk	\$111,140	\$61,434	\$51,599	\$52,186	-53%	-15%	1%
	12810 Special Education Preschool	\$102,706	\$129,249	\$46,848	\$65,889	-36%	-49%	41%
	12900 Other Special Programs	\$26,929	\$333,486	\$39,425	\$94,297	250%	-72%	139%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$95,680	\$137,046	\$131,618	\$141,685	48%	3%	8%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$10,565	\$0	\$0	\$0	-100%		
	13300 Adult/Continuing Education Programs; Occupational Programs	\$12,911	\$5,478	\$0	\$0	-100%	-100%	
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$2,183	\$8,200	\$0	\$947	-57%	-88%	
	14100 Summer School Programs; Elementary	\$38,703	\$77,724	\$80,689	\$44,326	15%	-43%	-45%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$13,685	\$0	\$0		-100%	
	14300 Summer School Programs; High School	\$15,208	\$29,748	\$0	\$15,549	2%	-48%	
	16100 Remediation Testing	\$64,516	\$9,142	\$61,172	\$63,281	-2%	> 500%	3%
	16200 Preventive Remediation	\$1,453	\$0	\$0	\$0	-100%		
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$13,975	\$12,584	\$13,983		0%	11%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$147,404	\$0	\$198,198	\$218,014	48%		10%
	22110 Improvement of Instruction; Service Area Direction	\$4,255	\$1,548	\$4,674	\$1,294	-70%	-16%	-72%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$86,419	\$167,394	\$188,875	\$144,914	68%	-13%	-23%
	22130 Improvement of Instruction; Instructional Staff Training	\$26,618	\$85,790	\$2,126	\$833	-97%	-99%	-61%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$19,592	\$52,765	\$17,380	-\$302	-102%	-101%	-102%
	22210 Library/Media Services; Service Area Direction	\$5,831	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$132,710	\$174,447	\$93,312	\$114,969	-13%	-34%	23%
	22230 Library/Media Services; Audiovisual	\$11,193	\$15,627	\$102	\$0	-100%	-100%	-100%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$181,943	\$43,490	\$12,660	\$0	-100%	-100%	-100%
	22290 Library/Media Services; Other Educational Media Services	\$9,656	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$56,545	\$110,022	\$100,004	\$110,392	95%	0%	10%
	22340 Instruction, Related Technology; Systems Application Development	\$0	-\$439	\$1,750	\$5,691			225%
	22360 Instruction, Related Technology; Network Support	\$169,447	\$2,833	\$0	\$0	-100%	-100%	
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$98,006	\$5,000			-95%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tex	\$0	\$825	\$35,704	\$1,870		127%	-95%
	22400 Academic Student Assessment	\$0	\$5,079	\$6,075	\$0		-100%	-100%
	22900 Other Support Service, Instructional Staff	\$0	\$45,604	\$40,470	\$41,420		-9%	2%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$603	\$0	\$0		-100%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$78,751	\$82,810	\$13,198	\$148,301	88%	79%	> 500%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$1,252	\$0	\$0		-100%	
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$726	\$0	\$0	\$0	-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$287,905	\$0	\$0	\$0			
Student Academic Achievement Total		\$8,291,098	\$11,350,807	\$8,653,979	\$9,065,331	9%	-20%	5%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Elwood Community School Corp (5280)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$450	\$3,027	\$3,189	\$3,000	> 500%	-1%	-6%
	21140 Attendance and Social Work Services; Pupil Accounting	\$3,476	\$4,338	\$4,356	\$6,956	100%	60%	60%
	21220 Guidance Services; Counseling Services	\$126,713	\$219,467	\$144,888	\$117,700	-7%	-46%	-19%
	21240 Guidance Services; Information Services	\$0	\$70,131	\$67,544	\$72,670		4%	8%
	21290 Guidance Services; Other Guidance Services	\$21,329	\$0	\$0	\$0	-100%		
	21320 Health Services; Medical Services	\$2,086	\$1,845	\$1,075	\$2,065	-1%	12%	92%
	21340 Health Services; Nurse Services	\$68,399	\$153,509	\$159,748	\$161,709	136%	5%	1%
	21390 Health Services; Other Health Services	\$0	\$9,388	\$17,477	\$28,900		208%	65%
	21420 Psychological Testing	\$45,994	\$72,119	\$63,724	\$81,416	77%	13%	28%
	21430 Psychological Counseling	\$150	\$0	\$0	\$0	-100%		
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$24,773	\$0	\$0	\$0	-100%		
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Ser	\$0	\$24,246	\$0	\$0		-100%	
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$14,365	\$7,968	\$12,635		-12%	59%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$10,030	\$9,096	\$10,400		4%	14%
	21810 Special Education Administration; Service Area Direction	\$0	\$101,123	\$0	\$2,487		-98%	
	21890 Special Education Administration; Other Special Education Administration	\$10,168	\$0	\$11,000	\$3,000	-70%		-73%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$2,654	\$574			-78%
	21990 Other Support Services, Students; Other Student Services	\$0	\$14,278	\$0	\$0		-100%	
	24100 Office of The Principal	\$750,065	\$1,160,810	\$907,802	\$895,980	19%	-23%	-1%
	24900 Other Support Services, School Administration	\$11,105	\$0	\$0	\$0	-100%		
Student Instructional Support Total		\$1,064,708	\$1,858,676	\$1,400,521	\$1,399,492	31%	-25%	0%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$0	\$12,734	\$12,918	\$13,000		2%	1%
	23120 Board of Education; Service Area Assistants	\$28,451	\$0	\$0	\$0	-100%		
	23150 Board of Education; Legal Services	\$6,493	\$40,577	\$22,498	\$6,274	-3%	-85%	-72%
	23160 Board of Education; Promotion Expenses	\$1,566	\$1,149	\$1,244	\$359	-77%	-69%	-71%
	23190 Board of Education; Other Governing Body Services	\$72	\$1,156	\$720	\$1,587	> 500%	37%	120%
	23210 Executive Administration; Office of The Superintendent	\$316,647	\$414,162	\$418,769	\$465,921	47%	12%	11%
	23220 Executive Administration; Community Relations	\$0	\$43,504	\$37,453	\$26,725		-39%	-29%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$176,093	\$180,638	\$86,928		-51%	-52%
	23290 Executive Administration; Other Executive Administration Services	\$12,247	\$9,678	\$8,889	\$8,386	-32%	-13%	-6%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$9,033	\$8,641	\$6,908		-24%	-20%
	25140 Fiscal Services; Receiving and Disbursing Funds	-\$168	\$0	\$0	\$0			
	25180 Fiscal Services; Property Accounting	\$0	\$5,300	\$4,900	\$0		-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$11,940	\$33,557	\$159,114	\$188,792	> 500%	463%	19%
	25195 Other Fiscal Services; Bank Account Service Charge	\$104	\$0	\$0	\$0	-100%		
	25199 Other Fiscal Services; Other	\$105	\$0	\$0	\$0	-100%		
	25400 Planning, Research, Development and Evaluation	\$569	\$0	\$0	\$0	-100%		
	25730 Personnel Services; Personnel Services	\$0	\$82,070	\$169,074	\$110,888		35%	-34%
	25810 Administrative Technology Services; Technology Services Supervision And Administrati	\$0	\$69,353	\$74,708	\$75,782		9%	1%
	25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$0	\$0	\$8,708			
	25850 Administrative Technology Services; Network Support	\$0	\$10,832	\$4,720	\$3,681		-66%	-22%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$112,610	\$128,918	\$168,602		50%	31%
	25890 Other Technology Services	\$309	\$4,271	\$4,076	\$4,508	> 500%	6%	11%
	25920 Ditch Assessments	\$341	\$15	\$277	\$92	-73%	> 500%	-67%
	25990 Other Support Services, Central	\$16,465	\$2,099	\$8,044	\$11,760	-29%	460%	46%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$0	\$720	\$0			-100%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,349,761	\$1,734,398	\$1,356,177	\$1,389,671	3%	-20%	2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$10,495	\$15,708	\$14,269	\$4,754	-55%	-70%	-67%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$149,323	\$157,443	\$108,728	\$143,813	-4%	-9%	32%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,217	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$98,575	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$11,095	\$15,737	\$18,394	\$6,833	-38%	-57%	-63%
	26600 Operation and Maintenance of Plant Services; Security Services	\$1,935	\$7,747	\$6,619	\$1,800	-7%	-77%	-73%
	26700 Operation and Maintenance of Plant Services; Insurance	\$182,932	\$198,568	\$159,736	\$172,916	-5%	-13%	8%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$1,384	\$5,675	\$4,615	\$9,512	> 500%	68%	106%
	27010 Student Transportation; Service Area Direction	\$59,584	\$97,779	\$131,778	\$117,179	97%	20%	-11%
	27100 Student Transportation; Vehicle Operation	\$245,503	\$246,941	\$220,936	\$252,870	3%	2%	14%
	27200 Student Transportation; Monitoring Services	\$14,337	\$12,585	\$8,734	\$14,632	2%	16%	68%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$89,053	\$117,593	\$154,679	\$151,922	71%	29%	-2%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Elwood Community School Corp (5280)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	27400 Student Transportation; Purchase of School Buses	\$219,245	\$132,278	\$51	\$154,104	-30%	17%	> 500%
	27500 Student Transportation; Insurance on Buses	\$10,935	\$13,996	\$18,232	\$15,321	40%	9%	-16%
	27900 Student Transportation; Other Student Transportation Services	\$5,803	\$3,322	\$2,071	\$2,842	-51%	-14%	37%
	27910 Student Transportation; Bus Driver Training	\$2,388	\$0	\$281	\$225	-91%		-20%
	31100 Food Services Operations; Service Area Direction	\$0	\$58,234	\$79,146	\$82,943		42%	5%
	31200 Food Services Operations; Food Preparation and Dispensing	\$295,726	\$338,087	\$363,792	\$373,754	26%	11%	3%
	31300 Food Services Operations; Food Delivery	\$0	\$443,940	\$402,705	\$434,636		-2%	8%
	31400 Food Services Operations; Food Purchases	\$329,950	\$0	\$0	\$0	-100%		
	31900 Other Food Services	\$116,896	\$115,605	\$64,958	\$63,216	-46%	-45%	-3%
Overhead and Operational Total		\$3,591,278	\$4,743,828	\$4,362,218	\$4,581,844	28%	-3%	5%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$6,926	\$6,234	\$3,350		-52%	-46%
	33400 Athletic Coaches	\$114,655	\$182,875	\$87,079	\$103,055	-10%	-44%	18%
	33990 Other Community Services; Other	\$47,691	\$57,858	\$51,269	\$41,996	-12%	-27%	-18%
	43000 Facilities Acquisition and Construction; Professional Services	\$23,200	\$196,333	\$81,590	\$17,992	-22%	-91%	-78%
	45100 Building Acquisition, Construction and Improvements	\$56,008	\$1,927,053	\$43,010	\$27,570	-51%	-99%	-36%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$4,146	\$2,468	\$3,706		-11%	50%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$13,192	\$4,783	\$6,159	\$25,443	93%	432%	313%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$190,383	\$159,374	\$106,543	\$67,948	-64%	-57%	-36%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$5,187	\$600	\$687	\$789	-85%	31%	15%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$95,608	\$41,609	\$24,760	\$21,555	-77%	-48%	-13%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$58,259	\$33,078	\$16,927	\$48,897	-16%	48%	189%
	51100 Debt Services; Principal on Debt; Bonds	\$115,000	\$130,000	\$140,000	\$145,000	26%	12%	4%
	52100 Debt Services; Interest on Debt; Bonds	\$224,493	\$94,515	\$83,128	\$76,688	-66%	-19%	-8%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$25,236	\$69,786	\$18,731	\$9,628	-62%	-86%	-49%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,269,000	\$764,051	\$343,410	\$175,795	-86%	-77%	-49%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$117,949	\$33,090	\$16,705		-86%	-50%
	53300 Debt Services; Lease Rental; School Buses ; Principal	\$0	\$0	\$15,984	\$16,648			4%
	53350 Debt Services; Lease Rental; School Buses ; Interest	\$0	\$0	\$3,604	\$2,940			-18%
	54200 Common School Fund; Principal	\$1,325,775	\$778,714	\$774,507	\$808,805	-39%	4%	4%
	54250 Common School Fund; Interest	\$0	\$412,158	\$387,311	\$361,045		-12%	-7%
	60700 Nonprogramed Charges; Scholarships	\$1,500	\$1,500	\$0	\$0	-100%	-100%	
Nonoperational Total		\$3,565,187	\$4,983,307	\$2,226,492	\$1,975,555	-45%	-60%	-11%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$71,434	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$717,469	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$82,640	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,673,891	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$485	\$0	\$0	\$0			
Prorated By Fund Total		\$2,545,919	\$0	\$0	\$0			