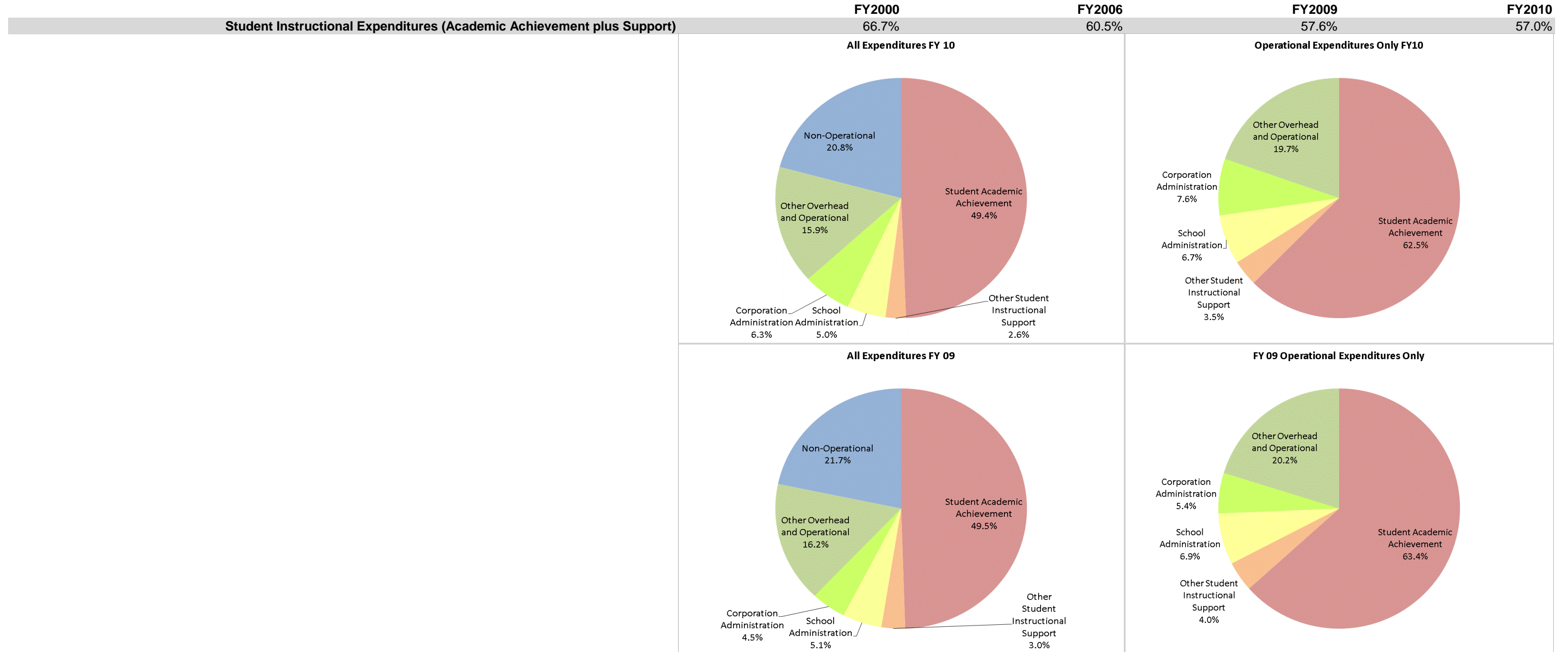


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Elwood Community School Corp (5280)

Elwood Community School Corp (5280)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$9,594,867	59.0%	\$10,178,425	53.4%	\$11,350,807	49.5%	\$10,733,114	49.4%
Student Instructional Support	\$1,251,187	7.7%	\$1,353,318	7.1%	\$1,858,676	8.1%	\$1,654,394	7.6%
Overhead and Operational	\$3,230,085	19.9%	\$3,915,196	20.5%	\$4,743,828	20.7%	\$4,821,094	22.2%
Nonoperational	\$2,178,505	13.4%	\$3,611,251	18.9%	\$4,983,307	21.7%	\$4,525,992	20.8%
Grand Total	\$16,254,645		\$19,058,190		\$22,936,618		\$21,734,593	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Elwood Community School Corp (5280)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$32,515	\$323,615	\$375,031		> 500%	16%
	11100 Regular Programs; Elementary	\$2,401,838	\$2,281,934	\$3,026,053	\$2,963,108	23%	30%	-2%
	11200 Regular Programs; Middle/Junior High	\$1,374,059	\$1,533,916	\$2,104,554	\$1,776,199	29%	16%	-16%
	11300 Regular Programs; High School	\$1,480,849	\$1,417,674	\$2,064,817	\$1,879,299	27%	33%	-9%
	11350 Regular Programs; High School; Academic Honors Diploma	\$16,650	\$14,041	\$812	\$2,319	-86%	-83%	186%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$3,828	\$6,613			73%
	11430 Vocational Education; Distributive Education	\$30,359	\$41,287	\$68,957	\$67,903	124%	64%	-2%
	11440 Vocational Education; Health Occupations	\$4,463	\$37,580	\$52,701	\$52,304	> 500%	39%	-1%
	11460 Vocational Education; Occupational Home Economics	\$72,060	\$59,210	\$75,031	\$72,116	0%	22%	-4%
	11470 Vocational Education; Business Education	\$29,515	\$43,582	\$78,272	\$74,294	152%	70%	-5%
	11480 Vocational Education; Industrial Education A	\$255,804	\$330,556	\$448,548	\$419,973	64%	27%	-6%
	11490 Vocational Education; Industrial Education B	\$26,455	\$0	\$0	\$0	-100%		
	11590 Other Vocational Education Programs	\$11,245	\$940	\$3,031	\$21,537	92%	> 500%	> 500%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$0	\$652	\$444			-32%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$94,855	\$76,962			-19%
	12110 Gifted And Talented; Gifted and Talented	\$33,609	\$13,513	\$30,828	\$19,455	-42%	44%	-37%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$4,481	\$3,097	\$16,656		272%	438%
	12210 Mental Disabilities; Mild Mental Disabilities	\$272,974	\$344,338	\$470,834	\$478,651	75%	39%	2%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$61,028	\$89,534	\$90,178		48%	1%
	12510 Culturally Different; Communication Disorders	\$89,567	\$76,755	\$158,755	\$88,537	-1%	15%	-44%
	12520 Culturally Different; Compensatory	\$53,844	\$65,807	\$112,580	\$151,812	182%	131%	35%
	12610 Learning Disability	\$271,805	\$230,952	\$530,638	\$507,604	87%	120%	-4%
	12710 Equal Opportunity At Risk	\$190,650	\$111,140	\$61,434	\$53,315	-72%	-52%	-13%
	12810 Special Education Preschool	\$74,244	\$102,706	\$129,249	\$107,232	44%	4%	-17%
	12900 Other Special Programs	\$107,137	\$26,929	\$333,486	\$38,170	-64%	42%	-89%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$58,164	\$95,680	\$137,046	\$136,392	134%	43%	0%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$24,013	\$10,565	\$0	\$0	-100%	-100%	
	13300 Adult/Continuing Education Programs; Occupational Programs	\$0	\$12,911	\$5,478	\$0		-100%	-100%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$2,183	\$8,200	\$1,984		-9%	-76%
	14100 Summer School Programs; Elementary	\$88,438	\$38,703	\$77,724	\$89,990	2%	133%	16%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$13,685	\$4,625			-66%
	14300 Summer School Programs; High School	\$16,899	\$15,208	\$29,748	\$31,130	84%	105%	5%
	15100 Enrichment Programs; Non-Credit	\$92	\$0	\$0	\$0	-100%		
	16100 Remediation Testing	\$72,957	\$64,516	\$9,142	\$28,371	-61%	-56%	210%
	16200 Preventive Remediation	\$1,077	\$1,453	\$0	\$0	-100%	-100%	
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$13,975	\$13,931			0%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$131,290	\$147,404	\$0	\$232,335	77%	58%	
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$0	\$61,306			
	22110 Improvement of Instruction; Service Area Direction	\$401	\$4,255	\$1,548	\$3,921	> 500%	-8%	153%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$69,374	\$86,419	\$167,394	\$210,525	203%	144%	26%
	22130 Improvement of Instruction; Instructional Staff Training	\$63,059	\$26,618	\$85,790	\$1,935	-97%	-93%	-98%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$3,943	\$19,592	\$52,765	\$32,490	> 500%	66%	-38%
	22210 Library/Media Services; Service Area Direction	\$0	\$5,831	\$0	\$0		-100%	
	22220 Library/Media Services; School Library	\$196,597	\$132,710	\$174,447	\$165,228	-16%	25%	-5%
	22230 Library/Media Services; Audiovisual	\$7,774	\$11,193	\$15,627	\$16,016	106%	43%	2%
	22240 Library/Media Services; Educational Television	\$2,612	\$0	\$0	\$0	-100%		
	22250 Library/Media Services; Computer Assisted Instruction Services	\$125,180	\$181,943	\$43,490	\$0	-100%	-100%	-100%
	22290 Library/Media Services; Other Educational Media Services	\$736	\$9,656	\$0	\$0	-100%	-100%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$56,545	\$110,022	\$103,864		84%	-6%
	22340 Instruction, Related Technology; Systems Application Development	\$0	\$0	-\$439	\$0			
	22360 Instruction, Related Technology; Network Support	\$0	\$169,447	\$2,833	\$0		-100%	-100%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$161,774			
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Perso	\$0	\$0	\$825	\$2,791			238%
	22400 Academic Student Assessment	\$0	\$0	\$5,079	-\$575			-111%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$45,604	\$40,877			-10%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$0	\$603	\$0			-100%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$93,280	\$78,751	\$82,810	\$54,489	-42%	-31%	-34%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$1,252	\$0			-100%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$8,234	\$726	\$0	\$0	-100%	-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$407,257	\$287,905	\$0	\$0			
Student Academic Achievement Total		\$8,168,504	\$8,291,098	\$11,350,807	\$10,733,114	31%	29%	-5%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Elwood Community School Corp (5280)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$681	\$450	\$3,027	\$3,210	371%	> 500%	6%
	21140 Attendance and Social Work Services; Pupil Accounting	\$3,627	\$3,476	\$4,338	\$4,619	27%	33%	6%
	21210 Guidance Services; Service Area Direction	\$32	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$195,837	\$126,713	\$219,467	\$205,020	5%	62%	-7%
	21240 Guidance Services; Information Services	\$0	\$0	\$70,131	\$69,757			-1%
	21290 Guidance Services; Other Guidance Services	\$46,803	\$21,329	\$0	\$0	-100%	-100%	
	21320 Health Services; Medical Services	\$1,737	\$2,086	\$1,845	\$1,723	-1%	-17%	-7%
	21330 Health Services; Dental Services	\$200	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$43,463	\$68,399	\$153,509	\$150,147	245%	120%	-2%
	21390 Health Services; Other Health Services	\$600	\$0	\$9,388	\$10,870	> 500%		16%
	21420 Psychological Testing	\$55,197	\$45,994	\$72,119	\$70,853	28%	54%	-2%
	21430 Psychological Counseling	\$0	\$150	\$0	\$0		-100%	
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$24,773	\$0	\$0		-100%	
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$0	\$24,246	\$0			-100%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$14,365	\$12,665			-12%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$10,030	\$9,563			-5%
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$101,123	\$16,811			-83%
	21890 Special Education Administration; Other Special Education Administration	\$36,574	\$10,168	\$0	\$9,000	-75%	-11%	
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$0	\$3,630			
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$14,278	\$2,198			-85%
	24100 Office of The Principal	\$653,357	\$750,065	\$1,160,810	\$1,084,329	66%	45%	-7%
	24900 Other Support Services, School Administration	\$4,718	\$11,105	\$0	\$0	-100%	-100%	
Student Instructional Support Total		\$1,042,825	\$1,064,708	\$1,858,676	\$1,654,394	59%	55%	-11%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$0	\$0	\$12,734	\$12,916			1%
	23120 Board of Education; Service Area Assistants	\$22,039	\$28,451	\$0	\$0	-100%	-100%	
	23150 Board of Education; Legal Services	\$20,052	\$6,493	\$40,577	\$20,230	1%	212%	-50%
	23160 Board of Education; Promotion Expenses	\$3,822	\$1,566	\$1,149	\$1,333	-65%	-15%	16%
	23190 Board of Education; Other Governing Body Services	\$0	\$72	\$1,156	\$1,036		> 500%	-10%
	23210 Executive Administration; Office of The Superintendent	\$262,270	\$316,647	\$414,162	\$420,743	60%	33%	2%
	23220 Executive Administration; Community Relations	\$0	\$0	\$43,504	\$79,248			82%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$176,093	\$154,702			-12%
	23290 Executive Administration; Other Executive Administration Services	\$4,378	\$12,247	\$9,678	\$16,172	269%	32%	67%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$9,033	\$7,235			-20%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	-\$168	\$0	\$0			
	25180 Fiscal Services; Property Accounting	\$0	\$0	\$5,300	\$0			-100%
	25191 Other Fiscal Services; Refund of Revenue	\$7,587	\$11,940	\$33,557	\$289,962	> 500%	> 500%	> 500%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$104	\$0	\$0		-100%	
	25199 Other Fiscal Services; Other	\$0	\$105	\$0	\$0		-100%	
	25400 Planning, Research, Development and Evaluation	\$415	\$569	\$0	\$0	-100%	-100%	
	25710 Personnel Services; Supervision of Personnel Services	\$1,006	\$0	\$0	\$0	-100%		
	25730 Personnel Services; Personnel Services	\$0	\$0	\$82,070	\$92,648			13%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$69,353	\$87,186			26%
	25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$0	\$0	\$1,816			
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$10,832	\$10,312			-5%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$112,610	\$121,353			8%
	25890 Other Technology Services	\$0	\$309	\$4,271	\$12,181		> 500%	185%
	25920 Ditch Assessments	\$398	\$341	\$15	\$655	65%	92%	> 500%
	25990 Other Support Services, Central	\$8,495	\$16,465	\$2,099	\$29,664	249%	80%	> 500%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,103,993	\$1,349,761	\$1,734,398	\$1,600,428	45%	19%	-8%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$10,495	\$15,708	\$5,509		-48%	-65%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$216,199	\$149,323	\$157,443	\$118,844	-45%	-20%	-25%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$598	\$1,217	\$0	\$0			
	26499 2007 Account Code - Other	\$1,110	\$98,575	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,545	\$11,095	\$15,737	\$13,593	434%	23%	-14%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$1,935	\$7,747	\$3,567		84%	-54%
	26700 Operation and Maintenance of Plant Services; Insurance	\$90,470	\$182,932	\$198,568	\$171,001	89%	-7%	-14%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$1,384	\$5,675	\$5,000		261%	-12%
	27010 Student Transportation; Service Area Direction	\$75,088	\$59,584	\$97,779	\$123,078	64%	107%	26%
	27100 Student Transportation; Vehicle Operation	\$231,511	\$245,503	\$246,941	\$231,904	0%	-6%	-6%
	27200 Student Transportation; Monitoring Services	\$0	\$14,337	\$12,585	\$9,668		-33%	-23%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$89,122	\$89,053	\$117,593	\$75,625	-15%	-15%	-36%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Elwood Community School Corp (5280)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	27400 Student Transportation; Purchase of School Buses	\$98,096	\$219,245	\$132,278	\$132,980	36%	-39%	1%
	27500 Student Transportation; Insurance on Buses	\$11,857	\$10,935	\$13,996	\$17,790	50%	63%	27%
	27900 Student Transportation; Other Student Transportation Services	\$12,423	\$5,803	\$3,322	\$3,108	-75%	-46%	-6%
	27910 Student Transportation; Bus Driver Training	\$41,049	\$2,388	\$0	\$9	-100%	-100%	
	31100 Food Services Operations; Service Area Direction	\$0	\$0	\$58,234	\$55,001			-6%
	31200 Food Services Operations; Food Preparation and Dispensing	\$241,561	\$295,726	\$338,087	\$355,607	47%	20%	5%
	31300 Food Services Operations; Food Delivery	\$0	\$0	\$443,940	\$420,165			-5%
	31400 Food Services Operations; Food Purchases	\$355,862	\$329,950	\$0	\$0	-100%	-100%	
	31900 Other Food Services	\$88,140	\$116,896	\$115,605	\$118,825	35%	2%	3%
Overhead and Operational Total		\$2,990,086	\$3,591,278	\$4,743,828	\$4,821,094	61%	34%	2%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$6,926	\$4,484			-35%
	33200 Community Recreation	\$7,500	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$128,652	\$114,655	\$182,875	\$136,797	6%	19%	-25%
	33930 Latch Key Kid Program	\$5,072	\$0	\$0	\$0	-100%		
	33940 Child Care Services	\$351	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$58,889	\$47,691	\$57,858	\$67,421	14%	41%	17%
	43000 Facilities Acquisition and Construction; Professional Services	\$16,884	\$23,200	\$196,333	\$131,475	> 500%	467%	-33%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$2,220	\$0	\$0	\$0	-100%		
	45100 Building Acquisition, Construction and Improvements	\$191,426	\$56,008	\$1,927,053	\$2,070,104	> 500%	> 500%	7%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$4,146	\$4,200			1%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$13,192	\$4,783	\$48,161		265%	> 500%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$151,196	\$190,383	\$159,374	\$104,330	-31%	-45%	-35%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$9,310	\$5,187	\$600	\$1,170	-87%	-77%	95%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$123,721	\$95,608	\$41,609	\$32,814	-73%	-66%	-21%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$100,896	\$58,259	\$33,078	\$33,862	-66%	-42%	2%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$115,000	\$130,000	\$130,000		13%	0%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$224,493	\$94,515	\$88,990		-60%	-6%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$11,762	\$25,236	\$69,786	\$36,077	207%	43%	-48%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,150,000	\$1,269,000	\$764,051	\$293,629	-74%	-77%	-62%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$117,949	\$44,371			-62%
	54200 Common School Fund; Principal	\$184,424	\$1,325,775	\$778,714	\$845,299	358%	-36%	9%
	54250 Common School Fund; Interest	\$0	\$0	\$412,158	\$452,808			10%
	59200 Other Debt Services Obligations; Bank Fee	\$15	\$0	\$0	\$0	-100%		
	60700 Nonprogramed Charges; Scholarships	\$0	\$1,500	\$1,500	\$0		-100%	-100%
Nonoperational Total		\$2,142,318	\$3,565,187	\$4,983,307	\$4,525,992	111%	27%	-9%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$100,125	\$71,434	\$0	\$0			
	26492 2007 Account Code - Social Security	\$703,941	\$717,469	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$44,719	\$82,640	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,060,505	\$1,673,891	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$1,622	\$485	\$0	\$0			
Prorated By Fund Total		\$1,910,912	\$2,545,919	\$0	\$0			