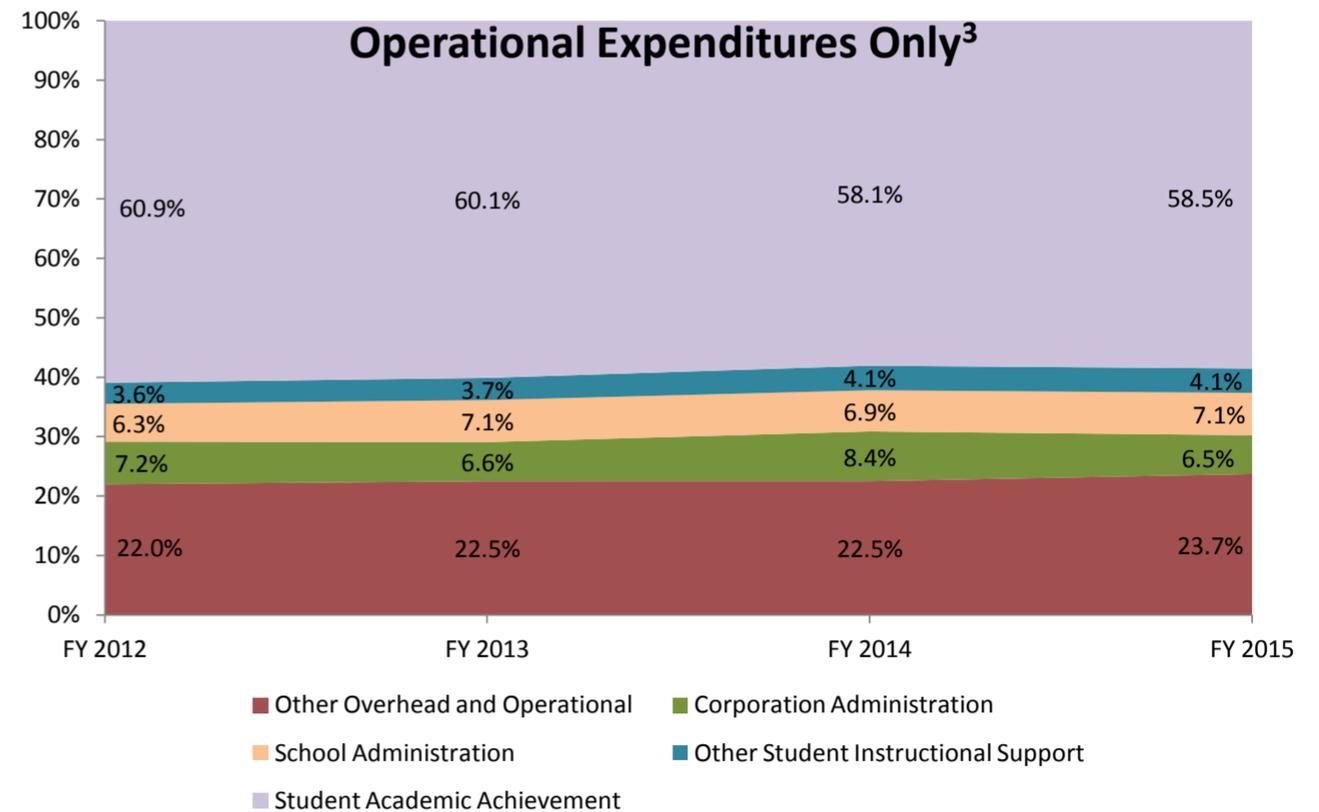
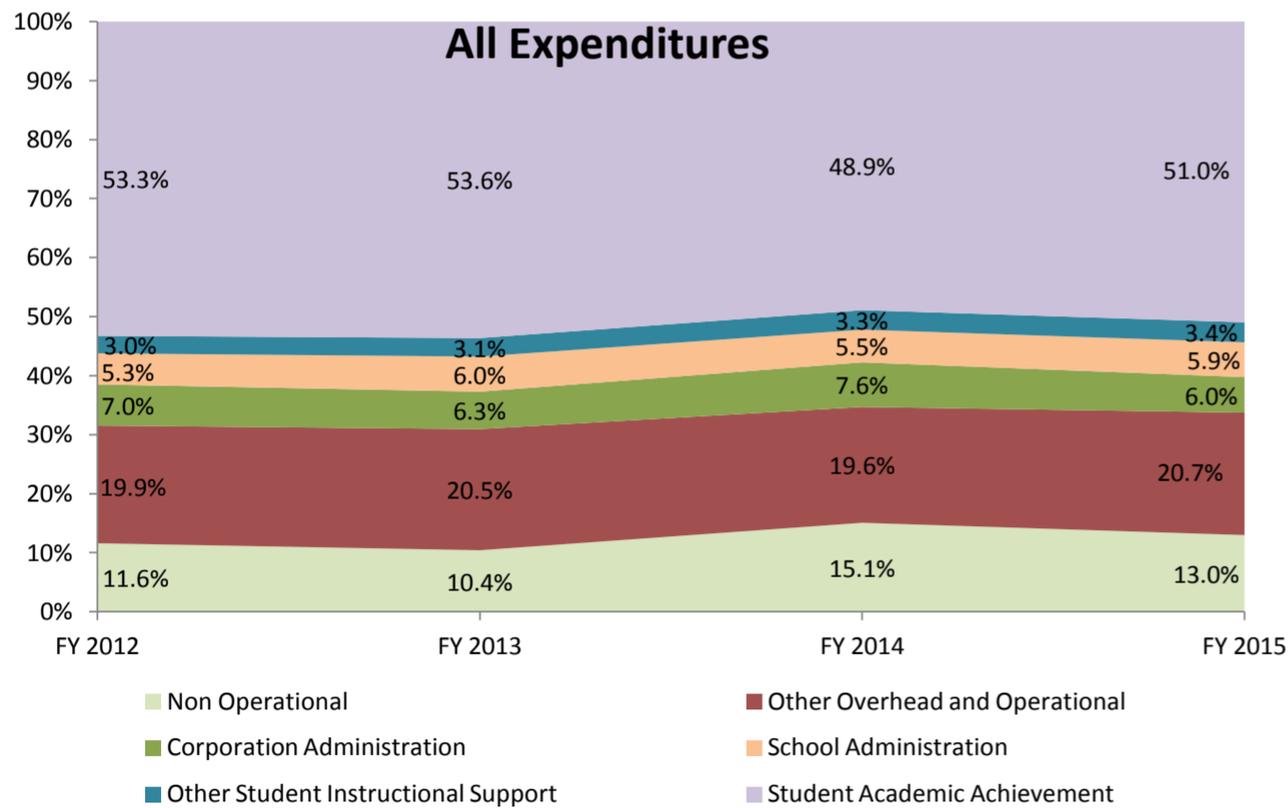


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Elwood Community School Corp (5280)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$10,178,425	53.4%	\$11,350,807	49.5%	\$9,065,331	53.3%	\$9,192,213	53.6%	\$8,667,040	48.9%	\$8,450,861	51.0%
Student Instructional Support	\$1,353,318	7.1%	\$1,858,676	8.1%	\$1,399,492	8.2%	\$1,556,632	9.1%	\$1,567,547	8.8%	\$1,539,954	9.3%
<b>Total</b>	<b>\$11,531,743</b>	<b>60.5%</b>	<b>\$13,209,483</b>	<b>57.6%</b>	<b>\$10,464,823</b>	<b>61.5%</b>	<b>\$10,748,845</b>	<b>62.7%</b>	<b>\$10,234,587</b>	<b>57.7%</b>	<b>\$9,990,815</b>	<b>60.2%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,915,196	20.5%	\$4,743,828	20.7%	\$4,581,844	26.9%	\$4,604,497	26.9%	\$4,816,420	27.2%	\$4,438,428	26.8%
Non Operational	\$3,611,251	18.9%	\$4,983,307	21.7%	\$1,975,555	11.6%	\$1,785,660	10.4%	\$2,671,340	15.1%	\$2,154,089	13.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$7,526,447</b>	<b>39.5%</b>	<b>\$9,727,135</b>	<b>42.4%</b>	<b>\$6,557,399</b>	<b>38.5%</b>	<b>\$6,390,157</b>	<b>37.3%</b>	<b>\$7,487,759</b>	<b>42.3%</b>	<b>\$6,592,517</b>	<b>39.8%</b>

<b>Grand Total</b>	<b>\$19,058,190</b>	<b>\$22,936,618</b>	<b>\$17,022,222</b>	<b>\$17,139,002</b>	<b>\$17,722,346</b>	<b>\$16,583,332</b>
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Elwood Community School Corp (5280)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
<b>Student Academic Achievement</b>								
11050 Regular Programs	Full Day Kindergarten	\$32,515	\$323,615	\$338,356	\$328,000	908.8%	1.4%	-3.1%
11100 Regular Programs	Elementary	\$2,281,934	\$3,026,053	\$1,595,390	\$1,269,613	-44.4%	-58.0%	-20.4%
11200 Regular Programs	Middle/Junior High	\$1,533,916	\$2,104,554	\$1,924,551	\$1,572,948	2.5%	-25.3%	-18.3%
11300 Regular Programs	High School	\$1,417,674	\$2,064,817	\$1,521,555	\$1,880,590	32.7%	-8.9%	23.6%
11350 Regular Programs	High School - Academic Honors Diploma	\$14,041	\$812	\$6,223	\$10,826	-22.9%	1233.3%	74.0%
11355 Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$3,828	\$2,223	\$9,144	NA	138.9%	311.3%
11430 Regular Programs	Vocational Education - Distributive Education	\$41,287	\$68,957	\$116,916	\$118,251	186.4%	71.5%	1.1%
11440 Regular Programs	Vocational Education - Health Occupations	\$37,580	\$52,701	\$55,927	\$88,071	134.4%	67.1%	57.5%
11460 Regular Programs	Vocational Education - Occupational Home Economics	\$59,210	\$75,031	\$84,339	\$51,766	-12.6%	-31.0%	-38.6%
11470 Regular Programs	Vocational Education - Business Education	\$43,582	\$78,272	\$65,483	\$64,079	47.0%	-18.1%	-2.1%
11480 Regular Programs	Vocational Education - Industrial Education A	\$330,556	\$448,548	\$365,076	\$427,059	29.2%	-4.8%	17.0%
11590 Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$940	\$3,031	\$16,016	\$59,267	6205.0%	1855.4%	270.1%
11610 Regular Programs	Alternative Education Programs - Elementary	\$0	\$652	\$0	\$0	NA	NA	NA
11620 Regular Programs	Alternative Education Programs - Middle/Junior High School	\$0	\$0	\$0	\$374	NA	NA	NA
11630 Regular Programs	Alternative Education Programs - High School	\$0	\$94,855	\$79,797	\$66,820	NA	-29.6%	-16.3%
12110 Special Programs	Gifted and Talented - Gifted And Talented	\$13,513	\$30,828	\$19,642	\$43,939	225.2%	42.5%	123.7%
12150 Special Programs	Gifted and Talented - High Ability Student Programs	\$4,481	\$3,097	\$869	\$373	-91.7%	-88.0%	-57.1%
12210 Special Programs	Mental Disabilities - Mild Mental Disabilities	\$344,338	\$470,834	\$366,325	\$362,658	5.3%	-23.0%	-1.0%
12320 Special Programs	Physical Impairment - Multiple Disabilities	\$0	\$0	\$3,055	\$0	NA	NA	NA
12340 Special Programs	Physical Impairment - Hearing Impairment	\$0	\$0	\$38	\$0	NA	NA	NA
12420 Special Programs	Emotional Disabilities - All Others	\$61,028	\$89,534	\$69,279	\$87,700	43.7%	-2.0%	26.6%
12510 Special Programs	Culturally Different - Communication Disorders	\$76,755	\$158,755	\$91,425	\$97,370	26.9%	-38.7%	6.5%
12520 Special Programs	Culturally Different - Compensatory	\$65,807	\$112,580	\$161,625	\$127,641	94.0%	13.4%	-21.0%
12610 Special Programs	Learning Disability	\$230,952	\$530,638	\$437,344	\$368,199	59.4%	-30.6%	-15.8%
12710 Special Programs	Equal Opportunity At Risk	\$111,140	\$61,434	\$44,995	\$36,802	-66.9%	-40.1%	-18.2%
12810 Special Programs	Special Education Preschool	\$102,706	\$129,249	\$23,604	\$34,042	-66.9%	-73.7%	44.2%
12900 Special Programs	Other Special Programs	\$26,929	\$333,486	\$32,369	\$77,009	186.0%	-76.9%	137.9%
13100 Adult/Cont. Ed. Programs	Instruction	\$95,680	\$137,046	\$209,294	\$220,497	130.5%	60.9%	5.4%
13200 Adult/Cont. Ed. Programs	Advanced Adult Education	\$10,565	\$0	\$0	\$0	NA	NA	NA
13300 Adult/Cont. Ed. Programs	Occupational Programs	\$12,911	\$5,478	\$0	\$0	NA	NA	NA
13600 Adult/Cont. Ed. Programs	Special Interest Programs	\$0	\$0	\$10,936	\$0	NA	NA	NA
13900 Adult/Cont. Ed. Programs	Other Adult/Continuing Ed. Program	\$2,183	\$8,200	\$0	\$0	NA	NA	NA
14100 Summer School Programs	Elementary	\$38,703	\$77,724	\$22,313	\$36,708	-5.2%	-52.8%	64.5%
14200 Summer School Programs	Middle/Junior High School	\$0	\$13,685	\$0	\$3,909	NA	-71.4%	NA
14300 Summer School Programs	High School	\$15,208	\$29,748	\$2,500	\$18,176	19.5%	-38.9%	627.1%
16100 Remediation	Remediation Testing	\$64,516	\$9,142	\$22,611	\$24,299	-62.3%	165.8%	7.5%
16200 Remediation	Preventive Remediation	\$1,453	\$0	\$0	\$0	NA	NA	NA
17100 Pay. to Other Gov. Units in State	Transfer Tuition	\$0	\$13,975	\$0	\$0	NA	NA	NA
17400 Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$147,404	\$0	\$313,875	\$299,482	103.2%	NA	-4.6%
22110 Instruction	Imp. of Instruction - Service Area Direction	\$4,255	\$1,548	\$18,520	\$178	-95.8%	-88.5%	-99.0%
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$86,419	\$167,394	\$155,317	\$121,159	40.2%	-27.6%	-22.0%
22130 Instruction	Imp. of Instruction - Instructional Staff Training	\$26,618	\$85,790	\$12,316	\$11,402	-57.2%	-86.7%	-7.4%
22190 Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$19,592	\$52,765	\$1,601	\$5,568	-71.6%	-89.4%	247.7%
22210 Instruction	Library/Media Services - Service Area Direction	\$5,831	\$0	\$0	\$0	NA	NA	NA
22220 Instruction	Library/Media Services - School Library	\$132,710	\$174,447	\$91,698	\$79,981	-39.7%	-54.2%	-12.8%
22230 Instruction	Library/Media Services - Audiovisual	\$11,193	\$15,627	\$817	\$0	NA	NA	NA
22250 Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$181,943	\$43,490	\$1,728	\$0	NA	NA	NA
22290 Instruction	Library/Media Services - Other Educational Media Services	\$9,656	\$0	\$0	\$1,945	-79.9%	NA	NA
22310 Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$56,545	\$110,022	\$111,598	\$254,230	349.6%	131.1%	127.8%
22320 Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$111,385	\$0	NA	NA	NA
22340 Instruction	Instruc. Related Tech. - Systems Application Development	\$0	(\$439)	\$643	\$846	NA	NA	31.6%
22350 Instruction	Instruc. Related Tech. - Systems Operations	\$0	\$0	\$52,500	\$41,580	NA	NA	-20.8%
22360 Instruction	Instruc. Related Tech. - Network Support	\$169,447	\$2,833	\$0	\$0	NA	NA	NA
22370 Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$658	\$0	NA	NA	NA

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Elwood Community School Corp (5280)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
22380 Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$825	\$2,879	\$32,819	NA	3878.1%	1039.8%
22400 Instruction	Academic Student Assessment	\$0	\$5,079	\$2,537	\$0	NA	NA	NA
22900 Instruction	Other Support Service - Instruct. Staff	\$0	\$45,604	\$62,218	\$63,386	NA	39.0%	1.9%
25510 Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$0	\$603	\$0	\$0	NA	NA	NA
25520 Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$78,751	\$82,810	\$36,674	\$52,155	-33.8%	-37.0%	42.2%
25560 Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$1,252	\$0	\$0	NA	NA	NA
25570 Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$726	\$0	\$0	\$0	NA	NA	NA
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$287,905	\$0	\$0	\$0	NA	NA	NA
<b>Student Academic Achievement Total</b>		<b>\$8,291,098</b>	<b>\$11,350,807</b>	<b>\$8,667,040</b>	<b>\$8,450,861</b>	<b>1.9%</b>	<b>-25.5%</b>	<b>-2.5%</b>
<b>Student Instructional Support</b>								
21110 Students	Attend. & Social Work Serv. - Service Area Direction	\$450	\$3,027	\$3,490	\$3,650	711.5%	20.6%	4.6%
21140 Students	Attend. & Social Work Serv. - Pupil Accounting	\$3,476	\$4,338	\$6,916	\$8,910	156.3%	105.4%	28.8%
21210 Students	Guidance Services - Service Area Direction	\$0	\$0	\$0	\$41,973	NA	NA	NA
21220 Students	Guidance Services - Counseling Services	\$126,713	\$219,467	\$137,798	\$137,829	8.8%	-37.2%	0.0%
21240 Students	Guidance Services - Information Services	\$0	\$70,131	\$54,367	\$46,657	NA	-33.5%	-14.2%
21290 Students	Guidance Services - Other Guidance Services	\$21,329	\$0	\$0	\$0	NA	NA	NA
21320 Students	Health Services - Medical Services	\$2,086	\$1,845	\$1,451	\$3,207	53.7%	73.8%	121.0%
21330 Students	Health Services - Dental Services	\$0	\$0	\$8,505	\$8,585	NA	NA	0.9%
21340 Students	Health Services - Nurse Services	\$68,399	\$153,509	\$165,153	\$166,978	144.1%	8.8%	1.1%
21390 Students	Health Services - Other Health Services	\$0	\$9,388	\$14,262	\$22,839	NA	143.3%	60.1%
21420 Students	Psychological Services - Psychological Testing	\$45,994	\$72,119	\$77,890	\$66,707	45.0%	-7.5%	-14.4%
21430 Students	Psychological Services - Psychological Counseling	\$150	\$0	\$0	\$0	NA	NA	NA
21520 Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$24,773	\$0	\$0	\$0	NA	NA	NA
21530 Students	Speech Path. & Audio. Serv. - Audiology Services	\$0	\$0	\$150	\$0	NA	NA	NA
21590 Students	Speech Path. & Audio. Serv. - Other	\$0	\$24,246	\$910	\$0	NA	NA	NA
21620 Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$14,365	\$10,689	\$15,704	NA	9.3%	46.9%
21720 Students	Physical Therapy Services - Physical Therapy Services	\$0	\$10,030	\$10,689	\$13,813	NA	37.7%	29.2%
21810 Students	Special Ed. Administration - Service Area Direction	\$0	\$101,123	\$0	\$0	NA	NA	NA
21890 Students	Special Ed. Administration - Other Special Ed. Admin.	\$10,168	\$0	\$0	\$0	NA	NA	NA
21910 Students	Other Support Services Students - Service Area Direction	\$0	\$0	\$85,118	\$24,990	NA	NA	-70.6%
21990 Students	Other Support Services Students - Other Student Services	\$0	\$14,278	\$7,019	\$878	NA	-93.9%	-87.5%
24100 School Administration	Office of The Principal	\$750,065	\$1,160,810	\$983,141	\$977,236	30.3%	-15.8%	-0.6%
24900 School Administration	Other Support Services - School Admin.	\$11,105	\$0	\$0	\$0	NA	NA	NA
<b>Student Instructional Support Total</b>		<b>\$1,064,708</b>	<b>\$1,858,676</b>	<b>\$1,567,547</b>	<b>\$1,539,954</b>	<b>44.6%</b>	<b>-17.1%</b>	<b>-1.8%</b>
<b>Overhead and Operational</b>								
23110 General Administration	Board of Education - Service Area Direction	\$0	\$12,734	\$12,738	\$12,918	NA	1.4%	1.4%
23120 General Administration	Board of Education - Service Area Assistants	\$28,451	\$0	\$0	\$0	NA	NA	NA
23150 General Administration	Board of Education - Legal Services	\$6,493	\$40,577	\$25,106	\$48,701	650.1%	20.0%	94.0%
23160 General Administration	Board of Education - Promotion Expenses	\$1,566	\$1,149	\$2,292	\$737	-52.9%	-35.8%	-67.8%
23190 General Administration	Board of Education - Other Governing Body Services	\$72	\$1,156	\$3,645	\$1,349	1774.2%	16.8%	-63.0%
23210 General Administration	Executive Administration - Office of The Superintendent	\$316,647	\$414,162	\$435,594	\$478,533	51.1%	15.5%	9.9%
23220 General Administration	Executive Administration - Community Relations	\$0	\$43,504	\$27,853	\$24,700	NA	-43.2%	-11.3%
23230 General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$176,093	\$413,292	\$142,803	NA	-18.9%	-65.4%
23290 General Administration	Executive Administration - Other Executive Admin. Services	\$12,247	\$9,678	\$22,643	\$27,741	126.5%	186.6%	22.5%
25110 Central Services	Fiscal Services - Office of The Business Manager	\$0	\$9,033	\$6,956	\$6,640	NA	-26.5%	-4.5%
25140 Central Services	Fiscal Services - Receiving and Disbursing Funds	(\$168)	\$0	\$0	\$0	NA	NA	NA
25180 Central Services	Fiscal Services - Property Accounting	\$0	\$5,300	\$0	\$0	NA	NA	NA
25191 Central Services	Fiscal Services - Other - Refund of Revenue	\$11,940	\$33,557	\$7,267	\$131	-98.9%	-99.6%	-98.2%
25195 Central Services	Fiscal Services - Other - Bank Account Service Charge	\$104	\$0	\$0	\$0	NA	NA	NA
25199 Central Services	Fiscal Services - Other - Other	\$105	\$0	\$0	\$0	NA	NA	NA

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Elwood Community School Corp (5280)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
25400 Central Services Planning, Research, Dev. and Evaluation	\$569	\$0	\$0	\$0	NA	NA	NA
25730 Central Services Personnel Services - Personnel Services	\$0	\$82,070	\$96,772	\$117,375	NA	43.0%	21.3%
25810 Central Services Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$69,353	\$74,727	\$3,115	NA	-95.5%	-95.8%
25820 Central Services Admin. Tech. Services - Systems Analysis & Planning	\$0	\$0	\$1,902	\$0	NA	NA	NA
25850 Central Services Admin. Tech. Services - Network Support	\$0	\$10,832	\$21,330	\$5,400	NA	-50.1%	-74.7%
25860 Central Services Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$112,610	\$152,726	\$90,486	NA	-19.6%	-40.8%
25890 Central Services Other Technology Services	\$309	\$4,271	\$5,232	\$6,736	2079.8%	57.7%	28.7%
25920 Central Services Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$341	\$15	\$140	\$125	-63.3%	726.2%	-10.8%
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$16,465	\$2,099	\$29,587	\$30,582	85.7%	1357.0%	3.4%
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$1,349,761	\$1,734,398	\$1,498,563	\$1,445,329	7.1%	-16.7%	-3.6%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$10,495	\$15,708	\$9,018	\$7,202	-31.4%	-54.2%	-20.1%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$149,323	\$157,443	\$150,208	\$163,737	9.7%	4.0%	9.0%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,217	\$0	\$0	\$0	NA	NA	NA
26499 Category not Specified Other - 2007 Account Code	\$98,575	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$11,095	\$15,737	\$7,724	\$12,744	14.9%	-19.0%	65.0%
26600 Oper. & Maint. of Plant Serv. Security Services	\$1,935	\$7,747	\$3,409	\$20,199	943.9%	160.7%	492.6%
26700 Oper. & Maint. of Plant Serv. Insurance	\$182,932	\$198,568	\$183,344	\$197,209	7.8%	-0.7%	7.6%
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$1,384	\$5,675	\$489	\$0	NA	NA	NA
27010 Student Transportation Service Area Direction	\$59,584	\$97,779	\$85,936	\$61,698	3.5%	-36.9%	-28.2%
27100 Student Transportation Vehicle Operation	\$245,503	\$246,941	\$257,916	\$283,750	15.6%	14.9%	10.0%
27200 Student Transportation Monitoring Services	\$14,337	\$12,585	\$17,690	\$2,753	-80.8%	-78.1%	-84.4%
27300 Student Transportation Vehicle Servicing and Maintenance	\$89,053	\$117,593	\$155,144	\$159,311	78.9%	35.5%	2.7%
27400 Student Transportation Purchase of School Buses	\$219,245	\$132,278	\$144,298	\$0	NA	NA	NA
27500 Student Transportation Insurance on Buses	\$10,935	\$13,996	\$17,375	\$10,000	-8.5%	-28.6%	-42.4%
27700 Student Transportation Contracted Transportation Services	\$0	\$0	\$1,396	\$0	NA	NA	NA
27900 Student Transportation Other Student Transportation Services	\$5,803	\$3,322	\$2,505	\$939	-83.8%	-71.7%	-62.5%
27910 Student Transportation Bus Driver Training	\$2,388	\$0	\$0	\$0	NA	NA	NA
31100 Food Services Operations Service Area Direction	\$0	\$58,234	\$78,741	\$77,886	NA	33.7%	-1.1%
31200 Food Services Operations Food Preparation and Dispensing	\$295,726	\$338,087	\$369,299	\$371,571	25.6%	9.9%	0.6%
31300 Food Services Operations Food Delivery	\$0	\$443,940	\$404,685	\$473,072	NA	6.6%	16.9%
31400 Food Services Operations Food Purchases	\$329,950	\$0	\$0	\$0	NA	NA	NA
31900 Food Services Operations Other Food Services	\$116,896	\$115,605	\$88,878	\$152,956	30.8%	32.3%	72.1%
<b>Overhead and Operational Total</b>	<b>\$3,591,278</b>	<b>\$4,743,828</b>	<b>\$4,816,420</b>	<b>\$4,438,428</b>	<b>23.6%</b>	<b>-6.4%</b>	<b>-7.8%</b>
<b>Non Operational</b>							
33100 Community Service Operations Direction of Community Services	\$0	\$6,926	\$5,464	\$3,722	NA	-46.3%	-31.9%
33400 Category not Specified Athletic Coaches	\$114,655	\$182,875	\$94,311	\$99,009	-13.6%	-45.9%	5.0%
33990 Other Community Services Other	\$47,691	\$57,858	\$59,659	\$22,450	-52.9%	-61.2%	-62.4%
43000 Category not Specified Professional Services	\$23,200	\$196,333	\$34,578	\$22,953	-1.1%	-88.3%	-33.6%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$56,008	\$1,927,053	\$20,649	\$25,467	-54.5%	-98.7%	23.3%
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$0	\$4,146	\$3,271	\$3,232	NA	-22.1%	-1.2%
45400 Building Acq., Const. and Impr. Sports Facilities	\$13,192	\$4,783	\$16,921	\$39,102	196.4%	717.5%	131.1%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$190,383	\$159,374	\$49,032	\$19,847	-89.6%	-87.5%	-59.5%
46000 Category not Specified Purchase of Moveable Equipment	\$5,187	\$600	\$5,716	\$59,850	1053.9%	9872.1%	947.1%
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$95,608	\$41,609	\$12,224	\$20,613	-78.4%	-50.5%	68.6%
49000 Category not Specified Other Facilities Acq. and Construction	\$58,259	\$33,078	\$30,983	\$49,747	-14.6%	50.4%	60.6%
51100 Principal on Debt Bonds	\$115,000	\$130,000	\$160,000	\$170,000	47.8%	30.8%	6.3%
52100 Interest on Debt Bonds	\$224,493	\$94,515	\$32,217	\$54,085	-75.9%	-42.8%	67.9%
52200 Interest on Debt Temporary Loans	\$25,236	\$69,786	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$1,269,000	\$764,051	\$84,000	\$182,500	-85.6%	-76.1%	117.3%
53150 Lease Rental Buildings-Interest	\$0	\$117,949	\$0	\$0	NA	NA	NA
53300 Lease Rental School Buses-Principal	\$0	\$0	\$19,588	\$18,803	NA	NA	-4.0%
53350 Lease Rental School Buses-Interest	\$0	\$0	\$1,530	\$785	NA	NA	-48.7%
54200 Advancements and Obligations Common School Fund - Principal	\$1,325,775	\$778,714	\$1,351,165	\$913,264	-31.1%	17.3%	-32.4%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Elwood Community School Corp (5280)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$412,158	\$690,033	\$448,660	NA	8.9%	-35.0%
60700 Category not Specified Scholarships	\$1,500	\$1,500	\$0	\$0	NA	NA	NA
<b>Non Operational Total</b>	<b>\$3,565,187</b>	<b>\$4,983,307</b>	<b>\$2,671,340</b>	<b>\$2,154,089</b>	<b>-39.6%</b>	<b>-56.8%</b>	<b>-19.4%</b>
<b>Prorated by Fund</b>							
26491 NA PERF - Academic Achievement	\$49,610	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$7,642	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$12,953	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$1,229	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$520,125	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$77,272	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$107,928	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$12,144	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$62,185	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$10,067	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$9,139	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$1,249	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$1,255,159	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$193,587	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$193,707	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$31,438	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$248	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$42	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$190	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$5	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$2,545,919</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>