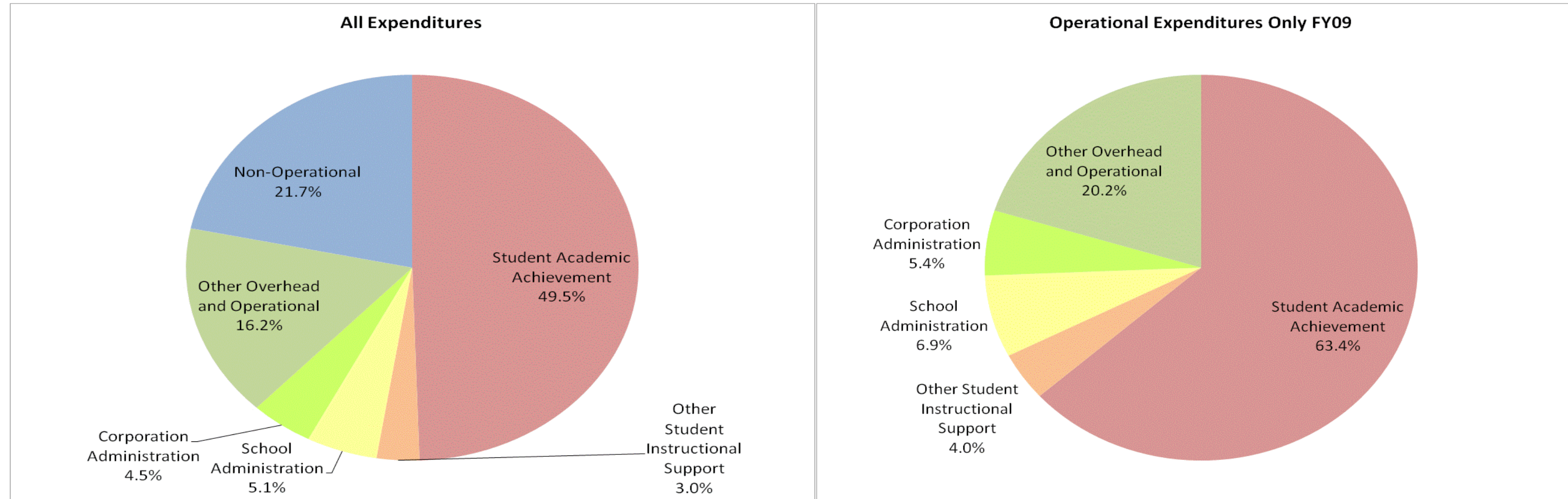


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Elwood Community School Corp (5280)**

Elwood Community School Corp (5280)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$9,291,300	59.8%	\$10,178,425	53.4%	\$10,270,005	49.7%	\$11,350,807	49.5%
Student Instructional Support	\$1,121,441	7.2%	\$1,353,318	7.1%	\$1,540,304	7.5%	\$1,858,676	8.1%
Overhead and Operational	\$3,008,393	19.4%	\$3,915,196	20.5%	\$4,287,194	20.8%	\$4,743,828	20.7%
Nonoperational	\$2,120,254	13.6%	\$3,611,251	18.9%	\$4,556,795	22.1%	\$4,983,307	21.7%
Grand Total	\$15,541,387		\$19,058,190		\$20,654,298	20%	\$22,936,618	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	67.0%	60.5%	57.2%	57.6%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Elwood Community School Corp (5280)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$32,515	\$186,992	\$323,615		> 500%	73%
	11100 Regular Programs; Elementary	\$2,326,470	\$2,281,934	\$2,470,721	\$3,026,053	30%	33%	22%
	11200 Regular Programs; Middle/Junior High	\$1,259,644	\$1,533,916	\$1,642,194	\$2,104,554	67%	37%	28%
	11300 Regular Programs; High School	\$1,425,012	\$1,417,674	\$1,576,549	\$2,064,817	45%	46%	31%
	11350 Regular Programs; High School; Academic Honors Diploma	\$16,800	\$14,041	\$7,794	\$812	-95%	-94%	-90%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$4,692	\$3,828			-18%
	11430 Vocational Education; Distributive Education	\$24,558	\$41,287	\$51,124	\$68,957	181%	67%	35%
	11440 Vocational Education; Health Occupations	\$0	\$37,580	\$42,297	\$52,701		40%	25%
	11460 Vocational Education; Occupational Home Economics	\$83,857	\$59,210	\$60,477	\$75,031	-11%	27%	24%
	11470 Vocational Education; Business Education	\$28,207	\$43,582	\$59,776	\$78,272	177%	80%	31%
	11480 Vocational Education; Industrial Education A	\$263,328	\$330,556	\$349,570	\$448,548	70%	36%	28%
	11490 Vocational Education; Industrial Education B	\$35,442	\$0	\$0	\$0	-100%		
	11520 Vocational Education; Area School Participation	\$8,990	\$0	\$0	\$0	-100%		
	11590 Other Vocational Education Programs	\$92,839	\$940	\$1,446	\$3,031	-97%	222%	110%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$0	\$421	\$652			55%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$1,020	\$0	\$0	\$0	-100%		
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$36,866	\$94,855			157%
	12110 Gifted And Talented; Gifted and Talented	\$47,244	\$13,513	\$31,395	\$30,828	-35%	128%	-2%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$4,481	\$22,112	\$3,097		-31%	-86%
	12210 Mental Disabilities; Mild Mental Disabilities	\$265,936	\$344,338	\$339,381	\$470,834	77%	37%	39%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$61,028	\$77,920	\$89,534		47%	15%
	12510 Culturally Different; Communication Disorders	\$86,638	\$76,755	\$95,857	\$158,755	83%	107%	66%
	12520 Culturally Different; Compensatory	\$60,953	\$65,807	\$118,427	\$112,580	85%	71%	-5%
	12610 Learning Disability	\$243,008	\$230,952	\$351,602	\$530,638	118%	130%	51%
	12710 Equal Opportunity At Risk	\$142,770	\$111,140	\$94,701	\$61,434	-57%	-45%	-35%
	12810 Special Education Preschool	\$99,834	\$102,706	\$89,884	\$129,249	29%	26%	44%
	12900 Other Special Programs	\$39,570	\$26,929	\$35,997	\$333,486	> 500%	> 500%	> 500%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$57,176	\$95,680	\$101,387	\$137,046	140%	43%	35%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$13,729	\$10,565	\$127	\$0	-100%	-100%	-100%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$0	\$12,911	\$1,427	\$5,478		-58%	284%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$3,209	\$0	\$0	\$0	-100%		
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$199	\$2,183	\$0	\$8,200	> 500%	276%	
	14100 Summer School Programs; Elementary	\$75,658	\$38,703	\$59,849	\$77,724	3%	101%	30%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$0	\$13,685			
	14300 Summer School Programs; High School	\$14,459	\$15,208	\$8,098	\$29,748	106%	96%	267%
	15100 Enrichment Programs; Non-Credit	\$4,036	\$0	\$0	\$0	-100%		
	16100 Remediation Testing	\$88,218	\$64,516	\$42,188	\$9,142	-90%	-86%	-78%
	16200 Preventive Remediation	\$47,881	\$1,453	\$677	\$0	-100%	-100%	-100%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$0	\$13,975			
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$109,461	\$147,404	\$182,595	\$0	-100%	-100%	-100%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$4,255	\$2,340	\$1,548		-64%	-34%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$27,089	\$86,419	\$81,218	\$167,394	> 500%	94%	106%
	22130 Improvement of Instruction; Instructional Staff Training	\$15,878	\$26,618	\$68,563	\$85,790	440%	222%	25%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$19,592	\$21,255	\$52,765		169%	148%
	22210 Library/Media Services; Service Area Direction	\$0	\$5,831	\$3,945	\$0		-100%	-100%
	22220 Library/Media Services; School Library	\$177,076	\$132,710	\$132,645	\$174,447	-1%	31%	32%
	22230 Library/Media Services; Audiovisual	\$10,537	\$11,193	\$17,483	\$15,627	48%	40%	-11%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$319,786	\$181,943	\$16,029	\$43,490	-86%	-76%	171%
	22290 Library/Media Services; Other Educational Media Services	\$0	\$9,656	\$1,299	\$0		-100%	-100%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$1,000	\$56,545	\$81,677	\$110,022	> 500%	95%	35%
	22340 Instruction, Related Technology; Systems Application Development	\$0	\$0	\$439	-\$439			-200%
	22360 Instruction, Related Technology; Network Support	\$0	\$169,447	\$204,164	\$2,833		-98%	-99%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$73	\$0			-100%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel	\$0	\$0	\$1,336	\$825			-38%
	22400 Academic Student Assessment	\$0	\$0	\$5,323	\$5,079			-5%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$45,604			
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$0	\$0	\$603			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$33,172	\$78,751	\$12,283	\$82,810	150%	5%	> 500%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$1,252			
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$192	\$726	\$3,901	\$0	-100%	-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$305,404	\$287,905	\$313,277	\$0			
Student Academic Achievement Total		\$7,856,279	\$8,291,098	\$9,111,794	\$11,350,807	44%	37%	25%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$450	\$3,343	\$3,027		> 500%	-9%
	21130 Attendance and Social Work Services; Social Work Services	\$1,000	\$0	\$0	\$0	-100%		
	21140 Attendance and Social Work Services; Pupil Accounting	\$2,446	\$3,476	\$3,652	\$4,338	77%	25%	19%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$2,300	\$0			-100%
	21220 Guidance Services; Counseling Services	\$169,045	\$126,713	\$163,777	\$219,467	30%	73%	34%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Elwood Community School Corp (5280)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	21240 Guidance Services; Information Services	\$0	\$0	\$49,371	\$70,131			42%
	21290 Guidance Services; Other Guidance Services	\$23,340	\$21,329	-\$584	\$0	-100%	-100%	
	21320 Health Services; Medical Services	\$1,382	\$2,086	\$2,706	\$1,845	33%	-12%	-32%
	21330 Health Services; Dental Services	\$205	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$41,388	\$68,399	\$103,841	\$153,509	271%	124%	48%
	21390 Health Services; Other Health Services	-\$180	\$0	\$25	\$9,388			> 500%
	21420 Psychological Testing	\$58,079	\$45,994	\$59,117	\$72,119	24%	57%	22%
	21430 Psychological Counseling	\$0	\$150	\$0	\$0		-100%	
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$24,773	\$5,230	\$0		-100%	-100%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$0	\$11,745	\$24,246			106%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$13,048	\$14,365			10%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$10,328	\$10,030			-3%
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$32,784	\$101,123			208%
	21890 Special Education Administration; Other Special Education Administration	\$34,533	\$10,168	\$15,669	\$0	-100%	-100%	-100%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$150	\$14,278			> 500%
	24100 Office of The Principal	\$585,366	\$750,065	\$873,581	\$1,160,810	98%	55%	33%
	24900 Other Support Services, School Administration	\$8,593	\$11,105	\$7,000	\$0	-100%	-100%	-100%
Student Instructional Support Total		\$925,197	\$1,064,708	\$1,357,082	\$1,858,676	101%	75%	37%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$0	\$0	\$6,210	\$12,734			105%
	23120 Board of Education; Service Area Assistants	\$27,768	\$28,451	\$21,029	\$0	-100%	-100%	-100%
	23150 Board of Education; Legal Services	\$8,578	\$6,493	\$40,073	\$40,577	373%	> 500%	1%
	23160 Board of Education; Promotion Expenses	\$2,293	\$1,566	\$1,338	\$1,149	-50%	-27%	-14%
	23190 Board of Education; Other Governing Body Services	\$0	\$72	\$607	\$1,156		> 500%	91%
	23210 Executive Administration; Office of The Superintendent	\$241,786	\$316,647	\$371,468	\$414,162	71%	31%	11%
	23220 Executive Administration; Community Relations	\$0	\$0	\$3,099	\$43,504			> 500%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$85,329	\$176,093			106%
	23290 Executive Administration; Other Executive Administration Services	\$5,607	\$12,247	\$10,929	\$9,678	73%	-21%	-11%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$279	\$9,033			> 500%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	-\$168	\$0	\$0			
	25180 Fiscal Services; Property Accounting	\$0	\$0	\$0	\$5,300			
	25191 Other Fiscal Services; Refund of Revenue	\$14,898	\$11,940	\$87,123	\$33,557	125%	181%	-61%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$104	\$4	\$0		-100%	-100%
	25199 Other Fiscal Services; Other	\$81	\$105	\$225	\$0	-100%	-100%	-100%
	25400 Planning, Research, Development and Evaluation	\$1,120	\$569	\$2,076	\$0	-100%	-100%	-100%
	25730 Personnel Services; Personnel Services	\$0	\$0	\$5,252	\$82,070			> 500%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$30,328	\$69,353			129%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$21,588	\$10,832			-50%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$87,537	\$112,610			29%
	25890 Other Technology Services	\$0	\$309	\$2,372	\$4,271		> 500%	80%
	25920 Ditch Assessments	\$398	\$341	\$635	\$15	-96%	-96%	-98%
	25990 Other Support Services, Central	\$52,369	\$16,465	\$1,308	\$2,099	-96%	-87%	61%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,040,042	\$1,349,761	\$1,483,713	\$1,734,398	67%	28%	17%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$10,495	\$5,426	\$15,708		50%	189%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$160,937	\$149,323	\$188,063	\$157,443	-2%	5%	-16%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$0	\$1,217	\$725	\$0			
	26499 2007 Account Code - Other	\$516	\$98,575	\$34,014	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$4,874	\$11,095	\$18,751	\$15,737	223%	42%	-16%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$1,935	\$1,854	\$7,747		300%	318%
	26700 Operation and Maintenance of Plant Services; Insurance	\$90,675	\$182,932	\$146,441	\$198,568	119%	9%	36%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$1,384	\$4,540	\$5,675		310%	25%
	27010 Student Transportation; Service Area Direction	\$69,466	\$59,584	\$66,353	\$97,779	41%	64%	47%
	27100 Student Transportation; Vehicle Operation	\$200,085	\$245,503	\$263,750	\$246,941	23%	1%	-6%
	27200 Student Transportation; Monitoring Services	\$0	\$14,337	\$23,989	\$12,585		-12%	-48%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$73,761	\$89,053	\$123,434	\$117,593	59%	32%	-5%
	27400 Student Transportation; Purchase of School Buses	\$89,488	\$219,245	\$140,975	\$132,278	48%	-40%	-6%
	27500 Student Transportation; Insurance on Buses	\$15,078	\$10,935	-\$177	\$13,996	-7%	28%	
	27700 Student Transportation; Contracted Transportation Services	\$0	\$0	\$1,722	\$0			-100%
	27900 Student Transportation; Other Student Transportation Services	\$12,040	\$5,803	\$2,169	\$3,322	-72%	-43%	53%
	27910 Student Transportation; Bus Driver Training	\$34,620	\$2,388	\$1,398	\$0	-100%	-100%	-100%
	31100 Food Services Operations; Service Area Direction	\$377	\$0	\$23,983	\$58,234	> 500%		143%
	31200 Food Services Operations; Food Preparation and Dispensing	\$229,668	\$295,726	\$301,875	\$338,087	47%	14%	12%
	31300 Food Services Operations; Food Delivery	\$0	\$0	\$214,895	\$443,940			107%
	31400 Food Services Operations; Food Purchases	\$313,413	\$329,950	\$192,668	\$0	-100%	-100%	-100%
	31900 Other Food Services	\$86,046	\$116,896	\$54,575	\$115,605	34%	-1%	112%
Overhead and Operational Total		\$2,775,981	\$3,591,278	\$4,073,947	\$4,743,828	71%	32%	16%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$3,025	\$6,926			129%
	33200 Community Recreation	\$7,500	\$0	\$630	\$0	-100%		-100%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Elwood Community School Corp (5280)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	33400 Athletic Coaches	\$124,111	\$114,655	\$140,707	\$182,875	47%	59%	30%
	33930 Latch Key Kid Program	\$4,283	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$51,197	\$47,691	\$49,097	\$57,858	13%	21%	18%
	40100 Facilities Acquisition and Construction; Service Area Direction	\$250	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$7,620	\$23,200	\$236,788	\$196,333	> 500%	> 500%	-17%
	45100 Building Acquisition, Construction and Improvements	\$349,526	\$56,008	\$56,221	\$1,927,053	451%	> 500%	> 500%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$6,379	\$4,146			-35%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$13,192	\$29,135	\$4,783		-64%	-84%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$68,959	\$190,383	\$123,145	\$159,374	131%	-16%	29%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$14	\$5,187	\$5,360	\$600	> 500%	-88%	-89%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$81,175	\$95,608	\$59,273	\$41,609	-49%	-56%	-30%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$50,907	\$58,259	\$70,221	\$33,078	-35%	-43%	-53%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$115,000	\$120,000	\$130,000		13%	8%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$224,493	\$99,476	\$94,515		-58%	-5%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$5,577	\$25,236	\$111,203	\$69,786	> 500%	177%	-37%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,150,000	\$1,269,000	\$1,439,500	\$764,051	-34%	-40%	-47%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$117,949			
	54200 Common School Fund; Principal	\$182,063	\$1,325,775	\$1,738,456	\$778,714	328%	-41%	-55%
	54250 Common School Fund; Interest	\$0	\$0	\$237,196	\$412,158			74%
	59200 Other Debt Services Obligations; Bank Fee	\$35	\$0	\$0	\$0	-100%		
	60700 Nonprogramed Charges; Scholarships	\$0	\$1,500	\$0	\$1,500		0%	
Nonoperational Total		\$2,083,215	\$3,565,187	\$4,525,811	\$4,983,307	139%	40%	10%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$84,301	\$71,434	\$87,774	\$0			
	26492 2007 Account Code - Social Security	\$669,944	\$717,469	\$365,271	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$31,962	\$82,640	\$76,882	\$0			
	26494 2007 Account Code - Group Insurance	\$1,112,901	\$1,673,891	\$1,054,096	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$1,605	\$485	\$1,640	\$0			
Prorated By Fund Total		\$1,900,714	\$2,545,919	\$1,585,664	\$0			