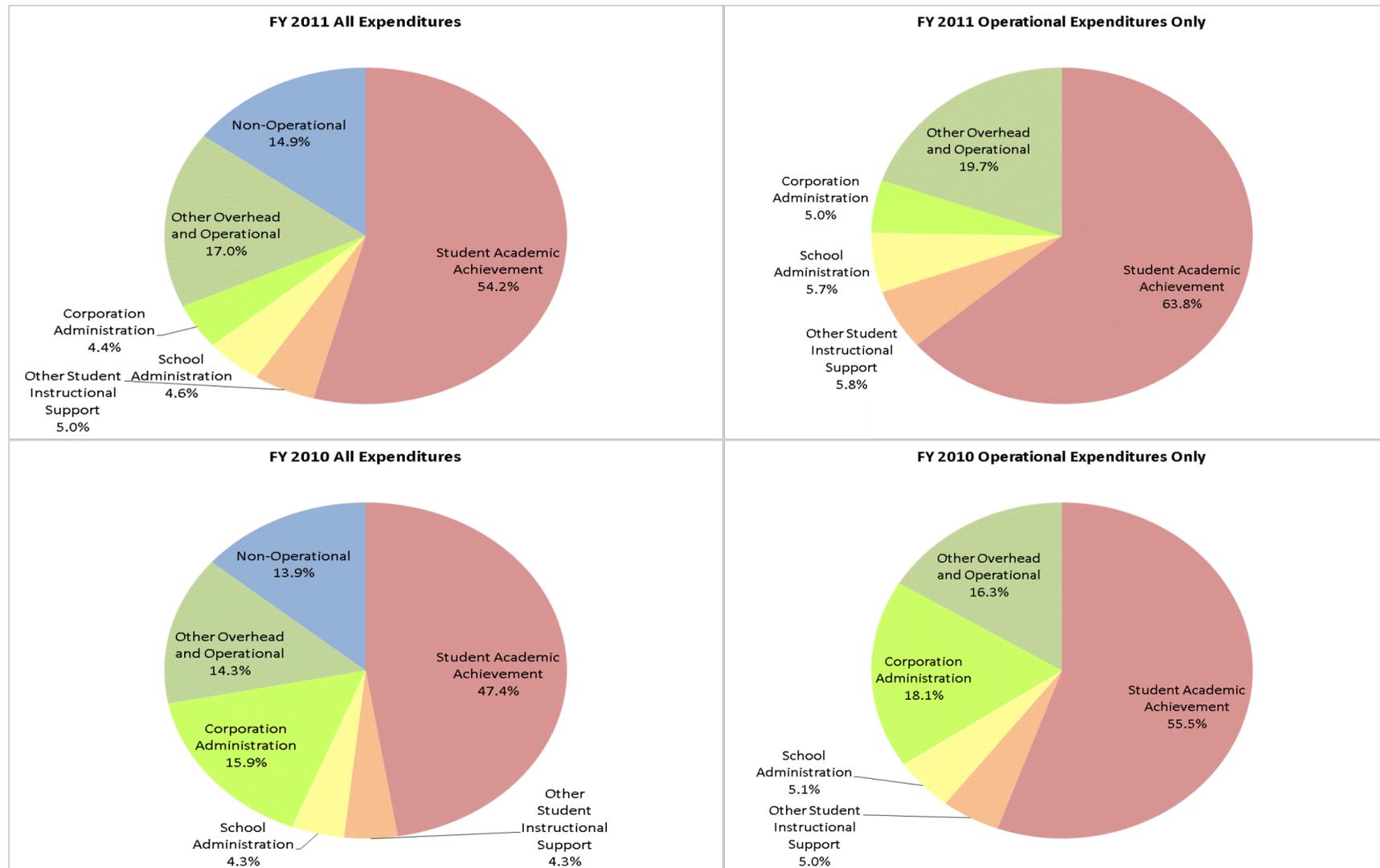


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Elkhart Community Schools (2305)**

Elkhart Community Schools (2305)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$60,684,398	52.6%	\$85,982,880	57.8%	\$79,189,064	47.4%	\$81,389,072	54.2%
Student Instructional Support	\$9,664,189	8.4%	\$13,021,995	8.8%	\$14,255,907	8.5%	\$14,388,706	9.6%
Overhead and Operational Nonoperational	\$23,033,651	20.0%	\$28,692,141	19.3%	\$50,363,087	30.2%	\$32,083,688	21.4%
Nonoperational	\$21,898,609	19.0%	\$21,037,423	14.1%	\$23,123,660	13.9%	\$22,349,723	14.9%
<b>Grand Total</b>	<b>\$115,280,848</b>		<b>\$148,734,439</b>		<b>\$166,931,718</b>		<b>\$150,211,188</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2001	FY 2006	FY 2010	FY 2011
	61.0%	66.6%	56.0%	63.8%



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2010 - June 2011  
Elkhart Community Schools (2305)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten		\$170,527	\$1,412,789	\$1,447,323		> 500%	2%
	11100 Regular Programs; Elementary	\$15,817,335	\$18,321,300	\$26,627,667	\$27,349,450	73%	49%	3%
	11200 Regular Programs; Middle/Junior High	\$5,078,231	\$5,549,629	\$7,284,542	\$7,181,396	41%	29%	-1%
	11300 Regular Programs; High School	\$7,847,547	\$9,147,784	\$12,632,395	\$13,177,032	68%	44%	4%
	11410 Vocational Education; Agriculture A	\$17,329	\$26,597	\$22,664	\$15,696	-9%	-41%	-31%
	11440 Vocational Education; Health Occupations	\$31,740	\$41,047	\$36,192	\$26,266	-17%	-36%	-27%
	11460 Vocational Education; Occupational Home Economics	\$14,247	\$31,464	\$30,758	\$39,129	175%	24%	27%
	11470 Vocational Education; Business Education	\$5,347	\$3,648	\$6,124	\$3,703	-31%	1%	-40%
	11480 Vocational Education; Industrial Education A	\$113,282	\$135,044	\$124,681	\$127,008	12%	-6%	2%
	11490 Vocational Education; Industrial Education B	\$16,154	\$19,133	\$19,088	\$14,277	-12%	-25%	-25%
	11510 Vocational Education; Cooperative Education	\$1,831,142	\$2,178,103	\$2,872,589	\$3,060,017	67%	40%	7%
	11590 Other Vocational Education Programs	\$68,179	\$46,547	\$64,064	\$59,752	-12%	28%	-7%
	11610 Regular Programs; Alternative Education Programs; Elementary		\$62,000				-100%	
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$125,715	\$34,688	\$68,894	\$75,348	-40%	117%	9%
	11630 Regular Programs; Alternative Education Programs; High School	\$546,093	\$730,917	\$1,221,081	\$1,363,759	150%	87%	12%
	11910 Other Regular Programs; Competency Testing	\$1,487,165	\$2,473,357			-100%	-100%	
	12110 Gifted And Talented; Gifted and Talented	\$265,594	\$286,884			-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs			\$482,639	\$422,735			-12%
	12210 Mental Disabilities; Mild Mental Disabilities	\$1,350,475	\$1,809,704	\$2,652,513	\$2,814,699	108%	56%	6%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$367,681	\$623,913	\$882,114	\$908,333	147%	46%	3%
	12230 Mental Disabilities; Severe Mental Disabilities	\$368,113	\$484,041	\$656,793	\$710,190	93%	47%	8%
	12320 Physical Impairment; Multiple Disabilities	\$470,774	\$535,782	\$856,160	\$887,566	89%	66%	4%
	12350 Physical Impairment; Homebound	\$141,044	\$193,488	\$374,476	\$393,667	179%	103%	5%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$941,149	\$1,364,848	\$2,143,293	\$2,284,665	143%	67%	7%
	12510 Culturally Different; Communication Disorders	\$592,909	\$1,226,446			-100%	-100%	
	12520 Culturally Different; Compensatory	\$123,131	\$147,542	\$1,849,209	\$1,860,206	> 500%	> 500%	1%
	12610 Learning Disability	\$1,729,044	\$1,807,015	\$2,687,043	\$2,862,789	66%	58%	7%
	12710 Equal Opportunity At Risk	\$379,639	\$437,317	\$749,982	\$777,808	105%	78%	4%
	12810 Special Education Preschool	\$502,864	\$594,181	\$1,048,483	\$1,017,875	102%	71%	-3%
	12900 Other Special Programs	\$779				-100%		
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$498,498	\$390,879	\$660,841	\$651,357	31%	67%	-1%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$189,266	\$156,890	\$350,152	\$452,282	139%	188%	29%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$734,794	\$972,983	\$1,142,062	\$1,051,176	43%	8%	-8%
	14100 Summer School Programs; Elementary	\$381,547	\$282,046	\$101,160	\$19,829	-95%	-93%	-80%
	14200 Summer School Programs; Middle/Junior High School	\$80,206	\$132,319	\$41,044	\$7,748	-90%	-94%	-81%
	14300 Summer School Programs; High School	\$386,591	\$323,875	\$343,322	\$350,044	-9%	8%	2%
	15100 Enrichment Programs; Non-Credit			\$13,855				-100%
	16100 Remediation Testing	\$138,089	\$10,301	\$51,990	\$17,995	-87%	75%	-65%
	16200 Preventive Remediation	\$1,006,337	\$619,795	\$288,369	\$119,919	-88%	-81%	-58%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition			\$2,680	\$30,498			> 500%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$1,072,877	\$1,714,112	\$1,996,641	\$1,303,389	21%	-24%	-35%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$270,451	\$315,295	\$386,790	\$257,333	-5%	-18%	-33%
	22110 Improvement of Instruction; Service Area Direction	\$860,394	\$2,049,359	\$4,760,160	\$3,595,854	318%	75%	-24%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$9,666				-100%		
	22210 Library/Media Services; Service Area Direction	\$118,396	\$61,394	\$92,978	\$99,666	-16%	62%	7%
	22220 Library/Media Services; School Library	\$672,169	\$488,013	\$563,834	\$609,415	-9%	25%	8%
	22230 Library/Media Services; Audiovisual	\$210,106	\$113,272	\$131,314	\$149,571	-29%	32%	14%
	22240 Library/Media Services; Educational Television	\$21,311	\$15,569	\$12,239	\$11,294	-47%	-27%	-8%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$514,761				-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration				\$7,176			
	22320 Instruction, Related Technology; Student Learning Centers				\$7,040			
	22360 Instruction, Related Technology; Network Support	\$34,214	\$3,176,357		\$202,266	491%	-94%	
	22370 Instruction, Related Technology; Hardware Maintenance and Support				\$2,394,505			
	22400 Academic Student Assessment			\$249,886	\$216,433			-13%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$941,543	\$1,488,174	\$1,130,079	\$905,629	-4%	-39%	-20%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$63,776	\$65,061	\$9,414	\$9,606	-85%	-85%	2%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Elkhart Community Schools (2305)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	25570 Textbooks for Rent or Resale; Materials and Supplies			\$1,750				-100%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services			\$52,270	\$38,361			-27%
	26497 2007 Account Code - Teachers Retirement Fund	\$2,273,850	\$3,317,506					
<b>Student Academic Achievement Total</b>		<b>\$50,711,544</b>	<b>\$64,176,146</b>	<b>\$79,189,064</b>	<b>\$81,389,072</b>	<b>60%</b>	<b>27%</b>	<b>3%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$233,990	\$264,011	\$384,129	\$394,841	69%	50%	3%
	21120 Attendance and Social Work Services; Attendance Services	\$226,203	\$202,857	\$126,448	\$118,036	-48%	-42%	-7%
	21130 Attendance and Social Work Services; Social Work Services	\$119,803	\$118,058	\$158,070	\$166,564	39%	41%	5%
	21220 Guidance Services; Counseling Services	\$1,667,860	\$1,599,386	\$2,123,683	\$2,124,939	27%	33%	0%
	21250 Guidance Services; Records Maintenance	\$907	\$2,774	\$7,121	\$2,687	196%	-3%	-62%
	21340 Health Services; Nurse Services	\$524,364	\$590,453	\$874,429	\$901,556	72%	53%	3%
	21420 Psychological Testing	\$331,226	\$472,461	\$707,960	\$663,557	100%	40%	-6%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$675,954	\$750,540	\$1,096,462	\$1,185,304	75%	58%	8%
	21530 Speech Pathology and Audiology Services; Audiology Services			\$6,500	\$6,500			0%
	21810 Special Education Administration; Service Area Direction	\$32,524	\$411,151	\$1,213,361	\$1,430,291	> 500%	248%	18%
	21890 Special Education Administration; Other Special Education Administration	\$235,057	\$246,137	\$462,774	\$462,265	97%	88%	0%
	24100 Office of The Principal	\$3,887,776	\$4,550,236	\$7,094,971	\$6,932,166	78%	52%	-2%
<b>Student Instructional Support Total</b>		<b>\$7,935,664</b>	<b>\$9,208,065</b>	<b>\$14,255,907</b>	<b>\$14,388,706</b>	<b>81%</b>	<b>56%</b>	<b>1%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction			\$48,870	\$56,812			16%
	23120 Board of Education; Service Area Assistants	\$32,446	\$28,652			-100%	-100%	
	23150 Board of Education; Legal Services	\$76,393	\$63,575	\$106,503	\$23,031	-70%	-64%	-78%
	23160 Board of Education; Promotion Expenses	\$6,400	\$12,040	\$8,447	\$8,482	33%	-30%	0%
	23190 Board of Education; Other Governing Body Services	\$12,787	\$88,940	\$22,922	\$21,944	72%	-75%	-4%
	23210 Executive Administration; Office of The Superintendent	\$407,555	\$505,959	\$485,722	\$487,327	20%	-4%	0%
	23220 Executive Administration; Community Relations	\$823				-100%		
	23230 Executive Administration; Staff Relations and Negotiations	\$84,197	\$95,501	\$133,565	\$132,580	57%	39%	-1%
	25110 Fiscal Services; Office of The Business Manager	\$760,568	\$565,965	\$1,385,132	\$911,227	20%	61%	-34%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$971	\$1,003	\$259,367	\$266,632	> 500%	> 500%	3%
	25150 Fiscal Services; Payroll Services			\$202,688	\$191,296			-6%
	25160 Fiscal Services; Financial Accounting			\$108,540	\$115,024			6%
	25191 Other Fiscal Services; Refund of Revenue	\$125,529	\$770,711	\$259,563	\$580,944	363%	-25%	124%
	25192 Other Fiscal Services; Petty Cash			\$1,000	\$2,000			100%
	25193 Other Fiscal Services; Printed Forms	\$80,469	\$47,995	\$946	\$9,703	-88%	-80%	> 500%
	25195 Other Fiscal Services; Bank Account Service Charge	\$1,027	\$11,007	\$13,163	\$14,545	> 500%	32%	10%
	25196 Other Fiscal Services; Cash Change			\$4,400	\$4,250			-3%
	25199 Other Fiscal Services; Other		\$1,068,415	\$102,091	\$741,904		-31%	> 500%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing		\$318,593	\$76,101	\$104,717		-67%	38%
	25300 Printing, Publishing, and Duplicating Services			\$17,981	\$22,546			25%
	25600 Public Information Services	\$50,075	\$92,450	\$139,788	\$139,619	179%	51%	0%
	25710 Personnel Services; Supervision of Personnel Services		\$9,466	\$124,762	\$124,498		> 500%	0%
	25720 Personnel Services; Recruitment and Placement	\$253,242	\$293,541	\$198,433		-100%	-100%	-100%
	25730 Personnel Services; Personnel Services			\$237,551	\$227,608			-4%
	25750 Personnel Services; Health Services	\$33,700	\$34,610	\$19,341,958	\$40,954	22%	18%	-100%
	25810 Administrative Technology Services; Technology Services Supervision And Administration			\$235,197	\$119,545			-49%
	25850 Administrative Technology Services; Network Support			\$2,981,542	\$820,597			-72%
	25860 Administrative Technology Services; Hardware Maintenance And Support				\$517,463			
	25890 Other Technology Services	\$206,668	\$94,955			-100%	-100%	
	25950 Other Assessments			\$124				-100%
	25990 Other Support Services, Central				\$879,207			
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$127,843	\$95,551	\$166,655	\$2,514,429	> 500%	> 500%	> 500%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$7,366,057	\$7,981,096	\$9,014,258	\$6,272,220	-15%	-21%	-30%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$48,350	\$27,971	\$28,401	\$31,809	-34%	14%	12%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$784,891	\$818,779	\$768,178	\$893,860	14%	9%	16%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,595	\$2,190					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$135,953	\$44,378	\$155,109	\$47,607	-65%	7%	-69%
	26700 Operation and Maintenance of Plant Services; Insurance	\$171,796	\$431,420	\$230,234	\$416,510	142%	-3%	81%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Elkhart Community Schools (2305)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	27010 Student Transportation; Service Area Direction	\$326,559	\$369,117	\$583,681	\$577,662	77%	56%	-1%
	27100 Student Transportation; Vehicle Operation	\$2,407,150	\$2,595,740	\$3,798,014	\$3,764,248	56%	45%	-1%
	27200 Student Transportation; Monitoring Services	\$283,529	\$236,514	\$333,398	\$346,687	22%	47%	4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$1,205,842	\$1,296,712	\$1,560,481	\$1,955,476	62%	51%	25%
	27400 Student Transportation; Purchase of School Buses	\$1,487,061	\$977,785	\$603,828	\$1,414,816	-5%	45%	134%
	27500 Student Transportation; Insurance on Buses	\$79,926	\$86,755	\$68,314	\$241,771	202%	179%	254%
	27700 Student Transportation; Contracted Transportation Services	\$45,047	\$5,835	\$29,544	\$28,215	-37%	384%	-4%
	27900 Student Transportation; Other Student Transportation Services	\$169,775	\$133,868	\$158,918	\$178,876	5%	34%	13%
	31100 Food Services Operations; Service Area Direction	\$85,784	\$97,438	\$201,936	\$218,548	155%	124%	8%
	31200 Food Services Operations; Food Preparation and Dispensing	\$3,504,776	\$3,993,798	\$2,597,790	\$2,512,638	-28%	-37%	-3%
	31300 Food Services Operations; Food Delivery	\$85,061	\$101,353	\$184,284	\$213,736	151%	111%	16%
	31400 Food Services Operations; Food Purchases			\$3,383,709	\$3,874,676			15%
	31900 Other Food Services				\$15,450			
<b>Overhead and Operational Total</b>		<b>\$20,449,846</b>	<b>\$23,399,676</b>	<b>\$50,363,087</b>	<b>\$32,083,688</b>	<b>57%</b>	<b>37%</b>	<b>-36%</b>
<b>Nonoperational</b>								
	33300 Civic Services		\$211,630				-100%	
	33400 Athletic Coaches	\$491,702	\$162,530	\$724,645	\$713,390	45%	339%	-2%
	33930 Latch Key Kid Program	\$96,032	\$106,693			-100%	-100%	
	33940 Child Care Services			\$454,133	\$424,869			-6%
	33990 Other Community Services; Other	\$115,015	\$266,054	\$575,476	\$599,675	421%	125%	4%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$322,761	\$369,594			-100%	-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$776,862	\$506,207	\$757,661	\$585,638	-25%	16%	-23%
	45100 Building Acquisition, Construction and Improvements	\$6,229,739	\$2,954,123	\$1,663,002	\$1,179,351	-81%	-60%	-29%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts			\$50,083	\$75,384			51%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$30,692		\$1,020	\$15,474	-50%		> 500%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$2,731,655	\$1,252,328	\$1,067,395	\$783,748	-71%	-37%	-27%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$3,347,905	\$910,709	\$470,449	\$216,508	-94%	-76%	-54%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$492,028	\$316,308	\$148,093	\$199,869	-59%	-37%	35%
	51100 Debt Services; Principal on Debt; Bonds	\$1,550,000	\$1,525,600	\$1,500,000	\$2,255,000	45%	48%	50%
	52100 Debt Services; Interest on Debt; Bonds	\$453,039	\$219,279	\$2,027,186	\$2,076,289	358%	> 500%	2%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$331,811	\$520,705	\$319,638		-100%	-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$4,764,140	\$11,192,000	\$9,937,000	\$8,770,000	84%	-22%	-12%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$3,002,956	\$4,067,150			35%
	54200 Common School Fund; Principal		\$228,673	\$411,440	\$377,525		65%	-8%
	54250 Common School Fund; Interest			\$13,483	\$9,854			-27%
<b>Nonoperational Total</b>		<b>\$21,733,381</b>	<b>\$20,742,433</b>	<b>\$23,123,660</b>	<b>\$22,349,723</b>	<b>3%</b>	<b>8%</b>	<b>-3%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$1,417,251	\$1,672,931					
	26492 2007 Account Code - Social Security	\$4,292,154	\$4,967,790					
	26493 2007 Account Code - Workmen's Compensation	\$225,789	\$487,163					
	26494 2007 Account Code - Group Insurance	\$8,492,539	\$22,608,352					
	26496 2007 Account Code - Unemployment Compensation	\$22,679	\$94,423					
	26498 2007 Account Code - Severance / Early Retirement Pay		\$1,377,459					
<b>Prorated By Fund Total</b>		<b>\$14,450,412</b>	<b>\$31,208,119</b>					