



STATE OF INDIANA

OFFICE OF MANAGEMENT & BUDGET
200 W. Washington St., Room 212
Indianapolis, IN 46204
317-232-5617

Ryan Kitchell
Director

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

From: Ryan Kitchell, OMB Director

Date: July 7, 2010

Re: Student Instructional Expenditure Report for 2008-09 School Year

Attached is the 2008-09 Student Instructional Expenditure report as required by IC 20-42.5-3-5. As in earlier reports, 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.

Key findings from this report:

- The statewide Student Instructional Expenditures ratio (Dollars-to-the-Classroom) in 2008-09 was **57.8%**.
- This figure is comparable to prior year figures when prior years are adjusted for changes in methodology noted below.
- This figure continues to trail the US average by **5 percentage points**.
- Every percentage point improvement in this figure equates to \$110 million of additional dollars to Indiana classrooms, the equivalent of over 2,000 teachers earning \$50,000 each. If Indiana schools were to reach the US average figure, this would equate to more than \$500 million of additional dollars to Indiana classrooms, equivalent to over 10,000 teachers.
- In addition to reporting each school corporation's individual figure using the same methodology as the 57.8% statewide figure, we have included an additional calculation for each school corporation based on feedback received last year. This calculation excludes non-operational expenses such as the cost of new school construction. Both are accurate but different ways of measuring performance.

Some methodological changes were made this year. These changes are as follows:

- 1) New chart of accounts – As was noted in last year's report, the chart of accounts for school expenditures was revised effective January 1, 2008, making 2008-09 the first school year with an entire twelve months under the updated expenditure codes. This change should be noted before comparing this year's figures to prior results. The measuring instruments used in the past and present are calibrated differently, so it is possible in a particular case that although the reported instructional ratio decreased, the actual instructional percentage may have increased.

Although state law prescribes 2005-06 as the baseline year for assessing performance in improving ratio of student instructional expenditures to all other expenditures, it may be more appropriate to use 2008-09 as the baseline going forward.

- 2) Reclassification of accounts – The change in the chart of accounts suggested that a reassessment of the categorization of expenditures was in order. The categorization of the new account codes was detailed in last year’s report. In addition there are additional expense types classified differently than in the past. At its May 5, 2010 meeting, the state board of education approved the following reclassifications:

| <u>Account</u> | <u>Description</u> | <u>Category</u> | <u>Type</u> |
|----------------|---|---------------------------------|-------------|
| 17700 | Intra-state Transfer Tuition (Object Codes 561, 564, & 566 only) | Excluded | Chg. |
| 21500 | Speech Pathology and Audiology Services | 2-Student instructional support | Chg. |
| 21600 | Occupational Therapy | 2-Student instructional support | New |
| 21700 | Physical Therapy | 2-Student instructional support | New |
| 22100 | Improvement of Instruction | 1-Student academic achievement | Chg. |
| 22300 | Instruction-Related Technology | 1-Student academic achievement | New |
| 22400 | Academic Student Assessment | 1-Student academic achievement | New |
| 22900 | Other Support Service - Instructional Staff | 1-Student academic achievement | New |
| 23100 | Board of Education | 3-Overhead and operational | Chg. |
| 23200 | Executive Administration | 3-Overhead and operational | Chg. |
| 24100 | Office of The Principal | 2-Student instructional support | Chg. |
| 25700 | Personnel Services | 3-Overhead and operational | Chg. |
| 25800 | Administrative Technology Services | 3-Overhead and operational | New |
| 33000 | Community Service Operations | 4-Non-operational | Chg. |
| 45300 | Skilled Craft Employees | 4-Non-operational | Chg. |
| 45500 | Rent of Buildings, Facilities, & Equipment | 4-Non-operational | Chg. |
| 52200 | Temporary Loans (Interest) | 4-Non-operational | Chg. |
| 60700 | Scholarships | 4-Non-operational | Chg. |
| 60800 | Self-Insurance Payments | Excluded | New |

The definitions of the four categories were revised 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.

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.

- 3) Operational measure – The ratio of instructional expenditures to total expenditures is a useful measure for monitoring individual school corporations’ progress over time. However, corporation-to-corporation comparisons at a particular point in time may require more analysis and explanations as conditions vary from one corporation to the next. Therefore, in addition to the ratio of student instructional expenditures to all other expenditures as required by statute, we are also reporting an additional measure of just categories 1, 2, and 3, excluding adult education and property expenditures.

The numerator remains essentially the same, but the denominator does not include debt service or other non-operational expenses. Such an “operational” measure allows for more meaningful apples-to-apples comparisons of the operations of one school corporation to another.

Furthermore, this approach enables comparison to national statistics as well. The National Center for Education Statistics (NCES) does not include non-operational expenditures in its analysis of elementary and secondary current expenditures by function. There is one difference in that the NCES classifies school administration as non-instructional, whereas Indiana considers it as instructional support. Thus, school administration (24000) and corporation administration (23000 and 25000) have been delineated separately for those wanting to compare to data from other states.

As always, OMB is ready and willing to assist the Indiana Department of Education and local school districts to drive the percentage of K-12 dollars spent in the classroom higher.

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

| Educational Service Center | Student Instructional Category | Expenditures FY 1999 | Expenditures FY 2006 | Expenditures FY 2008 | Expenditures FY 2009 | FY 1999 | FY 2006 | FY 2008 | FY 2009 |
|----------------------------|--------------------------------|----------------------|----------------------|----------------------|----------------------|--|--|--|--|
| | | | | | | 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 | \$0 | \$9,093 | \$679,465 | \$1,423,003 | | | | |
| | Other Services | \$224,892,975 | \$314,684,590 | \$320,470,101 | \$349,497,249 | | | | |
| | Student Instructional Services | \$384,656,088 | \$524,032,597 | \$509,776,614 | \$512,615,853 | 63.1% | 62.5% | 61.4% | 59.4% |
| | Total | \$609,549,063 | \$838,726,281 | \$830,926,180 | \$863,536,104 | | | | |
| Wilson | Not Categorized | \$1,611,362 | \$880,167 | \$1,637,236 | \$1,952,774 | | | | |
| | Other Services | \$207,546,664 | \$277,870,882 | \$303,906,966 | \$322,954,813 | | | | |
| | Student Instructional Services | \$333,017,130 | \$463,840,260 | \$470,672,507 | \$488,686,081 | 61.4% | 62.5% | 60.6% | 60.1% |
| | Total | \$542,175,156 | \$742,591,309 | \$776,216,709 | \$813,593,668 | | | | |
| West Central | Other Services | \$276,374,807 | \$397,238,949 | \$398,294,480 | \$432,854,314 | | | | |
| | Student Instructional Services | \$387,505,558 | \$537,253,321 | \$566,346,264 | \$593,075,061 | 58.4% | 57.5% | 58.7% | 57.8% |
| | Total | \$663,880,364 | \$934,492,270 | \$964,640,744 | \$1,025,929,376 | | | | |
| East Central | Not Categorized | \$0 | \$0 | \$0 | \$701,161 | | | | |
| | Other Services | \$346,621,405 | \$593,566,082 | \$597,591,262 | \$607,583,942 | | | | |
| | Student Instructional Services | \$591,957,745 | \$783,722,843 | \$812,590,841 | \$813,771,765 | 63.1% | 56.9% | 57.6% | 57.2% |
| | Total | \$938,579,150 | \$1,377,288,926 | \$1,410,182,102 | \$1,422,056,868 | | | | |
| Wabash Valley | Not Categorized | \$0 | \$0 | \$353,871 | \$0 | | | | |
| | Other Services | \$398,863,707 | \$588,011,465 | \$623,862,776 | \$646,605,419 | | | | |
| | Student Instructional Services | \$550,373,330 | \$777,190,293 | \$840,049,926 | \$867,711,436 | 58.0% | 56.9% | 57.4% | 57.3% |
| | Total | \$949,237,037 | \$1,365,201,757 | \$1,464,266,572 | \$1,514,316,855 | | | | |
| Northwest | Not Categorized | \$10,000 | \$0 | \$0 | \$0 | | | | |
| | Other Services | \$357,215,940 | \$545,631,274 | \$569,757,621 | \$610,437,718 | | | | |
| | Student Instructional Services | \$568,025,265 | \$737,328,564 | \$760,209,330 | \$766,635,148 | 61.4% | 57.5% | 57.2% | 55.7% |
| | Total | \$925,251,205 | \$1,282,959,838 | \$1,329,966,952 | \$1,377,072,866 | | | | |
| Northern | Other Services | \$404,108,631 | \$555,542,173 | \$567,857,649 | \$625,330,684 | | | | |
| | Student Instructional Services | \$611,778,873 | \$861,844,319 | \$878,996,989 | \$864,942,440 | 60.2% | 60.8% | 60.8% | 58.0% |
| | Total | \$1,015,887,504 | \$1,417,386,491 | \$1,446,854,638 | \$1,490,273,123 | | | | |

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

| Educational Service Center | Student Instructional Category | Expenditures FY 1999 | Expenditures FY 2006 | Expenditures FY 2008 | Expenditures FY 2009 | FY 1999 | FY 2006 | FY 2008 | FY 2009 |
|----------------------------|--------------------------------|------------------------|-------------------------|-------------------------|-------------------------|--|--|--|--|
| | | | | | | 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. |
| Region 8 | Not Categorized | \$0 | \$0 | \$648,714 | \$1,538,467 | | | | |
| | Other Services | \$307,579,054 | \$420,278,830 | \$453,920,427 | \$474,032,793 | | | | |
| | Student Instructional Services | \$551,839,189 | \$758,891,232 | \$783,294,575 | \$768,957,028 | 64.2% | 64.4% | 63.3% | 61.8% |
| | Total | \$859,418,243 | \$1,179,170,063 | \$1,237,863,716 | \$1,244,528,288 | | | | |
| Central | Not Categorized | \$0 | \$0 | \$0 | \$80,000 | | | | |
| | Other Services | \$404,371,029 | \$655,433,236 | \$750,831,538 | \$785,814,728 | | | | |
| | Student Instructional Services | \$662,887,667 | \$966,240,727 | \$933,824,815 | \$969,013,652 | 62.1% | 59.6% | 55.4% | 55.2% |
| | Total | \$1,067,258,696 | \$1,621,673,963 | \$1,684,656,353 | \$1,754,908,380 | | | | |
| Statewide | Not Categorized | \$1,621,362 | \$889,260 | \$3,319,285 | \$5,695,405 | | | | |
| | Other Services | \$2,927,574,213 | \$4,348,257,481 | \$4,586,492,819 | \$4,855,111,658 | | | | |
| | Student Instructional Services | \$4,642,040,845 | \$6,410,344,156 | \$6,555,761,862 | \$6,645,408,464 | 61.3% | 59.6% | 58.8% | 57.8% |
| | Total | \$7,571,236,419 | \$10,759,490,897 | \$11,145,573,966 | \$11,506,215,528 | | | | |

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

| | Expenditures FY 2006 | | | | | Expenditures FY 2008 | | | | | Expenditures FY 2009 | | | | | Ratio of Student Instr. Exp. To All Exp. | 10 Year Increase | 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% | 51.1% | 7.7% | 22.2% | 19.0% | 58.8% | 50.0% | 7.7% | 23.0% | 19.2% | 57.8% | -3.5% | -1.8% | -1.1% | |
| 21st Century Charter Sch of Gary (9545) | 35.1% | 7.6% | 25.8% | 31.5% | 42.7% | 30.3% | 13.6% | 34.0% | 22.2% | 43.9% | 25.9% | 8.7% | 31.1% | 34.2% | 34.7% | n/a | -8.0% | -9.2% | |
| Adams Central Community Schools (15) | 54.3% | 7.2% | 24.9% | 13.6% | 61.5% | 50.5% | 7.1% | 21.3% | 21.1% | 57.6% | 55.1% | 7.3% | 22.2% | 15.3% | 62.4% | 2.8% | .9% | 4.8% | |
| Alexandria Com School Corp (5265) | 65.1% | 6.9% | 18.0% | 10.1% | 72.0% | 60.9% | 7.7% | 20.8% | 10.5% | 68.6% | 59.3% | 8.2% | 21.7% | 10.8% | 67.6% | -2.9% | -4.4% | -1.1% | |
| Anderson Community School Corp (5275) | 35.6% | 4.6% | 26.8% | 33.0% | 40.2% | 50.1% | 6.9% | 20.5% | 22.4% | 57.0% | 53.3% | 7.7% | 23.6% | 15.4% | 61.0% | -11.4% | 20.8% | 3.9% | |
| Andrew J Brown Academy (9615) | 100.0% | .0% | .0% | | 100.0% | 49.2% | 11.0% | 39.8% | 33.5% | 60.2% | 55.9% | 9.4% | 34.8% | | 65.2% | n/a | -34.8% | 5.0% | |
| Argos Community Schools (5470) | 51.5% | 6.7% | 23.0% | 18.8% | 58.2% | 56.2% | 6.7% | 25.2% | 11.9% | 62.9% | 52.3% | 5.9% | 22.3% | 19.5% | 58.2% | -3.3% | .1% | -4.6% | |
| Attica Consolidated Sch Corp (2435) | 56.2% | 5.8% | 17.3% | 20.7% | 62.0% | 54.9% | 6.9% | 20.0% | 18.3% | 61.8% | 46.8% | 5.9% | 16.2% | 31.0% | 52.8% | -10.9% | -9.2% | -9.0% | |
| Avon Community School Corp (3315) | 40.4% | 6.7% | 28.0% | 24.8% | 47.1% | 44.6% | 8.5% | 27.6% | 19.4% | 53.1% | 39.0% | 7.9% | 24.3% | 28.9% | 46.8% | -2.0% | -.3% | -6.2% | |
| Barr-Reeve Com Schools Inc (1315) | 60.4% | 5.9% | 18.7% | 15.0% | 66.3% | 59.4% | 6.0% | 19.9% | 14.7% | 65.5% | 59.3% | 7.2% | 20.5% | 13.0% | 66.6% | .5% | .2% | 1.1% | |
| Bartholomew Con School Corp (365) | 52.8% | 8.2% | 18.9% | 20.1% | 61.0% | 49.4% | 7.6% | 23.5% | 19.6% | 56.9% | 44.3% | 7.2% | 27.4% | 21.1% | 51.5% | -8.8% | -9.4% | -5.4% | |
| Batesville Community Sch Corp (6895) | 54.1% | 8.2% | 22.3% | 15.4% | 62.3% | 54.7% | 7.5% | 23.3% | 14.6% | 62.1% | 53.6% | 8.4% | 22.5% | 15.5% | 62.0% | 15.3% | -.2% | -.1% | |
| Baugo Community Schools (2260) | 49.9% | 5.2% | 19.8% | 25.1% | 55.1% | 47.0% | 5.6% | 22.3% | 25.1% | 52.6% | 45.3% | 5.9% | 22.6% | 26.2% | 51.2% | 1.7% | -3.9% | -1.4% | |
| Beech Grove City Schools (5380) | 53.3% | 7.7% | 22.3% | 16.7% | 61.0% | 54.1% | 6.7% | 20.9% | 18.3% | 60.8% | 56.1% | 4.9% | 18.7% | 20.3% | 61.1% | 8.9% | .0% | .3% | |
| Benton Community School Corp (395) | 44.8% | 6.8% | 21.9% | 26.6% | 51.6% | 50.1% | 7.9% | 26.2% | 15.7% | 58.0% | 47.0% | 8.3% | 25.8% | 18.9% | 55.3% | -8.0% | 3.7% | -2.7% | |
| Blackford County Schools (515) | 54.3% | 8.6% | 20.2% | 16.9% | 62.9% | 52.2% | 8.6% | 23.0% | 16.2% | 60.8% | 49.4% | 8.9% | 24.7% | 17.0% | 58.3% | -3.9% | -4.6% | -2.5% | |
| Bloomfield School District (2920) | 50.7% | 7.7% | 20.5% | 21.1% | 58.4% | 52.0% | 7.8% | 22.4% | 17.7% | 59.9% | 51.9% | 7.8% | 22.3% | 18.0% | 59.7% | -1.3% | 1.3% | -.2% | |
| Blue River Valley Schools (3405) | 55.4% | 8.6% | 24.5% | 11.6% | 63.9% | 54.7% | 8.8% | 22.4% | 14.1% | 63.5% | 51.5% | 9.0% | 22.3% | 17.1% | 60.5% | -10.1% | -3.4% | -3.0% | |
| Bremen Public Schools (5480) | 49.4% | 10.4% | 19.4% | 20.9% | 59.7% | 34.8% | 6.9% | 13.9% | 44.4% | 41.7% | 45.6% | 9.4% | 17.1% | 27.9% | 55.0% | -7.8% | -4.7% | 13.3% | |
| Brown County School Corporation (670) | 48.8% | 10.5% | 23.7% | 17.0% | 59.3% | 50.5% | 9.7% | 25.5% | 14.3% | 60.2% | 49.6% | 9.4% | 25.4% | 15.5% | 59.0% | .1% | -.3% | -1.1% | |
| Brownsburg Community Sch Corp (3305) | 43.1% | 5.8% | 19.1% | 32.0% | 48.9% | 47.7% | 6.4% | 19.8% | 26.0% | 54.2% | 45.2% | 6.7% | 17.5% | 30.6% | 51.9% | 2.7% | 3.0% | -2.3% | |
| Brownstown Cnt Com Sch Corp (3695) | 56.2% | 6.9% | 24.4% | 12.6% | 63.0% | 55.9% | 6.2% | 24.5% | 13.4% | 62.1% | 52.2% | 6.8% | 24.2% | 16.8% | 59.0% | -9.5% | -4.0% | -3.1% | |
| C A Beard Memorial School Corp (3455) | 50.4% | 7.3% | 24.0% | 18.3% | 57.7% | 45.9% | 7.6% | 27.1% | 19.4% | 53.5% | 44.2% | 6.7% | 26.4% | 22.7% | 50.9% | -15.2% | -6.8% | -2.6% | |
| Campagna Academy Charter School (9300) | 66.2% | 6.0% | 19.2% | 8.6% | 72.2% | 54.2% | 9.8% | 22.5% | 13.5% | 64.0% | 55.3% | 10.9% | 21.4% | 12.4% | 66.2% | n/a | -6.1% | 2.2% | |
| Cannelton City Schools (6340) | 66.3% | 7.1% | 22.8% | 3.8% | 73.5% | 62.0% | 8.8% | 26.0% | 3.3% | 70.7% | 61.9% | 8.3% | 27.6% | 2.3% | 70.1% | -2.3% | -3.3% | -.6% | |
| Carmel Clay Schools (3060) | 47.6% | 6.4% | 18.1% | 27.9% | 54.0% | 51.2% | 7.5% | 20.4% | 20.9% | 58.7% | 51.2% | 7.8% | 20.2% | 20.8% | 59.0% | 1.5% | 5.1% | .3% | |
| Carroll Consolidated Sch Corp (750) | 55.5% | 23.5% | 18.7% | 2.3% | 79.0% | 46.6% | 6.8% | 29.4% | 17.2% | 53.4% | 38.4% | 5.4% | 28.5% | 27.7% | 43.8% | -13.9% | -35.2% | -9.6% | |
| Cass Township Schools (4770) | 57.9% | 11.7% | 28.9% | 1.5% | 69.6% | 59.4% | 12.9% | 25.7% | 2.0% | 72.3% | 55.8% | 12.2% | 30.0% | 2.0% | 68.0% | 1.0% | -1.6% | -4.3% | |
| Caston School Corporation (2650) | 50.5% | 6.7% | 25.9% | 16.9% | 57.2% | 51.4% | 7.5% | 28.3% | 12.8% | 58.9% | 50.8% | 8.0% | 29.6% | 11.6% | 58.8% | 2.2% | 1.7% | -.1% | |
| Center Grove Com Sch Corp (4205) | 50.5% | 5.9% | 19.0% | 24.6% | 56.4% | 45.6% | 5.6% | 17.2% | 31.6% | 51.2% | 48.0% | 6.8% | 20.5% | 24.7% | 54.8% | .3% | -1.6% | 3.6% | |
| Centerville-Abington Com Schs (8360) | 51.0% | 4.9% | 24.5% | 19.7% | 55.8% | 52.9% | 6.0% | 23.2% | 17.9% | 58.9% | 53.7% | 6.4% | 23.0% | 16.9% | 60.1% | -4.4% | 4.3% | 1.2% | |
| Central Noble Com School Corp (6055) | 53.4% | 9.0% | 23.2% | 14.4% | 62.3% | 51.0% | 7.9% | 24.7% | 16.4% | 58.9% | 51.2% | 7.4% | 25.4% | 15.9% | 58.7% | -3.5% | -3.6% | -.2% | |
| Challenge Foundation Academy (9645) | 14.2% | 45.8% | 19.2% | 20.7% | 60.0% | 48.3% | 11.5% | 20.6% | 19.7% | 59.8% | 51.1% | 12.3% | 21.3% | 15.3% | 63.3% | n/a | 3.3% | 3.6% | |
| Charles A Tindley Accelerated Schl (9445) | 42.7% | 20.5% | 18.9% | 17.9% | 63.2% | 48.2% | 14.5% | 17.4% | 19.8% | 62.7% | 44.4% | 13.4% | 15.2% | 26.9% | 57.9% | n/a | -5.4% | -4.9% | |
| Charter School of the Dunes (9310) | 43.2% | 9.1% | 28.1% | 19.6% | 52.2% | 42.7% | 10.0% | 25.3% | 21.9% | 52.8% | 38.7% | 12.0% | 25.7% | 23.6% | 50.7% | n/a | -1.5% | -2.0% | |
| Christel House Academy (9380) | 47.0% | 8.3% | 24.1% | 20.6% | 55.3% | 47.0% | 9.1% | 17.2% | 26.7% | 56.1% | 48.1% | 10.8% | 18.5% | 22.6% | 59.0% | n/a | 3.7% | 2.9% | |
| Clark-Pleasant Com School Corp (4145) | 35.4% | 5.5% | 32.6% | 26.5% | 40.8% | 36.8% | 6.4% | 28.4% | 28.4% | 43.2% | 38.2% | 6.7% | 30.8% | 24.3% | 44.9% | -1.1% | 4.1% | 1.7% | |
| Clarksville Com School Corp (1000) | 52.0% | 7.9% | 19.5% | 20.5% | 59.9% | 47.8% | 8.4% | 19.3% | 24.5% | 56.2% | 49.3% | 9.0% | 20.6% | 21.1% | 58.3% | .1% | -1.6% | 2.0% | |
| Clay Community Schools (1125) | 53.2% | 6.4% | 22.1% | 18.3% | 59.6% | 54.5% | 6.8% | 21.8% | 16.9% | 61.3% | 54.3% | 7.1% | 23.3% | 15.3% | 61.4% | 3.7% | 1.8% | .1% | |
| Clinton Central School Corp (1150) | 52.7% | 8.2% | 26.3% | 12.8% | 60.9% | 53.7% | 8.0% | 24.9% | 13.4% | 61.7% | 57.5% | 7.5% | 24.4% | 10.5% | 65.0% | 3.9% | 4.1% | 3.3% | |
| Clinton Prairie School Corp (1160) | 44.9% | 7.1% | 23.5% | 24.5% | 52.0% | 45.0% | 6.9% | 26.3% | 21.8% | 51.9% | 44.6% | 6.9% | 25.7% | 22.9% | 51.5% | -1.4% | -.5% | -.5% | |
| Cloverdale Community Schools (6750) | 45.5% | 6.9% | 28.7% | 18.9% | 52.4% | 48.5% | 7.7% | 25.1% | 18.7% | 56.2% | 51.1% | 8.8% | 24.6% | 15.5% | 59.9% | -1.7% | 7.4% | 3.7% | |
| Community Montessori Inc (9320) | 16.3% | 2.6% | 8.6% | 72.6% | 18.9% | 16.5% | 3.5% | 7.4% | 72.6% | 20.0% | 30.6% | 7.2% | 20.8% | 41.4% | 37.7% | n/a | 18.9% | 17.7% | |
| Community Schools of Frankfort (1170) | 52.6% | 9.4% | 19.3% | 18.7% | 62.0% | 51.3% | 10.7% | 18.2% | 19.8% | 62.0% | 51.0% | 12.2% | 18.5% | 18.3% | 63.2% | -5.0% | 1.2% | 1.2% | |
| Concord Community Schools (2270) | 56.8% | 5.0% | 16.6% | 21.6% | 61.8% | 48.6% | 5.3% | 18.5% | 27.6% | 53.9% | 47.8% | 5.6% | 17.5% | 29.1% | 53.4% | .6% | -8.4% | -.5% | |
| Covington Community Sch Corp (2440) | 49.0% | 7.9% | 21.9% | 21.2% | 56.9% | 50.9% | 9.5% | 28.3% | 11.3% | 60.5% | 46.1% | 9.5% | 25.6% | 18.8% | 55.6% | -10.9% | -1.4% | -4.9% | |
| Cowan Community School Corp (1900) | 35.5% | 7.7% | 18.5% | 38.3% | 43.2% | 45.5% | 9.5% | 22.3% | 22.7% | 55.0% | 47.2% | 10.5% | 25.0% | 17.4% | 57.7% | -2.2% | 14.4% | 2.7% | |
| Crawford Co Com School Corp (1300) | 57.1% | 6.2% | 20.9% | 15.8% | 63.3% | 56.1% | 7.2% | 22.1% | 14.6% | 63.3% | 58.0% | 8.4% | 23.5% | 10.1% | 66.4% | 4.6% | 3.1% | 3.1% | |
| Crawfordsville Com Schools (5855) | 45.9% | 11.2% | 17.8% | 25.0% | 57.2% | 45.1% | 11.9% | 21.5% | 21.4% | 57.0% | 42.9% | 12.6% | 22.4% | 22.1% | 55.5% | 7.4% | -1.6% | -1.5% | |
| Crothersville Community Schools (3710) | 52.2% | 5.6% | 23.8% | 18.4% | 57.8% | 45.7% | 4.1% | 20.8% | 18.1% | 61.1% | 51.6% | 4.3% | 20.7% | 23.5% | 55.8% | -16.7% | -1.9% | -5.2% | |
| Crown Point Community Sch Corp (4660) | 45.1% | 6.3% | 22.4% | 26.2% | 51.4% | 45.7% | 6.7% | 21.7% | 25.9% | 52.4% | 48.1% | 6.8% | 22.4% | 22.7% | 54.9% | -2.6% | 3.5% | 2.5% | |
| Culver Community Schools Corp (5455) | 50.3% | 6.7% | 22.5% | 20.5% | 57.0% | 47.8% | 8.4% | 25.3% | 18.6% | 56.1% | 50.4% | 9.6% | 22.1% | 17.9% | 60.0% | -7.2% | 3.0% | 3.9% | |

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

| | Expenditures FY 2006 | | | | | Expenditures FY 2008 | | | | | Expenditures FY 2009 | | | | | 10 Year Increase | 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. | | | |
| Daleville Community Schools (1940) | 45.5% | 7.3% | 34.2% | 13.0% | 52.8% | 41.6% | 7.8% | 27.0% | 23.6% | 49.4% | 41.7% | 9.0% | 28.5% | 20.8% | 50.7% | -5.2% | -2.1% | 1.3% |
| Danville Community School Corp (3325) | 45.7% | 7.0% | 24.4% | 22.9% | 52.7% | 44.8% | 7.7% | 24.4% | 23.1% | 52.5% | 40.6% | 9.5% | 22.8% | 27.1% | 50.1% | 4.2% | -2.6% | -2.4% |
| Decatur County Com Schools (1655) | 58.6% | 7.0% | 23.4% | 11.0% | 65.6% | 57.1% | 7.2% | 23.5% | 12.2% | 64.3% | 56.5% | 7.6% | 24.8% | 11.1% | 64.1% | -3.1% | -1.5% | -.2% |
| Decatur Discovery Academy Inc (9525) | 56.6% | 19.3% | 7.6% | 16.5% | 75.8% | 74.7% | 20.1% | 4.7% | .5% | 94.8% | 75.8% | 21.7% | 2.3% | .3% | 97.5% | n/a | 21.6% | 2.7% |
| DeKalb Co Ctl United Sch Dist (1835) | 53.8% | 8.0% | 20.2% | 18.0% | 61.8% | 55.8% | 8.6% | 19.8% | 15.7% | 64.5% | 57.7% | 8.3% | 17.3% | 16.8% | 66.0% | 4.3% | 4.2% | 1.5% |
| DeKalb Co Eastern Com Sch Dist (1805) | 47.9% | 8.2% | 26.7% | 17.2% | 56.1% | 46.8% | 9.8% | 29.8% | 13.6% | 56.6% | 46.4% | 13.2% | 28.4% | 11.9% | 59.7% | -.7% | 3.5% | 3.1% |
| Delaware Community School Corp (1875) | 49.0% | 7.9% | 24.9% | 18.2% | 56.9% | 51.2% | 8.3% | 23.7% | 16.8% | 59.5% | 52.3% | 8.3% | 24.6% | 14.8% | 60.6% | 1.4% | 3.7% | 1.1% |
| Delphi Community School Corp (755) | 49.0% | 6.3% | 19.9% | 24.9% | 55.3% | 48.7% | 7.6% | 22.8% | 20.9% | 56.3% | 46.4% | 7.1% | 24.5% | 21.9% | 53.5% | -2.9% | -1.8% | -2.8% |
| Dewey Township Schools (4790) | 63.5% | 10.8% | 24.9% | .7% | 74.3% | 62.6% | 10.5% | 24.7% | 2.3% | 73.0% | 62.9% | 10.2% | 24.2% | 2.6% | 73.1% | -2.6% | -1.2% | .1% |
| Duneland School Corporation (6470) | 49.4% | 6.1% | 22.3% | 22.2% | 55.5% | 45.1% | 6.1% | 24.4% | 24.4% | 51.2% | 46.1% | 6.3% | 24.2% | 23.4% | 52.4% | -1.6% | -3.1% | 1.2% |
| East Allen County Schools (255) | 55.9% | 9.0% | 21.2% | 13.8% | 65.0% | 54.1% | 9.2% | 22.3% | 14.4% | 63.4% | 54.1% | 9.3% | 22.8% | 13.8% | 63.4% | -.7% | -1.6% | .1% |
| East Chicago Lighthouse Charter (9595) | 1.1% | 35.8% | 59.2% | 3.9% | 36.9% | 49.7% | 10.5% | 26.8% | 13.0% | 60.2% | 49.3% | 7.1% | 30.6% | 13.0% | 56.4% | n/a | 19.5% | -3.8% |
| East Chicago Urban Enterprise Acad (9555) | 28.2% | 4.3% | 9.9% | 57.7% | 32.4% | 59.9% | 7.5% | 24.3% | 8.3% | 67.4% | 48.5% | 6.6% | 22.1% | 22.8% | 55.1% | n/a | 22.7% | -12.3% |
| East Gibson School Corporation (2725) | 52.1% | 6.1% | 26.3% | 15.5% | 58.2% | 53.4% | 6.8% | 27.2% | 12.7% | 60.2% | 51.7% | 6.4% | 28.8% | 13.2% | 58.0% | -1.2% | -.2% | -2.1% |
| East Noble School Corp (6060) | 52.9% | 9.1% | 19.7% | 18.3% | 62.0% | 48.8% | 8.0% | 18.5% | 24.7% | 56.7% | 51.6% | 7.9% | 16.9% | 23.6% | 59.6% | -5.4% | -2.4% | 2.8% |
| East Porter County School Corp (6510) | 46.9% | 7.2% | 18.9% | 26.9% | 54.2% | 43.8% | 7.1% | 20.0% | 29.0% | 50.9% | 33.0% | 5.5% | 14.5% | 46.9% | 38.5% | -12.7% | -15.6% | -12.4% |
| East Washington School Corp (8215) | 60.7% | 8.4% | 18.9% | 12.0% | 69.1% | 57.4% | 8.0% | 22.2% | 12.4% | 65.4% | 58.6% | 8.2% | 21.3% | 11.9% | 66.7% | -5.0% | -2.3% | 1.4% |
| Eastbrook Community Sch Corp (2815) | 56.8% | 9.4% | 19.4% | 14.4% | 66.2% | 49.5% | 9.3% | 27.9% | 13.3% | 58.8% | 46.4% | 10.1% | 30.8% | 12.7% | 56.5% | -9.7% | -9.7% | -2.3% |
| Eastern Greene Schools (2940) | 56.6% | 6.7% | 26.0% | 10.6% | 63.3% | 44.1% | 6.4% | 21.1% | 28.4% | 50.5% | 57.3% | 9.3% | 29.0% | 4.4% | 66.6% | -4.4% | 3.3% | 16.1% |
| Eastern Hancock Co Com Sch Corp (3145) | 51.4% | 5.0% | 25.3% | 18.3% | 56.4% | 45.6% | 4.6% | 23.8% | 26.0% | 50.2% | 46.1% | 5.0% | 27.8% | 21.1% | 51.1% | -7.5% | -5.4% | .8% |
| Eastern Howard School Corp (3480) | 47.7% | 8.1% | 19.9% | 24.3% | 55.8% | 44.6% | 8.0% | 20.9% | 26.5% | 52.6% | 43.7% | 9.3% | 23.3% | 23.7% | 53.0% | -4.1% | -2.8% | .4% |
| Eastern Pulaski Com Sch Corp (6620) | 56.8% | 4.9% | 15.2% | 23.0% | 61.7% | 54.0% | 5.0% | 21.1% | 20.0% | 59.0% | 58.7% | 4.2% | 23.9% | 13.2% | 62.9% | -4.1% | 1.1% | 3.9% |
| Edinburgh Community Sch Corp (4215) | 56.1% | 7.3% | 19.0% | 17.5% | 63.4% | 59.6% | 7.3% | 19.8% | 13.4% | 66.9% | 59.1% | 8.2% | 21.5% | 11.2% | 67.3% | -1.7% | 3.9% | .4% |
| Elkhart Community Schools (2305) | 57.8% | 8.8% | 19.3% | 14.1% | 66.6% | 52.1% | 8.2% | 25.5% | 14.2% | 60.3% | 47.3% | 7.9% | 29.1% | 15.7% | 55.2% | -9.2% | -11.4% | -5.1% |
| Elwood Community School Corp (5280) | 53.4% | 7.1% | 20.5% | 18.9% | 60.5% | 49.7% | 7.5% | 20.8% | 22.1% | 57.2% | 49.5% | 8.1% | 20.7% | 21.7% | 57.6% | -9.4% | -2.9% | .4% |
| Eminence Community School Corp (5910) | 52.7% | 5.2% | 24.8% | 17.4% | 57.8% | 50.9% | 6.8% | 25.6% | 16.7% | 57.7% | 39.6% | 5.1% | 21.3% | 34.0% | 44.6% | -21.0% | -13.2% | -13.1% |
| Evansville-Vanderburgh Sch Corp (7995) | 58.3% | 7.9% | 18.4% | 15.4% | 66.2% | 57.0% | 10.2% | 22.8% | 10.0% | 67.2% | 54.9% | 10.3% | 23.7% | 11.0% | 65.3% | -2.0% | -.9% | -1.9% |
| Fairfield Community Schools (2155) | 46.8% | 5.8% | 19.3% | 28.1% | 52.6% | 51.7% | 5.9% | 20.8% | 21.5% | 57.7% | 50.2% | 6.6% | 21.9% | 21.2% | 56.8% | -5.9% | 4.2% | -.8% |
| Fall Creek Academy (9370) | 41.9% | 9.8% | 25.6% | 22.7% | 51.7% | 42.3% | 11.1% | 31.5% | 15.1% | 53.4% | 31.4% | 7.3% | 39.9% | 21.5% | 38.7% | n/a | -13.1% | -14.8% |
| Fayette County School Corp (2395) | 56.1% | 9.0% | 24.6% | 10.3% | 65.1% | 57.3% | 10.1% | 23.4% | 9.3% | 67.3% | 58.9% | 10.5% | 23.1% | 7.5% | 69.4% | 2.5% | 4.3% | 2.1% |
| Flanner House Elementary School (9390) | 62.0% | 5.2% | 23.8% | 9.0% | 67.3% | 52.4% | 18.7% | 16.7% | 12.3% | 71.0% | 50.2% | 18.5% | 15.0% | 16.3% | 68.6% | n/a | 1.4% | -2.4% |
| Flat Rock-Hawcreek School Corp (370) | 58.1% | 6.8% | 21.3% | 13.8% | 64.8% | 56.4% | 6.7% | 25.4% | 11.5% | 63.0% | 49.2% | 6.3% | 30.7% | 13.7% | 55.5% | .4% | -9.3% | -7.5% |
| Fort Wayne Community Schools (235) | 61.3% | 8.8% | 19.0% | 10.9% | 70.1% | 60.9% | 8.9% | 20.0% | 10.3% | 69.8% | 61.0% | 9.3% | 19.7% | 10.0% | 70.4% | 2.3% | .3% | .6% |
| Fountain Square Academy (9480) | 26.3% | 14.6% | 29.9% | 29.3% | 40.8% | 41.6% | 11.3% | 26.6% | 20.6% | 52.9% | 23.3% | 9.8% | 33.6% | 33.4% | 33.0% | n/a | -7.8% | -19.8% |
| Franklin Community School Corp (4225) | 49.7% | 6.3% | 21.5% | 22.6% | 56.0% | 45.0% | 6.3% | 21.6% | 27.1% | 51.3% | 43.6% | 6.2% | 21.4% | 28.8% | 49.8% | -3.0% | -6.1% | -1.5% |
| Franklin County Com Sch Corp (2475) | 57.8% | 6.4% | 22.2% | 13.6% | 64.2% | 56.0% | 5.7% | 22.4% | 15.9% | 61.7% | 53.0% | 5.8% | 23.3% | 17.9% | 58.8% | -9.0% | -5.4% | -2.9% |
| Franklin Township Com Sch Corp (5310) | 42.3% | 5.4% | 19.8% | 32.6% | 47.6% | 46.4% | 5.8% | 18.7% | 29.1% | 52.2% | 46.9% | 6.4% | 20.7% | 26.0% | 53.4% | -7.3% | 5.7% | 1.1% |
| Frankton-Lapel Community Schs (5245) | 50.2% | 6.3% | 21.6% | 21.8% | 56.6% | 43.8% | 5.8% | 22.7% | 27.8% | 49.5% | 39.0% | 5.4% | 29.1% | 26.5% | 44.4% | -12.3% | -12.2% | -5.2% |
| Fremont Community Schools (7605) | 52.0% | 5.2% | 17.1% | 25.8% | 57.1% | 53.8% | 5.3% | 18.3% | 22.7% | 59.1% | 37.7% | 3.3% | 12.8% | 46.2% | 41.0% | -8.4% | -16.1% | -18.0% |
| Frontier School Corporation (8525) | 51.4% | 7.6% | 18.2% | 22.7% | 59.1% | 48.2% | 7.5% | 19.8% | 24.4% | 55.8% | 49.2% | 8.4% | 20.6% | 21.8% | 57.6% | -6.4% | -1.5% | 1.8% |
| Galileo Charter School (9565) | 29.5% | 13.9% | 12.9% | 43.8% | 43.3% | 50.7% | 15.2% | 23.8% | 10.3% | 65.9% | 49.4% | 17.1% | 24.0% | 9.6% | 66.5% | n/a | 23.1% | .5% |
| Garrett-Keyser-Butler Com (1820) | 58.4% | 6.8% | 22.1% | 12.8% | 65.1% | 55.1% | 6.4% | 22.9% | 15.6% | 61.5% | 58.4% | 6.4% | 20.6% | 14.6% | 64.8% | 1.4% | -.4% | 3.3% |
| Gary Community School Corp (4690) | 52.1% | 9.4% | 27.8% | 10.7% | 61.5% | 56.6% | 10.6% | 26.5% | 6.4% | 67.2% | 55.2% | 10.7% | 27.5% | 6.6% | 65.9% | -4.7% | 4.4% | -1.2% |
| Gary Lighthouse Charter School (9535) | 31.4% | 11.5% | 30.9% | 26.2% | 42.9% | 41.0% | 9.5% | 31.0% | 18.5% | 50.5% | 44.0% | 7.9% | 28.4% | 19.8% | 51.8% | n/a | 8.9% | 1.3% |
| Goshen Community Schools (2315) | 61.0% | 8.6% | 15.2% | 15.2% | 69.6% | 59.7% | 8.3% | 15.3% | 16.7% | 68.0% | 59.6% | 8.6% | 15.6% | 16.2% | 68.2% | 1.2% | -1.5% | .2% |
| Greater Clark County Schools (1010) | 64.3% | 7.3% | 18.8% | 9.6% | 71.6% | 59.0% | 7.0% | 18.5% | 15.5% | 66.0% | 62.4% | 7.5% | 19.4% | 10.6% | 70.0% | 2.2% | -1.6% | 4.0% |
| Greater Jasper Con Schs (2120) | 55.3% | 8.3% | 18.1% | 18.2% | 63.6% | 48.9% | 8.8% | 23.1% | 19.1% | 57.7% | 42.9% | 8.6% | 28.9% | 19.6% | 51.5% | -9.2% | -12.1% | -6.2% |
| Greencastle Community Sch Corp (6755) | 47.3% | 6.9% | 22.8% | 22.9% | 54.2% | 47.3% | 7.5% | 24.5% | 20.6% | 54.8% | 48.1% | 7.1% | 25.1% | 19.8% | 55.2% | -4.1% | .9% | .3% |
| Greenfield-Central Com Schools (3125) | 55.8% | 11.9% | 17.0% | 15.2% | 67.8% | 48.6% | 11.0% | 20.5% | 19.8% | 59.6% | 45.3% | 11.5% | 22.5% | 20.6% | 56.8% | -8.9% | -11.0% | -2.8% |
| Greensburg Community Schools (1730) | 50.3% | 7.3% | 23.6% | 18.7% | 57.6% | 47.2% | 7.3% | 23.6% | 21.9% | 54.5% | 50.1% | 8.0% | 24.9% | 17.0% | 58.1% | -9.3% | .5% | 3.6% |
| Greenwood Community Sch Corp (4245) | 54.9% | 5.3% | 20.7% | 19.1% | 60.2% | 54.5% | 5.4% | 21.3% | 18.8% | 59.9% | 53.8% | 5.8% | 21.9% | 18.5% | 59.6% | -2.9% | -.6% | -.3% |
| Griffith Public Schools (4700) | 55.2% | 5.4% | 17.8% | 21.6% | 60.6% | 48.8% | 6.1% | 20.6% | 24.5% | 54.9% | 46.3% | 6.6% | 19.5% | 27.6% | 52.9% | -9.3% | -7.6% | -2.0% |

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

| | Expenditures FY 2006 | | | | | Expenditures FY 2008 | | | | | Expenditures FY 2009 | | | | | 10 Year Increase | 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. | | | |
| Hamilton Community Schools (7610) | 55.7% | 6.4% | 24.5% | 13.4% | 62.1% | 56.0% | 8.1% | 22.4% | 13.5% | 64.1% | 53.4% | 8.1% | 23.5% | 15.0% | 61.5% | -4.1% | -6% | -2.6% |
| Hamilton Heights School Corp (3025) | 47.0% | 7.8% | 21.6% | 23.6% | 54.8% | 45.7% | 7.1% | 25.2% | 22.1% | 52.8% | 44.7% | 7.6% | 24.5% | 23.2% | 52.3% | -6.0% | -2.5% | -4% |
| Hamilton Southeastern Schools (3005) | 44.2% | 6.8% | 21.6% | 27.4% | 51.0% | 46.0% | 7.2% | 22.5% | 24.3% | 53.3% | 46.7% | 7.5% | 22.0% | 23.7% | 54.3% | 7.0% | 3.3% | 1.0% |
| Hanover Community School Corp (4580) | 31.9% | 4.2% | 13.7% | 50.2% | 36.1% | 45.2% | 5.8% | 21.7% | 27.4% | 50.9% | 42.9% | 5.4% | 21.1% | 30.6% | 48.3% | -5.8% | 12.2% | -2.6% |
| Herron Charter (9650) | 32.3% | 6.8% | 9.5% | 51.4% | 39.1% | 51.5% | 11.7% | 15.1% | 21.8% | 63.2% | 46.9% | 22.3% | 13.7% | 17.1% | 69.2% | n/a | 30.1% | 6.0% |
| Hope Academy (9655) | | | | | | 18.3% | 21.2% | 14.8% | 45.7% | 39.5% | 36.8% | 26.6% | 9.6% | 27.0% | 63.4% | n/a | n/a | 24.0% |
| Huntington Co Com Sch Corp (3625) | 56.7% | 8.3% | 19.4% | 15.6% | 65.0% | 55.1% | 9.1% | 21.2% | 14.6% | 64.2% | 53.5% | 9.6% | 22.4% | 14.5% | 63.1% | 2.0% | -1.8% | -1.1% |
| Imagine Master Academy (9695) | | | | | | 40.9% | 11.7% | 26.1% | 21.3% | 52.7% | 41.6% | 7.9% | 27.0% | 23.5% | 49.5% | n/a | n/a | -3.2% |
| Indiana Math and Science Academy (9785) | | | | | | 39.8% | 21.7% | 13.6% | 24.9% | 61.5% | 32.8% | 19.5% | 21.8% | 25.9% | 52.3% | n/a | n/a | -9.2% |
| Indianapolis Public Schools (5385) | 54.5% | 7.5% | 21.9% | 16.1% | 62.0% | 49.4% | 8.1% | 24.7% | 17.8% | 57.5% | 49.5% | 7.8% | 23.1% | 19.6% | 57.3% | -11.5% | -4.7% | -2% |
| Indpls Metropolitan High School (9670) | 45.4% | 19.6% | 11.3% | 23.7% | 65.0% | 50.8% | 20.1% | 16.3% | 12.8% | 70.9% | 44.5% | 29.8% | 16.3% | 9.4% | 74.3% | n/a | 9.3% | 3.4% |
| Indpls Lighthouse Charter School (9575) | 40.7% | 8.3% | 30.7% | 20.4% | 48.9% | 31.1% | 5.9% | 23.7% | 39.3% | 36.9% | 42.4% | 7.0% | 34.9% | 15.8% | 49.4% | n/a | 4% | 12.4% |
| Irvington Community School (9330) | 45.5% | 6.1% | 9.4% | 39.1% | 51.5% | 61.0% | 8.9% | 13.4% | 16.8% | 69.8% | 66.1% | 9.1% | 10.8% | 14.0% | 75.2% | n/a | 23.6% | 5.3% |
| Jac-Cen-Del Community Sch Corp (6900) | 54.1% | 7.2% | 25.1% | 13.6% | 61.3% | 54.5% | 8.0% | 25.0% | 12.5% | 62.5% | 52.3% | 7.3% | 25.1% | 15.3% | 59.6% | 11.2% | -1.6% | -2.9% |
| Jay School Corp (3945) | 54.6% | 8.3% | 20.5% | 16.6% | 62.9% | 55.0% | 8.0% | 21.3% | 15.8% | 63.0% | 51.5% | 8.1% | 25.0% | 15.4% | 59.6% | -7.8% | -3.3% | -3.4% |
| Jennings County Schools (4015) | 54.7% | 8.4% | 23.7% | 13.2% | 63.1% | 56.5% | 10.0% | 21.8% | 11.7% | 66.5% | 55.9% | 10.4% | 22.0% | 11.7% | 66.3% | 2.2% | 3.2% | -2% |
| John Glenn School Corporation (7150) | 43.7% | 5.4% | 16.6% | 34.3% | 49.0% | 52.2% | 6.8% | 20.5% | 20.5% | 59.0% | 52.9% | 7.3% | 24.7% | 15.1% | 60.3% | -3.8% | 11.2% | 1.3% |
| Joshua Academy (9495) | 51.4% | 17.6% | 18.0% | 12.9% | 69.1% | 49.7% | 20.8% | 18.6% | 10.9% | 70.5% | 49.8% | 19.1% | 19.1% | 11.9% | 69.0% | n/a | -1% | -1.5% |
| Kankakee Valley School Corp (3785) | 52.8% | 7.1% | 21.3% | 18.8% | 59.9% | 49.6% | 7.0% | 19.6% | 23.8% | 56.6% | 51.3% | 7.0% | 19.9% | 21.9% | 58.2% | -5.3% | -1.7% | 1.6% |
| KIPP Indpls College Preparatory (9400) | 39.3% | 15.1% | 23.7% | 21.8% | 54.5% | 39.7% | 17.6% | 24.4% | 18.3% | 57.3% | 40.4% | 20.0% | 30.3% | 9.3% | 60.5% | n/a | 6.0% | 3.2% |
| KIPP Lead College Prep Charter (9635) | 47.4% | 16.7% | 13.3% | 22.5% | 64.1% | 55.3% | 10.1% | 21.2% | 13.4% | 65.4% | 51.5% | 11.3% | 22.0% | 15.1% | 62.9% | n/a | -1.3% | -2.5% |
| Knox Community School Corp (7525) | 56.5% | 7.4% | 20.3% | 15.8% | 63.9% | 52.2% | 7.0% | 21.5% | 19.2% | 59.3% | 52.3% | 7.1% | 23.0% | 17.6% | 59.4% | -5.6% | -4.5% | 2% |
| Kokomo-Center Twp Con Sch Corp (3500) | 55.9% | 11.2% | 21.3% | 11.5% | 67.2% | 51.5% | 10.6% | 20.3% | 17.5% | 62.1% | 55.0% | 11.0% | 21.2% | 12.8% | 66.0% | 5.4% | -1.1% | 3.9% |
| Lafayette School Corporation (7855) | 58.5% | 11.8% | 18.1% | 11.6% | 70.3% | 55.2% | 11.7% | 19.1% | 14.0% | 66.9% | 58.0% | 10.2% | 17.4% | 14.3% | 68.2% | 4.3% | -2.1% | 1.3% |
| Lake Central School Corp (4615) | 58.7% | 7.3% | 18.2% | 15.9% | 66.0% | 52.9% | 6.6% | 21.0% | 19.5% | 59.5% | 51.4% | 6.0% | 24.0% | 18.7% | 57.4% | -6.6% | -8.6% | -2.1% |
| Lake Ridge Schools (4650) | 50.1% | 7.2% | 19.4% | 23.3% | 57.2% | 53.3% | 8.8% | 22.6% | 15.4% | 62.1% | 50.8% | 8.1% | 21.4% | 19.7% | 58.9% | 3.3% | 1.7% | -3.1% |
| Lake Station Community Schools (4680) | 53.4% | 9.0% | 26.4% | 11.2% | 62.5% | 50.4% | 8.7% | 32.5% | 8.4% | 59.1% | 55.2% | 9.5% | 27.2% | 8.1% | 64.7% | -1.3% | 2.3% | 5.6% |
| Lakeland School Corporation (4535) | 52.1% | 6.2% | 22.8% | 18.9% | 58.3% | 50.5% | 7.5% | 23.0% | 18.9% | 58.1% | 55.4% | 8.5% | 24.8% | 11.3% | 63.9% | 2.3% | 5.6% | 5.8% |
| Lanesville Community School Corp (3160) | 49.8% | 7.6% | 23.9% | 18.7% | 57.4% | 54.0% | 8.6% | 23.5% | 14.0% | 62.6% | 54.6% | 9.6% | 22.5% | 13.3% | 64.2% | 3.6% | 6.7% | 1.6% |
| LaPorte Community School Corp (4945) | 48.5% | 5.8% | 17.4% | 28.2% | 54.4% | 53.4% | 7.0% | 23.4% | 16.2% | 60.4% | 53.7% | 7.8% | 23.2% | 15.3% | 61.5% | 2.2% | 7.2% | 1.1% |
| Lawrence Early College HS for S&T (9660) | | | | | | 49.2% | 13.4% | 5.7% | 31.7% | 62.6% | 39.2% | 17.6% | 9.2% | 34.0% | 56.8% | n/a | n/a | -5.8% |
| Lawrenceburg Com School Corp (1620) | 47.3% | 7.7% | 21.6% | 23.4% | 55.0% | 50.5% | 8.9% | 22.6% | 18.1% | 59.4% | 48.9% | 9.1% | 23.1% | 18.9% | 58.0% | 1.7% | 3.1% | -1.4% |
| Lebanon Community School Corp (665) | 46.0% | 6.5% | 22.6% | 24.9% | 52.5% | 48.4% | 7.6% | 22.6% | 21.4% | 56.0% | 46.9% | 7.7% | 23.5% | 22.0% | 54.5% | -3.9% | 2.0% | -1.5% |
| Liberty-Perry Com School Corp (1895) | 53.1% | 9.5% | 22.9% | 14.5% | 62.6% | 52.2% | 8.7% | 22.7% | 16.4% | 60.9% | 51.0% | 10.3% | 20.8% | 17.9% | 61.3% | -2.1% | -1.3% | 4% |
| Linton-Stockton School Corp (2950) | 56.3% | 7.7% | 20.6% | 15.5% | 63.9% | 56.7% | 7.5% | 21.3% | 14.6% | 64.1% | 54.0% | 10.2% | 21.0% | 14.9% | 64.2% | -5.2% | 2.2% | 0% |
| Logansport Community Sch Corp (875) | 57.0% | 11.6% | 18.1% | 13.3% | 68.6% | 58.9% | 11.6% | 16.9% | 12.7% | 70.4% | 58.8% | 11.9% | 17.1% | 12.1% | 70.7% | -8% | 2.2% | 3% |
| Loogootee Community Sch Corp (5525) | 64.5% | 7.1% | 19.5% | 8.9% | 71.7% | 65.3% | 7.0% | 18.6% | 9.1% | 72.3% | 63.3% | 7.8% | 21.0% | 7.9% | 71.1% | -2.1% | -6% | -1.2% |
| M S D Bluffton-Harrison (8445) | 53.7% | 7.8% | 21.1% | 17.4% | 61.5% | 54.0% | 7.8% | 21.7% | 16.5% | 61.8% | 53.1% | 7.9% | 22.0% | 17.0% | 61.0% | -5.1% | -6% | -9% |
| M S D Boone Township (6460) | 31.4% | 3.8% | 14.1% | 50.7% | 35.2% | 42.5% | 5.1% | 18.7% | 33.7% | 47.6% | 46.3% | 5.1% | 19.2% | 29.4% | 51.5% | -11.5% | 16.3% | 3.9% |
| M S D Decatur Township (5300) | 48.9% | 7.2% | 26.0% | 18.0% | 56.0% | 42.6% | 5.9% | 27.7% | 23.8% | 48.5% | 51.4% | 3.8% | 26.2% | 18.7% | 55.2% | -6.4% | -9% | 6.7% |
| M S D Lawrence Township (5330) | 53.8% | 4.8% | 16.7% | 24.6% | 58.6% | 45.7% | 4.9% | 18.2% | 31.2% | 50.6% | 47.6% | 5.3% | 21.1% | 26.0% | 52.9% | -8.8% | -5.8% | 2.3% |
| M S D Martinsville Schools (5925) | 54.8% | 6.9% | 26.1% | 12.3% | 61.6% | 57.1% | 7.8% | 24.5% | 10.6% | 64.9% | 55.4% | 8.3% | 25.9% | 10.4% | 63.7% | 0% | 2.0% | -1.2% |
| M S D Mount Vernon (6590) | 47.9% | 8.3% | 23.1% | 20.8% | 56.1% | 44.7% | 8.4% | 24.8% | 22.1% | 53.1% | 44.8% | 9.1% | 28.6% | 17.5% | 53.9% | -6.4% | -2.2% | 8% |
| M S D North Posey Co Schools (6600) | 55.8% | 7.2% | 19.8% | 17.1% | 63.0% | 50.9% | 7.4% | 19.9% | 21.8% | 58.3% | 44.5% | 8.1% | 17.6% | 29.8% | 52.6% | -16.7% | -10.4% | -5.7% |
| M S D of New Durham Township (4860) | 52.3% | 4.6% | 26.0% | 17.1% | 56.8% | 48.8% | 7.0% | 25.0% | 19.3% | 55.8% | 51.2% | 8.0% | 22.0% | 18.8% | 59.2% | -6.2% | 2.3% | 3.4% |
| M S D Perry Township (5340) | 51.8% | 7.9% | 21.9% | 18.4% | 59.6% | 46.4% | 7.3% | 29.5% | 16.8% | 53.7% | 40.0% | 6.5% | 37.7% | 15.8% | 46.5% | -11.7% | -13.1% | -7.2% |
| M S D Pike Township (5350) | 52.4% | 7.0% | 15.7% | 24.9% | 59.5% | 48.1% | 7.8% | 19.2% | 24.8% | 55.9% | 51.2% | 8.1% | 18.7% | 22.0% | 59.3% | 3.4% | -2% | 3.4% |
| M S D Shakamak Schools (2960) | 62.0% | 6.2% | 22.0% | 9.8% | 68.2% | 58.6% | 5.9% | 25.3% | 10.3% | 64.5% | 61.2% | 7.1% | 22.3% | 9.4% | 68.3% | 1.0% | 1% | 3.8% |
| M S D Southwest Allen County (125) | 50.4% | 6.5% | 17.8% | 25.4% | 56.8% | 50.6% | 7.4% | 18.8% | 23.3% | 58.0% | 47.3% | 8.8% | 20.3% | 23.6% | 56.1% | 3.6% | -7% | -1.9% |
| M S D Steuben County (7615) | 46.9% | 6.3% | 22.0% | 24.7% | 53.2% | 47.1% | 6.8% | 21.5% | 24.6% | 53.9% | 49.7% | 7.2% | 20.6% | 22.5% | 56.9% | -1.0% | 3.6% | 3.0% |
| M S D Wabash County Schools (8050) | 57.0% | 12.8% | 17.1% | 13.1% | 69.8% | 56.1% | 14.0% | 17.9% | 12.0% | 70.1% | 55.7% | 14.2% | 17.2% | 12.9% | 69.9% | -3.3% | 1% | -2% |
| M S D Warren County (8115) | 52.4% | 7.1% | 23.9% | 16.5% | 59.6% | 53.5% | 7.0% | 24.2% | 15.3% | 60.5% | 54.5% | 7.8% | 23.6% | 14.0% | 62.4% | -3.2% | 2.8% | 1.8% |

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

| | Expenditures FY 2006 | | | | | Expenditures FY 2008 | | | | | Expenditures FY 2009 | | | | | 10 Year Increase | 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. | | | |
| M S D Warren Township (5360) | 49.4% | 8.8% | 19.8% | 22.0% | 58.2% | 41.7% | 7.7% | 25.9% | 24.7% | 49.4% | 37.9% | 7.1% | 35.9% | 19.1% | 45.0% | -14.1% | -13.2% | -4.4% |
| M S D Washington Township (5370) | 59.3% | 7.3% | 21.9% | 11.4% | 66.7% | 56.8% | 9.1% | 21.1% | 13.0% | 65.9% | 55.1% | 9.0% | 21.9% | 13.9% | 64.1% | 4.3% | -2.5% | -1.7% |
| M S D Wayne Township (5375) | 51.5% | 4.7% | 19.0% | 24.8% | 56.2% | 51.9% | 5.2% | 20.6% | 22.3% | 57.1% | 51.5% | 5.6% | 23.4% | 19.4% | 57.2% | 1.4% | 1.0% | .0% |
| Maconaquah School Corp (5615) | 54.0% | 8.2% | 20.3% | 17.5% | 62.2% | 53.8% | 8.6% | 29.3% | 8.3% | 62.4% | 48.9% | 8.1% | 34.1% | 9.0% | 56.9% | -10.4% | -5.3% | -5.5% |
| Madison Consolidated Schools (3995) | 57.1% | 6.7% | 17.2% | 19.0% | 63.8% | 52.7% | 6.1% | 25.6% | 15.6% | 58.9% | 48.9% | 5.9% | 27.4% | 17.8% | 54.8% | -16.0% | -9.0% | -4.1% |
| Madison-Grant United Sch Corp (2825) | 61.8% | 7.3% | 20.1% | 10.8% | 69.2% | 48.5% | 7.4% | 30.4% | 13.7% | 55.9% | 44.8% | 6.8% | 35.9% | 12.5% | 51.6% | -12.5% | -17.6% | -4.3% |
| Manchester Community Schools (8045) | 50.7% | 6.0% | 22.2% | 21.1% | 56.7% | 46.7% | 7.4% | 25.2% | 20.8% | 54.1% | 47.4% | 7.2% | 24.8% | 20.7% | 54.6% | -1.5% | -2.2% | .5% |
| Marion Community Schools (2865) | 55.0% | 8.0% | 22.4% | 14.6% | 62.9% | 55.8% | 8.6% | 22.4% | 13.2% | 64.4% | 32.5% | 8.9% | 45.5% | 13.1% | 41.4% | -25.8% | -21.5% | -23.0% |
| Medora Community School Corp (3640) | 54.4% | 8.5% | 22.8% | 14.2% | 62.9% | 53.1% | 6.8% | 26.9% | 13.3% | 59.8% | 49.4% | 6.4% | 30.6% | 13.5% | 55.8% | -12.7% | -7.1% | -4.0% |
| Merrillville Community School (4600) | 45.1% | 5.4% | 18.4% | 31.1% | 50.5% | 46.6% | 5.1% | 17.9% | 30.5% | 51.7% | 41.7% | 5.6% | 22.0% | 30.7% | 47.3% | -4.3% | -3.2% | -4.3% |
| Michigan City Area Schools (4925) | 51.9% | 8.1% | 22.8% | 17.1% | 60.0% | 45.5% | 8.7% | 23.1% | 22.7% | 54.2% | 41.5% | 7.6% | 20.6% | 30.2% | 49.2% | -16.5% | -10.9% | -5.0% |
| Middlebury Community Schools (2275) | 46.8% | 6.3% | 26.2% | 20.6% | 53.2% | 46.1% | 6.5% | 25.3% | 22.1% | 52.5% | 42.9% | 6.5% | 25.3% | 25.3% | 49.4% | -3.1% | -3.8% | -3.1% |
| Milan Community Schools (6910) | 58.5% | 7.0% | 23.7% | 10.7% | 65.6% | 52.8% | 7.2% | 29.7% | 10.3% | 59.9% | 60.1% | 10.3% | 20.9% | 8.7% | 70.4% | 5.0% | 4.8% | 10.5% |
| Mill Creek Community Sch Corp (3335) | 30.2% | 5.0% | 14.3% | 50.4% | 35.3% | 46.3% | 8.4% | 24.2% | 21.2% | 54.6% | 47.8% | 7.5% | 23.1% | 21.6% | 55.3% | 1.0% | 20.0% | .7% |
| Mississinewa Community School Corp (2855) | 60.9% | 9.5% | 16.9% | 12.8% | 70.4% | 59.1% | 9.2% | 19.3% | 12.4% | 68.4% | 61.3% | 9.4% | 19.3% | 10.0% | 70.7% | -2.5% | .3% | 2.3% |
| Mitchell Community Schools (5085) | 40.9% | 5.5% | 15.6% | 38.1% | 46.4% | 53.0% | 7.4% | 22.4% | 17.2% | 60.4% | 52.4% | 7.4% | 22.1% | 18.0% | 59.8% | -4.5% | 13.5% | -6% |
| Monroe Central School Corp (6820) | 59.0% | 7.6% | 21.2% | 12.3% | 66.6% | 57.9% | 7.3% | 21.2% | 13.6% | 65.1% | 54.1% | 8.1% | 22.0% | 15.8% | 62.2% | -3.7% | -4.3% | -2.9% |
| Monroe County Com Sch Corp (5740) | 48.2% | 10.2% | 22.9% | 18.7% | 58.4% | 50.1% | 10.0% | 25.8% | 14.2% | 60.1% | 48.2% | 8.9% | 22.6% | 20.3% | 57.1% | 2.5% | -1.2% | -2.9% |
| Monroe-Gregg School District (5900) | 39.9% | 5.2% | 20.5% | 34.4% | 45.1% | 48.2% | 6.6% | 23.2% | 22.0% | 54.8% | 47.2% | 8.1% | 26.0% | 18.7% | 55.3% | -7.9% | 10.2% | .5% |
| Montessori Academy @ Geist (9665) | .0% | 8.2% | 91.8% | .0% | 8.2% | 58.8% | 14.1% | 7.5% | 19.6% | 72.9% | 56.0% | 13.8% | 6.2% | 24.0% | 69.7% | n/a | 61.5% | -3.2% |
| Monument Lighthouse Charter School (9590) | .1% | 25.8% | 69.1% | 5.0% | 26.0% | 40.9% | 9.8% | 31.6% | 17.6% | 50.7% | 44.5% | 7.1% | 28.3% | 20.0% | 51.7% | n/a | 25.7% | .9% |
| Mooreville Con School Corp (5930) | 50.2% | 7.5% | 23.2% | 19.2% | 57.6% | 51.8% | 7.6% | 23.8% | 16.9% | 59.4% | 52.8% | 8.0% | 24.2% | 15.1% | 60.7% | 5.8% | 3.1% | 1.3% |
| Mt Pleasant Twp Com Sch Corp (1910) | 46.6% | 7.1% | 24.6% | 21.7% | 53.7% | 47.7% | 7.5% | 23.4% | 21.4% | 55.2% | 47.8% | 7.1% | 24.6% | 20.5% | 54.9% | -5.7% | 1.2% | -4% |
| Mt Vernon Community Sch Corp (3135) | 47.7% | 7.2% | 23.1% | 21.9% | 54.9% | 49.7% | 5.9% | 20.7% | 23.7% | 55.7% | 50.5% | 4.7% | 20.5% | 24.3% | 55.2% | -5.4% | .3% | -4% |
| Muncie Community Schools (1970) | 54.5% | 6.4% | 27.3% | 11.8% | 60.9% | 52.7% | 5.9% | 15.8% | 25.6% | 58.6% | 59.8% | 5.4% | 16.3% | 18.5% | 65.2% | 4.6% | 4.3% | 6.6% |
| Nettle Creek School Corp (8305) | 53.3% | 7.0% | 23.6% | 16.1% | 60.3% | 54.8% | 7.2% | 23.5% | 14.5% | 62.0% | 58.3% | 7.7% | 21.5% | 12.5% | 66.0% | .4% | 5.7% | 4.0% |
| New Albany-Floyd Co Con Sch (2400) | 49.3% | 7.6% | 20.1% | 23.0% | 56.9% | 50.2% | 7.9% | 20.7% | 21.3% | 58.1% | 46.6% | 7.6% | 17.4% | 28.4% | 54.2% | .7% | -2.7% | -3.9% |
| New Castle Community Sch Corp (3445) | 60.9% | 8.0% | 20.7% | 10.4% | 68.9% | 61.4% | 9.1% | 20.1% | 9.3% | 70.5% | 60.6% | 9.4% | 19.9% | 10.0% | 70.1% | -3.3% | 1.1% | -5% |
| New Community School (9340) | 53.9% | 9.3% | 20.2% | 16.6% | 63.2% | 52.5% | 6.6% | 25.6% | 15.2% | 59.1% | 52.7% | 8.1% | 22.2% | 17.0% | 60.7% | n/a | -2.5% | 1.6% |
| New Harmony Town & Twp Con Sch (6610) | 64.2% | 4.1% | 25.3% | 6.4% | 68.3% | 51.1% | 4.3% | 24.4% | 20.1% | 55.5% | 55.1% | 6.5% | 25.7% | 12.6% | 61.7% | -4.0% | -6.6% | 6.2% |
| New Prairie United School Corp (4805) | 52.5% | 5.2% | 24.5% | 17.8% | 57.7% | 47.8% | 5.3% | 23.6% | 23.3% | 53.1% | 43.2% | 5.7% | 22.5% | 28.7% | 48.8% | -1.1% | -8.9% | -4.3% |
| Nineveh-Hensley-Jackson United (4255) | 49.3% | 7.4% | 22.3% | 21.0% | 56.7% | 48.9% | 7.6% | 24.1% | 19.4% | 56.5% | 47.4% | 7.9% | 24.7% | 20.0% | 55.3% | -6.0% | -1.3% | -1.2% |
| Noblesville Schools (3070) | 48.5% | 5.7% | 18.8% | 27.0% | 54.2% | 45.8% | 5.7% | 19.7% | 28.8% | 51.5% | 47.1% | 6.1% | 19.9% | 26.9% | 53.2% | -6.8% | -1.0% | 1.7% |
| North Adams Community Schools (25) | 49.4% | 6.4% | 19.9% | 24.4% | 55.8% | 48.7% | 6.4% | 18.8% | 26.1% | 55.1% | 47.5% | 6.6% | 19.3% | 26.7% | 54.1% | -9.7% | -1.7% | -1.0% |
| North Daviess Com Schools (1375) | 55.1% | 6.3% | 20.3% | 18.3% | 61.5% | 48.4% | 5.6% | 21.9% | 24.1% | 54.0% | 51.7% | 5.7% | 24.5% | 18.2% | 57.3% | -9.1% | -4.1% | 3.3% |
| North Gibson School Corp (2735) | 55.7% | 5.9% | 24.8% | 13.6% | 61.5% | 50.5% | 4.8% | 34.2% | 10.6% | 55.3% | 60.5% | 4.7% | 25.9% | 8.8% | 65.2% | 6.8% | 3.7% | 10.0% |
| North Harrison Com School Corp (3180) | 56.4% | 6.0% | 23.0% | 14.6% | 62.4% | 52.5% | 5.4% | 22.2% | 19.9% | 57.9% | 50.3% | 5.7% | 22.4% | 21.5% | 56.0% | -6.2% | -6.4% | -1.9% |
| North Judson-San Pierre Sch Corp (7515) | 57.5% | 5.4% | 24.4% | 12.8% | 62.9% | 57.4% | 5.6% | 21.5% | 15.4% | 63.0% | 56.6% | 6.0% | 23.5% | 13.8% | 62.7% | 1.3% | -.2% | -4% |
| North Knox School Corp (4315) | 57.4% | 5.9% | 23.4% | 13.4% | 63.2% | 55.5% | 6.5% | 25.5% | 12.4% | 62.0% | 52.5% | 7.3% | 28.4% | 11.8% | 59.8% | -7.9% | -3.4% | -2.2% |
| North Lawrence Com Schools (5075) | 49.4% | 7.8% | 21.3% | 21.5% | 57.2% | 52.5% | 8.6% | 22.2% | 16.7% | 61.2% | 52.1% | 8.6% | 23.0% | 16.3% | 60.7% | -3.0% | 3.5% | -5% |
| North Miami Community Schools (5620) | 49.9% | 6.5% | 27.1% | 16.5% | 56.4% | 54.9% | 7.9% | 25.5% | 11.7% | 62.8% | 52.8% | 8.5% | 25.6% | 13.2% | 61.2% | -3.9% | 4.8% | -1.6% |
| North Montgomery Com Sch Corp (5835) | 45.0% | 7.3% | 23.1% | 24.6% | 52.3% | 43.6% | 7.0% | 23.4% | 25.9% | 50.7% | 45.9% | 8.0% | 25.6% | 20.5% | 53.9% | 8.4% | 1.6% | 3.2% |
| North Newton School Corp (5945) | 59.7% | 6.1% | 22.6% | 11.6% | 65.8% | 50.1% | 6.9% | 27.3% | 15.7% | 57.0% | 52.1% | 7.5% | 28.1% | 12.3% | 59.6% | 5.7% | -6.2% | 2.7% |
| North Putnam Community Schools (6715) | 61.7% | 7.2% | 19.9% | 11.2% | 68.8% | 50.5% | 7.2% | 24.7% | 17.6% | 57.7% | 50.2% | 7.4% | 25.1% | 17.3% | 57.6% | -15.0% | -11.3% | -.1% |
| North Spencer County Sch Corp (7385) | 55.5% | 7.1% | 20.1% | 17.3% | 62.6% | 53.2% | 6.9% | 23.3% | 16.6% | 60.1% | 53.0% | 6.9% | 24.9% | 15.2% | 59.9% | -5.2% | -2.7% | -.1% |
| North Vermillion Com Sch Corp (8010) | 50.3% | 7.2% | 24.7% | 17.9% | 57.5% | 51.9% | 7.4% | 22.5% | 18.2% | 59.3% | 46.0% | 8.6% | 26.1% | 19.4% | 54.6% | -.9% | -2.9% | -4.7% |
| North West Hendricks Schools (3295) | 46.4% | 7.5% | 25.5% | 20.6% | 53.9% | 42.8% | 7.8% | 27.4% | 22.0% | 50.6% | 41.0% | 8.0% | 29.0% | 22.0% | 49.0% | -4.2% | -4.9% | -1.6% |
| North White School Corp (8515) | 50.7% | 7.9% | 20.7% | 20.7% | 58.6% | 45.5% | 7.3% | 22.0% | 25.2% | 52.8% | 45.0% | 7.5% | 21.2% | 26.3% | 52.5% | -1.8% | -6.1% | -.3% |
| Northeast Dubois Co Sch Corp (2040) | 62.6% | 6.6% | 19.8% | 11.0% | 69.2% | 55.8% | 6.2% | 25.0% | 13.0% | 62.0% | 54.3% | 5.4% | 28.8% | 11.5% | 59.7% | -4.2% | -9.5% | -2.2% |
| Northeast School Corp (7645) | 59.4% | 7.6% | 24.2% | 8.7% | 67.0% | 59.3% | 6.8% | 26.2% | 7.7% | 66.1% | 57.3% | 7.3% | 26.7% | 8.8% | 64.6% | -.3% | -2.5% | -1.6% |
| Northeastern Wayne Schools (8375) | 55.7% | 6.7% | 20.9% | 16.7% | 62.3% | 56.6% | 7.6% | 23.2% | 12.6% | 64.2% | 54.1% | 8.0% | 23.2% | 14.7% | 62.1% | -3.6% | -.2% | -2.1% |
| Northern Com Sch Tipton Co (7935) | 47.3% | 8.7% | 25.2% | 18.9% | 55.9% | 47.0% | 8.3% | 25.4% | 19.4% | 55.2% | 46.9% | 8.1% | 23.9% | 21.0% | 55.1% | -15.1% | -.9% | -.2% |

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

| | Expenditures FY 2006 | | | | | Expenditures FY 2008 | | | | | Expenditures FY 2009 | | | | | 10 Year Increase | 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. | | | |
| Northern Wells Com Schools (8435) | 55.1% | 6.9% | 22.1% | 16.0% | 61.9% | 52.5% | 6.9% | 21.8% | 18.8% | 59.3% | 55.7% | 7.5% | 20.0% | 16.8% | 63.2% | .5% | 1.3% | 3.9% |
| Northwest Allen County Schools (225) | 50.9% | 8.1% | 19.7% | 21.3% | 59.0% | 50.3% | 8.8% | 20.6% | 20.3% | 59.1% | 46.4% | 8.6% | 20.2% | 24.9% | 55.0% | -6.0% | -4.0% | -4.1% |
| Northwestern Con School Corp (7350) | 53.7% | 5.1% | 22.2% | 19.0% | 58.8% | 46.8% | 9.4% | 24.8% | 19.0% | 56.2% | 50.6% | 7.7% | 25.7% | 16.0% | 58.3% | -.8% | -.6% | 2.1% |
| Northwestern School Corp (3470) | 51.1% | 6.5% | 21.0% | 21.4% | 57.6% | 51.0% | 7.9% | 22.8% | 18.4% | 58.9% | 48.4% | 8.8% | 22.9% | 20.0% | 57.1% | -3.9% | -.5% | -1.7% |
| Oak Hill United School Corp (5625) | 52.6% | 10.4% | 21.8% | 15.1% | 63.1% | 42.0% | 9.0% | 19.6% | 29.4% | 51.0% | 47.0% | 10.2% | 23.0% | 19.8% | 57.2% | -2.6% | -5.8% | 6.2% |
| Options Charter Sch - Noblesville (9640) | | | | | | 72.8% | 3.3% | 6.2% | 17.7% | 76.0% | 70.8% | 5.4% | 8.2% | 15.6% | 76.2% | n/a | n/a | .2% |
| Options Charter School - Carmel (9325) | 63.4% | 4.8% | 10.6% | 21.2% | 68.2% | 65.8% | 4.3% | 13.9% | 16.0% | 70.1% | 67.7% | 4.2% | 11.5% | 16.7% | 71.9% | n/a | 3.7% | 1.8% |
| Oregon-Davis School Corp (7495) | 50.3% | 6.3% | 22.6% | 20.8% | 56.6% | 52.8% | 6.0% | 21.3% | 19.9% | 58.8% | 48.5% | 6.4% | 26.1% | 19.0% | 54.9% | .4% | -1.8% | -4.0% |
| Orleans Community Schools (6145) | 54.7% | 5.9% | 18.3% | 21.2% | 60.5% | 51.8% | 6.2% | 19.3% | 22.6% | 58.0% | 51.1% | 6.9% | 20.3% | 21.7% | 58.0% | -8.9% | -2.5% | .0% |
| Paoli Community School Corp (6155) | 54.4% | 5.8% | 16.8% | 23.0% | 60.2% | 60.6% | 6.4% | 19.6% | 13.4% | 67.0% | 41.2% | 4.7% | 13.2% | 40.9% | 45.9% | -23.7% | -14.4% | -21.1% |
| Penn-Harris-Madison Sch Corp (7175) | 52.9% | 6.3% | 19.2% | 21.7% | 59.1% | 51.5% | 6.1% | 22.0% | 20.4% | 57.6% | 41.4% | 5.0% | 24.5% | 29.1% | 46.4% | -7.0% | -12.7% | -11.2% |
| Perry Central Com Schools Corp (6325) | 61.5% | 5.4% | 22.4% | 10.8% | 66.8% | 60.7% | 5.5% | 24.7% | 9.1% | 66.2% | 63.4% | 6.1% | 24.4% | 6.1% | 69.5% | 31.3% | 2.7% | 3.3% |
| Peru Community Schools (5635) | 44.4% | 5.2% | 14.9% | 35.5% | 49.6% | 53.9% | 7.2% | 20.8% | 18.2% | 61.0% | 53.2% | 7.6% | 22.3% | 16.8% | 60.9% | -6.6% | 11.3% | -.2% |
| Pike County School Corp (6445) | 49.3% | 6.7% | 26.3% | 17.7% | 56.0% | 49.2% | 7.3% | 27.2% | 16.2% | 56.5% | 44.2% | 6.2% | 33.1% | 16.4% | 50.5% | -16.3% | -5.5% | -6.1% |
| Pioneer Regional School Corp (775) | 58.3% | 6.2% | 22.4% | 13.1% | 64.5% | 49.7% | 7.6% | 27.1% | 15.6% | 57.3% | 50.5% | 8.4% | 29.1% | 12.0% | 58.9% | -6.6% | -5.6% | 1.6% |
| Plainfield Community Sch Corp (3330) | 48.2% | 6.2% | 20.8% | 24.7% | 54.5% | 44.8% | 5.5% | 16.7% | 33.0% | 50.3% | 41.7% | 6.0% | 19.1% | 33.2% | 47.7% | -9.1% | -6.8% | -2.6% |
| Plymouth Community School Corp (5485) | 42.6% | 4.9% | 17.3% | 35.2% | 47.5% | 50.5% | 6.8% | 23.1% | 19.7% | 57.2% | 52.2% | 7.2% | 20.2% | 20.5% | 59.4% | .8% | 11.9% | 2.1% |
| Portage Township Schools (6550) | 56.0% | 5.6% | 24.2% | 14.2% | 61.6% | 53.9% | 5.7% | 24.7% | 15.8% | 59.6% | 51.2% | 6.1% | 25.1% | 17.6% | 57.3% | -6.4% | -4.3% | -2.2% |
| Porter Township School Corp (6520) | 44.6% | 6.9% | 23.5% | 24.9% | 51.6% | 44.3% | 6.6% | 22.3% | 26.8% | 50.9% | 42.5% | 5.6% | 25.7% | 26.2% | 48.1% | -6.8% | -3.5% | -2.8% |
| Prairie Heights Com Sch Corp (4515) | 55.2% | 6.2% | 24.1% | 14.5% | 61.4% | 52.8% | 6.3% | 22.5% | 18.4% | 59.1% | 53.4% | 6.3% | 21.2% | 19.1% | 59.7% | 3.5% | -1.7% | .6% |
| Prairie Township Schools (4880) | 33.4% | 66.5% | .1% | | 99.9% | 29.8% | 69.7% | .5% | 29.1% | 99.5% | 44.5% | 55.5% | .0% | 100.0% | .0% | .1% | .5% | |
| Randolph Central School Corp (6825) | 56.1% | 8.6% | 20.7% | 14.6% | 64.7% | 57.4% | 8.5% | 23.5% | 10.7% | 65.9% | 51.6% | 8.3% | 25.3% | 14.7% | 60.0% | -7.7% | -4.8% | -5.9% |
| Randolph Eastern School Corp (6835) | 58.6% | 8.2% | 18.4% | 14.8% | 66.8% | 57.1% | 7.9% | 17.7% | 17.3% | 65.0% | 58.8% | 8.8% | 20.3% | 12.1% | 67.6% | -3.1% | .7% | 2.6% |
| Randolph Southern School Corp (6805) | 56.6% | 7.3% | 25.5% | 10.6% | 63.9% | 52.8% | 7.4% | 27.5% | 12.3% | 60.1% | 54.0% | 7.7% | 26.4% | 12.0% | 61.7% | -4.4% | -2.2% | 1.5% |
| Renaissance Academy Charter (9690) | | | | | | 31.8% | 15.2% | 31.7% | 21.4% | 47.0% | 62.2% | 21.1% | 9.1% | 7.6% | 83.3% | n/a | n/a | 36.3% |
| Rensselaer Central School Corp (3815) | 53.1% | 9.3% | 24.3% | 13.3% | 62.4% | 50.3% | 8.9% | 22.9% | 17.9% | 59.2% | 50.9% | 8.5% | 23.9% | 16.6% | 59.5% | -1.1% | -2.9% | .3% |
| Richland-Bean Blossom C S C (5705) | 53.3% | 9.2% | 19.6% | 17.8% | 62.5% | 52.4% | 9.3% | 20.3% | 18.1% | 61.6% | 51.6% | 10.0% | 20.8% | 17.5% | 61.6% | -8.2% | -.9% | .0% |
| Richmond Community School (8385) | 59.0% | 10.4% | 20.2% | 10.3% | 69.5% | 58.1% | 9.7% | 21.8% | 10.4% | 60.2% | 60.2% | 9.1% | 20.2% | 10.6% | 69.2% | -.6% | -.2% | 1.4% |
| Rising Sun-Ohio Co Com (6080) | 65.2% | 7.2% | 22.9% | 4.7% | 72.4% | 61.2% | 7.4% | 24.0% | 7.3% | 68.6% | 59.8% | 7.2% | 22.1% | 10.9% | 67.0% | 25.1% | -5.4% | -1.6% |
| River Forest Community Sch Corp (4590) | 42.4% | 6.4% | 22.6% | 28.5% | 48.8% | 39.8% | 6.9% | 22.7% | 30.6% | 46.7% | 51.4% | 8.3% | 26.0% | 14.4% | 59.7% | -7.8% | 10.8% | 13.0% |
| Rochester Community Sch Corp (2645) | 54.8% | 8.1% | 20.5% | 16.6% | 62.9% | 55.1% | 8.2% | 19.7% | 17.1% | 63.3% | 54.1% | 8.3% | 20.7% | 17.0% | 62.3% | 9.4% | -.6% | -.9% |
| Rockville Community School Corp (6300) | 50.4% | 7.8% | 17.3% | 24.5% | 58.2% | 46.6% | 7.0% | 15.9% | 30.5% | 53.6% | 55.0% | 8.7% | 15.6% | 20.8% | 63.7% | 2.0% | 5.5% | 10.1% |
| Rossville Con School District (1180) | 54.0% | 7.5% | 22.7% | 15.8% | 61.5% | 47.3% | 7.0% | 32.6% | 13.1% | 54.4% | 54.2% | 6.1% | 26.5% | 13.2% | 60.3% | -2.2% | -1.2% | 5.9% |
| Rural Community Schools Inc (9465) | 69.6% | 17.1% | 12.9% | .4% | 86.7% | 60.1% | 22.1% | 16.0% | 1.8% | 82.2% | 56.5% | 22.4% | 20.1% | 1.0% | 78.9% | n/a | -7.8% | -3.3% |
| Rush County Schools (6995) | 55.3% | 7.6% | 24.9% | 12.2% | 62.9% | 53.3% | 7.7% | 25.7% | 13.3% | 61.0% | 50.1% | 8.4% | 23.6% | 17.9% | 58.5% | -1.1% | -4.3% | -2.5% |
| Salem Community Schools (8205) | 54.8% | 6.9% | 21.8% | 16.6% | 61.6% | 54.2% | 7.4% | 24.2% | 14.2% | 61.6% | 53.8% | 7.3% | 22.7% | 16.2% | 61.1% | -9.4% | -.5% | -.5% |
| School City of East Chicago (4670) | 45.0% | 13.5% | 21.1% | 20.4% | 58.5% | 44.9% | 13.2% | 25.3% | 16.6% | 58.1% | 43.3% | 7.8% | 30.5% | 18.4% | 51.1% | -2.5% | -7.5% | -7.0% |
| School City of Hammond (4710) | 55.0% | 8.7% | 19.0% | 17.2% | 63.7% | 52.9% | 9.5% | 19.3% | 18.3% | 62.4% | 52.7% | 10.1% | 19.5% | 17.7% | 62.8% | -4.5% | -.9% | .4% |
| School City of Hobart (4730) | 42.7% | 6.1% | 18.5% | 32.7% | 48.8% | 48.6% | 7.9% | 22.5% | 21.0% | 56.5% | 48.5% | 8.3% | 26.0% | 17.2% | 56.8% | -9.9% | 8.1% | .3% |
| School City of Mishawaka (7200) | 64.1% | 8.5% | 15.2% | 12.2% | 72.6% | 65.6% | 9.2% | 14.6% | 10.6% | 74.8% | 60.6% | 9.3% | 13.8% | 16.3% | 69.9% | -6.0% | -2.6% | -4.8% |
| School Town of Highland (4720) | 53.2% | 7.4% | 23.5% | 15.9% | 60.6% | 49.0% | 7.7% | 25.7% | 17.5% | 56.8% | 43.4% | 6.9% | 23.7% | 26.1% | 50.2% | -9.4% | -10.4% | -6.5% |
| School Town of Munster (4740) | 50.4% | 5.5% | 17.7% | 26.3% | 56.0% | 48.6% | 5.3% | 20.9% | 25.2% | 53.9% | 44.7% | 5.2% | 21.5% | 28.6% | 49.9% | -5.4% | -6.0% | -3.9% |
| School Town of Speedway (5400) | 57.5% | 9.0% | 21.1% | 12.4% | 66.5% | 56.1% | 10.6% | 23.1% | 10.1% | 66.8% | 52.9% | 12.2% | 24.3% | 10.5% | 65.1% | 3.0% | -1.4% | -1.6% |
| Scott County School District 1 (7230) | 57.8% | 4.9% | 20.2% | 17.2% | 62.6% | 56.4% | 5.6% | 25.0% | 13.0% | 62.0% | 57.6% | 6.1% | 23.6% | 12.8% | 63.7% | 2.4% | 1.0% | 1.7% |
| Scott County School District 2 (7255) | 52.8% | 6.5% | 23.7% | 17.0% | 59.3% | 53.3% | 7.1% | 24.2% | 15.4% | 60.4% | 54.2% | 7.4% | 24.0% | 14.5% | 61.6% | -2.3% | 2.3% | 1.2% |
| SE Neighborhood Sch of Excellence (9485) | 41.7% | 8.7% | 24.9% | 24.7% | 50.4% | 54.6% | 5.6% | 19.7% | 20.1% | 60.2% | 50.6% | 5.8% | 20.1% | 23.5% | 56.4% | n/a | 6.0% | -3.8% |
| Seymour Community Schools (3675) | 53.8% | 8.2% | 18.9% | 19.2% | 61.9% | 56.5% | 7.2% | 20.5% | 15.8% | 63.7% | 55.6% | 6.5% | 20.6% | 17.3% | 62.1% | -.9% | .1% | -1.6% |
| Shelby Eastern Schools (7285) | 51.4% | 5.9% | 19.5% | 23.1% | 57.3% | 48.5% | 6.9% | 21.6% | 22.9% | 55.5% | 42.1% | 6.0% | 20.3% | 31.5% | 48.2% | -17.5% | -9.2% | -7.3% |
| Shelbyville Central Schools (7365) | 53.0% | 5.0% | 19.9% | 22.1% | 58.0% | 48.4% | 5.6% | 19.4% | 26.7% | 54.0% | 46.6% | 5.5% | 19.2% | 28.7% | 52.1% | -11.1% | -5.9% | -1.8% |
| Shenandoah School Corporation (3435) | 50.8% | 7.3% | 23.1% | 18.8% | 58.0% | 50.3% | 6.5% | 25.0% | 18.2% | 56.7% | 51.2% | 5.8% | 27.3% | 15.7% | 57.0% | 3.0% | -1.0% | .2% |
| Sheridan Community Schools (3055) | 53.8% | 9.8% | 23.5% | 12.9% | 63.6% | 49.9% | 10.0% | 28.2% | 12.0% | 59.8% | 51.9% | 10.4% | 24.7% | 13.0% | 62.3% | -1.5% | -1.3% | 2.5% |
| Shoals Community School Corp (5520) | 49.1% | 7.4% | 22.6% | 20.9% | 56.5% | 50.6% | 8.3% | 25.9% | 15.2% | 58.9% | 54.0% | 8.5% | 25.1% | 12.3% | 62.5% | 4.1% | 6.0% | 3.7% |

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

| | Expenditures FY 2006 | | | | | Expenditures FY 2008 | | | | | Expenditures FY 2009 | | | | | 10 Year Increase | 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. | | | |
| Signature School Inc (9315) | 74.1% | 15.0% | 3.4% | 7.5% | 89.1% | 69.0% | 14.3% | 2.4% | 14.3% | 83.3% | 67.8% | 13.8% | 2.4% | 16.1% | 81.5% | n/a | -7.6% | -1.8% |
| Smith-Green Community Schools (8625) | 57.0% | 7.6% | 19.8% | 15.7% | 64.5% | 55.3% | 8.4% | 24.3% | 12.0% | 63.7% | 52.4% | 10.5% | 26.7% | 10.4% | 62.9% | -2.9% | -1.6% | -.8% |
| South Adams Schools (35) | 53.1% | 8.5% | 23.5% | 14.9% | 61.6% | 59.2% | 8.0% | 24.5% | 8.3% | 67.2% | 53.2% | 6.6% | 19.4% | 20.8% | 59.7% | -7.4% | -1.8% | -7.5% |
| South Bend Community Sch Corp (7205) | 51.8% | 7.9% | 19.8% | 20.5% | 59.7% | 56.9% | 8.9% | 20.9% | 13.3% | 65.8% | 54.4% | 8.0% | 22.7% | 15.0% | 62.4% | 4.7% | 2.7% | -3.5% |
| South Central Com School Corp (4940) | 43.9% | 4.9% | 24.2% | 27.0% | 48.8% | 49.2% | 5.7% | 26.8% | 18.3% | 54.9% | 50.4% | 5.9% | 25.7% | 18.0% | 56.3% | 4.5% | 7.5% | 1.4% |
| South Dearborn Com School Corp (1600) | 60.5% | 6.4% | 19.4% | 13.8% | 66.8% | 57.0% | 5.6% | 20.4% | 16.9% | 62.7% | 57.7% | 5.3% | 20.4% | 16.6% | 63.0% | 7.5% | -3.9% | .3% |
| South Gibson School Corp (2765) | 55.2% | 4.7% | 21.5% | 18.6% | 59.9% | 48.5% | 4.7% | 22.0% | 24.8% | 53.2% | 45.3% | 5.3% | 22.1% | 27.3% | 50.6% | -9.3% | -9.3% | -2.6% |
| South Harrison Com Schools (3190) | 52.2% | 8.4% | 18.6% | 20.8% | 60.6% | 44.3% | 8.3% | 19.7% | 27.6% | 52.7% | 46.0% | 9.2% | 21.7% | 23.1% | 55.3% | -6.3% | -5.3% | 2.6% |
| South Henry School Corp (3415) | 57.5% | 6.8% | 24.6% | 11.1% | 64.3% | 57.0% | 6.2% | 24.2% | 12.7% | 63.2% | 58.5% | 6.9% | 24.3% | 10.3% | 65.4% | 1.9% | 1.1% | 2.2% |
| South Knox School Corp (4325) | 51.5% | 6.8% | 20.4% | 21.3% | 58.3% | 52.7% | 7.1% | 23.4% | 16.8% | 59.8% | 52.1% | 7.6% | 24.7% | 15.6% | 59.7% | 29.2% | 1.3% | -.1% |
| South Madison Com Sch Corp (5255) | 47.0% | 4.7% | 17.7% | 30.6% | 51.7% | 42.4% | 4.5% | 34.0% | 19.1% | 46.9% | 33.5% | 3.5% | 44.2% | 18.9% | 36.9% | -26.3% | -14.8% | -10.0% |
| South Montgomery Com Sch Corp (5845) | 34.7% | 4.7% | 21.9% | 38.7% | 39.4% | 44.9% | 6.4% | 23.0% | 25.7% | 51.3% | 42.3% | 6.4% | 24.9% | 26.4% | 48.7% | -7.6% | 9.2% | -2.6% |
| South Newton School Corp (5995) | 49.1% | 7.1% | 23.2% | 20.6% | 56.2% | 49.5% | 7.6% | 25.3% | 17.6% | 57.1% | 45.4% | 7.8% | 26.8% | 20.0% | 53.2% | -3.8% | -3.0% | -3.9% |
| South Putnam Community Schools (6705) | 42.3% | 8.6% | 19.0% | 30.1% | 50.9% | 47.0% | 7.9% | 23.4% | 21.7% | 54.9% | 49.0% | 7.8% | 21.5% | 21.7% | 56.8% | -.4% | 5.8% | 1.9% |
| South Ripley Com Sch Corp (6865) | 59.4% | 7.7% | 25.1% | 7.8% | 67.1% | 53.0% | 7.2% | 24.6% | 15.3% | 60.2% | 57.2% | 7.6% | 24.9% | 10.3% | 64.8% | -1.1% | -2.4% | 4.6% |
| South Spencer County Sch Corp (7445) | 50.3% | 6.4% | 20.4% | 22.8% | 56.8% | 36.3% | 4.7% | 16.3% | 42.7% | 40.9% | 46.3% | 5.9% | 21.6% | 26.2% | 52.2% | -2.5% | -4.6% | 11.2% |
| South Vermillion Com Sch Corp (8020) | 49.7% | 8.4% | 22.8% | 19.1% | 58.1% | 52.6% | 8.6% | 21.8% | 17.0% | 61.2% | 49.2% | 9.4% | 23.7% | 17.7% | 58.6% | -2.7% | .5% | -2.6% |
| Southeast Dubois Co Sch Corp (2100) | 51.5% | 5.7% | 17.3% | 25.5% | 57.2% | 56.4% | 6.5% | 20.6% | 16.4% | 62.9% | 52.4% | 6.6% | 21.5% | 19.5% | 59.0% | -6.7% | 1.8% | -3.9% |
| Southeast Fountain School Corp (2455) | 47.7% | 5.4% | 32.2% | 14.7% | 53.1% | 50.6% | 6.4% | 23.2% | 19.9% | 57.0% | 53.4% | 7.7% | 27.0% | 11.9% | 61.0% | -5.8% | 7.9% | 4.1% |
| Southeastern School Corp (815) | 57.0% | 6.1% | 22.9% | 14.0% | 63.1% | 56.1% | 5.9% | 24.8% | 13.2% | 62.0% | 57.3% | 5.7% | 23.8% | 13.2% | 63.0% | -2.8% | -.1% | 1.0% |
| Southern Hancock Co Com Sch Corp (3115) | 45.6% | 5.2% | 20.6% | 28.6% | 50.8% | 45.4% | 5.7% | 21.7% | 27.2% | 51.0% | 46.1% | 5.6% | 22.5% | 25.8% | 51.8% | -1.2% | .9% | .7% |
| Southern Wells Com Schools (8425) | 58.7% | 7.2% | 28.0% | 6.1% | 65.9% | 56.5% | 7.1% | 28.5% | 7.9% | 63.6% | 57.7% | 8.4% | 27.4% | 6.6% | 66.0% | -2.2% | .1% | 2.4% |
| Southwest Dubois Co Sch Corp (2110) | 61.9% | 6.0% | 17.4% | 14.8% | 67.8% | 58.3% | 5.8% | 23.4% | 12.5% | 64.1% | 55.8% | 6.3% | 25.4% | 12.4% | 62.2% | -1.1% | -5.7% | -1.9% |
| Southwest Parke Com Sch Corp (6260) | 47.0% | 7.0% | 23.3% | 22.7% | 54.0% | 49.9% | 7.0% | 25.9% | 17.3% | 56.8% | 55.8% | 6.5% | 23.1% | 14.7% | 62.3% | 3.8% | 8.3% | 5.5% |
| Southwest School Corp (7715) | 51.1% | 5.4% | 22.5% | 21.0% | 56.5% | 48.3% | 5.5% | 22.1% | 24.2% | 53.8% | 50.0% | 5.2% | 24.0% | 20.7% | 55.3% | -4.7% | -1.2% | 1.5% |
| Southwestern Con Sch Shelby Co (7360) | 44.3% | 6.1% | 24.5% | 25.1% | 50.4% | 48.8% | 7.5% | 28.5% | 15.3% | 56.3% | 49.1% | 7.8% | 27.1% | 16.0% | 57.0% | -2.3% | 6.6% | .7% |
| Southwestern-Jefferson Co Con (4000) | 62.0% | 5.9% | 24.1% | 8.1% | 67.8% | 57.6% | 6.4% | 25.0% | 11.0% | 64.0% | 55.3% | 6.5% | 23.7% | 14.6% | 61.8% | -1.3% | -6.1% | -2.2% |
| Spencer-Owen Community Schools (6195) | 52.1% | 6.5% | 22.2% | 19.2% | 58.6% | 55.2% | 6.5% | 23.6% | 14.6% | 61.7% | 53.7% | 7.0% | 25.6% | 13.7% | 60.7% | 13.2% | 2.1% | -1.1% |
| Springs Valley Com School Corp (6160) | 58.6% | 7.0% | 23.4% | 11.0% | 65.6% | 52.6% | 8.1% | 26.2% | 13.2% | 60.6% | 46.1% | 8.3% | 29.0% | 16.6% | 54.4% | -3.6% | -11.2% | -6.2% |
| Sunman-Dearborn Com Sch Corp (1560) | 54.8% | 8.8% | 18.1% | 18.3% | 63.5% | 52.2% | 8.6% | 20.0% | 19.2% | 60.8% | 50.5% | 9.1% | 21.2% | 19.2% | 59.7% | -11.2% | -3.9% | -1.1% |
| Switzerland County School Corp (7775) | 57.5% | 8.3% | 26.6% | 7.7% | 65.8% | 55.6% | 9.1% | 29.2% | 6.0% | 64.8% | 56.4% | 8.0% | 28.7% | 6.9% | 64.3% | .2% | -1.4% | -.4% |
| Taylor Community School Corp (3460) | 53.2% | 8.0% | 20.1% | 18.7% | 61.1% | 49.8% | 9.0% | 21.0% | 20.2% | 58.9% | 49.4% | 8.8% | 22.3% | 19.4% | 58.2% | 20.9% | -2.9% | -.7% |
| Tell City-Troy Twp School Corp (6350) | 66.6% | 5.4% | 14.4% | 13.7% | 71.9% | 54.5% | 5.5% | 23.4% | 16.5% | 60.1% | 51.1% | 5.7% | 25.4% | 17.8% | 56.9% | -14.5% | -15.1% | -3.2% |
| Thea Bowman Leadership Academy (9460) | 57.1% | 5.1% | 30.9% | 6.8% | 62.3% | 24.1% | 2.1% | 9.5% | 64.3% | 26.2% | 32.4% | 4.0% | 15.7% | 47.9% | 36.4% | n/a | -25.9% | 10.2% |
| Timothy L Johnson Academy (9350) | 43.0% | 13.6% | 29.6% | 13.8% | 56.6% | 41.1% | 18.1% | 28.4% | 12.3% | 59.2% | 45.7% | 14.9% | 30.6% | 8.8% | 60.6% | n/a | 3.9% | 1.3% |
| Tippecanoe School Corp (7865) | 48.8% | 5.9% | 18.2% | 27.1% | 54.7% | 55.1% | 7.0% | 20.6% | 17.4% | 62.0% | 49.7% | 6.7% | 20.8% | 22.8% | 56.4% | -4.9% | 1.6% | -5.7% |
| Tippecanoe Valley School Corp (4445) | 54.3% | 8.4% | 20.9% | 16.4% | 62.6% | 51.4% | 8.8% | 21.9% | 17.9% | 60.2% | 53.6% | 8.8% | 21.5% | 16.2% | 62.3% | 1.4% | -.3% | 2.1% |
| Tipton Community School Corp (7945) | 50.7% | 7.3% | 24.1% | 18.0% | 58.0% | 48.0% | 7.2% | 22.5% | 22.3% | 55.2% | 50.6% | 7.9% | 22.1% | 19.5% | 58.5% | 7.2% | .5% | 3.3% |
| Tri-County School Corp (8535) | 45.9% | 7.3% | 25.0% | 21.8% | 53.2% | 48.0% | 7.8% | 22.7% | 21.5% | 55.8% | 49.9% | 7.4% | 22.9% | 19.7% | 57.3% | 6.7% | 4.1% | 1.6% |
| Tri-Creek School Corp (4645) | 43.7% | 4.4% | 18.5% | 33.4% | 48.0% | 43.6% | 5.3% | 23.6% | 27.6% | 48.8% | 44.7% | 5.8% | 24.1% | 25.4% | 50.6% | -8.2% | 2.5% | 1.7% |
| Triton School Corporation (5495) | 55.2% | 6.6% | 22.8% | 15.4% | 61.8% | 55.1% | 7.4% | 24.4% | 13.0% | 62.5% | 59.5% | 8.4% | 24.2% | 7.9% | 67.9% | 11.2% | 6.1% | 5.4% |
| Turkey Run Community Sch Corp (6310) | 49.7% | 7.6% | 24.2% | 18.4% | 57.3% | 51.9% | 9.0% | 26.1% | 13.0% | 60.9% | 55.6% | 8.7% | 24.1% | 11.6% | 64.3% | -.5% | 6.9% | 3.4% |
| Twin Lakes School Corp (8565) | 53.7% | 6.6% | 20.1% | 19.6% | 60.3% | 49.7% | 7.1% | 20.9% | 22.3% | 56.8% | 51.6% | 7.9% | 21.4% | 19.1% | 59.5% | 1.3% | -.8% | 2.7% |
| Union Co-Clg Corner Joint Sch Dist (7950) | 57.3% | 11.1% | 18.4% | 13.2% | 68.4% | 55.1% | 11.6% | 19.6% | 13.7% | 66.7% | 51.9% | 10.6% | 20.3% | 17.2% | 62.5% | -1.4% | -5.8% | -4.2% |
| Union School Corporation (6795) | 54.5% | 7.4% | 25.6% | 12.5% | 61.9% | 53.2% | 6.9% | 24.8% | 15.1% | 60.0% | 54.0% | 6.1% | 26.2% | 13.7% | 60.2% | -4.8% | -1.7% | .1% |
| Union Township School Corp (6530) | 51.6% | 5.8% | 18.1% | 24.5% | 57.4% | 46.4% | 6.4% | 21.0% | 26.2% | 52.8% | 46.9% | 6.8% | 22.9% | 23.5% | 53.6% | -1.5% | -3.8% | .8% |
| Union-North United School Corp (7215) | 56.8% | 8.2% | 24.4% | 10.6% | 65.0% | 49.6% | 7.0% | 25.6% | 17.9% | 56.6% | 47.6% | 8.0% | 24.3% | 20.1% | 55.6% | -4.5% | -9.5% | -1.0% |
| Valparaiso Community Schools (6560) | 48.3% | 5.3% | 21.6% | 24.8% | 53.6% | 47.2% | 5.4% | 21.9% | 25.5% | 52.6% | 42.2% | 5.6% | 22.0% | 30.1% | 47.9% | -10.8% | -5.7% | -4.7% |
| Veritas Academy (9360) | 70.3% | 8.2% | 16.8% | 4.8% | 78.4% | 59.6% | 11.2% | 19.3% | 9.9% | 70.8% | 58.6% | 15.6% | 19.1% | 6.7% | 74.3% | n/a | -4.2% | 3.5% |
| Vigo County School Corp (8030) | 58.1% | 7.3% | 20.1% | 14.5% | 65.4% | 57.4% | 7.5% | 21.5% | 13.5% | 64.9% | 58.6% | 7.9% | 20.7% | 12.9% | 66.5% | 3.4% | 1.1% | 1.6% |
| Vincennes Community Sch Corp (4335) | 59.5% | 6.4% | 21.3% | 12.7% | 66.0% | 57.9% | 6.7% | 21.4% | 14.0% | 64.6% | 50.0% | 6.8% | 20.3% | 22.9% | 56.9% | -7.7% | -9.1% | -7.8% |
| Wabash City Schools (8060) | 58.7% | 8.6% | 23.7% | 9.0% | 67.3% | 56.7% | 8.9% | 26.2% | 8.1% | 65.6% | 55.4% | 9.5% | 27.2% | 7.9% | 64.9% | -4.4% | -2.4% | -.7% |

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

| | Expenditures FY 2006 | | | | | Expenditures FY 2008 | | | | | Expenditures FY 2009 | | | | | 10 Year Increase | 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. | | | |
| Wa-Nee Community Schools (2285) | 51.2% | 6.2% | 19.4% | 23.2% | 57.4% | 48.8% | 6.2% | 19.7% | 25.4% | 55.0% | 46.0% | 6.4% | 21.8% | 25.8% | 52.4% | -7.7% | -5.0% | -2.6% |
| Warrick County School Corp (8130) | 52.4% | 5.3% | 20.6% | 21.7% | 57.7% | 51.3% | 5.4% | 23.1% | 20.2% | 56.7% | 48.6% | 5.5% | 22.2% | 23.6% | 54.1% | -7.9% | -3.5% | -2.6% |
| Warsaw Community Schools (4415) | 54.2% | 9.7% | 18.8% | 17.4% | 63.9% | 52.6% | 9.9% | 21.4% | 16.1% | 62.5% | 49.6% | 9.6% | 21.8% | 19.0% | 59.2% | -4.1% | -4.7% | -3.3% |
| Washington Com Schools Inc (1405) | 59.0% | 8.1% | 17.3% | 15.6% | 67.1% | 56.7% | 7.9% | 18.1% | 17.2% | 64.7% | 53.2% | 7.4% | 20.2% | 19.2% | 60.6% | -5.9% | -6.6% | -4.1% |
| Wawasee Community School Corp (4345) | 53.7% | 8.5% | 19.0% | 18.8% | 62.2% | 51.3% | 9.0% | 21.8% | 17.9% | 60.3% | 51.2% | 7.6% | 22.8% | 18.3% | 58.9% | -1.2% | -3.4% | -1.4% |
| Wes-Del Community Schools (1885) | 49.0% | 7.3% | 20.9% | 22.8% | 56.3% | 45.2% | 7.7% | 23.5% | 23.6% | 52.9% | 40.6% | 8.2% | 20.5% | 30.7% | 48.8% | -11.8% | -7.5% | -4.1% |
| West Central School Corp (6630) | 49.9% | 23.7% | 17.1% | 9.3% | 73.6% | 44.5% | 21.8% | 17.1% | 16.6% | 66.4% | 49.2% | 24.6% | 17.8% | 8.4% | 73.7% | 25.8% | .1% | 7.4% |
| West Clark Community Schools (940) | 50.2% | 6.2% | 22.9% | 20.7% | 56.4% | 49.9% | 6.1% | 22.8% | 21.3% | 56.0% | 43.2% | 5.6% | 19.8% | 31.4% | 48.8% | -17.5% | -7.6% | -7.2% |
| West Gary Lighthouse Charter (9585) | .3% | 22.8% | 38.1% | 38.9% | 23.0% | 42.2% | 6.9% | 27.2% | 23.7% | 49.2% | 45.5% | 6.3% | 24.0% | 24.2% | 51.8% | n/a | 28.8% | 2.6% |
| West Lafayette Com School Corp (7875) | 49.1% | 5.8% | 18.9% | 26.2% | 54.9% | 52.7% | 6.0% | 19.9% | 21.4% | 58.7% | 47.5% | 5.8% | 21.2% | 25.5% | 53.3% | -8.0% | -1.6% | -5.4% |
| West Noble School Corporation (6065) | 57.1% | 7.7% | 20.3% | 14.9% | 64.9% | 47.5% | 6.3% | 18.6% | 27.6% | 53.9% | 49.4% | 7.0% | 22.3% | 21.3% | 56.4% | -7.8% | -8.4% | 2.5% |
| West Washington School Corp (8220) | 54.9% | 4.9% | 20.8% | 19.4% | 59.8% | 50.8% | 4.9% | 23.9% | 20.3% | 55.8% | 52.8% | 4.9% | 26.0% | 16.2% | 57.7% | -10.4% | -2.1% | 1.9% |
| Western Boone Co Com Sch Dist (615) | 50.6% | 7.0% | 26.0% | 16.4% | 57.7% | 51.7% | 7.1% | 25.6% | 15.6% | 58.8% | 49.3% | 6.2% | 26.5% | 18.0% | 55.5% | -1.9% | -2.1% | -3.3% |
| Western School Corp (3490) | 50.6% | 5.9% | 25.1% | 18.4% | 56.5% | 47.2% | 5.7% | 27.0% | 20.1% | 52.9% | 45.3% | 6.0% | 26.3% | 22.4% | 51.3% | -8.6% | -5.3% | -1.6% |
| Western Wayne Schools (8355) | 54.8% | 6.7% | 21.1% | 17.4% | 61.5% | 55.9% | 7.3% | 21.0% | 15.8% | 63.2% | 55.1% | 8.1% | 23.9% | 13.0% | 63.2% | .6% | 1.6% | .0% |
| Westfield-Washington Schools (3030) | 43.5% | 6.4% | 22.1% | 28.0% | 49.9% | 40.4% | 6.7% | 21.9% | 30.9% | 47.2% | 39.7% | 7.8% | 24.3% | 28.1% | 47.6% | 5.7% | -2.3% | .4% |
| Westview School Corporation (4525) | 52.7% | 7.5% | 20.8% | 19.0% | 60.2% | 55.2% | 7.2% | 22.9% | 14.6% | 62.4% | 50.0% | 6.5% | 25.4% | 18.0% | 56.6% | -4.6% | -3.6% | -5.9% |
| White River Valley Sch Dist (2980) | 68.3% | 4.8% | 14.7% | 12.2% | 73.1% | 56.7% | 7.1% | 21.7% | 14.6% | 63.7% | 60.3% | 6.8% | 22.9% | 10.1% | 67.0% | 1.5% | -6.1% | 3.3% |
| Whiting School City (4760) | 48.6% | 7.0% | 23.5% | 20.8% | 55.7% | 51.4% | 7.5% | 25.9% | 15.2% | 58.9% | 56.3% | 7.4% | 26.9% | 9.3% | 63.8% | 20.4% | 8.1% | 4.9% |
| Whitko Community School Corp (4455) | 43.9% | 8.6% | 21.0% | 26.6% | 52.5% | 46.4% | 9.4% | 21.9% | 22.3% | 55.8% | 52.2% | 9.2% | 19.4% | 19.3% | 61.3% | -3.8% | 8.9% | 5.5% |
| Whitley Co Cons Schools (8665) | 53.7% | 8.0% | 20.7% | 17.7% | 61.6% | 50.2% | 8.9% | 21.7% | 19.2% | 59.1% | 49.7% | 8.5% | 22.5% | 19.3% | 58.2% | -2.2% | -3.5% | -.9% |
| Zionsville Community Schools (630) | 45.6% | 5.9% | 22.7% | 25.8% | 51.5% | 42.6% | 6.2% | 19.4% | 31.8% | 48.8% | 42.1% | 6.5% | 19.1% | 32.3% | 48.6% | 5.9% | -2.9% | -.2% |

**FY 2009 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Name**

| School Corporation | Student Instructional Expenditures | Non-Instructional Expenditures |
|---|---------------------------------------|-----------------------------------|
| Statewide | 72.0% | 28.0% |
| 21st Century Charter Sch of Gary (9545) | 52.2% | 47.8% |
| Adams Central Community Schools (15) | 74.2% | 25.8% |
| Alexandria Com School Corp (5265) | 76.1% | 23.9% |
| Anderson Community School Corp (5275) | 73.2% | 26.8% |
| Anderson Preparatory Academy (9790) | 81.8% | 18.2% |
| Andrew J Brown Academy (9615) | 65.2% | 34.8% |
| Argos Community Schools (5470) | 72.1% | 27.9% |
| Aspire Charter Academy (9685) | 55.6% | 44.4% |
| Attica Consolidated Sch Corp (2435) | 78.0% | 22.0% |
| Avon Community School Corp (3315) | 67.7% | 32.3% |
| Barr-Reeve Com Schools Inc (1315) | 76.2% | 23.8% |
| Bartholomew Con School Corp (365) | 64.7% | 35.3% |
| Batesville Community Sch Corp (6895) | 73.8% | 26.2% |
| Baugo Community Schools (2260) | 70.2% | 29.8% |
| Beacon Academy (9830) | 88.5% | 11.5% |
| Beech Grove City Schools (5380) | 75.3% | 24.7% |
| Benton Community School Corp (395) | 68.4% | 31.6% |
| Blackford County Schools (515) | 71.0% | 29.0% |
| Bloomfield School District (2920) | 72.8% | 27.2% |
| Blue River Valley Schools (3405) | 73.0% | 27.0% |
| Bremen Public Schools (5480) | 76.5% | 23.5% |
| Brown County School Corporation (670) | 70.0% | 30.0% |
| Brownsburg Community Sch Corp (3305) | 74.6% | 25.4% |
| Brownstown Cnt Com Sch Corp (3695) | 72.0% | 28.0% |
| C A Beard Memorial School Corp (3455) | 65.2% | 34.8% |
| Campagna Academy Charter School (9300) | 75.1% | 24.9% |
| Cannelton City Schools (6340) | 72.1% | 27.9% |
| Carmel Clay Schools (3060) | 76.0% | 24.0% |
| Carroll Consolidated Sch Corp (750) | 60.4% | 39.6% |
| Cass Township Schools (4770) | 73.1% | 26.9% |
| Caston School Corporation (2650) | 68.4% | 31.6% |
| Center Grove Com Sch Corp (4205) | 73.6% | 26.4% |
| Centerville-Abington Com Schs (8360) | 72.2% | 27.8% |
| Central Noble Com School Corp (6055) | 71.3% | 28.7% |
| Challenge Foundation Academy (9645) | 74.6% | 25.4% |
| Charles A Tindley Accelerated Schl (9445) | 79.2% | 20.8% |
| Charter School of the Dunes (9310) | 66.3% | 33.7% |
| Christel House Academy (9380) | 76.2% | 23.8% |
| Clark-Pleasant Com School Corp (4145) | 60.3% | 39.7% |
| Clarksville Com School Corp (1000) | 74.3% | 25.7% |
| Clay Community Schools (1125) | 74.2% | 25.8% |
| Clinton Central School Corp (1150) | 73.8% | 26.2% |
| Clinton Prairie School Corp (1160) | 67.4% | 32.6% |
| Cloverdale Community Schools (6750) | 71.8% | 28.2% |
| Community Montessori Inc (9320) | 72.0% | 28.0% |
| Community Schools of Frankfort (1170) | 77.9% | 22.1% |
| Concord Community Schools (2270) | 75.7% | 24.3% |
| Covington Community Sch Corp (2440) | 69.6% | 30.4% |
| Cowan Community School Corp (1900) | 71.4% | 28.6% |
| Crawford Co Com School Corp (1300) | 73.8% | 26.2% |

**FY 2009 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Name**

| School Corporation | Student Instructional Expenditures | Non-Instructional Expenditures |
|---|---------------------------------------|-----------------------------------|
| Crawfordsville Com Schools (5855) | 71.8% | 28.2% |
| Crothersville Community Schools (3710) | 73.0% | 27.0% |
| Crown Point Community Sch Corp (4660) | 72.1% | 27.9% |
| Culver Community Schools Corp (5455) | 73.1% | 26.9% |
| Daleville Community Schools (1940) | 65.5% | 34.5% |
| Danville Community School Corp (3325) | 68.9% | 31.1% |
| Decatur County Com Schools (1655) | 72.8% | 27.2% |
| Decatur Discovery Academy Inc (9525) | 97.7% | 2.3% |
| DeKalb Co Ctl United Sch Dist (1835) | 79.1% | 20.9% |
| DeKalb Co Eastern Com Sch Dist (1805) | 69.0% | 31.0% |
| Delaware Community School Corp (1875) | 72.6% | 27.4% |
| Delphi Community School Corp (755) | 69.4% | 30.6% |
| Dewey Township Schools (4790) | 74.9% | 25.1% |
| Duneland School Corporation (6470) | 69.3% | 30.7% |
| East Allen County Schools (255) | 74.6% | 25.4% |
| East Chicago Lighthouse Charter (9595) | 63.9% | 36.1% |
| East Chicago Urban Enterprise Acad (9555) | 71.0% | 29.0% |
| East Gibson School Corporation (2725) | 67.8% | 32.2% |
| East Noble School Corp (6060) | 78.7% | 21.3% |
| East Porter County School Corp (6510) | 73.0% | 27.0% |
| East Washington School Corp (8215) | 77.0% | 23.0% |
| Eastbrook Community Sch Corp (2815) | 63.6% | 36.4% |
| Eastern Greene Schools (2940) | 69.5% | 30.5% |
| Eastern Hancock Co Com Sch Corp (3145) | 66.6% | 33.4% |
| Eastern Howard School Corp (3480) | 70.4% | 29.6% |
| Eastern Pulaski Com Sch Corp (6620) | 73.4% | 26.6% |
| Edinburgh Community Sch Corp (4215) | 75.3% | 24.7% |
| Elkhart Community Schools (2305) | 66.2% | 33.8% |
| Elwood Community School Corp (5280) | 74.4% | 25.6% |
| Eminence Community School Corp (5910) | 71.1% | 28.9% |
| Evansville-Vanderburgh Sch Corp (7995) | 73.5% | 26.5% |
| Fairfield Community Schools (2155) | 73.1% | 26.9% |
| Fall Creek Academy (9370) | 48.4% | 51.6% |
| Fayette County School Corp (2395) | 74.6% | 25.4% |
| Flanner House Elementary School (9390) | 82.0% | 18.0% |
| Flat Rock-Hawcreek School Corp (370) | 64.3% | 35.7% |
| Fort Wayne Community Schools (235) | 78.4% | 21.6% |
| Fountain Square Academy (9480) | 49.1% | 50.9% |
| Franklin Community School Corp (4225) | 69.8% | 30.2% |
| Franklin County Com Sch Corp (2475) | 72.6% | 27.4% |
| Franklin Township Com Sch Corp (5310) | 72.9% | 27.1% |
| Frankton-Lapel Community Schs (5245) | 61.0% | 39.0% |
| Fremont Community Schools (7605) | 76.8% | 23.2% |
| Frontier School Corporation (8525) | 75.5% | 24.5% |
| Galileo Charter School (9565) | 73.5% | 26.5% |
| Garrett-Keyser-Butler Com (1820) | 75.9% | 24.1% |
| Gary Community School Corp (4690) | 70.3% | 29.7% |
| Gary Lighthouse Charter School (9535) | 65.8% | 34.2% |
| Goshen Community Schools (2315) | 81.1% | 18.9% |
| Greater Clark County Schools (1010) | 78.8% | 21.2% |
| Greater Jasper Con Schs (2120) | 65.2% | 34.8% |

**FY 2009 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Name**

| School Corporation | Student Instructional Expenditures | Non-Instructional Expenditures |
|--|---------------------------------------|-----------------------------------|
| Greencastle Community Sch Corp (6755) | 68.1% | 31.9% |
| Greenfield-Central Com Schools (3125) | 72.1% | 27.9% |
| Greensburg Community Schools (1730) | 73.5% | 26.5% |
| Greenwood Community Sch Corp (4245) | 73.5% | 26.5% |
| Griffith Public Schools (4700) | 73.0% | 27.0% |
| Hamilton Community Schools (7610) | 72.2% | 27.8% |
| Hamilton Heights School Corp (3025) | 69.5% | 30.5% |
| Hamilton Southeastern Schools (3005) | 72.2% | 27.8% |
| Hanover Community School Corp (4580) | 71.0% | 29.0% |
| Herron Charter (9650) | 83.5% | 16.5% |
| Hoosier Academy - Indianapolis (9805) | 82.2% | 17.8% |
| Hoosier Academy - Muncie (9810) | 83.0% | 17.0% |
| Hope Academy (9655) | 86.9% | 13.1% |
| Huntington Co Com Sch Corp (3625) | 74.5% | 25.5% |
| Imagine Life Sciences Acad - East (9815) | 63.7% | 36.3% |
| Imagine Master Academy (9695) | 64.6% | 35.4% |
| Imagine MASTer on Broadway (9820) | 66.4% | 33.6% |
| Indiana Math and Science Academy (9785) | 70.5% | 29.5% |
| Indianapolis Public Schools (5385) | 70.8% | 29.2% |
| Indpls Metropolitan High School (9670) | 81.8% | 18.2% |
| Indpls Lighthouse Charter School (9575) | 60.4% | 39.6% |
| Irvington Community School (9330) | 87.4% | 12.6% |
| Jac-Cen-Del Community Sch Corp (6900) | 72.5% | 27.5% |
| Jay School Corp (3945) | 72.0% | 28.0% |
| Jennings County Schools (4015) | 75.0% | 25.0% |
| John Glenn School Corporation (7150) | 71.5% | 28.5% |
| Joshua Academy (9495) | 78.4% | 21.6% |
| Kankakee Valley School Corp (3785) | 75.7% | 24.3% |
| KIPP Indpls College Preparatory (9400) | 66.6% | 33.4% |
| KIPP Lead College Prep Charter (9635) | 74.1% | 25.9% |
| Knox Community School Corp (7525) | 72.9% | 27.1% |
| Kokomo-Center Twp Con Sch Corp (3500) | 75.5% | 24.5% |
| Lafayette School Corporation (7855) | 81.1% | 18.9% |
| Lake Central School Corp (4615) | 72.6% | 27.4% |
| Lake Ridge Schools (4650) | 72.4% | 27.6% |
| Lake Station Community Schools (4680) | 70.2% | 29.8% |
| Lakeland School Corporation (4535) | 72.7% | 27.3% |
| Lanesville Community School Corp (3160) | 73.9% | 26.1% |
| LaPorte Community School Corp (4945) | 73.4% | 26.6% |
| Lawrence Early College HS for S&T (9660) | 86.1% | 13.9% |
| Lawrenceburg Com School Corp (1620) | 71.8% | 28.2% |
| Lebanon Community School Corp (665) | 70.5% | 29.5% |
| Liberty-Perry Com School Corp (1895) | 74.7% | 25.3% |
| Linton-Stockton School Corp (2950) | 77.3% | 22.7% |
| Logansport Community Sch Corp (875) | 81.8% | 18.2% |
| Loogootee Community Sch Corp (5525) | 77.0% | 23.0% |
| M S D Bluffton-Harrison (8445) | 73.9% | 26.1% |
| M S D Boone Township (6460) | 72.7% | 27.3% |
| M S D Decatur Township (5300) | 68.9% | 31.1% |
| M S D Lawrence Township (5330) | 72.5% | 27.5% |
| M S D Martinsville Schools (5925) | 71.2% | 28.8% |

**FY 2009 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Name**

| School Corporation | Student Instructional Expenditures | Non-Instructional Expenditures |
|---|---------------------------------------|-----------------------------------|
| M S D Mount Vernon (6590) | 66.1% | 33.9% |
| M S D North Posey Co Schools (6600) | 74.8% | 25.2% |
| M S D of New Durham Township (4860) | 74.0% | 26.0% |
| M S D Perry Township (5340) | 55.5% | 44.5% |
| M S D Pike Township (5350) | 78.0% | 22.0% |
| M S D Shakamak Schools (2960) | 75.6% | 24.4% |
| M S D Southwest Allen County (125) | 74.6% | 25.4% |
| M S D Steuben County (7615) | 72.9% | 27.1% |
| M S D Wabash County Schools (8050) | 81.3% | 18.7% |
| M S D Warren County (8115) | 72.6% | 27.4% |
| M S D Warren Township (5360) | 55.9% | 44.1% |
| M S D Washington Township (5370) | 74.1% | 25.9% |
| M S D Wayne Township (5375) | 71.0% | 29.0% |
| Maconaquah School Corp (5615) | 63.3% | 36.7% |
| Madison Consolidated Schools (3995) | 66.7% | 33.3% |
| Madison-Grant United Sch Corp (2825) | 59.7% | 40.3% |
| Manchester Community Schools (8045) | 69.6% | 30.4% |
| Marion Community Schools (2865) | 47.4% | 52.6% |
| Medora Community School Corp (3640) | 64.5% | 35.5% |
| Merrillville Community School (4600) | 69.4% | 30.6% |
| Michigan City Area Schools (4925) | 70.7% | 29.3% |
| Middlebury Community Schools (2275) | 66.9% | 33.1% |
| Milan Community Schools (6910) | 78.3% | 21.7% |
| Mill Creek Community Sch Corp (3335) | 70.2% | 29.8% |
| Mississinewa Community School Corp (2855) | 79.1% | 20.9% |
| Mitchell Community Schools (5085) | 73.3% | 26.7% |
| Monroe Central School Corp (6820) | 74.4% | 25.6% |
| Monroe County Com Sch Corp (5740) | 71.5% | 28.5% |
| Monroe-Gregg School District (5900) | 69.5% | 30.5% |
| Montessori Academy @ Geist (9665) | 91.8% | 8.2% |
| Monument Lighthouse Charter School (9590) | 66.5% | 33.5% |
| Mooreville Con School Corp (5930) | 72.1% | 27.9% |
| Mt Pleasant Twp Com Sch Corp (1910) | 68.5% | 31.5% |
| Mt Vernon Community Sch Corp (3135) | 74.9% | 25.1% |
| Muncie Community Schools (1970) | 79.6% | 20.4% |
| Nettle Creek School Corp (8305) | 76.1% | 23.9% |
| New Albany-Floyd Co Con Sch (2400) | 75.4% | 24.6% |
| New Castle Community Sch Corp (3445) | 78.3% | 21.7% |
| New Community School (9340) | 73.2% | 26.8% |
| New Harmony Town & Twp Con Sch (6610) | 70.5% | 29.5% |
| New Prairie United School Corp (4805) | 69.2% | 30.8% |
| Nineveh-Hensley-Jackson United (4255) | 69.2% | 30.8% |
| Noblesville Schools (3070) | 73.9% | 26.1% |
| North Adams Community Schools (25) | 74.6% | 25.4% |
| North Daviess Com Schools (1375) | 70.7% | 29.3% |
| North Gibson School Corp (2735) | 73.1% | 26.9% |
| North Harrison Com School Corp (3180) | 72.0% | 28.0% |
| North Judson-San Pierre Sch Corp (7515) | 74.0% | 26.0% |
| North Knox School Corp (4315) | 69.4% | 30.6% |
| North Lawrence Com Schools (5075) | 73.2% | 26.8% |
| North Miami Community Schools (5620) | 71.6% | 28.4% |

**FY 2009 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Name**

| School Corporation | Student Instructional Expenditures | Non-Instructional Expenditures |
|--|---------------------------------------|-----------------------------------|
| North Montgomery Com Sch Corp (5835) | 68.1% | 31.9% |
| North Newton School Corp (5945) | 69.2% | 30.8% |
| North Putnam Community Schools (6715) | 71.1% | 28.9% |
| North Spencer County Sch Corp (7385) | 70.6% | 29.4% |
| North Vermillion Com Sch Corp (8010) | 69.7% | 30.3% |
| North West Hendricks Schools (3295) | 63.0% | 37.0% |
| North White School Corp (8515) | 72.1% | 27.9% |
| Northeast Dubois Co Sch Corp (2040) | 67.8% | 32.2% |
| Northeast School Corp (7645) | 70.8% | 29.2% |
| Northeastern Wayne Schools (8375) | 72.8% | 27.2% |
| Northern Com Sch Tipton Co (7935) | 70.0% | 30.0% |
| Northern Wells Com Schools (8435) | 75.6% | 24.4% |
| Northwest Allen County Schools (225) | 73.9% | 26.1% |
| Northwestern Con School Corp (7350) | 69.3% | 30.7% |
| Northwestern School Corp (3470) | 71.7% | 28.3% |
| Oak Hill United School Corp (5625) | 72.9% | 27.1% |
| Options Charter Sch - Noblesville (9640) | 89.9% | 10.1% |
| Options Charter School - Carmel (9325) | 86.1% | 13.9% |
| Oregon-Davis School Corp (7495) | 69.6% | 30.4% |
| Orleans Community Schools (6145) | 74.5% | 25.5% |
| Paoli Community School Corp (6155) | 79.9% | 20.1% |
| Penn-Harris-Madison Sch Corp (7175) | 65.9% | 34.1% |
| Perry Central Com Schools Corp (6325) | 74.6% | 25.4% |
| Peru Community Schools (5635) | 73.3% | 26.7% |
| Pike County School Corp (6445) | 60.5% | 39.5% |
| Pioneer Regional School Corp (775) | 68.9% | 31.1% |
| Plainfield Community Sch Corp (3330) | 71.3% | 28.7% |
| Plymouth Community School Corp (5485) | 74.5% | 25.5% |
| Portage Township Schools (6550) | 68.8% | 31.2% |
| Porter Township School Corp (6520) | 64.7% | 35.3% |
| Prairie Heights Com Sch Corp (4515) | 74.2% | 25.8% |
| Prairie Township Schools (4880) | 44.5% | 55.5% |
| Randolph Central School Corp (6825) | 74.1% | 25.9% |
| Randolph Eastern School Corp (6835) | 77.4% | 22.6% |
| Randolph Southern School Corp (6805) | 71.7% | 28.3% |
| Renaissance Academy Charter (9690) | 90.1% | 9.9% |
| Rensselaer Central School Corp (3815) | 72.6% | 27.4% |
| Richland-Bean Blossom C S C (5705) | 75.3% | 24.7% |
| Richmond Community School (8385) | 78.7% | 21.3% |
| Rising Sun-Ohio Co Com (6080) | 76.9% | 23.1% |
| River Forest Community Sch Corp (4590) | 70.6% | 29.4% |
| Robert H Faulkner Academy (9795) | 80.7% | 19.3% |
| Rochester Community Sch Corp (2645) | 74.8% | 25.2% |
| Rockville Community School Corp (6300) | 80.0% | 20.0% |
| Rossville Con School District (1180) | 70.3% | 29.7% |
| Rural Community Schools Inc (9465) | 79.2% | 20.8% |
| Rush County Schools (6995) | 71.2% | 28.8% |
| Salem Community Schools (8205) | 73.2% | 26.8% |
| School City of East Chicago (4670) | 62.3% | 37.7% |
| School City of Hammond (4710) | 76.0% | 24.0% |
| School City of Hobart (4730) | 71.1% | 28.9% |

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| School Corporation | Student Instructional Expenditures | Non-Instructional Expenditures |
|--|---------------------------------------|-----------------------------------|
| School City of Mishawaka (7200) | 83.8% | 16.2% |
| School Town of Highland (4720) | 69.2% | 30.8% |
| School Town of Munster (4740) | 71.0% | 29.0% |
| School Town of Speedway (5400) | 72.4% | 27.6% |
| Scott County School District 1 (7230) | 72.8% | 27.2% |
| Scott County School District 2 (7255) | 72.6% | 27.4% |
| SE Neighborhood Sch of Excellence (9485) | 73.7% | 26.3% |
| Seymour Community Schools (3675) | 75.4% | 24.6% |
| Shelby Eastern Schools (7285) | 70.4% | 29.6% |
| Shelbyville Central Schools (7365) | 73.0% | 27.0% |
| Shenandoah School Corporation (3435) | 69.0% | 31.0% |
| Sheridan Community Schools (3055) | 70.8% | 29.2% |
| Shoals Community School Corp (5520) | 71.1% | 28.9% |
| Signature School Inc (9315) | 97.2% | 2.8% |
| Smith-Green Community Schools (8625) | 73.4% | 26.6% |
| South Adams Schools (35) | 75.3% | 24.7% |
| South Bend Community Sch Corp (7205) | 73.8% | 26.2% |
| South Central Com School Corp (4940) | 68.4% | 31.6% |
| South Dearborn Com School Corp (1600) | 75.4% | 24.6% |
| South Gibson School Corp (2765) | 68.8% | 31.2% |
| South Harrison Com Schools (3190) | 72.0% | 28.0% |
| South Henry School Corp (3415) | 72.8% | 27.2% |
| South Knox School Corp (4325) | 70.7% | 29.3% |
| South Madison Com Sch Corp (5255) | 45.9% | 54.1% |
| South Montgomery Com Sch Corp (5845) | 66.6% | 33.4% |
| South Newton School Corp (5995) | 68.6% | 31.4% |
| South Putnam Community Schools (6705) | 72.0% | 28.0% |
| South Ripley Com Sch Corp (6865) | 72.4% | 27.6% |
| South Spencer County Sch Corp (7445) | 72.6% | 27.4% |
| South Vermillion Com Sch Corp (8020) | 73.1% | 26.9% |
| Southeast Dubois Co Sch Corp (2100) | 73.0% | 27.0% |
| Southeast Fountain School Corp (2455) | 70.3% | 29.7% |
| Southeastern School Corp (815) | 73.5% | 26.5% |
| Southern Hancock Co Com Sch Corp (3115) | 70.5% | 29.5% |
| Southern Wells Com Schools (8425) | 71.3% | 28.7% |
| Southwest Dubois Co Sch Corp (2110) | 70.3% | 29.7% |
| Southwest Parke Com Sch Corp (6260) | 73.2% | 26.8% |
| Southwest School Corp (7715) | 70.9% | 29.1% |
| Southwestern Con Sch Shelby Co (7360) | 68.1% | 31.9% |
| Southwestern-Jefferson Co Con (4000) | 72.7% | 27.3% |
| Spencer-Owen Community Schools (6195) | 70.4% | 29.6% |
| Springs Valley Com School Corp (6160) | 66.5% | 33.5% |
| Sunman-Dearborn Com Sch Corp (1560) | 74.5% | 25.5% |
| Switzerland County School Corp (7775) | 69.5% | 30.5% |
| Taylor Community School Corp (3460) | 72.8% | 27.2% |
| Tell City-Troy Twp School Corp (6350) | 68.7% | 31.3% |
| The Indianapolis Project School (9825) | 76.2% | 23.8% |
| Thea Bowman Leadership Academy (9460) | 69.2% | 30.8% |
| Timothy L Johnson Academy (9350) | 65.1% | 34.9% |
| Tippecanoe School Corp (7865) | 74.1% | 25.9% |
| Tippecanoe Valley School Corp (4445) | 74.5% | 25.5% |

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|---|---------------------------------------|-----------------------------------|
| Tipton Community School Corp (7945) | 74.0% | 26.0% |
| Tri-County School Corp (8535) | 69.8% | 30.2% |
| Tri-Creek School Corp (4645) | 67.8% | 32.2% |
| Triton School Corporation (5495) | 73.6% | 26.4% |
| Turkey Run Community Sch Corp (6310) | 73.5% | 26.5% |
| Twin Lakes School Corp (8565) | 75.2% | 24.8% |
| Union Co-Clg Corner Joint Sch Dist (7950) | 75.7% | 24.3% |
| Union School Corporation (6795) | 70.0% | 30.0% |
| Union Township School Corp (6530) | 70.4% | 29.6% |
| Union-North United School Corp (7215) | 69.6% | 30.4% |
| Valparaiso Community Schools (6560) | 70.0% | 30.0% |
| Veritas Academy (9360) | 79.3% | 20.7% |
| Vigo County School Corp (8030) | 77.4% | 22.6% |
| Vincennes Community Sch Corp (4335) | 74.1% | 25.9% |
| Wabash City Schools (8060) | 70.9% | 29.1% |
| Wa-Nee Community Schools (2285) | 71.9% | 28.1% |
| Warrick County School Corp (8130) | 71.5% | 28.5% |
| Warsaw Community Schools (4415) | 71.4% | 28.6% |
| Washington Com Schools Inc (1405) | 74.8% | 25.2% |
| Wawasee Community School Corp (4345) | 72.6% | 27.4% |
| Wes-Del Community Schools (1885) | 73.0% | 27.0% |
| West Central School Corp (6630) | 81.1% | 18.9% |
| West Clark Community Schools (940) | 71.4% | 28.6% |
| West Gary Lighthouse Charter (9585) | 68.8% | 31.2% |
| West Lafayette Com School Corp (7875) | 71.9% | 28.1% |
| West Noble School Corporation (6065) | 72.7% | 27.3% |
| West Washington School Corp (8220) | 70.2% | 29.8% |
| Western Boone Co Com Sch Dist (615) | 69.6% | 30.4% |
| Western School Corp (3490) | 68.7% | 31.3% |
| Western Wayne Schools (8355) | 73.4% | 26.6% |
| Westfield-Washington Schools (3030) | 67.7% | 32.3% |
| Westview School Corporation (4525) | 70.1% | 29.9% |
| White River Valley Sch Dist (2980) | 75.3% | 24.7% |
| Whiting School City (4760) | 71.3% | 28.7% |
| Whitko Community School Corp (4455) | 75.9% | 24.1% |
| Whitley Co Cons Schools (8665) | 73.2% | 26.8% |
| Zionsville Community Schools (630) | 72.4% | 27.6% |

**FY 2009 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Percentage**

| School Corporation | Student Instructional Expenditures | Non-Instructional Expenditures |
|---|---------------------------------------|-----------------------------------|
| Decatur Discovery Academy Inc (9525) | 97.7% | 2.3% |
| Signature School Inc (9315) | 97.2% | 2.8% |
| Montessori Academy @ Geist (9665) | 91.8% | 8.2% |
| Renaissance Academy Charter (9690) | 90.1% | 9.9% |
| Options Charter Sch - Noblesville (9640) | 89.9% | 10.1% |
| Beacon Academy (9830) | 88.5% | 11.5% |
| Irvington Community School (9330) | 87.4% | 12.6% |
| Hope Academy (9655) | 86.9% | 13.1% |
| Options Charter School - Carmel (9325) | 86.1% | 13.9% |
| Lawrence Early College HS for S&T (9660) | 86.1% | 13.9% |
| School City of Mishawaka (7200) | 83.8% | 16.2% |
| Herron Charter (9650) | 83.5% | 16.5% |
| Hoosier Academy - Muncie (9810) | 83.0% | 17.0% |
| Hoosier Academy - Indianapolis (9805) | 82.2% | 17.8% |
| Flanner House Elementary School (9390) | 82.0% | 18.0% |
| Indpls Metropolitan High School (9670) | 81.8% | 18.2% |
| Logansport Community Sch Corp (875) | 81.8% | 18.2% |
| Anderson Preparatory Academy (9790) | 81.8% | 18.2% |
| M S D Wabash County Schools (8050) | 81.3% | 18.7% |
| West Central School Corp (6630) | 81.1% | 18.9% |
| Goshen Community Schools (2315) | 81.1% | 18.9% |
| Lafayette School Corporation (7855) | 81.1% | 18.9% |
| Robert H Faulkner Academy (9795) | 80.7% | 19.3% |
| Rockville Community School Corp (6300) | 80.0% | 20.0% |
| Paoli Community School Corp (6155) | 79.9% | 20.1% |
| Muncie Community Schools (1970) | 79.6% | 20.4% |
| Veritas Academy (9360) | 79.3% | 20.7% |
| Rural Community Schools Inc (9465) | 79.2% | 20.8% |
| Charles A Tindley Accelerated Schl (9445) | 79.2% | 20.8% |
| DeKalb Co Ctl United Sch Dist (1835) | 79.1% | 20.9% |
| Mississinewa Community School Corp (2855) | 79.1% | 20.9% |
| Greater Clark County Schools (1010) | 78.8% | 21.2% |
| East Noble School Corp (6060) | 78.7% | 21.3% |
| Richmond Community School (8385) | 78.7% | 21.3% |
| Fort Wayne Community Schools (235) | 78.4% | 21.6% |
| Joshua Academy (9495) | 78.4% | 21.6% |
| New Castle Community Sch Corp (3445) | 78.3% | 21.7% |
| Milan Community Schools (6910) | 78.3% | 21.7% |
| M S D Pike Township (5350) | 78.0% | 22.0% |
| Attica Consolidated Sch Corp (2435) | 78.0% | 22.0% |
| Community Schools of Frankfort (1170) | 77.9% | 22.1% |
| Vigo County School Corp (8030) | 77.4% | 22.6% |
| Randolph Eastern School Corp (6835) | 77.4% | 22.6% |
| Linton-Stockton School Corp (2950) | 77.3% | 22.7% |
| Loogootee Community Sch Corp (5525) | 77.0% | 23.0% |
| East Washington School Corp (8215) | 77.0% | 23.0% |
| Rising Sun-Ohio Co Com (6080) | 76.9% | 23.1% |
| Fremont Community Schools (7605) | 76.8% | 23.2% |
| Bremen Public Schools (5480) | 76.5% | 23.5% |
| Barr-Reeve Com Schools Inc (1315) | 76.2% | 23.8% |
| Christel House Academy (9380) | 76.2% | 23.8% |

**FY 2009 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Percentage**

| School Corporation | Student Instructional Expenditures | Non-Instructional Expenditures |
|---|---------------------------------------|-----------------------------------|
| The Indianapolis Project School (9825) | 76.2% | 23.8% |
| Alexandria Com School Corp (5265) | 76.1% | 23.9% |
| Nettle Creek School Corp (8305) | 76.1% | 23.9% |
| Carmel Clay Schools (3060) | 76.0% | 24.0% |
| School City of Hammond (4710) | 76.0% | 24.0% |
| Whitko Community School Corp (4455) | 75.9% | 24.1% |
| Garrett-Keyser-Butler Com (1820) | 75.9% | 24.1% |
| Union Co-Clg Corner Joint Sch Dist (7950) | 75.7% | 24.3% |
| Kankakee Valley School Corp (3785) | 75.7% | 24.3% |
| Concord Community Schools (2270) | 75.7% | 24.3% |
| Northern Wells Com Schools (8435) | 75.6% | 24.4% |
| M S D Shakamak Schools (2960) | 75.6% | 24.4% |
| Kokomo-Center Twp Con Sch Corp (3500) | 75.5% | 24.5% |
| Frontier School Corporation (8525) | 75.5% | 24.5% |
| South Dearborn Com School Corp (1600) | 75.4% | 24.6% |
| New Albany-Floyd Co Con Sch (2400) | 75.4% | 24.6% |
| Seymour Community Schools (3675) | 75.4% | 24.6% |
| South Adams Schools (35) | 75.3% | 24.7% |
| White River Valley Sch Dist (2980) | 75.3% | 24.7% |
| Beech Grove City Schools (5380) | 75.3% | 24.7% |
| Edinburgh Community Sch Corp (4215) | 75.3% | 24.7% |
| Richland-Bean Blossom C S C (5705) | 75.3% | 24.7% |
| Twin Lakes School Corp (8565) | 75.2% | 24.8% |
| Campagna Academy Charter School (9300) | 75.1% | 24.9% |
| Jennings County Schools (4015) | 75.0% | 25.0% |
| Dewey Township Schools (4790) | 74.9% | 25.1% |
| Mt Vernon Community Sch Corp (3135) | 74.9% | 25.1% |
| Rochester Community Sch Corp (2645) | 74.8% | 25.2% |
| Washington Com Schools Inc (1405) | 74.8% | 25.2% |
| M S D North Posey Co Schools (6600) | 74.8% | 25.2% |
| Liberty-Perry Com School Corp (1895) | 74.7% | 25.3% |
| North Adams Community Schools (25) | 74.6% | 25.4% |
| East Allen County Schools (255) | 74.6% | 25.4% |
| Fayette County School Corp (2395) | 74.6% | 25.4% |
| Perry Central Com Schools Corp (6325) | 74.6% | 25.4% |
| Challenge Foundation Academy (9645) | 74.6% | 25.4% |
| Brownsburg Community Sch Corp (3305) | 74.6% | 25.4% |
| M S D Southwest Allen County (125) | 74.6% | 25.4% |
| Plymouth Community School Corp (5485) | 74.5% | 25.5% |
| Orleans Community Schools (6145) | 74.5% | 25.5% |
| Sunman-Dearborn Com Sch Corp (1560) | 74.5% | 25.5% |
| Tippecanoe Valley School Corp (4445) | 74.5% | 25.5% |
| Huntington Co Com Sch Corp (3625) | 74.5% | 25.5% |
| Monroe Central School Corp (6820) | 74.4% | 25.6% |
| Elwood Community School Corp (5280) | 74.4% | 25.6% |
| Clarksville Com School Corp (1000) | 74.3% | 25.7% |
| Adams Central Community Schools (15) | 74.2% | 25.8% |
| Clay Community Schools (1125) | 74.2% | 25.8% |
| Prairie Heights Com Sch Corp (4515) | 74.2% | 25.8% |
| Tippecanoe School Corp (7865) | 74.1% | 25.9% |
| Vincennes Community Sch Corp (4335) | 74.1% | 25.9% |

**FY 2009 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Percentage**

| School Corporation | Student Instructional Expenditures | Non-Instructional Expenditures |
|--|---------------------------------------|-----------------------------------|
| M S D Washington Township (5370) | 74.1% | 25.9% |
| Randolph Central School Corp (6825) | 74.1% | 25.9% |
| KIPP Lead College Prep Charter (9635) | 74.1% | 25.9% |
| North Judson-San Pierre Sch Corp (7515) | 74.0% | 26.0% |
| Tipton Community School Corp (7945) | 74.0% | 26.0% |
| M S D of New Durham Township (4860) | 74.0% | 26.0% |
| M S D Bluffton-Harrison (8445) | 73.9% | 26.1% |
| Noblesville Schools (3070) | 73.9% | 26.1% |
| Lanesville Community School Corp (3160) | 73.9% | 26.1% |
| Northwest Allen County Schools (225) | 73.9% | 26.1% |
| Crawford Co Com School Corp (1300) | 73.8% | 26.2% |
| Clinton Central School Corp (1150) | 73.8% | 26.2% |
| Batesville Community Sch Corp (6895) | 73.8% | 26.2% |
| South Bend Community Sch Corp (7205) | 73.8% | 26.2% |
| SE Neighborhood Sch of Excellence (9485) | 73.7% | 26.3% |
| Center Grove Com Sch Corp (4205) | 73.6% | 26.4% |
| Triton School Corporation (5495) | 73.6% | 26.4% |
| Greenwood Community Sch Corp (4245) | 73.5% | 26.5% |
| Turkey Run Community Sch Corp (6310) | 73.5% | 26.5% |
| Southeastern School Corp (815) | 73.5% | 26.5% |
| Evansville-Vanderburgh Sch Corp (7995) | 73.5% | 26.5% |
| Galileo Charter School (9565) | 73.5% | 26.5% |
| Greensburg Community Schools (1730) | 73.5% | 26.5% |
| Western Wayne Schools (8355) | 73.4% | 26.6% |
| Smith-Green Community Schools (8625) | 73.4% | 26.6% |
| Eastern Pulaski Com Sch Corp (6620) | 73.4% | 26.6% |
| LaPorte Community School Corp (4945) | 73.4% | 26.6% |
| Mitchell Community Schools (5085) | 73.3% | 26.7% |
| Peru Community Schools (5635) | 73.3% | 26.7% |
| Southwest Parke Com Sch Corp (6260) | 73.2% | 26.8% |
| Whitley Co Cons Schools (8665) | 73.2% | 26.8% |
| Anderson Community School Corp (5275) | 73.2% | 26.8% |
| New Community School (9340) | 73.2% | 26.8% |
| Salem Community Schools (8205) | 73.2% | 26.8% |
| North Lawrence Com Schools (5075) | 73.2% | 26.8% |
| Culver Community Schools Corp (5455) | 73.1% | 26.9% |
| Fairfield Community Schools (2155) | 73.1% | 26.9% |
| North Gibson School Corp (2735) | 73.1% | 26.9% |
| Cass Township Schools (4770) | 73.1% | 26.9% |
| South Vermillion Com Sch Corp (8020) | 73.1% | 26.9% |
| Blue River Valley Schools (3405) | 73.0% | 27.0% |
| East Porter County School Corp (6510) | 73.0% | 27.0% |
| Southeast Dubois Co Sch Corp (2100) | 73.0% | 27.0% |
| Wes-Del Community Schools (1885) | 73.0% | 27.0% |
| Shelbyville Central Schools (7365) | 73.0% | 27.0% |
| Griffith Public Schools (4700) | 73.0% | 27.0% |
| Crothersville Community Schools (3710) | 73.0% | 27.0% |
| Knox Community School Corp (7525) | 72.9% | 27.1% |
| Franklin Township Com Sch Corp (5310) | 72.9% | 27.1% |
| Oak Hill United School Corp (5625) | 72.9% | 27.1% |
| M S D Steuben County (7615) | 72.9% | 27.1% |

**FY 2009 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Percentage**

| School Corporation | Student Instructional Expenditures | Non-Instructional Expenditures |
|---------------------------------------|---------------------------------------|-----------------------------------|
| Taylor Community School Corp (3460) | 72.8% | 27.2% |
| Northeastern Wayne Schools (8375) | 72.8% | 27.2% |
| Decatur County Com Schools (1655) | 72.8% | 27.2% |
| Scott County School District 1 (7230) | 72.8% | 27.2% |
| Bloomfield School District (2920) | 72.8% | 27.2% |
| South Henry School Corp (3415) | 72.8% | 27.2% |
| Southwestern-Jefferson Co Con (4000) | 72.7% | 27.3% |
| West Noble School Corporation (6065) | 72.7% | 27.3% |
| Lakeland School Corporation (4535) | 72.7% | 27.3% |
| M S D Boone Township (6460) | 72.7% | 27.3% |
| Delaware Community School Corp (1875) | 72.6% | 27.4% |
| M S D Warren County (8115) | 72.6% | 27.4% |
| Wawasee Community School Corp (4345) | 72.6% | 27.4% |
| Scott County School District 2 (7255) | 72.6% | 27.4% |
| South Spencer County Sch Corp (7445) | 72.6% | 27.4% |
| Lake Central School Corp (4615) | 72.6% | 27.4% |
| Franklin County Com Sch Corp (2475) | 72.6% | 27.4% |
| Rensselaer Central School Corp (3815) | 72.6% | 27.4% |
| M S D Lawrence Township (5330) | 72.5% | 27.5% |
| Jac-Cen-Del Community Sch Corp (6900) | 72.5% | 27.5% |
| Lake Ridge Schools (4650) | 72.4% | 27.6% |
| Zionsville Community Schools (630) | 72.4% | 27.6% |
| South Ripley Com Sch Corp (6865) | 72.4% | 27.6% |
| School Town of Speedway (5400) | 72.4% | 27.6% |
| Hamilton Community Schools (7610) | 72.2% | 27.8% |
| Hamilton Southeastern Schools (3005) | 72.2% | 27.8% |
| Centerville-Abington Com Schs (8360) | 72.2% | 27.8% |
| North White School Corp (8515) | 72.1% | 27.9% |
| Greenfield-Central Com Schools (3125) | 72.1% | 27.9% |
| Mooresville Con School Corp (5930) | 72.1% | 27.9% |
| Cannelton City Schools (6340) | 72.1% | 27.9% |
| Crown Point Community Sch Corp (4660) | 72.1% | 27.9% |
| Argos Community Schools (5470) | 72.1% | 27.9% |
| South Putnam Community Schools (6705) | 72.0% | 28.0% |
| Jay School Corp (3945) | 72.0% | 28.0% |
| North Harrison Com School Corp (3180) | 72.0% | 28.0% |
| Community Montessori Inc (9320) | 72.0% | 28.0% |
| Brownstown Cnt Com Sch Corp (3695) | 72.0% | 28.0% |
| South Harrison Com Schools (3190) | 72.0% | 28.0% |
| Statewide | 72.0% | 28.0% |
| Wa-Nee Community Schools (2285) | 71.9% | 28.1% |
| West Lafayette Com School Corp (7875) | 71.9% | 28.1% |
| Cloverdale Community Schools (6750) | 71.8% | 28.2% |
| Lawrenceburg Com School Corp (1620) | 71.8% | 28.2% |
| Crawfordsville Com Schools (5855) | 71.8% | 28.2% |
| Randolph Southern School Corp (6805) | 71.7% | 28.3% |
| Northwestern School Corp (3470) | 71.7% | 28.3% |
| North Miami Community Schools (5620) | 71.6% | 28.4% |
| Monroe County Com Sch Corp (5740) | 71.5% | 28.5% |
| Warrick County School Corp (8130) | 71.5% | 28.5% |
| John Glenn School Corporation (7150) | 71.5% | 28.5% |

**FY 2009 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Percentage**

| School Corporation | Student Instructional Expenditures | Non-Instructional Expenditures |
|---|---------------------------------------|-----------------------------------|
| Cowan Community School Corp (1900) | 71.4% | 28.6% |
| Warsaw Community Schools (4415) | 71.4% | 28.6% |
| West Clark Community Schools (940) | 71.4% | 28.6% |
| Plainfield Community Sch Corp (3330) | 71.3% | 28.7% |
| Whiting School City (4760) | 71.3% | 28.7% |
| Central Noble Com School Corp (6055) | 71.3% | 28.7% |
| Southern Wells Com Schools (8425) | 71.3% | 28.7% |
| Rush County Schools (6995) | 71.2% | 28.8% |
| M S D Martinsville Schools (5925) | 71.2% | 28.8% |
| North Putnam Community Schools (6715) | 71.1% | 28.9% |
| School City of Hobart (4730) | 71.1% | 28.9% |
| Eminence Community School Corp (5910) | 71.1% | 28.9% |
| Shoals Community School Corp (5520) | 71.1% | 28.9% |
| Hanover Community School Corp (4580) | 71.0% | 29.0% |
| Blackford County Schools (515) | 71.0% | 29.0% |
| School Town of Munster (4740) | 71.0% | 29.0% |
| East Chicago Urban Enterprise Acad (9555) | 71.0% | 29.0% |
| M S D Wayne Township (5375) | 71.0% | 29.0% |
| Wabash City Schools (8060) | 70.9% | 29.1% |
| Southwest School Corp (7715) | 70.9% | 29.1% |
| Sheridan Community Schools (3055) | 70.8% | 29.2% |
| Indianapolis Public Schools (5385) | 70.8% | 29.2% |
| Northeast School Corp (7645) | 70.8% | 29.2% |
| Michigan City Area Schools (4925) | 70.7% | 29.3% |
| North Daviess Com Schools (1375) | 70.7% | 29.3% |
| South Knox School Corp (4325) | 70.7% | 29.3% |
| North Spencer County Sch Corp (7385) | 70.6% | 29.4% |
| River Forest Community Sch Corp (4590) | 70.6% | 29.4% |
| Southern Hancock Co Com Sch Corp (3115) | 70.5% | 29.5% |
| Indiana Math and Science Academy (9785) | 70.5% | 29.5% |
| New Harmony Town & Twp Con Sch (6610) | 70.5% | 29.5% |
| Lebanon Community School Corp (665) | 70.5% | 29.5% |
| Eastern Howard School Corp (3480) | 70.4% | 29.6% |
| Union Township School Corp (6530) | 70.4% | 29.6% |
| Spencer-Owen Community Schools (6195) | 70.4% | 29.6% |
| Shelby Eastern Schools (7285) | 70.4% | 29.6% |
| Rossville Con School District (1180) | 70.3% | 29.7% |
| Southwest Dubois Co Sch Corp (2110) | 70.3% | 29.7% |
| Gary Community School Corp (4690) | 70.3% | 29.7% |
| Southeast Fountain School Corp (2455) | 70.3% | 29.7% |
| Mill Creek Community Sch Corp (3335) | 70.2% | 29.8% |
| West Washington School Corp (8220) | 70.2% | 29.8% |
| Lake Station Community Schools (4680) | 70.2% | 29.8% |
| Baugo Community Schools (2260) | 70.2% | 29.8% |
| Westview School Corporation (4525) | 70.1% | 29.9% |
| Brown County School Corporation (670) | 70.0% | 30.0% |
| Union School Corporation (6795) | 70.0% | 30.0% |
| Valparaiso Community Schools (6560) | 70.0% | 30.0% |
| Northern Com Sch Tipton Co (7935) | 70.0% | 30.0% |
| Franklin Community School Corp (4225) | 69.8% | 30.2% |
| Tri-County School Corp (8535) | 69.8% | 30.2% |

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Sorted by Percentage**

| School Corporation | Student Instructional Expenditures | Non-Instructional Expenditures |
|---|---------------------------------------|-----------------------------------|
| North Vermillion Com Sch Corp (8010) | 69.7% | 30.3% |
| Western Boone Co Com Sch Dist (615) | 69.6% | 30.4% |
| Covington Community Sch Corp (2440) | 69.6% | 30.4% |
| Manchester Community Schools (8045) | 69.6% | 30.4% |
| Oregon-Davis School Corp (7495) | 69.6% | 30.4% |
| Union-North United School Corp (7215) | 69.6% | 30.4% |
| Monroe-Gregg School District (5900) | 69.5% | 30.5% |
| Hamilton Heights School Corp (3025) | 69.5% | 30.5% |
| Switzerland County School Corp (7775) | 69.5% | 30.5% |
| Eastern Greene Schools (2940) | 69.5% | 30.5% |
| North Knox School Corp (4315) | 69.4% | 30.6% |
| Delphi Community School Corp (755) | 69.4% | 30.6% |
| Merrillville Community School (4600) | 69.4% | 30.6% |
| Northwestern Con School Corp (7350) | 69.3% | 30.7% |
| Duneland School Corporation (6470) | 69.3% | 30.7% |
| North Newton School Corp (5945) | 69.2% | 30.8% |
| New Prairie United School Corp (4805) | 69.2% | 30.8% |
| Nineveh-Hensley-Jackson United (4255) | 69.2% | 30.8% |
| School Town of Highland (4720) | 69.2% | 30.8% |
| Thea Bowman Leadership Academy (9460) | 69.2% | 30.8% |
| Shenandoah School Corporation (3435) | 69.0% | 31.0% |
| DeKalb Co Eastern Com Sch Dist (1805) | 69.0% | 31.0% |
| M S D Decatur Township (5300) | 68.9% | 31.1% |
| Pioneer Regional School Corp (775) | 68.9% | 31.1% |
| Danville Community School Corp (3325) | 68.9% | 31.1% |
| Portage Township Schools (6550) | 68.8% | 31.2% |
| South Gibson School Corp (2765) | 68.8% | 31.2% |
| West Gary Lighthouse Charter (9585) | 68.8% | 31.2% |
| Western School Corp (3490) | 68.7% | 31.3% |
| Tell City-Troy Twp School Corp (6350) | 68.7% | 31.3% |
| South Newton School Corp (5995) | 68.6% | 31.4% |
| Mt Pleasant Twp Com Sch Corp (1910) | 68.5% | 31.5% |
| Caston School Corporation (2650) | 68.4% | 31.6% |
| Benton Community School Corp (395) | 68.4% | 31.6% |
| South Central Com School Corp (4940) | 68.4% | 31.6% |
| North Montgomery Com Sch Corp (5835) | 68.1% | 31.9% |
| Greencastle Community Sch Corp (6755) | 68.1% | 31.9% |
| Southwestern Con Sch Shelby Co (7360) | 68.1% | 31.9% |
| Tri-Creek School Corp (4645) | 67.8% | 32.2% |
| Northeast Dubois Co Sch Corp (2040) | 67.8% | 32.2% |
| East Gibson School Corporation (2725) | 67.8% | 32.2% |
| Avon Community School Corp (3315) | 67.7% | 32.3% |
| Westfield-Washington Schools (3030) | 67.7% | 32.3% |
| Clinton Prairie School Corp (1160) | 67.4% | 32.6% |
| Middlebury Community Schools (2275) | 66.9% | 33.1% |
| Madison Consolidated Schools (3995) | 66.7% | 33.3% |
| South Montgomery Com Sch Corp (5845) | 66.6% | 33.4% |
| KIPP Indpls College Preparatory (9400) | 66.6% | 33.4% |
| Eastern Hancock Co Com Sch Corp (3145) | 66.6% | 33.4% |
| Springs Valley Com School Corp (6160) | 66.5% | 33.5% |
| Monument Lighthouse Charter School (9590) | 66.5% | 33.5% |

**FY 2009 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Percentage**

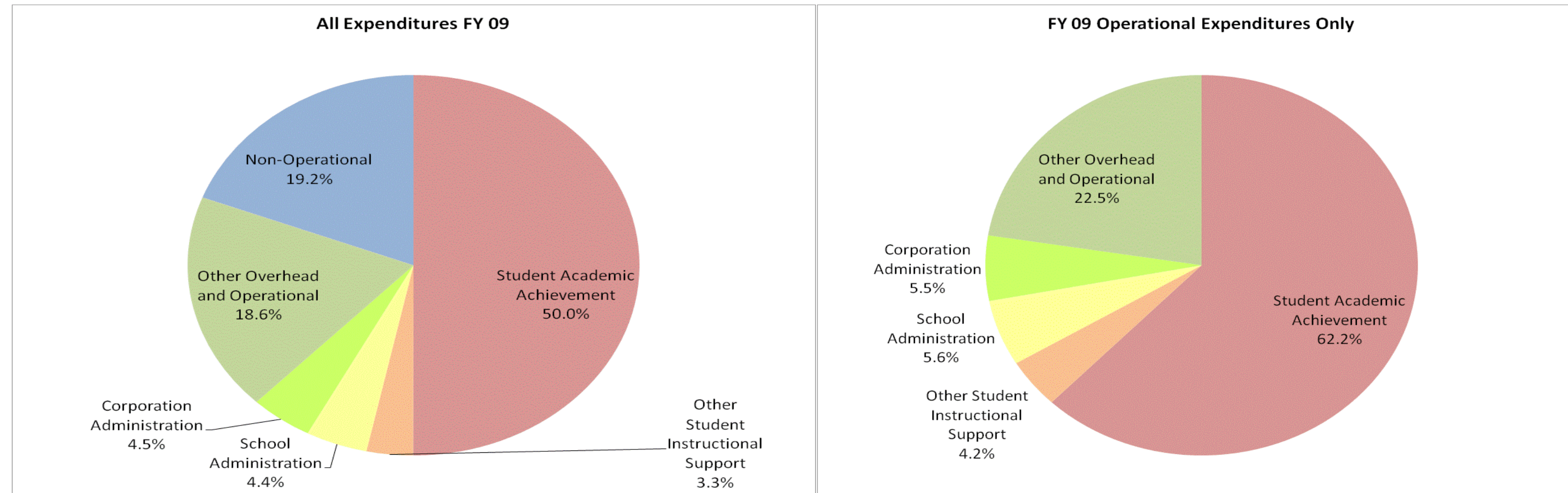
| School Corporation | Student Instructional Expenditures | Non-Instructional Expenditures |
|--|---------------------------------------|-----------------------------------|
| Imagine MASTER on Broadway (9820) | 66.4% | 33.6% |
| Charter School of the Dunes (9310) | 66.3% | 33.7% |
| Elkhart Community Schools (2305) | 66.2% | 33.8% |
| M S D Mount Vernon (6590) | 66.1% | 33.9% |
| Penn-Harris-Madison Sch Corp (7175) | 65.9% | 34.1% |
| Gary Lighthouse Charter School (9535) | 65.8% | 34.2% |
| Daleville Community Schools (1940) | 65.5% | 34.5% |
| C A Beard Memorial School Corp (3455) | 65.2% | 34.8% |
| Andrew J Brown Academy (9615) | 65.2% | 34.8% |
| Greater Jasper Con Schs (2120) | 65.2% | 34.8% |
| Timothy L Johnson Academy (9350) | 65.1% | 34.9% |
| Porter Township School Corp (6520) | 64.7% | 35.3% |
| Bartholomew Con School Corp (365) | 64.7% | 35.3% |
| Imagine Master Academy (9695) | 64.6% | 35.4% |
| Medora Community School Corp (3640) | 64.5% | 35.5% |
| Flat Rock-Hawcreek School Corp (370) | 64.3% | 35.7% |
| East Chicago Lighthouse Charter (9595) | 63.9% | 36.1% |
| Imagine Life Sciences Acad - East (9815) | 63.7% | 36.3% |
| Eastbrook Community Sch Corp (2815) | 63.6% | 36.4% |
| Maconaquah School Corp (5615) | 63.3% | 36.7% |
| North West Hendricks Schools (3295) | 63.0% | 37.0% |
| School City of East Chicago (4670) | 62.3% | 37.7% |
| Frankton-Lapel Community Schs (5245) | 61.0% | 39.0% |
| Pike County School Corp (6445) | 60.5% | 39.5% |
| Carroll Consolidated Sch Corp (750) | 60.4% | 39.6% |
| Indpls Lighthouse Charter School (9575) | 60.4% | 39.6% |
| Clark-Pleasant Com School Corp (4145) | 60.3% | 39.7% |
| Madison-Grant United Sch Corp (2825) | 59.7% | 40.3% |
| M S D Warren Township (5360) | 55.9% | 44.1% |
| Aspire Charter Academy (9685) | 55.6% | 44.4% |
| M S D Perry Township (5340) | 55.5% | 44.5% |
| 21st Century Charter Sch of Gary (9545) | 52.2% | 47.8% |
| Fountain Square Academy (9480) | 49.1% | 50.9% |
| Fall Creek Academy (9370) | 48.4% | 51.6% |
| Marion Community Schools (2865) | 47.4% | 52.6% |
| South Madison Com Sch Corp (5255) | 45.9% | 54.1% |
| Prairie Township Schools (4880) | 44.5% | 55.5% |

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Statewide**

Statewide

| Student Instructional Category | FY99 % of Total | | FY06 % of Total | | FY08 % of Total | | FY09 % of Total | |
|--------------------------------|------------------------|-------|-------------------------|-------|-------------------------|-----------|-------------------------|-------|
| | FY 1999 | Exp | FY 2006 | Exp | FY 2008 | Exp | FY 2009 | Exp |
| Student Academic Achievement | \$4,075,854,334 | 53.8% | \$5,618,918,097 | 52.2% | \$5,698,088,993 | 51.1% | \$5,755,824,883 | 50.0% |
| Student Instructional Support | \$566,186,511 | 7.5% | \$791,426,058 | 7.4% | \$857,672,868 | 7.7% | \$889,583,580 | 7.7% |
| Overhead and Operational | \$1,536,590,249 | 20.3% | \$2,237,934,785 | 20.8% | \$2,468,831,514 | 22.2% | \$2,647,602,363 | 23.0% |
| Nonoperational | \$1,390,983,964 | 18.4% | \$2,110,322,696 | 19.6% | \$2,117,661,305 | 19.0% | \$2,207,509,295 | 19.2% |
| Not Categorized | \$1,621,362 | | \$889,260 | | \$3,319,285 | 540% | \$5,695,405 | |
| Grand Total | \$7,571,236,419 | | \$10,759,490,897 | | \$11,145,573,966 | 7% | \$11,506,215,528 | |

| Student Instructional Expenditures (Academic Achievement plus Support) | FY1999 | FY2006 | FY2008 | FY2009 |
|--|--------|--------|--------|--------|
| | 61.3% | 59.6% | 58.8% | 57.8% |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Statewide

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2008 | FY 2009 | 10 Year Increase | 3 Year Increase | 1 Year Increase |
|--------------------------------|---|-----------------|-----------------|-----------------|-----------------|------------------|-----------------|-----------------|
| Student Academic Achievement | 11025 Regular Programs; Non Spec Ed Preschool | \$0 | \$470,858 | \$5,202,521 | \$7,611,613 | | > 500% | 46% |
| | 11050 Regular Programs; Full Day Kindergarten | \$0 | \$28,745,933 | \$77,280,029 | \$113,733,890 | | 296% | 47% |
| | 11100 Regular Programs; Elementary | \$1,167,495,868 | \$1,384,014,757 | \$1,653,760,488 | \$1,905,639,632 | 63% | 38% | 15% |
| | 11200 Regular Programs; Middle/Junior High | \$448,300,349 | \$538,380,931 | \$641,785,160 | \$747,793,503 | 67% | 39% | 17% |
| | 11300 Regular Programs; High School | \$698,527,372 | \$808,917,978 | \$969,296,235 | \$1,117,796,828 | 60% | 38% | 15% |
| | 11350 Regular Programs; High School; Academic Honors Diploma | \$478,946 | \$1,894,692 | \$4,744,430 | \$7,433,701 | > 500% | 292% | 57% |
| | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$0 | \$2,394,175 | \$12,930,174 | \$15,981,075 | | > 500% | 24% |
| | 11410 Vocational Education; Agriculture A | \$4,490,704 | \$5,399,941 | \$6,316,391 | \$6,712,222 | 49% | 24% | 6% |
| | 11420 Vocational Education; Agriculture B | \$5,142,221 | \$5,444,128 | \$6,559,480 | \$7,434,202 | 45% | 37% | 13% |
| | 11430 Vocational Education; Distributive Education | \$2,528,986 | \$2,473,648 | \$2,734,535 | \$3,120,107 | 23% | 26% | 14% |
| | 11440 Vocational Education; Health Occupations | \$2,218,230 | \$2,919,163 | \$3,426,951 | \$4,170,606 | 88% | 43% | 22% |
| | 11450 Vocational Education; Consumer and Homemaking | \$15,652,643 | \$16,444,492 | \$19,260,533 | \$21,026,842 | 34% | 28% | 9% |
| | 11460 Vocational Education; Occupational Home Economics | \$2,953,097 | \$3,594,192 | \$4,355,919 | \$4,915,379 | 66% | 37% | 13% |
| | 11470 Vocational Education; Business Education | \$6,340,298 | \$6,860,442 | \$8,303,886 | \$10,193,446 | 61% | 49% | 23% |
| | 11480 Vocational Education; Industrial Education A | \$15,174,717 | \$18,029,165 | \$19,215,288 | \$19,764,303 | 30% | 10% | 3% |
| | 11490 Vocational Education; Industrial Education B | \$4,196,685 | \$4,913,061 | \$5,285,714 | \$5,994,985 | 43% | 22% | 13% |
| | 11510 Vocational Education; Cooperative Education | \$7,013,442 | \$7,263,809 | \$10,001,704 | \$12,960,835 | 85% | 78% | 30% |
| | 11520 Vocational Education; Area School Participation | \$10,407,505 | \$12,643,634 | \$12,556,221 | \$11,379,757 | 9% | -10% | -9% |
| | 11590 Other Vocational Education Programs | \$15,298,446 | \$16,279,879 | \$18,136,956 | \$21,407,119 | 40% | 31% | 18% |
| | 11600 1998 Account Code - Alternative Education Programs | \$470 | \$0 | \$19,135 | \$0 | -100% | | -100% |
| | 11610 Regular Programs; Alternative Education Programs; Elementary | \$302,406 | \$443,424 | \$612,893 | \$875,868 | 190% | 98% | 43% |
| | 11620 Regular Programs; Alternative Education Programs; Middle/Junior High School | \$1,421,540 | \$1,933,608 | \$2,345,243 | \$3,291,456 | 132% | 70% | 40% |
| | 11630 Regular Programs; Alternative Education Programs; High School | \$4,768,784 | \$9,463,824 | \$15,668,686 | \$21,532,245 | 352% | 128% | 37% |
| | 11910 Other Regular Programs; Competency Testing | \$3,626,293 | \$4,791,106 | \$4,092,756 | \$5,150,356 | 42% | 7% | 26% |
| | 11920 Other Regular Programs; Project 4R | \$633,972 | \$72,524 | \$12,631 | \$0 | -100% | -100% | -100% |
| | 12110 Gifted And Talented; Gifted and Talented | \$20,741,140 | \$17,824,656 | \$22,223,651 | \$24,758,981 | 19% | 39% | 11% |
| | 12150 Gifted And Talented; High Ability Student Programs | \$0 | \$2,290,368 | \$8,337,821 | \$10,973,911 | | 379% | 32% |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$76,533,707 | \$119,903,634 | \$141,792,565 | \$166,803,926 | 118% | 39% | 18% |
| | 12220 Mental Disabilities; Moderate Mental Disabilities | \$20,547,905 | \$32,718,177 | \$42,546,716 | \$50,164,394 | 144% | 53% | 18% |
| | 12230 Mental Disabilities; Severe Mental Disabilities | \$13,566,769 | \$25,749,112 | \$31,054,789 | \$38,477,442 | 184% | 49% | 24% |
| | 12310 Physical Impairment; Orthopedic Impairment | \$14,217,678 | \$26,592,348 | \$24,813,563 | \$27,452,395 | 93% | 3% | 11% |
| | 12320 Physical Impairment; Multiple Disabilities | \$8,173,399 | \$10,011,325 | \$13,157,423 | \$17,343,729 | 112% | 73% | 32% |
| | 12330 Physical Impairment; Visual Impairment | \$2,324,514 | \$3,109,711 | \$3,986,712 | \$4,468,809 | 92% | 44% | 12% |
| | 12340 Physical Impairment; Hearing Impairment | \$6,684,355 | \$9,068,285 | \$11,441,301 | \$13,225,429 | 98% | 46% | 16% |
| | 12350 Physical Impairment; Homebound | \$5,212,549 | \$6,214,993 | \$7,709,935 | \$8,171,396 | 57% | 31% | 6% |
| | 12410 Emotional Disabilities; Emotional Disabilities; Full Time | \$30,721,418 | \$39,502,125 | \$47,866,413 | \$55,679,158 | 81% | 41% | 16% |
| | 12420 Emotional Disabilities; Emotional Disabilities; All Others | \$5,017,328 | \$9,645,877 | \$12,172,760 | \$13,702,756 | 173% | 42% | 13% |
| | 12510 Culturally Different; Communication Disorders | \$17,266,414 | \$24,923,538 | \$29,012,903 | \$33,577,269 | 94% | 35% | 16% |
| | 12520 Culturally Different; Compensatory | \$13,403,500 | \$9,915,937 | \$17,175,076 | \$15,452,613 | 15% | 56% | -10% |
| | 12610 Learning Disability | \$79,785,348 | \$119,701,015 | \$147,173,977 | \$175,928,935 | 121% | 47% | 20% |
| | 12710 Equal Opportunity At Risk | \$22,250,407 | \$20,951,480 | \$21,315,708 | \$21,928,056 | -1% | 5% | 3% |
| | 12810 Special Education Preschool | \$20,026,682 | \$34,550,613 | \$40,054,390 | \$45,637,819 | 128% | 32% | 14% |
| | 12900 Other Special Programs | \$47,582,069 | \$77,520,384 | \$90,281,643 | \$104,787,486 | 120% | 35% | 16% |
| | 13100 Adult/Continuing Education Programs; Adult Basic Education | \$12,815,813 | \$14,470,348 | \$16,070,509 | \$17,632,239 | 38% | 22% | 10% |
| | 13200 Adult/Continuing Education Programs; Advanced Adult Education | \$2,917,769 | \$2,827,179 | \$3,302,915 | \$3,481,338 | 19% | 23% | 5% |
| | 13300 Adult/Continuing Education Programs; Occupational Programs | \$5,068,237 | \$1,524,010 | \$1,632,758 | \$1,604,089 | -68% | 5% | -2% |
| | 13600 Adult/Continuing Education Programs; Special Interest Programs | \$2,093,048 | \$3,163,577 | \$3,778,412 | \$4,234,933 | 102% | 34% | 12% |
| | 13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program | \$4,731,563 | \$5,366,423 | \$4,883,915 | \$4,282,711 | -9% | -20% | -12% |
| | 14100 Summer School Programs; Elementary | \$9,272,810 | \$8,557,459 | \$9,305,110 | \$11,081,624 | 20% | 29% | 19% |
| | 14200 Summer School Programs; Middle/Junior High School | \$2,637,389 | \$2,531,478 | \$2,369,794 | \$2,797,297 | 6% | 11% | 18% |
| | 14300 Summer School Programs; High School | \$15,682,779 | \$15,270,251 | \$15,521,277 | \$16,473,800 | 5% | 8% | 6% |
| | 15100 Enrichment Programs; Non-Credit | \$713,929 | \$622,859 | \$1,149,472 | \$1,627,358 | 128% | 161% | 42% |
| | 16100 Remediation Testing | \$28,615,762 | \$24,413,820 | \$24,203,132 | \$25,875,054 | -10% | 6% | 7% |
| | 16200 Preventive Remediation | \$16,633,277 | \$16,085,727 | \$17,822,411 | \$19,006,561 | 14% | 18% | 7% |
| | 17100 Payments to Other Governmental Units Within State; Transfer Tuition | \$1,469,936 | \$1,571,436 | \$1,355,341 | \$2,847,154 | 94% | 81% | 110% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$24,224,034 | \$36,404,660 | \$37,411,030 | \$39,464,404 | 63% | 8% | 5% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$128,371,689 | \$151,823,631 | \$156,093,762 | \$162,040,819 | 26% | 7% | 4% |
| | 17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements | \$2,662,573 | \$8,259,949 | \$11,557,875 | \$23,499,728 | > 500% | 185% | 103% |
| | 17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other | \$1,596,640 | \$4,014,863 | \$2,571,446 | \$3,229,543 | 102% | -20% | 26% |
| | 17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other | \$329,344 | \$1,249,680 | \$2,841,223 | \$5,022,368 | > 500% | 302% | 77% |
| | 17800 Payments to Other Governmental Units Within State; Payments to Charter Schools | \$0 | \$11,251 | \$9,600 | \$2,098 | | -81% | -78% |
| | 17900 Payments to Other Governmental Units Within State; Other | \$2,438,999 | \$3,938,519 | \$1,700,220 | \$1,318,385 | -46% | -67% | -22% |
| | 18000 Payments to Governmental Units Outside State | \$51,248 | \$20,749 | \$22,251 | \$5,194 | -90% | -75% | -77% |

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Statewide**

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2008 | FY 2009 | 10 Year Increase | 3 Year Increase | 1 Year Increase |
|---|---|------------------------|------------------------|------------------------|------------------------|------------------|-----------------|-----------------|
| | 22110 Improvement of Instruction; Service Area Direction | \$28,314,132 | \$44,325,825 | \$49,293,016 | \$41,534,254 | 47% | -6% | -16% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$25,300,173 | \$37,963,338 | \$43,463,258 | \$52,623,692 | 108% | 39% | 21% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$8,931,986 | \$18,754,667 | \$22,348,094 | \$35,169,612 | 294% | 88% | 57% |
| | 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$4,275,581 | \$9,461,852 | \$6,805,547 | \$8,720,093 | 104% | -8% | 28% |
| | 22210 Library/Media Services; Service Area Direction | \$13,327,734 | \$13,632,342 | \$14,991,009 | \$15,787,226 | 18% | 16% | 5% |
| | 22220 Library/Media Services; School Library | \$66,917,161 | \$71,261,853 | \$82,063,923 | \$92,471,610 | 38% | 30% | 13% |
| | 22230 Library/Media Services; Audiovisual | \$6,224,070 | \$4,682,586 | \$4,285,555 | \$4,467,951 | -28% | -5% | 4% |
| | 22240 Library/Media Services; Educational Television | \$676,612 | \$339,221 | \$588,334 | \$874,234 | 29% | 158% | 49% |
| | 22250 Library/Media Services; Computer Assisted Instruction Services | \$23,748,439 | \$22,367,813 | \$22,898,337 | \$11,203,040 | -53% | -50% | -51% |
| | 22290 Library/Media Services; Other Educational Media Services | \$3,095,315 | \$4,141,565 | \$2,336,129 | \$2,468,164 | -20% | -40% | 6% |
| | 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$2,221,545 | \$7,187,847 | \$11,048,174 | \$15,616,139 | > 500% | 117% | 41% |
| | 22320 Instruction, Related Technology; Student Learning Centers | \$0 | \$0 | \$2,995,408 | \$6,352,174 | | | 112% |
| | 22330 Instruction, Related Technology; Systems Analysis and Planning | \$0 | \$0 | \$71,458 | \$178,473 | | | 150% |
| | 22340 Instruction, Related Technology; Systems Application Development | \$0 | \$0 | \$410,229 | \$845,885 | | | 106% |
| | 22350 Instruction, Related Technology; Systems Operations | \$0 | \$0 | \$3,436,490 | \$7,316,163 | | | 113% |
| | 22360 Instruction, Related Technology; Network Support | \$0 | \$86,814,741 | \$90,809,941 | \$71,011,203 | | -18% | -22% |
| | 22370 Instruction, Related Technology; Hardware Maintenance and Support | \$0 | \$0 | \$6,259,570 | \$14,090,627 | | | 125% |
| | 22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel | \$0 | \$0 | \$1,030,552 | \$3,259,050 | | | 216% |
| | 22400 Academic Student Assessment | \$0 | \$0 | \$336,779 | \$1,139,577 | | | 238% |
| | 22900 Other Support Service, Instructional Staff | \$0 | \$0 | \$170,342 | \$6,505,220 | | | > 500% |
| | 25510 Textbooks for Rent or Resale; Direction of Rental Service | \$890,378 | \$1,374,650 | \$2,163,177 | \$1,485,471 | 67% | 8% | -31% |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$51,631,523 | \$82,384,232 | \$58,811,669 | \$85,190,928 | 65% | 3% | 45% |
| | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$3,227,206 | \$5,506,899 | \$5,468,053 | \$5,342,607 | 66% | -3% | -2% |
| | 25550 Textbooks for Rent or Resale; Direction of Resale Service | \$138,498 | \$160,807 | \$462,171 | \$452,813 | 227% | 182% | -2% |
| | 25560 Textbooks for Rent or Resale; Textbooks and Workbooks | \$6,698,774 | \$15,781,267 | \$12,048,835 | \$17,795,034 | 166% | 13% | 48% |
| | 25570 Textbooks for Rent or Resale; Materials and Supplies | \$1,424,235 | \$1,804,615 | \$2,149,904 | \$3,566,397 | 150% | 98% | 66% |
| | 25590 Textbooks for Rent or Resale; Other Textbook Resale Services | \$88,203 | \$314,033 | \$366,834 | \$222,321 | 152% | -29% | -39% |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$131,467,365 | \$224,173,062 | \$124,513,685 | \$0 | | | |
| | 60400 Nonprogramed Charges; FICA Transfers; Coops | \$13,802 | \$0 | \$0 | \$0 | -100% | | |
| | 60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only | \$0 | \$58,368 | \$250,907 | \$153,752 | | 163% | -39% |
| Student Academic Achievement Total | | \$3,461,967,723 | \$4,428,602,400 | \$5,101,501,138 | \$5,755,824,883 | 66% | 30% | 13% |
| Student Instructional Support | | | | | | | | |
| | 21110 Attendance and Social Work Services; Service Area Direction | \$7,303,555 | \$9,046,940 | \$11,307,510 | \$12,960,354 | 77% | 43% | 15% |
| | 21120 Attendance and Social Work Services; Attendance Services | \$3,067,162 | \$3,594,687 | \$3,930,053 | \$4,379,582 | 43% | 22% | 11% |
| | 21130 Attendance and Social Work Services; Social Work Services | \$7,693,268 | \$7,214,818 | \$10,027,178 | \$13,062,605 | 70% | 81% | 30% |
| | 21140 Attendance and Social Work Services; Pupil Accounting | \$487,469 | \$445,443 | \$456,544 | \$553,181 | 13% | 24% | 21% |
| | 21190 Attendance and Social Work Services; Other Attendance and Social Work Services | \$3,817,554 | \$3,419,237 | \$5,045,806 | \$7,481,081 | 96% | 119% | 48% |
| | 21210 Guidance Services; Service Area Direction | \$10,943,304 | \$11,423,694 | \$14,153,299 | \$15,949,508 | 46% | 40% | 13% |
| | 21220 Guidance Services; Counseling Services | \$78,480,264 | \$95,571,735 | \$115,811,721 | \$136,025,724 | 73% | 42% | 17% |
| | 21230 Guidance Services; Appraisal Services | \$542,656 | \$728,611 | \$1,309,586 | \$1,782,095 | 228% | 145% | 36% |
| | 21240 Guidance Services; Information Services | \$602,354 | \$486,446 | \$561,598 | \$1,026,518 | 70% | 111% | 83% |
| | 21250 Guidance Services; Records Maintenance | \$356,976 | \$372,404 | \$469,814 | \$545,819 | 53% | 47% | 16% |
| | 21290 Guidance Services; Other Guidance Services | \$615,432 | \$1,114,299 | \$911,859 | \$821,051 | 33% | -26% | -10% |
| | 21310 Health Services; Service Area Direction | \$1,394,574 | \$1,241,728 | \$1,501,053 | \$1,513,834 | 9% | 22% | 1% |
| | 21320 Health Services; Medical Services | \$1,102,674 | \$6,307,437 | \$5,461,858 | \$2,399,182 | 118% | -62% | -56% |
| | 21330 Health Services; Dental Services | \$11,665 | \$22,730 | \$15,784 | \$6,165 | -47% | -73% | -61% |
| | 21340 Health Services; Nurse Services | \$25,234,022 | \$36,953,193 | \$45,224,031 | \$53,313,269 | 111% | 44% | 18% |
| | 21390 Health Services; Other Health Services | \$2,472,433 | \$4,196,088 | \$4,486,646 | \$4,393,044 | 78% | 5% | -2% |
| | 21410 Psychological Services; Service Area Direction | \$3,171,192 | \$4,405,586 | \$5,376,542 | \$6,986,783 | 120% | 59% | 30% |
| | 21420 Psychological Testing | \$12,079,231 | \$17,220,850 | \$20,406,415 | \$23,308,314 | 93% | 35% | 14% |
| | 21430 Psychological Counseling | \$2,683,240 | \$3,658,230 | \$4,277,455 | \$4,479,914 | 67% | 22% | 5% |
| | 21490 Other Psychological Services | \$1,554,710 | \$1,964,920 | \$2,214,277 | \$2,540,901 | 63% | 29% | 15% |
| | 21510 Speech Pathology and Audiology Services; Service Area Direction | \$671,983 | \$939,226 | \$1,186,128 | \$1,450,747 | 116% | 54% | 22% |
| | 21520 Speech Pathology and Audiology Services; Speech Pathology Services | \$14,943,013 | \$20,889,217 | \$26,044,482 | \$31,411,260 | 110% | 50% | 21% |
| | 21530 Speech Pathology and Audiology Services; Audiology Services | \$498,236 | \$848,709 | \$814,038 | \$985,597 | 98% | 16% | 21% |
| | 21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services | \$1,329,711 | \$1,667,153 | \$2,257,904 | \$2,783,433 | 109% | 67% | 23% |
| | 21610 Occupational Therapy, Related Services; Service Area Direction | \$0 | \$0 | \$224,963 | \$981,751 | | | 336% |
| | 21620 Occupational Therapy, Related Services; Occupational Therapy Services | \$0 | \$0 | \$1,157,545 | \$2,995,885 | | | 159% |
| | 21710 Physical Therapy Services; Service Area Direction | \$0 | \$0 | \$51,520 | \$245,076 | | | 376% |
| | 21720 Physical Therapy Services; Physical Therapy Services | \$0 | \$0 | \$557,380 | \$1,408,440 | | | 153% |
| | 21810 Special Education Administration; Service Area Direction | \$12,989,867 | \$21,152,728 | \$25,015,987 | \$29,494,668 | 127% | 39% | 18% |
| | 21890 Special Education Administration; Other Special Education Administration | \$5,446,680 | \$9,224,477 | \$10,872,950 | \$11,390,077 | 109% | 23% | 5% |
| | 21910 Other Support Services, Students; Service Area Direction | \$0 | \$459,717 | \$1,247,671 | \$2,209,173 | | 381% | 77% |

**School Corporation Expenditures by Expenditure Type
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| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2008 | FY 2009 | 10 Year Increase | 3 Year Increase | 1 Year Increase |
|--|--|----------------------|----------------------|----------------------|----------------------|------------------|-----------------|-----------------|
| | 21990 Other Support Services, Students; Other Student Services | \$0 | \$1,257,962 | \$2,308,394 | \$2,974,323 | | 136% | 29% |
| | 24100 Office of The Principal | \$261,131,255 | \$335,515,046 | \$416,595,350 | \$487,996,049 | 87% | 45% | 17% |
| | 24900 Other Support Services, School Administration | \$9,837,466 | \$14,306,551 | \$17,571,312 | \$19,728,177 | 101% | 38% | 12% |
| Student Instructional Support Total | | \$470,461,948 | \$615,649,861 | \$758,854,652 | \$889,583,580 | 89% | 44% | 17% |
| Overhead and Operational | | | | | | | | |
| | 23110 Board of Education; Service Area Direction | \$5,479,337 | \$7,426,743 | \$8,265,961 | \$9,913,515 | 81% | 33% | 20% |
| | 23120 Board of Education; Service Area Assistants | \$5,148,376 | \$5,673,130 | \$5,651,522 | \$6,081,985 | 18% | 7% | 8% |
| | 23150 Board of Education; Legal Services | \$7,034,211 | \$8,983,519 | \$11,302,927 | \$11,623,539 | 65% | 29% | 3% |
| | 23160 Board of Education; Promotion Expenses | \$831,880 | \$958,199 | \$1,209,659 | \$1,068,613 | 28% | 12% | -12% |
| | 23190 Board of Education; Other Governing Body Services | \$2,715,509 | \$4,263,837 | \$4,506,689 | \$4,702,387 | 73% | 10% | 4% |
| | 23210 Executive Administration; Office of The Superintendent | \$55,246,620 | \$76,487,373 | \$97,297,610 | \$120,395,296 | 118% | 57% | 24% |
| | 23220 Executive Administration; Community Relations | \$2,863,976 | \$3,422,811 | \$3,645,831 | \$3,661,591 | 28% | 7% | 0% |
| | 23230 Executive Administration; Staff Relations and Negotiations | \$2,641,007 | \$3,086,891 | \$3,804,537 | \$4,147,083 | 57% | 34% | 9% |
| | 23290 Executive Administration; Other Executive Administration Services | \$8,960,323 | \$12,842,583 | \$17,485,522 | \$23,563,156 | 163% | 83% | 35% |
| | 25110 Fiscal Services; Office of The Business Manager | \$15,233,266 | \$21,568,669 | \$29,545,256 | \$33,709,897 | 121% | 56% | 14% |
| | 25120 Fiscal Services; Service Area Direction | \$3,720,379 | \$6,390,850 | \$8,903,212 | \$9,653,692 | 159% | 51% | 8% |
| | 25130 Fiscal Services; Budgeting | \$450,138 | \$536,423 | \$636,770 | \$745,398 | 66% | 39% | 17% |
| | 25140 Fiscal Services; Receiving and Disbursing Funds | \$1,958,323 | \$2,835,976 | \$3,311,316 | \$4,534,883 | 132% | 60% | 37% |
| | 25150 Fiscal Services; Payroll Services | \$3,522,465 | \$4,733,451 | \$6,063,303 | \$7,842,036 | 123% | 66% | 29% |
| | 25160 Fiscal Services; Financial Accounting | \$3,578,505 | \$5,155,806 | \$6,565,830 | \$8,540,195 | 139% | 66% | 30% |
| | 25170 Fiscal Services; Internal Auditing | \$209,691 | \$387,636 | \$405,152 | \$486,379 | 132% | 25% | 20% |
| | 25180 Fiscal Services; Property Accounting | \$361,612 | \$303,004 | \$249,122 | \$199,656 | -45% | -34% | -20% |
| | 25191 Other Fiscal Services; Refund of Revenue | \$9,900,523 | \$12,714,675 | \$13,330,179 | \$8,271,331 | -16% | -35% | -38% |
| | 25192 Other Fiscal Services; Petty Cash | \$19,802 | \$28,727 | \$27,697 | \$56,272 | 184% | 96% | 103% |
| | 25193 Other Fiscal Services; Printed Forms | \$427,162 | \$301,206 | \$233,102 | \$209,702 | -51% | -30% | -10% |
| | 25195 Other Fiscal Services; Bank Account Service Charge | \$250,690 | \$370,374 | \$586,748 | \$956,928 | 282% | 158% | 63% |
| | 25196 Other Fiscal Services; Cash Change | \$58,144 | \$90,443 | \$109,686 | \$89,304 | 54% | -1% | -19% |
| | 25199 Other Fiscal Services; Other | \$1,890,850 | \$2,060,444 | \$4,317,535 | \$7,349,244 | 289% | 257% | 70% |
| | 25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction | \$369,507 | \$441,131 | \$637,943 | \$1,312,018 | 255% | 197% | 106% |
| | 25220 Purchasing, Warehousing, and Distribution Services; Purchasing | \$3,871,339 | \$4,258,284 | \$4,249,419 | \$3,924,959 | 1% | -8% | -8% |
| | 25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing | \$2,795,378 | \$3,629,560 | \$3,204,890 | \$3,502,906 | 25% | -3% | 9% |
| | 25300 Printing, Publishing, and Duplicating Services | \$3,654,421 | \$3,784,916 | \$4,028,187 | \$3,617,059 | -1% | -4% | -10% |
| | 25400 Planning, Research, Development and Evaluation | \$2,882,236 | \$3,032,000 | \$4,305,754 | \$4,075,453 | 41% | 34% | -5% |
| | 25600 Public Information Services | \$820,060 | \$864,526 | \$1,819,752 | \$1,982,078 | 142% | 129% | 9% |
| | 25710 Personnel Services; Supervision of Personnel Services | \$3,804,809 | \$5,069,150 | \$8,391,941 | \$13,138,763 | 245% | 159% | 57% |
| | 25720 Personnel Services; Recruitment and Placement | \$2,414,959 | \$3,553,158 | \$4,071,465 | \$4,093,011 | 69% | 15% | 1% |
| | 25730 Personnel Services; Personnel Services | \$417,160 | \$391,223 | \$3,712,051 | \$12,407,147 | > 500% | > 500% | 234% |
| | 25740 Personnel Services; Noninstructional Personnel Training | \$161,133 | \$672,326 | \$715,985 | \$805,462 | 400% | 20% | 12% |
| | 25750 Personnel Services; Health Services | \$1,358,500 | \$2,479,219 | \$20,501,497 | \$39,153,119 | > 500% | > 500% | 91% |
| | 25790 Personal Services; Other Professional Services | \$0 | \$0 | \$48,966,673 | \$89,984,246 | | | 84% |
| | 25810 Administrative Technology Services; Technology Services Supervision And Administration | \$0 | \$0 | \$4,816,247 | \$10,242,802 | | | 113% |
| | 25820 Administrative Technology Services; Systems Analysis And Planning | \$0 | \$0 | \$439,300 | \$1,354,446 | | | 208% |
| | 25830 Administrative Technology Services; Systems Application Development | \$0 | \$0 | \$453,049 | \$880,113 | | | 94% |
| | 25840 Administrative Technology Services; Systems Operations | \$0 | \$0 | \$1,658,216 | \$4,764,675 | | | 187% |
| | 25850 Administrative Technology Services; Network Support | \$0 | \$0 | \$8,702,294 | \$18,570,389 | | | 113% |
| | 25860 Administrative Technology Services; Hardware Maintenance And Support | \$0 | \$0 | \$3,459,891 | \$7,260,307 | | | 110% |
| | 25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel | \$0 | \$0 | \$173,057 | -\$1,037,678 | < -500% | | -700% |
| | 25890 Other Technology Services | \$7,586,155 | \$7,468,321 | \$6,436,715 | \$7,498,624 | -1% | 0% | 16% |
| | 25910 Judgments | \$660,247 | \$701,545 | \$194,050 | \$1,113,016 | 69% | 59% | 474% |
| | 25920 Ditch Assessments | \$43,781 | \$142,750 | \$152,669 | \$176,679 | 304% | 24% | 16% |
| | 25940 Settlements | \$1,627,430 | \$1,137,451 | \$1,723,065 | \$775,224 | -52% | -32% | -55% |
| | 25950 Other Assessments | \$74,746 | \$80,420 | \$136,979 | \$148,437 | 99% | 85% | 8% |
| | 25990 Other Support Services, Central | \$15,954,188 | \$26,742,040 | \$12,951,488 | \$14,017,317 | -12% | -48% | 8% |
| | 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$12,247,191 | \$15,760,702 | \$18,903,800 | \$22,443,921 | 83% | 42% | 19% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$466,697,695 | \$636,986,761 | \$728,631,373 | \$825,397,560 | 77% | 30% | 13% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$12,077,021 | \$12,163,754 | \$14,479,617 | \$15,996,685 | 32% | 32% | 10% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$77,625,071 | \$98,263,542 | \$108,249,355 | \$107,745,946 | 39% | 10% | 0% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$356,652 | \$329,867 | \$257,157 | \$0 | | | |
| | 26499 2007 Account Code - Other | \$8,061,176 | \$75,508,106 | \$21,163,779 | \$0 | | | |
| | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$2,698,564 | \$3,979,939 | \$4,119,921 | \$4,037,974 | 50% | 1% | -2% |
| | 26600 Operation and Maintenance of Plant Services; Security Services | \$9,126,742 | \$14,387,005 | \$19,021,076 | \$33,142,295 | 263% | 130% | 74% |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$25,916,362 | \$56,921,477 | \$65,628,874 | \$95,575,373 | 269% | 68% | 46% |
| | 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant | \$9,450,993 | \$10,236,861 | \$15,043,373 | \$18,543,567 | 96% | 81% | 23% |

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Statewide**

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2008 | FY 2009 | 10 Year Increase | 3 Year Increase | 1 Year Increase |
|---------------------------------------|--|------------------------|------------------------|------------------------|------------------------|------------------|-----------------|-----------------|
| | 27010 Student Transportation; Service Area Direction | \$24,746,065 | \$28,068,884 | \$35,010,922 | \$41,466,965 | 68% | 48% | 18% |
| | 27100 Student Transportation; Vehicle Operation | \$121,301,858 | \$165,330,842 | \$205,360,438 | \$238,567,516 | 97% | 44% | 16% |
| | 27200 Student Transportation; Monitoring Services | \$7,791,819 | \$11,050,443 | \$14,312,961 | \$16,332,910 | 110% | 48% | 14% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$49,901,704 | \$86,103,468 | \$111,332,170 | \$107,171,045 | 115% | 24% | -4% |
| | 27400 Student Transportation; Purchase of School Buses | \$51,889,737 | \$77,286,931 | \$78,656,463 | \$68,724,390 | 32% | -11% | -13% |
| | 27500 Student Transportation; Insurance on Buses | \$5,952,812 | \$12,319,643 | \$10,031,185 | \$9,359,043 | 57% | -24% | -7% |
| | 27600 Student Transportation; Insurance on Pupils | \$75,442 | \$465,487 | \$215,863 | \$112,879 | 50% | -76% | -48% |
| | 27700 Student Transportation; Contracted Transportation Services | \$70,962,778 | \$95,546,161 | \$101,273,373 | \$101,730,595 | 43% | 6% | 0% |
| | 27900 Student Transportation; Other Student Transportation Services | \$7,980,492 | \$10,709,428 | \$12,153,229 | \$13,370,126 | 68% | 25% | 10% |
| | 27910 Student Transportation; Bus Driver Training | \$158,855 | \$224,037 | \$248,752 | \$781,081 | 392% | 249% | 214% |
| | 31100 Food Services Operations; Service Area Direction | \$15,276,613 | \$22,880,265 | \$30,496,240 | \$40,102,169 | 163% | 75% | 31% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$118,013,407 | \$147,333,633 | \$175,050,783 | \$188,728,563 | 60% | 28% | 8% |
| | 31300 Food Services Operations; Food Delivery | \$4,428,145 | \$5,711,281 | \$6,250,548 | \$6,613,989 | 49% | 16% | 6% |
| | 31400 Food Services Operations; Food Purchases | \$85,597,896 | \$122,066,462 | \$144,918,138 | \$156,664,564 | 83% | 28% | 8% |
| | 31500 Food Services Operations; Distribution of School Lunch Reimbursements | \$59,768 | \$621,144 | \$348,812 | \$419,914 | > 500% | -32% | 20% |
| | 31900 Other Food Services | \$11,196,264 | \$19,924,862 | \$24,771,628 | \$23,010,638 | 106% | 15% | -7% |
| Overhead and Operational Total | | \$1,380,589,954 | \$1,975,251,775 | \$2,319,287,574 | \$2,647,602,363 | 92% | 34% | 14% |
| Nonoperational | | | | | | | | |
| | 33100 Community Service Operations; Direction of Community Services | \$1,612,310 | \$3,359,990 | \$4,813,465 | \$6,418,135 | 298% | 91% | 33% |
| | 33200 Community Recreation | \$4,064,613 | \$4,546,427 | \$5,120,014 | \$5,485,325 | 35% | 21% | 7% |
| | 33300 Civic Services | \$1,219,312 | \$2,368,113 | \$2,305,162 | \$1,920,305 | 57% | -19% | -17% |
| | 33400 Athletic Coaches | \$41,184,062 | \$55,951,080 | \$65,350,502 | \$74,121,169 | 80% | 32% | 13% |
| | 33500 Welfare Activities Services | \$200,274 | \$573,323 | \$510,588 | \$569,224 | 184% | -1% | 11% |
| | 33600 Nonpublic School Pupil Services | \$297,959 | \$703,854 | \$800,690 | \$1,307,419 | 339% | 86% | 63% |
| | 33910 High School Band Uniforms | \$386,085 | \$170,287 | \$390,130 | \$353,726 | -8% | 108% | -9% |
| | 33920 Contributions to Historical Societies | \$190,677 | \$88,021 | \$141,558 | \$121,910 | -36% | 39% | -14% |
| | 33930 Latch Key Kid Program | \$4,168,259 | \$2,994,327 | \$3,284,475 | \$3,426,318 | -18% | 14% | 4% |
| | 33940 Child Care Services | \$5,466,016 | \$3,823,400 | \$5,403,208 | \$7,476,477 | 37% | 96% | 38% |
| | 33950 Step Ahead | \$490,919 | \$64,911 | \$61,283 | \$70,331 | -86% | 8% | 15% |
| | 33990 Other Community Services; Other | \$3,763,502 | \$7,559,072 | \$7,554,032 | \$7,906,911 | 110% | 5% | 5% |
| | 40100 Facilities Acquisition and Construction; Service Area Direction | \$514,553 | \$2,067,540 | \$2,633,251 | \$2,276,008 | 342% | 10% | -14% |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$14,543,237 | \$27,992,529 | \$42,552,604 | \$20,185,925 | 39% | -28% | -53% |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$42,215,912 | \$52,992,754 | \$41,875,999 | \$55,677,001 | 32% | 5% | 33% |
| | 44000 Facilities Acquisition and Construction; Educational Specifications Development | \$708,964 | \$383,131 | \$1,101,522 | \$264,932 | -63% | -31% | -76% |
| | 45100 Building Acquisition, Construction and Improvements | \$424,280,232 | \$499,258,208 | \$375,349,011 | \$386,516,433 | -9% | -23% | 3% |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$9,590,220 | \$34,586,360 | \$24,773,760 | \$23,897,450 | 149% | -31% | -4% |
| | 45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees | \$7,217,261 | \$12,947,241 | \$14,316,548 | \$20,649,408 | 186% | 59% | 44% |
| | 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$0 | \$8,920,816 | \$16,063,776 | \$7,561,724 | -15% | -53% | -53% |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$24,004,993 | \$41,208,593 | \$47,757,702 | \$48,744,362 | 103% | 18% | 2% |
| | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$12,709,871 | \$12,909,749 | \$11,098,054 | \$13,270,186 | 4% | 3% | 20% |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$146,133,792 | \$136,383,910 | \$130,021,121 | \$127,374,757 | -13% | -7% | -2% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$20,621,735 | \$18,712,983 | \$19,927,222 | \$16,238,252 | -21% | -13% | -19% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$31,239,512 | \$105,918,621 | \$108,791,504 | \$122,045,078 | 291% | 15% | 12% |
| | 51300 Debt Services; Principal on Debt; Emergency Loans | \$4,561,902 | \$517,984 | \$633,864 | \$6,440,661 | 41% | > 500% | > 500% |
| | 51400 Debt Services; Principal on Debt; School Bus Loans | \$873,625 | \$111,422 | \$119,997 | \$169,088 | -81% | 52% | 41% |
| | 51500 Debt Services; Principal on Debt; Bond Anticipation Notes | \$7,767,103 | \$38,602,942 | \$3,290,827 | \$22,931,673 | 195% | -41% | > 500% |
| | 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt | \$1,301,002 | \$9,137,773 | \$12,162,727 | \$9,259,665 | > 500% | 1% | -24% |
| | 52100 Debt Services; Interest on Debt; Bonds | \$18,562,583 | \$53,274,322 | \$68,336,881 | \$67,175,245 | 262% | 26% | -2% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$16,854,457 | \$30,219,764 | \$44,125,537 | \$48,098,964 | 185% | 59% | 9% |
| | 52300 Debt Services; Interest on Debt; Emergency Loans | \$90,221 | \$129,484 | \$131,598 | \$133,452 | 48% | 3% | 1% |
| | 52400 Debt Services; Interest on Debt; School Bus Loans | \$122,435 | \$10,132 | \$9,050 | \$5,736 | -95% | -43% | -37% |
| | 52500 Debt Services; Interest on Debt; Bond Anticipation Notes | \$380,327 | \$1,481,141 | \$1,766,380 | \$1,745,205 | 359% | 18% | -1% |
| | 52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt | \$75,566 | \$4,372,179 | \$4,273,464 | \$2,582,513 | > 500% | -41% | -40% |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$469,936,239 | \$808,128,656 | \$820,637,054 | \$793,278,509 | 69% | -2% | -3% |
| | 53150 Debt Services; Lease Rental; Buildings ; Interest | \$0 | \$15,894,017 | \$127,175,810 | \$212,440,532 | > 500% | > 500% | 67% |
| | 53200 Debt Services; Lease Rental; Equipment ; Principal | \$4,211,871 | \$3,150,945 | \$2,931,105 | \$3,407,568 | -19% | 8% | 16% |
| | 53250 Debt Services; Lease Rental; Equipment ; Interest | \$0 | \$1,839 | \$100,935 | \$127,058 | > 500% | > 500% | 26% |
| | 53300 Debt Services; Lease Rental; School Buses ; Principal | \$167,114 | \$569,184 | \$826,734 | \$765,712 | 358% | 35% | -7% |
| | 53350 Debt Services; Lease Rental; School Buses ; Interest | \$0 | \$0 | \$13,681 | \$78,519 | > 500% | > 500% | 474% |
| | 53400 Debt Services; Lease Rental; Other ; Principal | \$0 | \$0 | \$256,386 | \$1,627,111 | > 500% | > 500% | > 500% |
| | 53450 Debt Services; Lease Rental; Other ; Interest | \$0 | \$0 | \$6,213 | \$3,750,886 | > 500% | > 500% | > 500% |
| | 54100 Veterans' Memorial Fund; Principal | \$852,074 | \$2,519,167 | \$2,229,914 | \$538,909 | -37% | -79% | -76% |
| | 54150 Veterans' Memorial Fund; Interest | \$0 | \$0 | \$5,635 | \$385,319 | > 500% | > 500% | > 500% |

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Statewide**

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2008 | FY 2009 | 10 Year Increase | 3 Year Increase | 1 Year Increase |
|--------------------------------|--|------------------------|------------------------|------------------------|------------------------|------------------|-----------------|-----------------|
| | 54200 Common School Fund; Principal | \$52,554,825 | \$72,596,923 | \$71,324,613 | \$61,789,999 | 18% | -15% | -13% |
| | 54250 Common School Fund; Interest | \$0 | \$0 | \$6,172,556 | \$12,519,804 | | | 103% |
| | 54300 Civil Aid Bond Obligations; Principal | \$57,295 | \$733,263 | \$499,926 | \$517,593 | > 500% | -29% | 4% |
| | 59100 Other Debt Services Obligations; Registrars Fee | \$178,000 | \$101,469 | \$238,598 | \$356,639 | 100% | 251% | 49% |
| | 59200 Other Debt Services Obligations; Bank Fee | \$31,388 | \$658,637 | \$1,152,303 | \$897,767 | > 500% | 36% | -22% |
| | 60700 Nonprogramed Charges; Scholarships | \$1,572,599 | \$1,981,167 | \$1,894,317 | \$2,606,397 | 66% | 32% | 38% |
| Nonoperational Total | | \$1,376,974,898 | \$2,080,677,646 | \$2,102,313,287 | \$2,207,509,295 | 60% | 6% | 5% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$68,220,603 | \$80,955,171 | \$45,524,033 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$301,539,877 | \$369,518,204 | \$181,507,877 | \$0 | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$12,909,357 | \$29,083,619 | \$12,661,118 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$468,885,578 | \$1,007,902,300 | \$574,670,963 | \$0 | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$1,208,212 | \$5,866,030 | \$2,308,134 | \$0 | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$26,856,921 | \$165,094,631 | \$43,627,410 | \$0 | | | |
| Prorated By Fund Total | | \$879,620,549 | \$1,658,419,954 | \$860,299,534 | \$0 | | | |
| Not Categorized | | | | | | | | |
| | 11990 Other Regular Programs Heading | \$1,611,362 | \$880,167 | \$700,979 | \$0 | | | |
| | 23000 Support Services General Administration Heading | \$10,000 | \$0 | \$0 | \$0 | | | |
| | 40000 2007 Nonprogrammed Charges Heading | \$0 | \$9,093 | \$0 | \$0 | | | |
| | 60120 2007 Account Code - Transfer to Self Insurance | \$0 | \$0 | \$2,618,306 | \$5,695,405 | | | |
| Not Categorized Total | | \$1,621,362 | \$889,260 | \$3,319,285 | \$5,695,405 | | | |

| <u>Account</u> | <u>Expenditure Description</u> | | <u>Category</u> |
|----------------|--------------------------------|---|-----------------|
| 10000 | 10000 | INSTRUCTION (H) | |
| 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) | |

| <u>Account</u> | <u>Expenditure Description</u> | <u>Category</u> |
|----------------|--|---------------------|
| 12810 | 12810 Special Education Preschool | 1-AcAch |
| 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, & 566</i>) <i>Intra-state Transfer Tuition (Object Codes 561, 564, & 566)</i> | 1-AcAch 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 |
| 20000 | 20000 SUPPORT SERVICES (H) | |
| 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 |

| <u>Account</u> | <u>Expenditure Description</u> | <u>Category</u> |
|----------------|---|-----------------|
| 21390 | 21390 Other Health Services | 2-StdSupp |
| | 21400 21400 Psychological Services (H) | |
| 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 |

| <u>Account</u> | <u>Expenditure Description</u> | <u>Category</u> |
|----------------|--|-----------------|
| 23190 | 23190 Other Governing Body Services | 3-Overhead |
| 23200 | 23200 Executive Administration (H) | |
| 23210 | 23210 Office of The Superintendent | 3-Overhead |
| 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 |

| <u>Account</u> | <u>Expenditure Description</u> | <u>Category</u> |
|----------------|---|-----------------|
| 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 |
| 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 |
| 25900 | 25900 Other Support Services - Central Services (H) | |
| 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 |
| 26000 | 26000 Operation and Maintenance of Plant Services (H) | |
| 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 |
| 27000 | 27000 Student Transportation (H) | |
| 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 |
| 30000 | 30000 OPERATION OF NONINSTRUCTIONAL SERVICES (H) | |
| 31000 | 31000 Food Services Operations (H) | |
| 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 |
| 33000 | 33000 Community Service Operations (H) | |
| 33100 | 33100 Direction of Community Services | 4-Non-oper |
| 33200 | 33200 Community Recreation | 4-Non-oper |
| 33300 | 33300 Civic Services | 4-Non-oper |

| <u>Account</u> | <u>Expenditure Description</u> | <u>Category</u> |
|----------------|---|-----------------|
| 33400 | 33400 Athletic Coaches | 4-Non-oper |
| 33500 | 33500 Welfare Activities Services | 4-Non-oper |
| 33600 | 33600 Nonpublic School Pupil Services | 4-Non-oper |
| 33900 | 33900 Other Community Services (H) | |
| 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 |

| 40000 | 40000 | FACILITIES ACQUISITION AND CONSTRUCTION (H) | |
|--------------|--------------|---|------------|
| 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 |
| 45000 | 45000 | Building Acquisition, Construction and Improvement (H) | |
| 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 |

| 50000 | 50000 | DEBT SERVICES (H) | |
|--------------|--------------|--|------------|
| 51000 | 51000 | Principal on Debt (H) | |
| 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 |

| | | | |
|--------------|--------------|--|------------|
| 52000 | 52000 | Interest on Debt (H) | |
| 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 |

| | | | |
|--------------|--------------|-------------------------|------------|
| 53000 | 53000 | Lease Rental (H) | |
| 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 |

| <u>Account</u> | <u>Expenditure Description</u> | | <u>Category</u> |
|----------------|--------------------------------|--|-----------------|
| 54000 | 54000 | Advancements and Obligations (H) | |
| 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 |
| 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 |

| 60000 | 60000 | Nonprogramed Charges (H) | |
|--------------|--------------|-------------------------------------|------------|
| 60100 | 60100 | Transfers From One Fund to Another | Excluded |
| 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 |