

STATE OF INDIANA

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Christopher A. Ruhl
Director

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

From: Christopher A. Ruhl, OMB Director

Date: March 25, 2011

Re: Student Instructional Expenditure Report for 2009-10 School Year

Attached is the 2009-10 Student Instructional Expenditure report as required by IC 20-42.5-3-5. 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.

The statewide Student Instructional Expenditures ratio (also known as the “Dollars to the Classroom” percentage) in 2009-10 was **58.7%**. This figure is lower than that of the baseline year of 2005-06 (59.6%), but is an increase from the previous year of 2008-09 (57.8%). Data from ten years prior (1999-2000) is also included within this report.

Out of 341 school corporations and charter schools, 220 increased their percentage of dollars to the classroom from 2008-09 to 2009-10. Out of nine Educational Service Center areas, seven increased their percentage.

The definitions of the four categories of expenditures are 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.








The final section of this report presents the Indiana K-12 chart of accounts showing which category each type of expenditure falls into.

In addition to calculating the ratio of student instructional expenditures to all other expenditures as outlined in statute, we have provided an additional “operational” measure to allow for more meaningful corporation-to-corporation comparisons. The operational measure excludes category 4 (non-operational) as well as adult education and property expenditures. The approach is consistent with the National Center for Education Statistics (NCES) analysis of elementary and secondary current expenditures by function.




(Note that NCES classifies school administration as non-instructional, whereas Indiana considers it as instructional support. Thus, school administration and corporation administration have been delineated separately for those wanting to compare to national statistics.)

Every percentage point improvement in the statewide Student Instructional Expenditures ratio equates to \$117 million of additional dollars to Indiana classrooms, the equivalent of over 2,000 teachers earning \$50,000 each. 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	FY 2006	FY 2009	FY 2010	FY 1999	FY 2006	FY 2009	FY 2010
		FY 1999	FY 2006	FY 2009	FY 2010	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	\$1,423,003	\$0								
	Other Services	\$230,330,725	\$314,684,590	\$349,497,249	\$364,925,342								
	Student Instructional Services	\$405,632,786	\$524,032,597	\$512,615,853	\$532,334,795	63.8%	62.5%	59.4%		59.3%			
	Total	\$635,963,511	\$838,726,281	\$863,536,104	\$897,260,138								
Wilson	Not Categorized	\$1,695,831	\$880,167	\$1,952,774	\$848,885								
	Other Services	\$228,102,006	\$277,870,882	\$322,954,813	\$338,308,013								
	Student Instructional Services	\$358,520,675	\$463,840,260	\$488,686,081	\$513,697,409	60.9%	62.5%	60.1%		60.2%			
	Total	\$588,318,512	\$742,591,309	\$813,593,668	\$852,854,306								
West Central	Other Services	\$288,437,639	\$397,238,949	\$432,955,911	\$423,781,396								
	Student Instructional Services	\$417,632,975	\$537,253,321	\$593,198,594	\$603,878,921	59.1%	57.5%	57.8%		58.8%			
	Total	\$706,070,614	\$934,492,270	\$1,026,154,505	\$1,027,660,317								
East Central	Not Categorized	\$0	\$0	\$701,161	\$0								
	Other Services	\$376,480,147	\$593,566,082	\$607,639,249	\$604,192,002								
	Student Instructional Services	\$628,410,850	\$783,722,843	\$813,793,941	\$840,792,713	62.5%	56.9%	57.2%		58.2%			
	Total	\$1,004,890,998	\$1,377,288,926	\$1,422,134,351	\$1,444,984,716								
Wabash Valley	Not Categorized	\$0	\$0	\$0	\$82,728								
	Other Services	\$407,059,080	\$588,011,465	\$646,605,419	\$653,649,551								
	Student Instructional Services	\$589,587,344	\$777,190,293	\$867,711,436	\$892,117,233	59.2%	56.9%	57.3%		57.7%			
	Total	\$996,646,424	\$1,365,201,757	\$1,514,316,855	\$1,545,849,512								
Northwest	Not Categorized	\$5,000	\$0	\$0	\$0								
	Other Services	\$390,471,407	\$545,631,274	\$610,437,718	\$638,026,172								
	Student Instructional Services	\$603,637,579	\$737,328,564	\$766,635,148	\$792,359,775	60.7%	57.5%	55.7%		55.4%			
	Total	\$994,113,986	\$1,282,959,838	\$1,377,072,866	\$1,430,385,947								
Northern	Other Services	\$407,342,058	\$555,542,173	\$625,330,684	\$627,451,329								
	Student Instructional Services	\$654,166,384	\$861,844,319	\$864,942,440	\$904,680,706	61.6%	60.8%	58.0%		59.0%			
	Total	\$1,061,508,443	\$1,417,386,491	\$1,490,273,123	\$1,532,132,036								

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

Educational Service Center	Student Instructional Category	Expenditures				FY 1999	FY 2006	FY 2009	FY 2010	FY 1999	FY 2006	FY 2009	FY 2010
		FY 1999	FY 2006	FY 2009	FY 2010	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	\$1,538,467	\$0								
	Other Services	\$325,676,805	\$420,278,830	\$474,032,793	\$444,790,463								
	Student Instructional Services	\$583,365,475	\$758,891,232	\$768,957,028	\$800,965,767	64.2%	64.4%	61.8%		64.3%			
	Total	\$909,042,280	\$1,179,170,063	\$1,244,528,288	\$1,245,756,230								
Central	Not Categorized	\$160	\$0	\$80,000	\$0								
	Other Services	\$462,656,326	\$655,433,236	\$785,814,728	\$768,547,023								
	Student Instructional Services	\$691,695,624	\$966,240,727	\$969,013,652	\$1,020,965,063	59.9%	59.6%	55.2%		57.1%			
	Total	\$1,154,352,110	\$1,621,673,963	\$1,754,908,380	\$1,789,512,086								
Virtual Charter	Other Services	\$0	\$0	\$0	\$25,665								
	Student Instructional Services	\$0	\$0	\$0	\$240,603							90.4%	
	Total	\$0	\$0	\$0	\$266,267								
Statewide	Not Categorized	\$1,700,990	\$889,260	\$5,695,405	\$931,612								
	Other Services	\$3,116,556,193	\$4,348,257,481	\$4,855,268,563	\$4,863,696,957								
	Student Instructional Services	\$4,932,649,694	\$6,410,344,156	\$6,645,554,172	\$6,902,032,986	61.3%	59.6%	57.8%		58.7%			
	Total	\$8,050,906,876	\$10,759,490,897	\$11,506,518,140	\$11,766,661,555								

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

	Expenditures FY 2006					Expenditures FY 2009					Expenditures FY 2010					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%	50.0%	7.7%	23.0%	19.2%	57.8%	50.9%	7.7%	22.7%	18.6%	58.7%	-9%	.9%
21st Century Charter Sch of Gary (9545)	35.1%	7.6%	25.8%	31.5%	42.7%	25.9%	8.7%	31.1%	34.2%	34.7%	40.4%	8.3%	36.9%	14.4%	48.7%	6.0%	14.0%
Adams Central Community Schools (15)	54.3%	7.2%	24.9%	13.6%	61.5%	55.1%	7.3%	22.2%	15.3%	62.4%	54.8%	7.3%	23.1%	14.9%	62.1%	.6%	-4%
Alexandria Com School Corp (5265)	65.1%	6.9%	18.0%	10.1%	72.0%	59.3%	8.2%	21.7%	10.8%	67.6%	55.1%	8.4%	24.1%	12.5%	63.5%	-8.5%	-4.1%
Anderson Community School Corp (5275)	35.6%	4.6%	26.8%	33.0%	40.2%	53.3%	7.7%	23.6%	15.4%	61.0%	53.0%	7.6%	24.8%	14.7%	60.6%	20.4%	-4%
Anderson Preparatory Academy (9790)						33.6%	14.3%	11.3%	40.8%	47.9%	37.9%	12.8%	12.5%	36.7%	50.8%	n/a	2.9%
Andrew J Brown Academy (9615)	100.0%	.0%	.0%		100.0%	55.9%	9.4%	34.8%		65.2%	55.4%	9.3%	35.3%		64.7%	-35.3%	-5%
Argos Community Schools (5470)	51.5%	6.7%	23.0%	18.8%	58.2%	52.3%	5.9%	22.3%	19.5%	58.2%	53.1%	5.1%	21.7%	20.1%	58.3%	.1%	.0%
Aspire Charter Academy (9685)						47.6%	8.0%	44.4%		55.6%	53.6%	5.9%	40.4%		59.6%	n/a	4.0%
Attica Consolidated Sch Corp (2435)	56.2%	5.8%	17.3%	20.7%	62.0%	46.8%	5.9%	16.2%	31.0%	52.8%	57.0%	7.2%	18.7%	17.0%	64.2%	2.2%	11.5%
Avon Community School Corp (3315)	40.4%	6.7%	28.0%	24.8%	47.1%	39.0%	7.9%	24.3%	28.9%	46.8%	41.5%	9.1%	23.4%	25.9%	50.6%	3.5%	3.8%
Barr-Reeve Com Schools Inc (1315)	60.4%	5.9%	18.7%	15.0%	66.3%	59.3%	7.2%	20.5%	13.0%	66.6%	58.5%	7.7%	20.2%	13.6%	66.2%	-1%	-3%
Bartholomew Con School Corp (365)	52.8%	8.2%	18.9%	20.1%	61.0%	44.3%	7.2%	27.4%	21.1%	51.5%	45.6%	7.2%	28.4%	18.8%	52.8%	-8.2%	1.3%
Batesville Community Sch Corp (6895)	54.1%	8.2%	22.3%	15.4%	62.3%	53.6%	8.4%	22.5%	15.5%	62.0%	54.3%	8.3%	22.2%	15.2%	62.6%	.3%	.6%
Baugo Community Schools (2260)	49.9%	5.2%	19.8%	25.1%	55.1%	45.3%	5.9%	22.6%	26.2%	51.2%	48.6%	6.3%	21.2%	23.8%	54.9%	-1%	3.7%
Beacon Academy (9830)						27.9%	22.8%	6.6%	42.7%	50.7%	45.7%	18.3%	7.5%	28.5%	64.0%	n/a	13.3%
Beech Grove City Schools (5380)	53.3%	7.7%	22.3%	16.7%	61.0%	56.1%	4.9%	18.7%	20.3%	61.1%	57.3%	4.7%	20.5%	17.6%	62.0%	1.0%	.9%
Benton Community School Corp (395)	44.8%	6.8%	21.9%	26.6%	51.6%	47.0%	8.3%	25.8%	18.9%	55.3%	48.9%	8.8%	24.7%	17.5%	57.7%	6.2%	2.4%
Blackford County Schools (515)	54.3%	8.6%	20.2%	16.9%	62.9%	49.4%	8.9%	24.7%	17.0%	58.3%	51.1%	9.5%	23.2%	16.3%	60.5%	-2.4%	2.2%
Bloomfield School District (2920)	50.7%	7.7%	20.5%	21.1%	58.4%	51.9%	7.8%	22.3%	18.0%	59.7%	54.6%	7.3%	22.8%	15.3%	61.9%	3.5%	2.2%
Blue River Valley Schools (3405)	55.4%	8.6%	24.5%	11.6%	63.9%	51.5%	9.0%	22.3%	17.1%	60.5%	53.1%	9.3%	22.7%	14.9%	62.4%	-1.5%	1.9%
Bremen Public Schools (5480)	49.4%	10.4%	19.4%	20.9%	59.7%	45.6%	9.4%	17.1%	27.9%	55.0%	50.8%	10.8%	21.9%	16.5%	61.6%	1.9%	6.6%
Brown County School Corporation (670)	48.8%	10.5%	23.7%	17.0%	59.3%	49.6%	9.4%	25.4%	15.5%	59.0%	50.7%	9.7%	26.2%	13.4%	60.4%	1.1%	1.3%
Brownsburg Community Sch Corp (3305)	43.1%	5.8%	19.1%	32.0%	48.9%	45.2%	6.7%	17.5%	30.6%	51.9%	50.0%	7.3%	17.7%	25.0%	57.3%	8.4%	5.4%
Brownstown Cnt Com Sch Corp (3695)	56.2%	6.9%	24.4%	12.6%	63.0%	52.2%	6.8%	24.2%	16.8%	59.0%	53.1%	7.1%	23.3%	16.5%	60.2%	-2.8%	1.2%
C A Beard Memorial School Corp (3455)	50.4%	7.3%	24.0%	18.3%	57.7%	44.2%	6.7%	26.4%	22.7%	50.9%	50.7%	8.1%	30.3%	10.9%	58.8%	1.1%	7.9%
Campagna Academy Charter School (9300)	66.2%	6.0%	19.2%	8.6%	72.2%	55.3%	10.9%	21.4%	12.4%	66.2%	51.0%	15.8%	23.5%	9.6%	66.8%	-5.4%	.6%
Cannelton City Schools (6340)	66.3%	7.1%	22.8%	3.8%	73.5%	61.9%	8.3%	27.6%	2.3%	70.1%	59.5%	7.3%	28.7%	4.5%	66.7%	-6.7%	-3.4%
Carmel Clay Schools (3060)	47.6%	6.4%	18.1%	27.9%	54.0%	51.2%	7.8%	20.2%	20.8%	59.0%	52.1%	7.0%	19.9%	21.1%	59.1%	5.1%	.0%
Carroll Consolidated Sch Corp (750)	55.5%	23.5%	18.7%	2.3%	79.0%	38.4%	5.4%	28.5%	27.7%	43.8%	38.2%	5.5%	26.1%	30.2%	43.7%	-35.3%	-1%
Cass Township Schools (4770)	57.9%	11.7%	28.9%	1.5%	69.6%	55.8%	12.2%	30.0%	2.0%	68.0%	57.1%	11.2%	29.8%	1.9%	68.3%	-1.2%	.3%
Caston School Corporation (2650)	50.5%	6.7%	25.9%	16.9%	57.2%	50.8%	8.0%	29.6%	11.6%	58.8%	53.0%	7.6%	25.4%	14.0%	60.6%	3.4%	1.7%
Center Grove Com Sch Corp (4205)	50.5%	5.9%	19.0%	24.6%	56.4%	48.0%	6.8%	20.5%	24.7%	54.8%	47.1%	6.9%	19.5%	26.6%	54.0%	-2.5%	-9%
Centerville-Abington Com Schs (8360)	51.0%	4.9%	24.5%	19.7%	55.8%	53.7%	6.4%	23.0%	16.9%	60.1%	53.5%	8.0%	22.6%	15.9%	61.5%	5.6%	1.4%
Central Noble Com School Corp (6055)	53.4%	9.0%	23.2%	14.4%	62.3%	51.2%	7.4%	25.4%	15.9%	58.7%	51.2%	8.1%	24.5%	16.2%	59.3%	-3.0%	.6%
Challenge Foundation Academy (9645)	14.2%	45.8%	19.2%	20.7%	60.0%	51.1%	12.3%	21.3%	15.3%	63.3%	54.7%	13.0%	17.1%	15.2%	67.7%	7.7%	4.4%
Charles A Tindley Accelerated Schl (9445)	42.7%	20.5%	18.9%	17.9%	63.2%	44.4%	13.4%	15.2%	26.9%	57.9%	48.9%	16.1%	13.9%	21.1%	65.0%	1.7%	7.1%
Charter School of the Dunes (9310)	43.2%	9.1%	28.1%	19.6%	52.2%	38.7%	12.0%	25.7%	23.6%	50.7%	56.8%	10.2%	25.3%	7.8%	66.9%	14.7%	16.2%
Christel House Academy (9380)	47.0%	8.3%	24.1%	20.6%	55.3%	48.1%	10.8%	18.5%	22.6%	59.0%	48.0%	13.4%	15.5%	23.1%	61.3%	6.0%	2.4%
Clark-Pleasant Com School Corp (4145)	35.4%	5.5%	32.6%	26.5%	40.8%	38.2%	6.7%	30.8%	24.3%	44.9%	37.1%	6.9%	33.3%	22.7%	44.0%	3.1%	-9%
Clarksville Com School Corp (1000)	52.0%	7.9%	19.5%	20.5%	59.9%	49.3%	9.0%	20.6%	21.1%	58.3%	49.3%	9.2%	21.0%	20.5%	58.6%	-1.3%	.3%
Clay Community Schools (1125)	53.2%	6.4%	22.1%	18.3%	59.6%	54.3%	7.1%	23.3%	15.3%	61.4%	48.4%	6.7%	19.5%	25.4%	55.1%	-4.5%	-6.3%
Clinton Central School Corp (1150)	52.7%	8.2%	26.3%	12.8%	60.9%	57.5%	7.5%	24.4%	10.5%	65.0%	51.1%	7.1%	30.1%	11.8%	58.1%	-2.8%	-6.9%
Clinton Prairie School Corp (1160)	44.9%	7.1%	23.5%	24.5%	52.0%	44.6%	6.9%	25.7%	22.9%	51.5%	46.7%	7.3%	24.5%	21.5%	53.9%	2.0%	2.5%
Cloverdale Community Schools (6750)	45.5%	6.9%	28.7%	18.9%	52.4%	51.1%	8.8%	24.6%	15.5%	59.9%	46.3%	7.3%	22.0%	24.3%	53.7%	1.2%	-6.2%
Community Montessori Inc (9320)	16.3%	2.6%	8.6%	72.6%	18.9%	30.6%	7.2%	20.8%	41.4%	37.7%	43.4%	9.5%	18.9%	28.2%	52.9%	34.1%	15.2%
Community Schools of Frankfort (1170)	52.6%	9.4%	19.3%	18.7%	62.0%	51.0%	12.2%	18.5%	18.3%	63.2%	47.9%	11.5%	17.3%	23.3%	59.5%	-2.6%	-3.8%
Concord Community Schools (2270)	56.8%	5.0%	16.6%	21.6%	61.8%	47.8%	5.6%	17.5%	29.1%	53.4%	43.7%	4.7%	15.2%	36.4%	48.4%	-13.4%	-4.9%
Covington Community Sch Corp (2440)	49.0%	7.9%	21.9%	21.2%	56.9%	46.1%	9.5%	25.6%	18.8%	55.6%	44.2%	8.3%	21.1%	26.4%	52.5%	-4.5%	-3.1%
Cowan Community School Corp (1900)	35.5%	7.7%	18.5%	38.3%	43.2%	47.2%	10.5%	25.0%	17.4%	57.7%	48.1%	10.4%	22.7%	18.8%	58.5%	15.2%	.8%
Crawford Co Com School Corp (1300)	57.1%	6.2%	20.9%	15.8%	63.3%	58.0%	8.4%	23.5%	10.1%	66.4%	56.8%	8.4%	24.6%	10.2%	65.2%	1.9%	-1.2%

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

	Expenditures FY 2006					Expenditures FY 2009					Expenditures FY 2010					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.		
Crawfordsville Com Schools (5855)	45.9%	11.2%	17.8%	25.0%	57.2%	42.9%	12.6%	22.4%	22.1%	55.5%	44.8%	12.4%	22.5%	20.3%	57.2%	.0%	1.7%
Crothersville Community Schools (3710)	52.2%	5.6%	23.8%	18.4%	57.8%	51.6%	4.3%	20.7%	23.5%	55.8%	53.4%	4.5%	25.3%	16.8%	57.9%	.2%	2.1%
Crown Point Community Sch Corp (4660)	45.1%	6.3%	22.4%	26.2%	51.4%	48.1%	6.8%	22.4%	22.7%	54.9%	44.9%	6.6%	19.9%	28.6%	51.5%	.0%	-3.5%
Culver Community Schools Corp (5455)	50.3%	6.7%	22.5%	20.5%	57.0%	50.4%	9.6%	22.1%	17.9%	60.0%	48.5%	9.9%	21.9%	19.6%	58.4%	1.4%	-1.6%
Daleville Community Schools (1940)	45.5%	7.3%	34.2%	13.0%	52.8%	41.7%	9.0%	28.5%	20.8%	50.7%	44.3%	9.4%	26.4%	20.0%	53.7%	.9%	3.0%
Danville Community School Corp (3325)	45.7%	7.0%	24.4%	22.9%	52.7%	40.6%	9.5%	22.8%	27.1%	50.1%	40.4%	9.9%	23.0%	26.8%	50.3%	-2.4%	.2%
Decatur County Com Schools (1655)	58.6%	7.0%	23.4%	11.0%	65.6%	56.5%	7.6%	24.8%	11.1%	64.1%	56.8%	6.6%	22.3%	14.3%	63.4%	-2.2%	-7.7%
Decatur Discovery Academy Inc (9525)	56.6%	19.3%	7.6%	16.5%	75.8%	75.8%	21.7%	2.3%	.3%	97.5%	79.5%	16.5%	3.2%	.9%	96.0%	20.1%	-1.5%
DeKalb Co Ctl United Sch Dist (1835)	53.8%	8.0%	20.2%	18.0%	61.8%	57.7%	8.3%	17.3%	16.8%	66.0%	59.6%	7.8%	18.2%	14.5%	67.3%	5.6%	1.3%
DeKalb Co Eastern Com Sch Dist (1805)	47.9%	8.2%	26.7%	17.2%	56.1%	46.4%	13.2%	28.4%	11.9%	59.7%	52.6%	9.5%	27.5%	10.4%	62.1%	6.0%	2.5%
Delaware Community School Corp (1875)	49.0%	7.9%	24.9%	18.2%	56.9%	52.3%	8.3%	24.6%	14.8%	60.6%	53.1%	8.7%	23.1%	15.1%	61.8%	4.9%	1.2%
Delphi Community School Corp (755)	49.0%	6.3%	19.9%	24.9%	55.3%	46.4%	7.1%	24.5%	21.9%	53.5%	49.2%	7.9%	22.1%	20.9%	57.1%	1.8%	3.6%
Dewey Prairie Twp Cons. Schools (4900)	62.4%	10.4%	26.5%	.7%	72.8%	62.1%	9.8%	25.6%	2.5%	71.9%	61.4%	9.3%	20.1%	9.2%	70.7%	-2.2%	-1.2%
Duneland School Corporation (6470)	49.4%	6.1%	22.3%	22.2%	55.5%	46.1%	6.3%	24.2%	23.4%	52.4%	43.3%	5.6%	21.7%	29.4%	48.9%	-6.7%	-3.6%
East Allen County Schools (255)	55.9%	9.0%	21.2%	13.8%	65.0%	54.1%	9.3%	22.8%	13.8%	63.4%	55.9%	9.4%	21.9%	12.9%	65.3%	.3%	1.9%
East Chicago Lighthouse Charter (9595)	1.1%	35.8%	59.2%	3.9%	36.9%	49.3%	7.1%	30.6%	13.0%	56.4%	48.5%	8.3%	30.0%	13.1%	56.9%	20.0%	.5%
East Chicago Urban Enterprise Acad (9555)	28.2%	4.3%	9.9%	57.7%	32.4%	48.5%	6.6%	22.1%	22.8%	55.1%	58.1%	7.2%	25.8%	8.9%	65.3%	32.8%	10.2%
East Gibson School Corporation (2725)	52.1%	6.1%	26.3%	15.5%	58.2%	51.7%	6.4%	28.8%	13.2%	58.0%	54.6%	7.1%	27.6%	10.7%	61.7%	3.5%	3.6%
East Noble School Corp (6060)	52.9%	9.1%	19.7%	18.3%	62.0%	51.6%	7.9%	16.9%	23.6%	59.6%	54.6%	8.3%	17.8%	19.3%	62.9%	.9%	3.4%
East Porter County School Corp (6510)	46.9%	7.2%	18.9%	26.9%	54.2%	33.0%	5.5%	14.5%	46.9%	38.5%	41.0%	6.4%	17.8%	34.9%	47.4%	-6.8%	8.8%
East Washington School Corp (8215)	60.7%	8.4%	18.9%	12.0%	69.1%	58.6%	8.2%	21.3%	11.9%	68.7%	60.7%	8.7%	18.2%	12.4%	69.4%	.3%	2.7%
Eastbrook Community Sch Corp (2815)	56.8%	9.4%	19.4%	14.4%	66.2%	46.4%	10.1%	30.8%	12.7%	56.5%	46.1%	9.2%	32.6%	12.1%	55.3%	-10.9%	-1.2%
Eastern Greene Schools (2940)	56.6%	6.7%	26.0%	10.6%	63.3%	57.3%	9.3%	29.0%	4.4%	66.6%	56.6%	7.4%	31.9%	4.1%	64.0%	.7%	-2.6%
Eastern Hancock Co Com Sch Corp (3145)	51.4%	5.0%	25.3%	18.3%	56.4%	46.1%	5.0%	27.8%	21.1%	51.1%	47.6%	5.5%	27.2%	19.7%	53.1%	-3.3%	2.0%
Eastern Howard School Corp (3480)	47.7%	8.1%	19.9%	24.3%	55.8%	43.7%	9.3%	23.3%	23.7%	53.0%	45.0%	9.0%	22.6%	23.4%	54.0%	-1.8%	1.0%
Eastern Pulaski Com Sch Corp (6620)	56.8%	4.9%	15.2%	23.0%	61.7%	58.7%	4.2%	23.9%	13.2%	62.9%	56.8%	5.4%	22.5%	15.3%	62.2%	.4%	-7.7%
Edinburgh Community Sch Corp (4215)	56.1%	7.3%	19.0%	17.5%	63.4%	59.1%	8.2%	21.5%	11.2%	67.3%	60.0%	7.9%	20.5%	11.6%	67.8%	4.4%	.5%
Elkhart Community Schools (2305)	57.8%	8.8%	19.3%	14.1%	66.6%	47.3%	7.9%	29.1%	15.7%	55.2%	47.4%	8.5%	30.2%	13.9%	56.0%	-10.6%	.8%
Elwood Community School Corp (5280)	53.4%	7.1%	20.5%	18.9%	60.5%	49.5%	8.1%	20.7%	21.7%	57.6%	49.4%	7.6%	22.2%	20.8%	57.0%	-3.5%	-6.6%
Eminence Community School Corp (5910)	52.7%	5.2%	24.8%	17.4%	57.8%	39.6%	5.1%	21.3%	34.0%	44.6%	48.2%	7.2%	23.0%	21.5%	55.4%	-2.4%	10.8%
Evansville-Vanderburgh Sch Corp (7995)	58.3%	7.9%	18.4%	15.4%	66.2%	54.9%	10.3%	23.7%	11.0%	65.3%	51.5%	8.8%	22.3%	17.4%	60.3%	-5.9%	-5.0%
Fairfield Community Schools (2155)	46.8%	5.8%	19.3%	28.1%	52.6%	50.2%	6.6%	21.9%	21.2%	56.8%	51.2%	6.3%	21.9%	20.6%	57.5%	4.9%	.7%
Fall Creek Academy (9370)	41.9%	9.8%	25.6%	22.7%	51.7%	31.4%	7.3%	39.9%	21.5%	38.7%	46.3%	6.8%	37.1%	9.9%	53.0%	1.3%	14.4%
Fayette County School Corp (2395)	56.1%	9.0%	24.6%	10.3%	65.1%	58.9%	10.5%	23.1%	7.5%	69.4%	57.7%	11.1%	23.0%	8.2%	68.8%	3.7%	-6.6%
Flanner House Elementary School (9390)	62.0%	5.2%	23.8%	9.0%	67.3%	50.2%	18.5%	15.0%	16.3%	68.6%	53.9%	19.1%	14.7%	12.3%	73.0%	5.7%	4.4%
Flat Rock-Hawcreek School Corp (370)	58.1%	6.8%	21.3%	13.8%	64.8%	49.2%	6.3%	30.7%	13.7%	55.5%	38.4%	4.7%	29.7%	27.2%	43.1%	-21.7%	-12.4%
Fort Wayne Community Schools (235)	61.3%	8.8%	19.0%	10.9%	70.1%	61.0%	9.3%	19.7%	10.0%	70.4%	61.5%	9.5%	19.8%	9.2%	71.0%	1.0%	.7%
Fountain Square Academy (9480)	26.3%	14.6%	29.9%	29.3%	40.8%	23.3%	9.8%	33.6%	33.4%	33.0%	35.3%	9.8%	40.9%	14.1%	45.1%	4.2%	12.0%
Franklin Community School Corp (4225)	49.7%	6.3%	21.5%	22.6%	56.0%	43.6%	6.2%	21.4%	28.8%	49.8%	46.2%	6.4%	20.9%	26.5%	52.6%	-3.4%	2.8%
Franklin County Com Sch Corp (2475)	57.8%	6.4%	22.2%	13.6%	64.2%	53.0%	5.8%	23.3%	17.9%	58.8%	55.2%	6.5%	23.2%	15.1%	61.7%	-2.5%	2.9%
Franklin Township Com Sch Corp (5310)	42.3%	5.4%	19.8%	32.6%	47.6%	46.9%	6.4%	20.7%	26.0%	53.4%	48.4%	6.5%	18.5%	26.7%	54.8%	7.2%	1.5%
Frankton-Lapel Community Schs (5245)	50.2%	6.3%	21.6%	21.8%	56.6%	39.0%	5.4%	29.1%	26.5%	44.4%	41.0%	5.7%	32.0%	21.4%	46.7%	-9.9%	2.3%
Fremont Community Schools (7605)	52.0%	5.2%	17.1%	25.8%	57.1%	37.7%	3.3%	12.8%	46.2%	41.0%	53.5%	4.4%	17.5%	24.6%	57.9%	.8%	16.9%
Frontier School Corporation (8525)	51.4%	7.6%	18.2%	22.7%	59.1%	49.2%	8.4%	20.6%	21.8%	57.6%	49.6%	8.5%	20.2%	21.7%	58.1%	-1.0%	.5%
Galileo Charter School (9565)	29.5%	13.9%	12.9%	43.8%	43.3%	49.4%	17.1%	24.0%	9.6%	66.5%	52.7%	16.9%	24.8%	5.6%	69.6%	26.3%	3.1%
Garrett-Keyser-Butler Com (1820)	58.4%	6.8%	22.1%	12.8%	65.1%	58.4%	6.4%	20.6%	14.6%	64.8%	57.0%	6.5%	20.8%	15.7%	63.6%	-1.6%	-1.2%
Gary Community School Corp (4690)	52.1%	9.4%	27.8%	10.7%	61.5%	55.2%	10.7%	27.5%	6.6%	65.9%	53.7%	9.3%	25.5%	11.5%	63.0%	1.5%	-2.9%
Gary Lighthouse Charter School (9535)	31.4%	11.5%	30.9%	26.2%	42.9%	44.0%	7.9%	28.4%	19.8%	51.8%	50.2%	9.0%	25.5%	15.3%	59.2%	16.3%	7.3%
Goshen Community Schools (2315)	61.0%	8.6%	15.2%	15.2%	69.6%	59.6%	8.6%	15.6%	16.2%	68.2%	61.7%	7.9%	16.1%	14.3%	69.6%	-.1%	1.4%
Greater Clark County Schools (1010)	64.3%	7.3%	18.8%	9.6%	71.6%	62.4%	7.5%	19.4%	10.6%	70.0%	57.1%	7.2%	19.7%	15.9%	64.4%	-7.2%	-5.6%
Greater Jasper Con Schs (2120)	55.3%	8.3%	18.1%	18.2%	63.6%	42.9%	8.6%	28.9%	19.6%	51.5%	41.2%	8.7%	29.3%	20.8%	49.9%	-13.7%	-1.6%

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

	Expenditures FY 2006					Expenditures FY 2009					Expenditures FY 2010					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.		
Greencastle Community Sch Corp (6755)	47.3%	6.9%	22.8%	22.9%	54.2%	48.1%	7.1%	25.1%	19.8%	55.2%	49.7%	7.4%	24.1%	18.9%	57.0%	2.8%	1.9%
Greenfield-Central Com Schools (3125)	55.8%	11.9%	17.0%	15.2%	67.8%	45.3%	11.5%	22.5%	20.6%	56.8%	49.3%	11.6%	19.3%	19.8%	60.9%	-6.9%	4.1%
Greensburg Community Schools (1730)	50.3%	7.3%	23.6%	18.7%	57.6%	50.1%	8.0%	24.9%	17.0%	58.1%	51.5%	7.8%	24.6%	16.2%	59.2%	1.6%	1.1%
Greenwood Community Sch Corp (4245)	54.9%	5.3%	20.7%	19.1%	60.2%	53.8%	5.8%	21.9%	18.5%	59.6%	52.3%	5.4%	21.0%	21.2%	57.8%	-2.4%	-1.8%
Griffith Public Schools (4700)	55.2%	5.4%	17.8%	21.6%	60.6%	46.3%	6.6%	19.5%	27.6%	52.9%	49.2%	7.1%	20.7%	23.1%	56.3%	-4.3%	3.4%
Hamilton Community Schools (7610)	55.7%	6.4%	24.5%	13.4%	62.1%	53.4%	8.1%	23.5%	15.0%	61.5%	54.9%	7.4%	24.9%	12.8%	62.3%	.2%	.8%
Hamilton Heights School Corp (3025)	47.0%	7.8%	21.6%	23.6%	54.8%	44.7%	7.6%	24.5%	23.2%	52.3%	38.8%	6.8%	22.3%	32.1%	45.6%	-9.3%	-6.8%
Hamilton Southeastern Schools (3005)	44.2%	6.8%	21.6%	27.4%	51.0%	46.7%	7.5%	22.0%	23.7%	54.3%	46.4%	7.6%	20.9%	25.1%	54.0%	3.0%	-.3%
Hanover Community School Corp (4580)	31.9%	4.2%	13.7%	50.2%	36.1%	42.9%	5.4%	21.1%	30.6%	48.3%	42.6%	5.4%	21.0%	31.0%	48.0%	11.9%	-.3%
Herron Charter (9650)	32.3%	6.8%	9.5%	51.4%	39.1%	46.9%	22.3%	13.7%	17.1%	69.2%	40.1%	20.3%	12.8%	26.7%	60.5%	21.4%	-8.7%
Hoosier Academy - Indianapolis (9805)						46.3%	6.9%	11.4%	35.4%	53.2%	46.5%	11.8%	18.0%	23.7%	58.3%	n/a	5.1%
Hoosier Academy - Muncie (9810)						46.3%	8.0%	11.0%	34.7%	54.3%	51.3%	13.6%	12.0%	23.1%	64.8%	n/a	10.6%
Hope Academy (9655)						36.8%	26.6%	9.6%	27.0%	63.4%	42.2%	27.3%	12.3%	18.2%	69.5%	n/a	6.0%
Huntington Co Com Sch Corp (3625)	56.7%	8.3%	19.4%	15.6%	65.0%	53.5%	9.6%	22.4%	14.5%	63.1%	54.4%	10.2%	21.9%	13.5%	64.6%	-.4%	1.5%
Imagine Life Sciences Acad - East (9815)						37.2%	9.9%	26.8%	26.1%	47.1%	33.1%	6.7%	29.5%	30.6%	39.8%	n/a	-7.2%
Imagine Master Academy (9695)						41.6%	7.9%	27.0%	23.5%	49.5%	44.0%	9.6%	27.5%	18.9%	53.6%	n/a	4.2%
Imagine MASTer on Broadway (9820)						36.0%	10.3%	23.4%	30.2%	46.3%	41.9%	10.7%	27.1%	20.3%	52.6%	n/a	6.2%
Indiana Math and Science Academy (9785)						32.8%	19.5%	21.8%	25.9%	52.3%	41.9%	19.4%	18.6%	20.1%	61.3%	n/a	9.0%
Indianapolis Public Schools (5385)	54.5%	7.5%	21.9%	16.1%	62.0%	49.5%	7.8%	23.1%	19.6%	57.3%	52.3%	7.8%	24.9%	15.0%	60.1%	-1.8%	2.8%
Indpls Metropolitan High School (9670)	45.4%	19.6%	11.3%	23.7%	65.0%	44.5%	29.8%	16.3%	9.4%	74.3%	45.6%	25.8%	17.3%	11.3%	71.4%	6.4%	-2.9%
Indpls Lighthouse Charter School (9575)	40.7%	8.3%	30.7%	20.4%	48.9%	42.4%	7.0%	34.9%	15.8%	49.4%	54.7%	6.9%	26.2%	12.1%	61.6%	12.7%	12.3%
Irvington Community School (9330)	45.5%	6.1%	9.4%	39.1%	51.5%	66.1%	9.1%	10.8%	14.0%	75.2%	25.8%	5.4%	4.7%	64.1%	31.2%	-20.3%	-43.9%
Jac-Cen-Del Community Sch Corp (6900)	54.1%	7.2%	25.1%	13.6%	61.3%	52.3%	7.3%	25.1%	15.3%	59.6%	54.2%	7.3%	24.2%	14.3%	61.5%	.3%	1.9%
Jay School Corp (3945)	54.6%	8.3%	20.5%	16.6%	62.9%	51.5%	8.1%	25.0%	15.4%	59.6%	55.1%	9.0%	21.5%	14.4%	64.1%	1.2%	4.5%
Jennings County Schools (4015)	54.7%	8.4%	23.7%	13.2%	63.1%	55.9%	10.4%	22.0%	11.7%	66.3%	52.4%	9.6%	27.7%	10.3%	62.0%	-1.1%	-4.3%
John Glenn School Corporation (7150)	43.7%	5.4%	16.6%	34.3%	49.0%	52.9%	7.3%	24.7%	15.1%	60.3%	56.8%	8.1%	21.9%	13.2%	64.9%	15.8%	4.6%
Joshua Academy (9495)	51.4%	17.6%	18.0%	12.9%	69.1%	49.8%	19.1%	19.1%	11.9%	69.0%	51.0%	18.1%	12.4%	18.4%	69.2%	.1%	.2%
Kankakee Valley School Corp (3785)	52.8%	7.1%	21.3%	18.8%	59.9%	51.3%	7.0%	19.9%	21.9%	58.2%	50.9%	6.9%	21.6%	20.6%	57.8%	-2.1%	-.4%
KIPP Indpls College Preparatory (9400)	39.3%	15.1%	23.7%	21.8%	54.5%	40.4%	20.0%	30.3%	9.3%	60.5%	47.7%	20.2%	23.8%	8.3%	68.0%	13.5%	7.5%
KIPP Lead College Prep Charter (9635)	47.4%	16.7%	13.3%	22.5%	64.1%	51.5%	11.3%	22.0%	15.1%	62.9%	54.8%	7.6%	29.4%	8.2%	62.4%	-1.7%	-.4%
Knox Community School Corp (7525)	56.5%	7.4%	20.3%	15.8%	63.9%	52.3%	7.1%	23.0%	17.6%	59.4%	52.8%	8.4%	22.9%	15.9%	61.2%	-2.7%	1.8%
Kokomo-Center Twp Con Sch Corp (3500)	55.9%	11.2%	21.3%	11.5%	67.2%	55.0%	11.0%	21.2%	12.8%	66.0%	56.7%	11.5%	20.4%	11.4%	68.2%	1.0%	2.2%
Lafayette School Corporation (7855)	58.5%	11.8%	18.1%	11.6%	70.3%	58.0%	10.2%	17.4%	14.3%	68.2%	58.9%	10.2%	17.5%	13.4%	69.1%	-1.2%	.9%
Lake Central School Corp (4615)	58.7%	7.3%	18.2%	15.9%	66.0%	51.4%	6.0%	24.0%	18.7%	57.4%	54.3%	5.9%	23.4%	16.4%	60.1%	-5.8%	2.8%
Lake Ridge Schools (4650)	50.1%	7.2%	19.4%	23.3%	57.2%	50.8%	8.1%	21.4%	19.7%	58.9%	53.6%	8.4%	23.1%	14.9%	62.0%	4.8%	3.1%
Lake Station Community Schools (4680)	53.4%	9.0%	26.4%	11.2%	62.5%	55.2%	9.5%	27.2%	8.1%	64.7%	53.8%	9.6%	26.4%	10.2%	63.4%	1.0%	-1.3%
Lakeland School Corporation (4535)	52.1%	6.2%	22.8%	18.9%	58.3%	55.4%	8.5%	24.8%	11.3%	63.9%	53.7%	8.3%	22.6%	15.5%	61.9%	3.6%	-2.0%
Lanesville Community School Corp (3160)	49.8%	7.6%	23.9%	18.7%	57.4%	54.6%	9.6%	22.5%	13.3%	64.2%	55.4%	9.5%	23.4%	11.7%	64.9%	7.5%	.7%
LaPorte Community School Corp (4945)	48.5%	5.8%	17.4%	28.2%	54.4%	53.7%	7.8%	23.2%	15.3%	61.5%	52.8%	7.7%	26.6%	12.9%	60.5%	6.1%	-1.0%
Lawrence Early College HS for S&T (9660)						39.2%	17.6%	9.2%	34.0%	56.8%	23.6%	12.8%	16.6%	47.0%	36.4%	n/a	-20.4%
Lawrenceburg Com School Corp (1620)	47.3%	7.7%	21.6%	23.4%	55.0%	48.9%	9.1%	23.1%	18.9%	58.0%	51.4%	9.6%	23.7%	15.3%	61.0%	6.1%	3.0%
Lebanon Community School Corp (665)	46.0%	6.5%	22.6%	24.9%	52.5%	46.9%	7.7%	23.5%	22.0%	54.5%	46.5%	7.7%	24.0%	21.8%	54.2%	1.7%	-.3%
Liberty-Perry Com School Corp (1895)	53.1%	9.5%	22.9%	14.5%	62.6%	51.0%	10.3%	20.8%	17.9%	61.3%	50.5%	10.4%	22.0%	16.2%	60.9%	-1.7%	-.4%
Linton-Stockton School Corp (2950)	56.3%	7.7%	20.6%	15.5%	63.9%	54.0%	10.2%	21.0%	14.9%	64.2%	56.4%	10.7%	19.5%	13.3%	67.2%	3.2%	3.0%
Logansport Community Sch Corp (875)	57.0%	11.6%	18.1%	13.3%	68.6%	58.8%	11.9%	17.1%	12.1%	70.7%	60.2%	11.7%	16.6%	11.5%	71.8%	3.3%	1.1%
Loogootee Community Sch Corp (5525)	64.5%	7.1%	19.5%	8.9%	71.7%	63.3%	7.8%	21.0%	7.9%	71.1%	65.3%	8.1%	20.8%	5.8%	73.3%	1.7%	2.3%
M S D Bluffton-Harrison (8445)	53.7%	7.8%	21.1%	17.4%	61.5%	53.1%	7.9%	22.0%	17.0%	61.0%	50.6%	7.0%	20.5%	21.9%	57.6%	-3.9%	-3.3%
M S D Boone Township (6460)	31.4%	3.8%	14.1%	50.7%	35.2%	46.3%	5.1%	19.2%	29.4%	51.5%	47.6%	5.4%	19.5%	27.5%	52.9%	17.7%	1.5%
M S D Decatur Township (5300)	48.9%	7.2%	26.0%	18.0%	56.0%	51.4%	3.8%	26.2%	18.7%	55.2%	44.8%	6.1%	28.4%	20.7%	50.9%	-5.2%	-4.3%
M S D Lawrence Township (5330)	53.8%	4.8%	16.7%	24.6%	58.6%	47.6%	5.3%	21.1%	26.0%	52.9%	52.0%	5.9%	21.0%	21.2%	57.9%	-.8%	5.0%
M S D Martinsville Schools (5925)	54.8%	6.9%	26.1%	12.3%	61.6%	55.4%	8.3%	25.9%	10.4%	63.7%	56.9%	8.8%	25.2%	9.1%	65.7%	4.0%	2.0%

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

	Expenditures FY 2006					Expenditures FY 2009					Expenditures FY 2010					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 Mount Vernon (6590)	47.9%	8.3%	23.1%	20.8%	56.1%	44.8%	9.1%	28.6%	17.5%	53.9%	46.2%	10.8%	27.2%	15.9%	56.9%	.8%	3.0%
M S D North Posey Co Schools (6600)	55.8%	7.2%	19.8%	17.1%	63.0%	44.5%	8.1%	17.6%	29.8%	52.6%	37.1%	7.0%	15.2%	40.8%	44.1%	-18.9%	-8.5%
M S D of New Durham Township (4860)	52.3%	4.6%	26.0%	17.1%	56.8%	51.2%	8.0%	22.0%	18.8%	59.2%	52.7%	7.7%	22.3%	17.3%	60.3%	3.5%	1.2%
M S D Perry Township (5340)	51.8%	7.9%	21.9%	18.4%	59.6%	40.0%	6.5%	37.7%	15.8%	46.5%	43.4%	7.2%	35.4%	14.0%	50.6%	-9.0%	4.1%
M S D Pike Township (5350)	52.4%	7.0%	15.7%	24.9%	59.5%	51.2%	8.1%	18.7%	22.0%	59.3%	48.5%	6.6%	20.6%	24.2%	55.2%	-4.3%	-4.1%
M S D Shakamak Schools (2960)	62.0%	6.2%	22.0%	9.8%	68.2%	61.2%	7.1%	22.3%	9.4%	68.3%	61.4%	7.1%	22.6%	8.9%	68.5%	.3%	.2%
M S D Southwest Allen County (125)	50.4%	6.5%	17.8%	25.4%	56.8%	47.3%	8.8%	20.3%	23.6%	56.1%	50.7%	9.2%	19.2%	20.9%	59.9%	3.1%	3.8%
M S D Steuben County (7615)	46.9%	6.3%	22.0%	24.7%	53.2%	49.7%	7.2%	20.6%	22.5%	56.9%	48.7%	7.4%	22.7%	21.3%	56.0%	2.8%	-8.8%
M S D Wabash County Schools (8050)	57.0%	12.8%	17.1%	13.1%	69.8%	55.7%	14.2%	17.2%	12.9%	69.9%	56.1%	14.5%	18.0%	11.4%	70.6%	.8%	.7%
M S D Warren County (8115)	52.4%	7.1%	23.9%	16.5%	59.6%	54.5%	7.8%	23.6%	14.0%	62.4%	51.7%	7.0%	23.9%	17.3%	58.8%	-.8%	-3.6%
M S D Warren Township (5360)	49.4%	8.8%	19.8%	22.0%	58.2%	37.9%	7.1%	35.9%	19.1%	45.0%	37.1%	8.0%	34.2%	20.7%	45.1%	-13.1%	.1%
M S D Washington Township (5370)	59.3%	7.3%	21.9%	11.4%	66.7%	55.1%	9.0%	21.9%	13.9%	64.1%	56.3%	8.4%	23.4%	11.8%	64.7%	-1.9%	.6%
M S D Wayne Township (5375)	51.5%	4.7%	19.0%	24.8%	56.2%	51.5%	5.6%	23.4%	19.4%	57.2%	56.9%	4.5%	24.4%	14.3%	61.3%	5.1%	4.2%
Maconaquah School Corp (5615)	54.0%	8.2%	20.3%	17.5%	62.2%	48.9%	8.1%	34.1%	9.0%	56.9%	48.7%	7.9%	33.7%	9.7%	56.6%	-5.6%	-3.3%
Madison Consolidated Schools (3995)	57.1%	6.7%	17.2%	19.0%	63.8%	48.9%	5.9%	27.4%	17.8%	54.8%	49.8%	5.9%	28.3%	16.1%	55.6%	-8.2%	.9%
Madison-Grant United Sch Corp (2825)	61.8%	7.3%	20.1%	10.8%	69.2%	44.8%	6.8%	35.9%	12.5%	51.6%	45.2%	6.2%	35.3%	13.3%	51.4%	-17.8%	-.2%
Manchester Community Schools (8045)	50.7%	6.0%	22.2%	21.1%	56.7%	47.4%	7.2%	24.8%	20.7%	54.6%	48.5%	8.0%	25.1%	18.4%	56.4%	-.3%	1.9%
Marion Community Schools (2865)	55.0%	8.0%	22.4%	14.6%	62.9%	32.5%	8.9%	45.5%	13.1%	41.4%	52.1%	9.4%	27.4%	11.1%	61.6%	-1.4%	20.2%
Medora Community School Corp (3640)	54.4%	8.5%	22.8%	14.2%	62.9%	49.4%	6.4%	30.6%	13.5%	55.8%	46.3%	5.7%	35.0%	13.0%	52.0%	-11.0%	-3.8%
Merrillville Community School (4600)	45.1%	5.4%	18.4%	31.1%	50.5%	41.7%	5.6%	22.0%	30.7%	47.3%	43.3%	5.8%	22.9%	28.0%	49.1%	-1.4%	1.8%
Michigan City Area Schools (4925)	51.9%	8.1%	22.8%	17.1%	60.0%	41.5%	7.6%	20.6%	30.2%	49.2%	48.7%	8.2%	21.6%	21.5%	56.9%	-3.1%	7.7%
Middlebury Community Schools (2275)	46.8%	6.3%	26.2%	20.6%	53.2%	42.9%	6.5%	25.3%	25.3%	49.4%	46.6%	6.5%	24.3%	22.6%	53.1%	-.1%	3.7%
Milan Community Schools (6910)	58.5%	7.0%	23.7%	10.7%	65.6%	60.1%	10.3%	20.9%	8.7%	70.4%	57.2%	8.9%	23.3%	10.6%	66.1%	.5%	-4.3%
Mill Creek Community Sch Corp (3335)	30.2%	5.0%	14.3%	50.4%	35.3%	47.8%	7.5%	23.1%	21.6%	55.3%	41.9%	8.0%	24.9%	25.3%	49.9%	14.6%	-5.4%
Mississinewa Community School Corp (2855)	60.9%	9.5%	16.9%	12.8%	70.4%	61.3%	9.4%	19.3%	10.0%	70.7%	64.6%	8.8%	17.4%	9.2%	73.4%	3.0%	2.7%
Mitchell Community Schools (5085)	40.9%	5.5%	15.6%	38.1%	46.4%	52.4%	7.4%	22.1%	18.0%	59.8%	54.7%	7.8%	21.9%	15.6%	62.5%	16.1%	2.6%
Monroe Central School Corp (6820)	59.0%	7.6%	21.2%	12.3%	66.6%	54.1%	8.1%	22.0%	15.8%	62.2%	52.5%	8.5%	22.9%	16.1%	61.0%	-5.5%	-1.2%
Monroe County Com Sch Corp (5740)	48.2%	10.2%	22.9%	18.7%	58.4%	48.2%	8.9%	22.6%	20.3%	57.1%	50.2%	9.2%	24.3%	16.3%	59.4%	1.1%	2.3%
Monroe-Gregg School District (5900)	39.9%	5.2%	20.5%	34.4%	45.1%	47.2%	8.1%	26.0%	18.7%	55.3%	48.2%	8.1%	25.4%	18.2%	56.3%	11.2%	1.1%
Montessori Academy @ Geist (9665)	.0%	8.2%	91.8%	.0%	8.2%	56.0%	13.8%	6.2%	24.0%	69.7%	51.5%	12.9%	8.5%	27.1%	64.4%	56.2%	-5.3%
Monument Lighthouse Charter School (9590)	.1%	25.8%	69.1%	5.0%	26.0%	44.5%	7.1%	28.3%	20.0%	51.7%	41.7%	7.0%	25.3%	26.0%	48.8%	22.8%	-2.9%
Mooresville Con School Corp (5930)	50.2%	7.5%	23.2%	19.2%	57.6%	52.8%	8.0%	24.2%	15.1%	60.7%	55.2%	7.8%	24.9%	12.1%	63.0%	5.4%	2.3%
Mt Pleasant Twp Com Sch Corp (1910)	46.6%	7.1%	24.6%	21.7%	53.7%	47.8%	7.1%	24.6%	20.5%	54.9%	53.8%	7.1%	23.1%	15.9%	61.0%	7.2%	6.1%
Mt Vernon Community Sch Corp (3135)	47.7%	7.2%	23.1%	21.9%	54.9%	50.5%	4.7%	20.5%	24.3%	55.2%	46.3%	4.6%	20.2%	28.8%	50.9%	-4.0%	-4.3%
Muncie Community Schools (1970)	54.5%	6.4%	27.3%	11.8%	60.9%	59.8%	5.4%	16.3%	18.5%	65.2%	66.2%	5.7%	16.8%	11.4%	71.8%	10.9%	6.6%
Nettle Creek School Corp (8305)	53.3%	7.0%	23.6%	16.1%	60.3%	58.3%	7.7%	21.5%	12.5%	66.0%	56.8%	7.6%	20.6%	14.9%	64.5%	4.2%	-1.5%
New Albany-Floyd Co Con Sch (2400)	49.3%	7.6%	20.1%	23.0%	56.9%	46.6%	7.6%	17.4%	28.4%	54.2%	47.0%	7.9%	17.9%	27.2%	54.9%	-2.0%	.7%
New Castle Community Sch Corp (3445)	60.9%	8.0%	20.7%	10.4%	68.9%	60.6%	9.4%	19.9%	10.0%	70.1%	62.4%	8.9%	19.0%	9.7%	71.3%	2.3%	1.2%
New Community School (9340)	53.9%	9.3%	20.2%	16.6%	63.2%	52.7%	8.1%	22.2%	17.0%	60.7%	56.5%	7.6%	17.0%	18.9%	64.1%	.9%	3.4%
New Harmony Town & Twp Con Sch (6610)	64.2%	4.1%	25.3%	6.4%	68.3%	55.1%	6.5%	25.7%	12.6%	61.7%	59.2%	6.7%	25.2%	8.9%	65.8%	-2.5%	4.2%
New Prairie United School Corp (4805)	52.5%	5.2%	24.5%	17.8%	57.7%	43.2%	5.7%	22.5%	28.7%	48.8%	47.4%	5.6%	23.1%	23.9%	53.0%	-4.7%	4.2%
Nineveh-Hensley-Jackson United (4255)	49.3%	7.4%	22.3%	21.0%	56.7%	47.4%	7.9%	24.7%	20.0%	55.3%	47.9%	8.1%	23.5%	20.5%	56.0%	-.7%	.6%
Noblesville Schools (3070)	48.5%	5.7%	18.8%	27.0%	54.2%	47.1%	6.1%	19.9%	26.9%	53.2%	50.9%	6.8%	19.9%	22.4%	57.7%	3.6%	4.5%
North Adams Community Schools (25)	49.4%	6.4%	19.9%	24.4%	55.8%	47.5%	6.6%	19.3%	26.7%	54.1%	47.5%	6.7%	18.3%	27.5%	54.1%	-1.6%	.1%
North Daviess Com Schools (1375)	55.1%	6.3%	20.3%	18.3%	61.5%	51.7%	5.7%	24.5%	18.2%	57.3%	52.8%	6.9%	23.9%	16.4%	59.7%	-1.8%	2.3%
North Gibson School Corp (2735)	55.7%	5.9%	24.8%	13.6%	61.5%	60.5%	4.7%	25.9%	8.8%	65.2%	54.7%	4.3%	25.1%	15.9%	59.0%	-2.6%	-6.3%
North Harrison Com School Corp (3180)	56.4%	6.0%	23.0%	14.6%	62.4%	50.3%	5.7%	22.4%	21.5%	56.0%	45.1%	5.4%	19.2%	30.3%	50.5%	-11.9%	-5.6%
North Judson-San Pierre Sch Corp (7515)	57.5%	5.4%	24.4%	12.8%	62.9%	56.6%	6.0%	23.5%	13.8%	62.7%	57.2%	5.9%	23.0%	13.9%	63.1%	.2%	.4%
North Knox School Corp (4315)	57.4%	5.9%	23.4%	13.4%	63.2%	52.5%	7.3%	28.4%	11.8%	59.8%	53.9%	7.6%	27.4%	11.1%	61.5%	-1.7%	1.7%
North Lawrence Com Schools (5075)	49.4%	7.8%	21.3%	21.5%	57.2%	52.1%	8.6%	23.0%	16.3%	60.7%	55.0%	8.8%	22.0%	14.2%	63.8%	6.6%	3.1%
North Miami Community Schools (5620)	49.9%	6.5%	27.1%	16.5%	56.4%	52.8%	8.5%	25.6%	13.2%	61.2%	52.1%	8.1%	28.1%	11.8%	60.2%	3.7%	-1.1%

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

	Expenditures FY 2006					Expenditures FY 2009					Expenditures FY 2010					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.		
North Montgomery Com Sch Corp (5835)	45.0%	7.3%	23.1%	24.6%	52.3%	45.9%	8.0%	25.6%	20.5%	53.9%	46.5%	7.7%	27.1%	18.7%	54.2%	1.9%	.3%
North Newton School Corp (5945)	59.7%	6.1%	22.6%	11.6%	65.8%	52.1%	7.5%	28.1%	12.3%	59.6%	48.9%	7.3%	26.7%	17.1%	56.2%	-9.7%	-3.5%
North Putnam Community Schools (6715)	61.7%	7.2%	19.9%	11.2%	68.8%	50.2%	7.4%	25.1%	17.3%	57.6%	53.1%	7.6%	23.9%	15.4%	60.7%	-8.2%	3.1%
North Spencer County Sch Corp (7385)	55.5%	7.1%	20.1%	17.3%	62.6%	53.0%	6.9%	24.9%	15.2%	59.9%	53.8%	6.6%	24.0%	15.6%	60.4%	-2.2%	.5%
North Vermillion Com Sch Corp (8010)	50.3%	7.2%	24.7%	17.9%	57.5%	46.0%	8.6%	26.1%	19.4%	54.6%	51.1%	9.3%	23.1%	16.4%	60.5%	3.0%	5.9%
North West Hendricks Schools (3295)	46.4%	7.5%	25.5%	20.6%	53.9%	41.0%	8.0%	29.0%	22.0%	49.0%	30.0%	6.1%	20.4%	43.5%	36.1%	-17.8%	-12.9%
North White School Corp (8515)	50.7%	7.9%	20.7%	20.7%	58.6%	45.0%	7.5%	21.2%	26.3%	52.5%	47.3%	7.6%	20.2%	24.8%	54.9%	-3.6%	2.4%
Northeast Dubois Co Sch Corp (2040)	62.6%	6.6%	19.8%	11.0%	69.2%	54.3%	5.4%	28.8%	11.5%	59.7%	54.9%	5.4%	28.9%	10.8%	60.2%	-8.9%	.5%
Northeast School Corp (7645)	59.4%	7.6%	24.2%	8.7%	67.0%	57.3%	7.3%	26.7%	8.8%	64.6%	58.0%	7.9%	24.3%	9.7%	65.9%	-1.1%	1.4%
Northeastern Wayne Schools (8375)	55.7%	6.7%	20.9%	16.7%	62.3%	54.1%	8.0%	23.2%	14.7%	62.1%	54.3%	8.4%	22.6%	14.7%	62.7%	.3%	.6%
Northern Com Sch Tipton Co (7935)	47.3%	8.7%	25.2%	18.9%	55.9%	46.9%	8.1%	23.9%	21.0%	55.1%	47.3%	8.9%	26.2%	17.7%	56.1%	.2%	1.1%
Northern Wells Com Schools (8435)	55.1%	6.9%	22.1%	16.0%	61.9%	55.7%	7.5%	20.0%	16.8%	63.2%	54.9%	7.0%	24.6%	13.5%	61.9%	-.1%	-1.4%
Northwest Allen County Schools (225)	50.9%	8.1%	19.7%	21.3%	59.0%	46.4%	8.6%	20.2%	24.9%	55.0%	47.1%	8.6%	20.3%	24.0%	55.7%	-3.3%	.7%
Northwestern Con School Corp (7350)	53.7%	5.1%	22.2%	19.0%	58.8%	50.6%	7.7%	25.7%	16.0%	58.3%	50.4%	7.3%	24.5%	17.8%	57.7%	-1.2%	-.6%
Northwestern School Corp (3470)	51.1%	6.5%	21.0%	21.4%	57.6%	48.4%	8.8%	22.9%	20.0%	57.1%	48.4%	8.9%	22.9%	19.8%	57.3%	-.3%	.2%
Oak Hill United School Corp (5625)	52.6%	10.4%	21.8%	15.1%	63.1%	47.0%	10.2%	23.0%	19.8%	57.2%	45.3%	10.1%	21.8%	22.8%	55.5%	-7.6%	-1.8%
Options Charter Sch - Noblesville (9640)						70.8%	5.4%	8.2%	15.6%	76.2%	71.5%	1.6%	6.9%	19.9%	73.2%	n/a	-3.0%
Options Charter School - Carmel (9325)	63.4%	4.8%	10.6%	21.2%	68.2%	67.7%	4.2%	11.5%	16.7%	71.9%	69.7%	3.8%	8.7%	17.9%	73.4%	5.2%	1.5%
Oregon-Davis School Corp (7495)	50.3%	6.3%	22.6%	20.8%	56.6%	48.5%	6.4%	26.1%	19.0%	54.9%	49.6%	6.7%	24.7%	18.9%	56.4%	-.3%	1.5%
Orleans Community Schools (6145)	54.7%	5.9%	18.3%	21.2%	60.5%	51.1%	6.9%	20.3%	21.7%	58.0%	53.0%	6.8%	20.1%	20.1%	59.7%	-.8%	1.7%
Paoli Community School Corp (6155)	54.4%	5.8%	16.8%	23.0%	60.2%	41.2%	4.7%	13.2%	40.9%	45.9%	60.2%	6.4%	18.9%	14.5%	66.6%	6.4%	20.7%
Penn-Harris-Madison Sch Corp (7175)	52.9%	6.3%	19.2%	21.7%	59.1%	41.4%	5.0%	24.5%	29.1%	46.4%	46.8%	5.4%	28.0%	19.8%	52.2%	-7.0%	5.7%
Perry Central Com Schools Corp (6325)	61.5%	5.4%	22.4%	10.8%	66.8%	63.4%	6.1%	24.4%	6.1%	69.5%	57.9%	9.0%	21.5%	11.6%	66.9%	.0%	-2.7%
Peru Community Schools (5635)	44.4%	5.2%	14.9%	35.5%	49.6%	53.2%	7.6%	22.3%	16.8%	60.9%	57.6%	8.2%	23.2%	11.0%	65.8%	16.2%	4.9%
Pike County School Corp (6445)	49.3%	6.7%	26.3%	17.7%	56.0%	44.2%	6.2%	33.1%	16.4%	50.5%	49.2%	8.1%	28.3%	14.5%	57.3%	1.3%	6.8%
Pioneer Regional School Corp (775)	58.3%	6.2%	22.4%	13.1%	64.5%	50.5%	8.4%	29.1%	12.0%	58.9%	50.8%	8.5%	27.8%	12.9%	59.4%	-5.1%	.5%
Plainfield Community Sch Corp (3330)	48.2%	6.2%	20.8%	24.7%	54.5%	41.7%	6.0%	19.1%	33.2%	47.7%	42.6%	5.8%	16.6%	35.0%	48.4%	-6.0%	.8%
Plymouth Community School Corp (5485)	42.6%	4.9%	17.3%	35.2%	47.5%	52.2%	7.2%	20.2%	20.5%	59.4%	53.2%	7.5%	20.2%	19.1%	60.7%	13.2%	1.3%
Portage Township Schools (6550)	56.0%	5.6%	24.2%	14.2%	61.6%	51.2%	6.1%	25.1%	17.6%	57.3%	52.1%	6.0%	25.7%	16.1%	58.2%	-3.4%	.9%
Porter Township School Corp (6520)	44.6%	6.9%	23.5%	24.9%	51.6%	42.5%	5.6%	25.7%	26.2%	48.1%	46.2%	5.3%	30.1%	18.3%	51.6%	.0%	3.5%
Prairie Heights Com Sch Corp (4515)	55.2%	6.2%	24.1%	14.5%	61.4%	53.4%	6.3%	21.2%	19.1%	59.7%	56.3%	6.1%	22.2%	15.4%	62.5%	1.0%	2.8%
Randolph Central School Corp (6825)	56.1%	8.6%	20.7%	14.6%	64.7%	51.6%	8.3%	25.3%	14.7%	60.0%	52.7%	8.0%	20.8%	18.4%	60.8%	-3.9%	.8%
Randolph Eastern School Corp (6835)	58.6%	8.2%	18.4%	14.8%	66.8%	58.8%	8.8%	20.3%	12.1%	67.6%	56.4%	7.3%	21.1%	15.3%	63.6%	-3.2%	-3.9%
Randolph Southern School Corp (6805)	56.6%	7.3%	25.5%	10.6%	63.9%	54.0%	7.7%	26.4%	12.0%	61.7%	54.8%	8.3%	24.5%	12.4%	63.1%	-.8%	1.4%
Renaissance Academy Charter (9690)						62.2%	21.1%	9.1%	7.6%	83.3%	36.2%	17.2%	4.4%	42.2%	53.5%	n/a	-29.8%
Rensselaer Central School Corp (3815)	53.1%	9.3%	24.3%	13.3%	62.4%	50.9%	8.5%	23.9%	16.6%	59.5%	50.0%	8.6%	22.3%	19.1%	58.7%	-3.7%	-.8%
Richland-Bean Blossom C S C (5705)	53.3%	9.2%	19.6%	17.8%	62.5%	51.6%	10.0%	20.8%	17.5%	61.6%	52.8%	10.0%	19.1%	18.2%	62.7%	-.2%	1.1%
Richmond Community School (8385)	59.0%	10.4%	20.2%	10.3%	69.5%	60.2%	9.1%	20.2%	10.6%	69.2%	59.2%	9.8%	19.7%	11.3%	69.0%	-.4%	-.2%
Rising Sun-Ohio Co Com (6080)	65.2%	7.2%	22.9%	4.7%	72.4%	59.8%	7.2%	22.1%	10.9%	67.0%	58.9%	7.6%	21.2%	12.3%	66.5%	-6.0%	-.5%
River Forest Community Sch Corp (4590)	42.4%	6.4%	22.6%	28.5%	48.8%	51.4%	8.3%	26.0%	14.4%	59.7%	51.6%	9.0%	24.5%	15.0%	60.6%	11.7%	.9%
Robert H Faulkner Academy (9795)						47.7%	17.4%	15.7%	19.2%	65.1%	51.9%	13.1%	22.7%	12.3%	65.0%	n/a	-1.1%
Rochester Community Sch Corp (2645)	54.8%	8.1%	20.5%	16.6%	62.9%	54.1%	8.3%	20.7%	17.0%	62.3%	54.5%	8.0%	21.5%	16.0%	62.5%	-.4%	.2%
Rockville Community School Corp (6300)	50.4%	7.8%	17.3%	24.5%	58.2%	55.0%	8.7%	15.6%	20.8%	63.7%	58.3%	8.0%	16.6%	17.1%	66.3%	8.1%	2.6%
Rossville Con School District (1180)	54.0%	7.5%	22.7%	15.8%	61.5%	54.2%	6.1%	26.5%	13.2%	60.3%	57.6%	6.5%	24.6%	11.3%	64.1%	2.6%	3.8%
Rural Community Schools Inc (9465)	69.6%	17.1%	12.9%	.4%	86.7%	56.5%	22.4%	20.1%	1.0%	78.9%	63.1%	23.5%	11.1%	2.3%	86.6%	-.1%	7.7%
Rush County Schools (6995)	55.3%	7.6%	24.9%	12.2%	62.9%	50.1%	8.4%	23.6%	17.9%	58.5%	50.7%	9.3%	24.6%	15.3%	60.1%	-2.8%	1.5%
Salem Community Schools (8205)	54.8%	6.9%	21.8%	16.6%	61.6%	53.8%	7.3%	22.7%	16.2%	61.1%	57.3%	7.1%	22.0%	13.6%	64.4%	2.8%	3.3%
School City of East Chicago (4670)	45.0%	13.5%	21.1%	20.4%	58.5%	43.3%	7.8%	30.5%	18.4%	51.1%	45.2%	7.3%	27.8%	19.7%	52.5%	-6.0%	1.5%
School City of Hammond (4710)	55.0%	8.7%	19.0%	17.2%	63.7%	52.7%	10.1%	19.5%	17.7%	62.8%	53.8%	11.1%	18.3%	16.9%	64.9%	1.2%	2.1%
School City of Hobart (4730)	42.7%	6.1%	18.5%	32.7%	48.8%	48.5%	8.3%	26.0%	17.2%	56.8%	47.9%	8.4%	27.5%	16.2%	56.3%	7.5%	-.6%
School City of Mishawaka (7200)	64.1%	8.5%	15.2%	12.2%	72.6%	60.6%	9.3%	13.8%	16.3%	69.9%	65.1%	9.7%	14.7%	10.5%	74.8%	2.2%	4.9%

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

	Expenditures FY 2006					Expenditures FY 2009					Expenditures FY 2010					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.		
School Town of Highland (4720)	53.2%	7.4%	23.5%	15.9%	60.6%	43.4%	6.9%	23.7%	26.1%	50.2%	43.1%	7.0%	23.1%	26.8%	50.1%	-10.5%	-1.1%
School Town of Munster (4740)	50.4%	5.5%	17.7%	26.3%	56.0%	44.7%	5.2%	21.5%	28.6%	49.9%	37.4%	4.4%	17.4%	40.8%	41.8%	-14.2%	-8.2%
School Town of Speedway (5400)	57.5%	9.0%	21.1%	12.4%	66.5%	52.9%	12.2%	24.3%	10.5%	65.1%	56.8%	12.1%	23.4%	7.7%	68.9%	2.4%	3.8%
Scott County School District 1 (7230)	57.8%	4.9%	20.2%	17.2%	62.6%	57.6%	6.1%	23.6%	12.8%	63.7%	56.7%	5.8%	22.1%	15.4%	62.6%	-1.1%	-1.1%
Scott County School District 2 (7255)	52.8%	6.5%	23.7%	17.0%	59.3%	54.2%	7.4%	24.0%	14.5%	61.6%	54.8%	7.4%	24.8%	13.0%	62.2%	2.9%	.6%
SE Neighborhood Sch of Excellence (9485)	41.7%	8.7%	24.9%	24.7%	50.4%	50.6%	5.8%	20.1%	23.5%	56.4%	56.0%	5.0%	19.0%	19.9%	61.1%	10.6%	4.7%
Seymour Community Schools (3675)	53.8%	8.2%	18.9%	19.2%	61.9%	55.6%	6.5%	20.6%	17.3%	62.1%	56.3%	7.0%	19.5%	17.2%	63.3%	1.4%	1.2%
Shelby Eastern Schools (7285)	51.4%	5.9%	19.5%	23.1%	57.3%	42.1%	6.0%	20.3%	31.5%	48.2%	48.3%	6.9%	22.1%	22.7%	55.2%	-2.2%	7.0%
Shelbyville Central Schools (7365)	53.0%	5.0%	19.9%	22.1%	58.0%	46.6%	5.5%	19.2%	28.7%	52.1%	51.5%	6.3%	20.4%	21.9%	57.8%	-.2%	5.6%
Shenandoah School Corporation (3435)	50.8%	7.3%	23.1%	18.8%	58.0%	51.2%	5.8%	27.3%	15.7%	57.0%	49.5%	5.7%	25.1%	19.7%	55.2%	-2.8%	-1.8%
Sheridan Community Schools (3055)	53.8%	9.8%	23.5%	12.9%	63.6%	51.9%	10.4%	24.7%	13.0%	62.3%	52.9%	9.5%	24.0%	13.6%	62.4%	-1.2%	.1%
Shoals Community School Corp (5520)	49.1%	7.4%	22.6%	20.9%	56.5%	54.0%	8.5%	25.1%	12.3%	62.5%	53.6%	7.5%	24.8%	14.1%	61.1%	4.5%	-1.5%
Signature School Inc (9315)	74.1%	15.0%	3.4%	7.5%	89.1%	67.8%	13.8%	2.4%	16.1%	81.5%	69.7%	13.4%	2.3%	14.6%	83.0%	-6.1%	1.5%
Smith-Green Community Schools (8625)	57.0%	7.6%	19.8%	15.7%	64.5%	52.4%	10.5%	26.7%	10.4%	62.9%	49.1%	10.6%	25.1%	15.2%	59.7%	-4.8%	-3.2%
South Adams Schools (35)	53.1%	8.5%	23.5%	14.9%	61.6%	53.2%	6.6%	19.4%	20.8%	59.7%	51.4%	5.7%	18.6%	24.3%	57.1%	-4.5%	-2.7%
South Bend Community Sch Corp (7205)	51.8%	7.9%	19.8%	20.5%	59.7%	54.4%	8.0%	22.7%	15.0%	62.4%	53.8%	7.3%	20.7%	18.3%	61.0%	1.4%	-1.4%
South Central Com School Corp (4940)	43.9%	4.9%	24.2%	27.0%	48.8%	50.4%	5.9%	25.7%	18.0%	56.3%	49.2%	5.3%	24.3%	21.2%	54.5%	5.7%	-1.8%
South Dearborn Com School Corp (1600)	60.5%	6.4%	19.4%	13.8%	66.8%	57.7%	5.3%	20.4%	16.6%	63.0%	57.7%	5.1%	21.2%	16.0%	62.8%	-4.0%	-.2%
South Gibson School Corp (2765)	55.2%	4.7%	21.5%	18.6%	59.9%	45.3%	5.3%	22.1%	27.3%	50.6%	43.0%	5.0%	22.4%	29.5%	48.1%	-11.8%	-2.5%
South Harrison Com Schools (3190)	52.2%	8.4%	18.6%	20.8%	60.6%	46.0%	9.2%	21.7%	23.1%	55.3%	48.6%	8.9%	22.3%	20.2%	57.5%	-3.1%	2.2%
South Henry School Corp (3415)	57.5%	6.8%	24.6%	11.1%	64.3%	58.5%	6.9%	24.3%	10.3%	65.4%	58.3%	6.5%	24.5%	10.7%	64.8%	.5%	-6.6%
South Knox School Corp (4325)	51.5%	6.8%	20.4%	21.3%	58.3%	52.1%	7.6%	24.7%	15.6%	59.7%	52.5%	7.2%	24.8%	15.5%	59.8%	1.4%	.1%
South Madison Com Sch Corp (5255)	47.0%	4.7%	17.7%	30.6%	51.7%	33.5%	3.5%	44.2%	18.9%	36.9%	29.5%	3.2%	41.0%	26.3%	32.7%	-19.0%	-4.3%
South Montgomery Com Sch Corp (5845)	34.7%	4.7%	21.9%	38.7%	39.4%	42.3%	6.4%	24.9%	26.4%	48.7%	43.1%	6.2%	27.0%	23.7%	49.3%	9.9%	.6%
South Newton School Corp (5995)	49.1%	7.1%	23.2%	20.6%	56.2%	45.4%	7.8%	26.8%	20.0%	53.2%	46.4%	8.0%	26.3%	19.3%	54.4%	-1.8%	1.3%
South Putnam Community Schools (6705)	42.3%	8.6%	19.0%	30.1%	50.9%	49.0%	7.8%	21.5%	21.7%	56.8%	46.6%	7.7%	24.6%	21.2%	54.3%	3.3%	-2.5%
South Ripley Com Sch Corp (6865)	59.4%	7.7%	25.1%	7.8%	67.1%	57.2%	7.6%	24.9%	10.3%	64.8%	44.7%	6.0%	19.3%	30.0%	50.7%	-16.5%	-14.1%
South Spencer County Sch Corp (7445)	50.3%	6.4%	20.4%	22.8%	56.8%	46.3%	5.9%	21.6%	26.2%	52.2%	50.0%	6.7%	22.4%	20.8%	56.7%	.0%	4.6%
South Vermillion Com Sch Corp (8020)	49.7%	8.4%	22.8%	19.1%	58.1%	49.2%	9.4%	23.7%	17.7%	58.6%	51.4%	9.0%	21.8%	17.7%	60.4%	2.3%	1.9%
Southeast Dubois Co Sch Corp (2100)	51.5%	5.7%	17.3%	25.5%	57.2%	52.4%	6.6%	21.5%	19.5%	59.0%	54.0%	6.8%	21.8%	17.3%	60.9%	3.6%	1.8%
Southeast Fountain School Corp (2455)	47.7%	5.4%	32.2%	14.7%	53.1%	53.4%	7.7%	27.0%	11.9%	61.0%	54.2%	7.5%	26.4%	11.9%	61.7%	8.6%	.7%
Southeastern School Corp (815)	57.0%	6.1%	22.9%	14.0%	63.1%	57.3%	5.7%	23.8%	13.2%	63.0%	58.0%	5.6%	22.2%	14.2%	63.6%	.5%	.6%
Southern Hancock Co Com Sch Corp (3115)	45.6%	5.2%	20.6%	28.6%	50.8%	46.1%	5.6%	22.5%	25.8%	51.8%	46.1%	5.7%	21.5%	26.6%	51.9%	1.0%	.1%
Southern Wells Com Schools (8425)	58.7%	7.2%	28.0%	6.1%	65.9%	57.7%	8.4%	27.4%	6.6%	66.0%	58.5%	8.6%	29.7%	3.2%	67.1%	1.2%	1.1%
Southwest Dubois Co Sch Corp (2110)	61.9%	6.0%	17.4%	14.8%	67.8%	55.8%	6.3%	25.4%	12.4%	62.2%	51.8%	5.5%	25.5%	17.2%	57.3%	-10.5%	-4.8%
Southwest Parke Com Sch Corp (6260)	47.0%	7.0%	23.3%	22.7%	54.0%	55.8%	6.5%	23.1%	14.7%	62.3%	53.2%	7.2%	25.8%	13.9%	60.3%	6.3%	-1.9%
Southwest School Corp (7715)	51.1%	5.4%	22.5%	21.0%	56.5%	50.0%	5.2%	24.0%	20.7%	55.3%	52.0%	5.3%	25.5%	17.1%	57.3%	.9%	2.1%
Southwestern Con Sch Shelby Co (7360)	44.3%	6.1%	24.5%	25.1%	50.4%	49.1%	7.8%	27.1%	16.0%	57.0%	52.0%	7.5%	27.2%	13.4%	59.4%	9.1%	2.4%
Southwestern-Jefferson Co Con (4000)	62.0%	5.9%	24.1%	8.1%	67.8%	55.3%	6.5%	23.7%	14.6%	61.8%	57.7%	7.2%	23.3%	11.8%	64.9%	-2.9%	3.1%
Spencer-Owen Community Schools (6195)	52.1%	6.5%	22.2%	19.2%	58.6%	53.7%	7.0%	25.6%	13.7%	60.7%	55.2%	6.8%	22.8%	15.2%	62.0%	3.4%	1.3%
Springs Valley Com School Corp (6160)	58.6%	7.0%	23.4%	11.0%	65.6%	46.1%	8.3%	29.0%	16.6%	54.4%	48.2%	8.5%	24.1%	19.2%	56.7%	-8.9%	2.3%
Sunman-Dearborn Com Sch Corp (1560)	54.8%	8.8%	18.1%	18.3%	63.5%	50.5%	9.1%	21.2%	19.2%	59.7%	59.4%	7.9%	16.6%	16.0%	67.4%	3.8%	7.7%
Switzerland County School Corp (7775)	57.5%	8.3%	26.6%	7.7%	65.8%	56.4%	8.0%	28.7%	6.9%	64.3%	47.9%	7.3%	22.0%	22.8%	55.2%	-10.6%	-9.2%
Taylor Community School Corp (3460)	53.2%	8.0%	20.1%	18.7%	61.1%	49.4%	8.8%	22.3%	19.4%	58.2%	52.2%	8.8%	21.4%	17.6%	61.1%	-.1%	2.9%
Tell City-Troy Twp School Corp (6350)	66.6%	5.4%	14.4%	13.7%	71.9%	51.1%	5.7%	25.4%	17.8%	56.9%	50.6%	6.0%	23.7%	19.7%	56.6%	-15.3%	-.3%
The Indianapolis Project School (9825)						45.4%	12.5%	18.2%	23.9%	58.0%	54.1%	13.3%	16.3%	16.3%	67.4%	n/a	9.4%
Thea Bowman Leadership Academy (9460)	57.1%	5.1%	30.9%	6.8%	62.3%	32.4%	4.0%	15.7%	47.9%	36.4%	21.9%	3.0%	10.5%	64.7%	24.8%	-37.4%	-11.6%
Timothy L Johnson Academy (9350)	43.0%	13.6%	29.6%	13.8%	56.6%	45.7%	14.9%	30.6%	8.8%	60.6%	46.1%	13.2%	31.4%	9.3%	59.3%	2.7%	-1.3%
Tippecanoe School Corp (7865)	48.8%	5.9%	18.2%	27.1%	54.7%	49.7%	6.7%	20.8%	22.8%	56.4%	49.0%	6.2%	19.1%	25.7%	55.2%	.4%	-1.2%
Tippecanoe Valley School Corp (4445)	54.3%	8.4%	20.9%	16.4%	62.6%	53.6%	8.8%	21.5%	16.2%	62.3%	52.3%	9.0%	22.9%	15.9%	61.2%	-1.4%	-1.1%
Tipton Community School Corp (7945)	50.7%	7.3%	24.1%	18.0%	58.0%	50.6%	7.9%	22.1%	19.5%	58.5%	47.9%	7.5%	21.2%	23.4%	55.3%	-2.6%	-3.1%

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

	Expenditures FY 2006					Expenditures FY 2009					Expenditures FY 2010					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.		
Tri-County School Corp (8535)	45.9%	7.3%	25.0%	21.8%	53.2%	49.9%	7.4%	22.9%	19.7%	57.3%	42.7%	6.5%	20.5%	30.3%	49.2%	-4.0%	-8.1%
Tri-Creek School Corp (4645)	43.7%	4.4%	18.5%	33.4%	48.0%	44.7%	5.8%	24.1%	25.4%	50.6%	43.0%	5.7%	23.3%	28.1%	48.6%	.6%	-1.9%
Triton School Corporation (5495)	55.2%	6.6%	22.8%	15.4%	61.8%	59.5%	8.4%	24.2%	7.9%	67.9%	59.9%	7.9%	25.4%	6.7%	67.9%	6.0%	-1.1%
Turkey Run Community Sch Corp (6310)	49.7%	7.6%	24.2%	18.4%	57.3%	55.6%	8.7%	24.1%	11.6%	64.3%	55.2%	8.7%	23.8%	12.3%	63.9%	6.6%	-4.4%
Twin Lakes School Corp (8565)	53.7%	6.6%	20.1%	19.6%	60.3%	51.6%	7.9%	21.4%	19.1%	59.5%	51.0%	7.7%	20.2%	21.1%	58.7%	-1.6%	-8.8%
Union Co-Clg Corner Joint Sch Dist (7950)	57.3%	11.1%	18.4%	13.2%	68.4%	51.9%	10.6%	20.3%	17.2%	62.5%	53.1%	12.3%	19.9%	14.8%	65.3%	-3.0%	2.8%
Union School Corporation (6795)	54.5%	7.4%	25.6%	12.5%	61.9%	54.0%	6.1%	26.2%	13.7%	60.2%	54.0%	6.6%	27.3%	12.1%	60.6%	-1.3%	.4%
Union Township School Corp (6530)	51.6%	5.8%	18.1%	24.5%	57.4%	46.9%	6.8%	22.9%	23.5%	53.6%	48.1%	6.6%	22.6%	22.7%	54.7%	-2.7%	1.1%
Union-North United School Corp (7215)	56.8%	8.2%	24.4%	10.6%	65.0%	47.6%	8.0%	24.3%	20.1%	55.6%	50.9%	8.7%	28.3%	12.1%	59.6%	-5.5%	4.0%
Valparaiso Community Schools (6560)	48.3%	5.3%	21.6%	24.8%	53.6%	42.2%	5.6%	22.0%	30.1%	47.9%	45.5%	5.9%	23.4%	25.2%	51.4%	-2.2%	3.5%
Veritas Academy (9360)	70.3%	8.2%	16.8%	4.8%	78.4%	58.6%	15.6%	19.1%	6.7%	74.3%	65.4%	14.7%	12.9%	7.0%	80.1%	1.7%	5.8%
Vigo County School Corp (8030)	58.1%	7.3%	20.1%	14.5%	65.4%	58.6%	7.9%	20.7%	12.9%	66.5%	59.1%	7.9%	20.3%	12.8%	67.0%	1.6%	.5%
Vincennes Community Sch Corp (4335)	59.5%	6.4%	21.3%	12.7%	66.0%	50.0%	6.8%	20.3%	22.9%	56.9%	55.3%	6.7%	21.3%	16.7%	62.0%	-4.0%	5.1%
Wabash City Schools (8060)	58.7%	8.6%	23.7%	9.0%	67.3%	55.4%	9.5%	27.2%	7.9%	64.9%	56.5%	9.7%	27.3%	6.5%	66.3%	-1.1%	1.3%
Wa-Nee Community Schools (2285)	51.2%	6.2%	19.4%	23.2%	57.4%	46.0%	6.4%	21.8%	25.8%	52.4%	47.9%	5.9%	19.2%	27.0%	53.8%	-3.6%	1.5%
Warrick County School Corp (8130)	52.4%	5.3%	20.6%	21.7%	57.7%	48.6%	5.5%	22.2%	23.6%	54.1%	49.9%	6.0%	24.2%	19.8%	56.0%	-1.7%	1.8%
Warsaw Community Schools (4415)	54.2%	9.7%	18.8%	17.4%	63.9%	49.6%	9.6%	21.8%	19.0%	59.2%	48.9%	9.8%	20.4%	20.9%	58.7%	-5.2%	-5.5%
Washington Com Schools Inc (1405)	59.0%	8.1%	17.3%	15.6%	67.1%	53.2%	7.4%	20.2%	19.2%	60.6%	54.5%	8.9%	20.8%	15.8%	63.4%	-3.7%	2.9%
Wawasee Community School Corp (4345)	53.7%	8.5%	19.0%	18.8%	62.2%	51.2%	7.6%	22.8%	18.3%	58.9%	41.4%	5.7%	18.6%	34.3%	47.1%	-15.1%	-11.8%
Wes-Del Community Schools (1885)	49.0%	7.3%	20.9%	22.8%	56.3%	40.6%	8.2%	20.5%	30.7%	48.8%	45.5%	9.2%	24.6%	20.7%	54.7%	-1.6%	5.9%
West Central School Corp (6630)	49.9%	23.7%	17.1%	9.3%	73.6%	49.2%	24.6%	17.8%	8.4%	73.7%	47.6%	23.7%	18.0%	10.7%	71.3%	-2.3%	-2.5%
West Clark Community Schools (940)	50.2%	6.2%	22.9%	20.7%	56.4%	43.2%	5.6%	19.8%	31.4%	48.8%	51.3%	6.2%	21.3%	21.2%	57.5%	1.1%	8.7%
West Gary Lighthouse Charter (9585)	.3%	22.8%	38.1%	38.9%	23.0%	45.5%	6.3%	24.0%	24.2%	51.8%	54.5%	6.7%	22.0%	16.9%	61.1%	38.1%	9.3%
West Lafayette Com School Corp (7875)	49.1%	5.8%	18.9%	26.2%	54.9%	47.5%	5.8%	21.2%	25.5%	53.3%	47.9%	5.3%	20.1%	26.7%	53.3%	-1.6%	-1.1%
West Noble School Corporation (6065)	57.1%	7.7%	20.3%	14.9%	64.9%	49.4%	7.0%	22.3%	21.3%	56.4%	56.6%	7.9%	23.5%	12.0%	64.5%	-.4%	8.1%
West Washington School Corp (8220)	54.9%	4.9%	20.8%	19.4%	59.8%	52.8%	4.9%	26.0%	16.2%	57.7%	54.0%	5.0%	24.7%	16.3%	59.0%	-.8%	1.3%
Western Boone Co Com Sch Dist (615)	50.6%	7.0%	26.0%	16.4%	57.7%	49.3%	6.2%	26.5%	18.0%	55.5%	53.2%	6.7%	26.0%	14.1%	59.9%	2.3%	4.4%
Western School Corp (3490)	50.6%	5.9%	25.1%	18.4%	56.5%	45.3%	6.0%	26.3%	22.4%	51.3%	45.7%	6.5%	27.3%	20.5%	52.2%	-4.3%	.9%
Western Wayne Schools (8355)	54.8%	6.7%	21.1%	17.4%	61.5%	55.1%	8.1%	23.9%	13.0%	63.2%	55.3%	8.2%	23.9%	12.7%	63.5%	1.9%	.3%
Westfield-Washington Schools (3030)	43.5%	6.4%	22.1%	28.0%	49.9%	39.7%	7.8%	24.3%	28.1%	47.6%	41.6%	7.9%	21.6%	28.8%	49.5%	-.4%	2.0%
Westview School Corporation (4525)	52.7%	7.5%	20.8%	19.0%	60.2%	50.0%	6.5%	25.4%	18.0%	56.6%	49.0%	6.4%	22.9%	21.6%	55.5%	-4.7%	-1.1%
White River Valley Sch Dist (2980)	68.3%	4.8%	14.7%	12.2%	73.1%	60.3%	6.8%	22.9%	10.1%	67.0%	58.3%	6.7%	22.7%	12.3%	65.1%	-8.0%	-2.0%
Whiting School City (4760)	48.6%	7.0%	23.5%	20.8%	55.7%	56.3%	7.4%	26.9%	9.3%	63.8%	52.6%	7.6%	27.2%	12.7%	60.1%	4.5%	-3.6%
Whitko Community School Corp (4455)	43.9%	8.6%	21.0%	26.6%	52.5%	52.2%	9.2%	19.4%	19.3%	61.3%	48.4%	10.1%	21.0%	20.4%	58.6%	6.1%	-2.8%
Whitley Co Cons Schools (8665)	53.7%	8.0%	20.7%	17.7%	61.6%	49.7%	8.5%	22.5%	19.3%	58.2%	53.1%	9.2%	21.0%	16.6%	62.4%	.7%	4.2%
Zionsville Community Schools (630)	45.6%	5.9%	22.7%	25.8%	51.5%	42.1%	6.5%	19.1%	32.3%	48.6%	43.7%	4.9%	18.5%	32.9%	48.6%	-3.0%	-.1%

**FY 2010 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Name**

School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Statewide	72.6%	27.4%
21st Century Charter Sch of Gary (9545)	56.3%	43.7%
Adams Central Community Schools (15)	75.2%	24.8%
Alexandria Com School Corp (5265)	74.1%	25.9%
Anderson Community School Corp (5275)	72.5%	27.5%
Anderson Preparatory Academy (9790)	80.6%	19.4%
Andrew J Brown Academy (9615)	64.7%	35.3%
Argos Community Schools (5470)	73.9%	26.1%
Aspire Charter Academy (9685)	59.6%	40.4%
Attica Consolidated Sch Corp (2435)	78.2%	21.8%
Avon Community School Corp (3315)	69.4%	30.6%
Barr-Reeve Com Schools Inc (1315)	76.3%	23.7%
Bartholomew Con School Corp (365)	64.6%	35.4%
Batesville Community Sch Corp (6895)	73.7%	26.3%
Baugo Community Schools (2260)	72.2%	27.8%
Beacon Academy (9830)	89.5%	10.5%
Beech Grove City Schools (5380)	74.5%	25.5%
Benton Community School Corp (395)	70.0%	30.0%
Blackford County Schools (515)	72.3%	27.7%
Bloomfield School District (2920)	73.1%	26.9%
Blue River Valley Schools (3405)	74.7%	25.3%
Bremen Public Schools (5480)	76.1%	23.9%
Brown County School Corporation (670)	70.0%	30.0%
Brownsburg Community Sch Corp (3305)	76.6%	23.4%
Brownstown Cnt Com Sch Corp (3695)	73.7%	26.3%
C A Beard Memorial School Corp (3455)	66.7%	33.3%
Campagna Academy Charter School (9300)	73.5%	26.5%
Cannelton City Schools (6340)	69.9%	30.1%
Carmel Clay Schools (3060)	75.9%	24.1%
Carroll Consolidated Sch Corp (750)	62.4%	37.6%
Cass Township Schools (4770)	72.8%	27.2%
Caston School Corporation (2650)	71.5%	28.5%
Center Grove Com Sch Corp (4205)	74.0%	26.0%
Centerville-Abington Com Schs (8360)	73.3%	26.7%
Central Noble Com School Corp (6055)	71.5%	28.5%
Challenge Foundation Academy (9645)	80.0%	20.0%
Charles A Tindley Accelerated Schl (9445)	82.7%	17.3%
Charter School of the Dunes (9310)	72.3%	27.7%
Christel House Academy (9380)	79.8%	20.2%
Clark-Pleasant Com School Corp (4145)	57.9%	42.1%
Clarksville Com School Corp (1000)	74.2%	25.8%
Clay Community Schools (1125)	74.7%	25.3%
Clinton Central School Corp (1150)	66.0%	34.0%
Clinton Prairie School Corp (1160)	69.6%	30.4%
Cloverdale Community Schools (6750)	71.8%	28.2%
Community Montessori Inc (9320)	76.7%	23.3%
Community Schools of Frankfort (1170)	77.7%	22.3%
Concord Community Schools (2270)	76.9%	23.1%
Covington Community Sch Corp (2440)	72.2%	27.8%

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School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Cowan Community School Corp (1900)	72.4%	27.6%
Crawford Co Com School Corp (1300)	73.8%	26.2%
Crawfordsville Com Schools (5855)	73.1%	26.9%
Crothersville Community Schools (3710)	69.9%	30.1%
Crown Point Community Sch Corp (4660)	71.8%	28.2%
Culver Community Schools Corp (5455)	73.3%	26.7%
Daleville Community Schools (1940)	69.4%	30.6%
Danville Community School Corp (3325)	68.9%	31.1%
Decatur County Com Schools (1655)	73.4%	26.6%
Decatur Discovery Academy Inc (9525)	96.8%	3.2%
DeKalb Co Ctl United Sch Dist (1835)	80.0%	20.0%
DeKalb Co Eastern Com Sch Dist (1805)	70.7%	29.3%
Delaware Community School Corp (1875)	73.2%	26.8%
Delphi Community School Corp (755)	74.4%	25.6%
Dewey Prairie Twp Cons. Schools (4900)	76.8%	23.2%
Duneland School Corporation (6470)	70.3%	29.7%
East Allen County Schools (255)	75.2%	24.8%
East Chicago Lighthouse Charter (9595)	65.3%	34.7%
East Chicago Urban Enterprise Acad (9555)	71.7%	28.3%
East Gibson School Corporation (2725)	68.8%	31.2%
East Noble School Corp (6060)	78.6%	21.4%
East Porter County School Corp (6510)	72.6%	27.4%
East Washington School Corp (8215)	79.9%	20.1%
Eastbrook Community Sch Corp (2815)	62.5%	37.5%
Eastern Greene Schools (2940)	67.7%	32.3%
Eastern Hancock Co Com Sch Corp (3145)	67.8%	32.2%
Eastern Howard School Corp (3480)	71.4%	28.6%
Eastern Pulaski Com Sch Corp (6620)	74.2%	25.8%
Edinburgh Community Sch Corp (4215)	77.3%	22.7%
Elkhart Community Schools (2305)	65.6%	34.4%
Elwood Community School Corp (5280)	72.7%	27.3%
Eminence Community School Corp (5910)	73.1%	26.9%
Evansville-Vanderburgh Sch Corp (7995)	73.7%	26.3%
Fairfield Community Schools (2155)	72.8%	27.2%
Fall Creek Academy (9370)	57.1%	42.9%
Fayette County School Corp (2395)	75.7%	24.3%
Flanner House Elementary School (9390)	83.3%	16.7%
Flat Rock-Hawcreek School Corp (370)	60.3%	39.7%
Fort Wayne Community Schools (235)	78.3%	21.7%
Fountain Square Academy (9480)	51.1%	48.9%
Franklin Community School Corp (4225)	71.8%	28.2%
Franklin County Com Sch Corp (2475)	73.2%	26.8%
Franklin Township Com Sch Corp (5310)	74.9%	25.1%
Frankton-Lapel Community Schs (5245)	59.4%	40.6%
Fremont Community Schools (7605)	79.1%	20.9%
Frontier School Corporation (8525)	76.4%	23.6%
Galileo Charter School (9565)	73.7%	26.3%
Garrett-Keyser-Butler Com (1820)	75.7%	24.3%
Gary Community School Corp (4690)	71.0%	29.0%

**FY 2010 Operational Expenditures Only
(Excluding Non-Operational)
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School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Gary Lighthouse Charter School (9535)	69.2%	30.8%
Goshen Community Schools (2315)	81.2%	18.8%
Greater Clark County Schools (1010)	78.0%	22.0%
Greater Jasper Con Schs (2120)	63.8%	36.2%
Greencastle Community Sch Corp (6755)	69.6%	30.4%
Greenfield-Central Com Schools (3125)	76.4%	23.6%
Greensburg Community Schools (1730)	73.8%	26.2%
Greenwood Community Sch Corp (4245)	73.9%	26.1%
Griffith Public Schools (4700)	73.8%	26.2%
Hamilton Community Schools (7610)	70.8%	29.2%
Hamilton Heights School Corp (3025)	67.7%	32.3%
Hamilton Southeastern Schools (3005)	73.4%	26.6%
Hanover Community School Corp (4580)	70.2%	29.8%
Herron Charter (9650)	82.6%	17.4%
Hoosier Academy - Indianapolis (9805)	76.4%	23.6%
Hoosier Academy - Muncie (9810)	85.1%	14.9%
Hoosier Academy Virtual Pilot (9865)	91.4%	8.6%
Hope Academy (9655)	85.0%	15.0%
Huntington Co Com Sch Corp (3625)	75.0%	25.0%
Imagine Life Sciences Acad - East (9815)	57.7%	42.3%
Imagine Life Sciences Acad - West (9850)	65.1%	34.9%
Imagine Master Academy (9695)	66.4%	33.6%
Imagine MASTer on Broadway (9820)	66.3%	33.7%
Indiana Math and Science Academy (9785)	76.7%	23.3%
Indianapolis Public Schools (5385)	69.9%	30.1%
Indpls Metropolitan High School (9670)	80.8%	19.2%
Indpls Lighthouse Charter School (9575)	69.5%	30.5%
International School of Columbus (9860)	86.5%	13.5%
Irvington Community School (9330)	86.9%	13.1%
Jac-Cen-Del Community Sch Corp (6900)	73.6%	26.4%
Jay School Corp (3945)	74.0%	26.0%
Jennings County Schools (4015)	68.9%	31.1%
John Glenn School Corporation (7150)	75.9%	24.1%
Joshua Academy (9495)	86.2%	13.8%
Kankakee Valley School Corp (3785)	76.4%	23.6%
KIPP Indpls College Preparatory (9400)	74.1%	25.9%
KIPP Lead College Prep Charter (9635)	68.0%	32.0%
Knox Community School Corp (7525)	73.2%	26.8%
Kokomo-Center Twp Con Sch Corp (3500)	76.6%	23.4%
Lafayette School Corporation (7855)	81.5%	18.5%
Lake Central School Corp (4615)	73.2%	26.8%
Lake Ridge Schools (4650)	71.7%	28.3%
Lake Station Community Schools (4680)	70.8%	29.2%
Lakeland School Corporation (4535)	74.6%	25.4%
Lanesville Community School Corp (3160)	73.8%	26.2%
LaPorte Community School Corp (4945)	69.7%	30.3%
Lawrence Early College HS for S&T (9660)	68.7%	31.3%
Lawrenceburg Com School Corp (1620)	74.1%	25.9%
Lebanon Community School Corp (665)	70.2%	29.8%

**FY 2010 Operational Expenditures Only
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School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Liberty-Perry Com School Corp (1895)	73.6%	26.4%
Linton-Stockton School Corp (2950)	78.1%	21.9%
Logansport Community Sch Corp (875)	82.0%	18.0%
Loogootee Community Sch Corp (5525)	77.6%	22.4%
M S D Bluffton-Harrison (8445)	73.2%	26.8%
M S D Boone Township (6460)	73.4%	26.6%
M S D Decatur Township (5300)	64.7%	35.3%
M S D Lawrence Township (5330)	75.2%	24.8%
M S D Martinsville Schools (5925)	72.2%	27.8%
M S D Mount Vernon (6590)	69.2%	30.8%
M S D North Posey Co Schools (6600)	75.9%	24.1%
M S D of New Durham Township (4860)	74.1%	25.9%
M S D Perry Township (5340)	59.2%	40.8%
M S D Pike Township (5350)	74.9%	25.1%
M S D Shakamak Schools (2960)	76.2%	23.8%
M S D Southwest Allen County (125)	75.8%	24.2%
M S D Steuben County (7615)	72.5%	27.5%
M S D Wabash County Schools (8050)	80.9%	19.1%
M S D Warren County (8115)	73.2%	26.8%
M S D Warren Township (5360)	57.5%	42.5%
M S D Washington Township (5370)	74.3%	25.7%
M S D Wayne Township (5375)	71.2%	28.8%
Maconaquah School Corp (5615)	62.9%	37.1%
Madison Consolidated Schools (3995)	67.8%	32.2%
Madison-Grant United Sch Corp (2825)	59.9%	40.1%
Manchester Community Schools (8045)	70.0%	30.0%
Marion Community Schools (2865)	69.5%	30.5%
Medora Community School Corp (3640)	61.0%	39.0%
Merrillville Community School (4600)	70.0%	30.0%
Michigan City Area Schools (4925)	72.5%	27.5%
Middlebury Community Schools (2275)	68.4%	31.6%
Milan Community Schools (6910)	74.9%	25.1%
Mill Creek Community Sch Corp (3335)	67.4%	32.6%
Mississinewa Community School Corp (2855)	81.2%	18.8%
Mitchell Community Schools (5085)	73.7%	26.3%
Monroe Central School Corp (6820)	74.1%	25.9%
Monroe County Com Sch Corp (5740)	71.3%	28.7%
Monroe-Gregg School District (5900)	71.1%	28.9%
Montessori Academy @ Geist (9665)	88.4%	11.6%
Monument Lighthouse Charter School (9590)	65.7%	34.3%
Mooreville Con School Corp (5930)	72.0%	28.0%
Mt Pleasant Twp Com Sch Corp (1910)	71.5%	28.5%
Mt Vernon Community Sch Corp (3135)	73.3%	26.7%
Muncie Community Schools (1970)	80.9%	19.1%
Nettle Creek School Corp (8305)	76.2%	23.8%
New Albany-Floyd Co Con Sch (2400)	75.3%	24.7%
New Castle Community Sch Corp (3445)	79.2%	20.8%
New Community School (9340)	79.0%	21.0%
New Harmony Town & Twp Con Sch (6610)	71.9%	28.1%

**FY 2010 Operational Expenditures Only
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School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
New Prairie United School Corp (4805)	70.3%	29.7%
Nineveh-Hensley-Jackson United (4255)	71.8%	28.2%
Noblesville Schools (3070)	75.0%	25.0%
North Adams Community Schools (25)	74.8%	25.2%
North Daviess Com Schools (1375)	72.8%	27.2%
North Gibson School Corp (2735)	71.2%	28.8%
North Harrison Com School Corp (3180)	72.6%	27.4%
North Judson-San Pierre Sch Corp (7515)	74.1%	25.9%
North Knox School Corp (4315)	69.7%	30.3%
North Lawrence Com Schools (5075)	74.4%	25.6%
North Miami Community Schools (5620)	71.3%	28.7%
North Montgomery Com Sch Corp (5835)	67.2%	32.8%
North Newton School Corp (5945)	68.7%	31.3%
North Putnam Community Schools (6715)	73.3%	26.7%
North Spencer County Sch Corp (7385)	71.5%	28.5%
North Vermillion Com Sch Corp (8010)	70.8%	29.2%
North West Hendricks Schools (3295)	64.0%	36.0%
North White School Corp (8515)	73.0%	27.0%
Northeast Dubois Co Sch Corp (2040)	67.4%	32.6%
Northeast School Corp (7645)	73.9%	26.1%
Northeastern Wayne Schools (8375)	73.4%	26.6%
Northern Com Sch Tipton Co (7935)	68.7%	31.3%
Northern Wells Com Schools (8435)	72.9%	27.1%
Northwest Allen County Schools (225)	74.0%	26.0%
Northwestern Con School Corp (7350)	71.9%	28.1%
Northwestern School Corp (3470)	72.0%	28.0%
Oak Hill United School Corp (5625)	73.7%	26.3%
Options Charter Sch - Noblesville (9640)	91.1%	8.9%
Options Charter School - Carmel (9325)	89.2%	10.8%
Oregon-Davis School Corp (7495)	69.0%	31.0%
Orleans Community Schools (6145)	74.6%	25.4%
Paoli Community School Corp (6155)	79.6%	20.4%
Penn-Harris-Madison Sch Corp (7175)	66.0%	34.0%
Perry Central Com Schools Corp (6325)	75.9%	24.1%
Peru Community Schools (5635)	73.8%	26.2%
Pike County School Corp (6445)	68.8%	31.2%
Pioneer Regional School Corp (775)	70.3%	29.7%
Plainfield Community Sch Corp (3330)	74.3%	25.7%
Plymouth Community School Corp (5485)	75.1%	24.9%
Portage Township Schools (6550)	68.8%	31.2%
Porter Township School Corp (6520)	63.1%	36.9%
Prairie Heights Com Sch Corp (4515)	74.4%	25.6%
Randolph Central School Corp (6825)	74.4%	25.6%
Randolph Eastern School Corp (6835)	76.2%	23.8%
Randolph Southern School Corp (6805)	72.9%	27.1%
Renaissance Academy Charter (9690)	92.5%	7.5%
Rensselaer Central School Corp (3815)	73.1%	26.9%
Richland-Bean Blossom C S C (5705)	77.4%	22.6%
Richmond Community School (8385)	78.6%	21.4%

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School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Rising Sun-Ohio Co Com (6080)	77.5%	22.5%
River Forest Community Sch Corp (4590)	71.1%	28.9%
Robert H Faulkner Academy (9795)	74.1%	25.9%
Rochester Community Sch Corp (2645)	74.7%	25.3%
Rockville Community School Corp (6300)	80.8%	19.2%
Rossville Con School District (1180)	72.7%	27.3%
Rural Community Schools Inc (9465)	88.0%	12.0%
Rush County Schools (6995)	71.5%	28.5%
Salem Community Schools (8205)	75.4%	24.6%
School City of East Chicago (4670)	64.9%	35.1%
School City of Hammond (4710)	77.8%	22.2%
School City of Hobart (4730)	71.6%	28.4%
School City of Mishawaka (7200)	83.7%	16.3%
School Town of Highland (4720)	68.4%	31.6%
School Town of Munster (4740)	71.9%	28.1%
School Town of Speedway (5400)	74.1%	25.9%
Scott County School District 1 (7230)	74.1%	25.9%
Scott County School District 2 (7255)	73.1%	26.9%
SE Neighborhood Sch of Excellence (9485)	76.7%	23.3%
Seymour Community Schools (3675)	76.7%	23.3%
Shelby Eastern Schools (7285)	71.0%	29.0%
Shelbyville Central Schools (7365)	73.4%	26.6%
Shenandoah School Corporation (3435)	69.9%	30.1%
Sheridan Community Schools (3055)	71.3%	28.7%
Shoals Community School Corp (5520)	71.7%	28.3%
Signature School Inc (9315)	97.2%	2.8%
Smith-Green Community Schools (8625)	73.7%	26.3%
South Adams Schools (35)	76.2%	23.8%
South Bend Community Sch Corp (7205)	74.9%	25.1%
South Central Com School Corp (4940)	70.2%	29.8%
South Dearborn Com School Corp (1600)	76.3%	23.7%
South Gibson School Corp (2765)	67.7%	32.3%
South Harrison Com Schools (3190)	72.9%	27.1%
South Henry School Corp (3415)	73.3%	26.7%
South Knox School Corp (4325)	70.0%	30.0%
South Madison Com Sch Corp (5255)	44.2%	55.8%
South Montgomery Com Sch Corp (5845)	65.0%	35.0%
South Newton School Corp (5995)	69.0%	31.0%
South Putnam Community Schools (6705)	71.6%	28.4%
South Ripley Com Sch Corp (6865)	71.9%	28.1%
South Spencer County Sch Corp (7445)	73.3%	26.7%
South Vermillion Com Sch Corp (8020)	74.8%	25.2%
Southeast Dubois Co Sch Corp (2100)	74.2%	25.8%
Southeast Fountain School Corp (2455)	70.8%	29.2%
Southeastern School Corp (815)	74.1%	25.9%
Southern Hancock Co Com Sch Corp (3115)	70.5%	29.5%
Southern Wells Com Schools (8425)	70.6%	29.4%
Southwest Dubois Co Sch Corp (2110)	68.7%	31.3%
Southwest Parke Com Sch Corp (6260)	70.6%	29.4%

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School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Southwest School Corp (7715)	70.2%	29.8%
Southwestern Con Sch Shelby Co (7360)	68.8%	31.2%
Southwestern-Jefferson Co Con (4000)	74.4%	25.6%
Spencer-Owen Community Schools (6195)	73.5%	26.5%
Springs Valley Com School Corp (6160)	70.1%	29.9%
Sunman-Dearborn Com Sch Corp (1560)	80.5%	19.5%
Switzerland County School Corp (7775)	71.2%	28.8%
Taylor Community School Corp (3460)	74.5%	25.5%
Tell City-Troy Twp School Corp (6350)	70.3%	29.7%
The Bloomington Project School (9835)	79.7%	20.3%
The Indianapolis Project School (9825)	80.5%	19.5%
Thea Bowman Leadership Academy (9460)	70.0%	30.0%
Timothy L Johnson Academy (9350)	65.1%	34.9%
Tippecanoe School Corp (7865)	75.6%	24.4%
Tippecanoe Valley School Corp (4445)	72.2%	27.8%
Tipton Community School Corp (7945)	75.0%	25.0%
Tri-County School Corp (8535)	69.3%	30.7%
Tri-Creek School Corp (4645)	67.6%	32.4%
Triton School Corporation (5495)	74.5%	25.5%
Turkey Run Community Sch Corp (6310)	73.1%	26.9%
Twin Lakes School Corp (8565)	75.0%	25.0%
Union Co-Clg Corner Joint Sch Dist (7950)	76.5%	23.5%
Union School Corporation (6795)	70.5%	29.5%
Union Township School Corp (6530)	70.9%	29.1%
Union-North United School Corp (7215)	68.1%	31.9%
Valparaiso Community Schools (6560)	69.0%	31.0%
Veritas Academy (9360)	85.9%	14.1%
Vigo County School Corp (8030)	77.8%	22.2%
Vincennes Community Sch Corp (4335)	74.7%	25.3%
Wabash City Schools (8060)	71.9%	28.1%
Wa-Nee Community Schools (2285)	74.7%	25.3%
Warrick County School Corp (8130)	70.3%	29.7%
Warsaw Community Schools (4415)	74.4%	25.6%
Washington Com Schools Inc (1405)	75.1%	24.9%
Wawasee Community School Corp (4345)	74.3%	25.7%
Wes-Del Community Schools (1885)	72.3%	27.7%
West Central School Corp (6630)	81.0%	19.0%
West Clark Community Schools (940)	73.7%	26.3%
West Gary Lighthouse Charter (9585)	73.3%	26.7%
West Lafayette Com School Corp (7875)	72.9%	27.1%
West Noble School Corporation (6065)	74.5%	25.5%
West Washington School Corp (8220)	72.0%	28.0%
Western Boone Co Com Sch Dist (615)	70.7%	29.3%
Western School Corp (3490)	69.5%	30.5%
Western Wayne Schools (8355)	74.3%	25.7%
Westfield-Washington Schools (3030)	70.1%	29.9%
Westview School Corporation (4525)	72.6%	27.4%
White River Valley Sch Dist (2980)	74.4%	25.6%
Whiting School City (4760)	70.1%	29.9%

**FY 2010 Operational Expenditures Only
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School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Whitko Community School Corp (4455)	74.2%	25.8%
Whitley Co Cons Schools (8665)	74.6%	25.4%
Xavier School of Excellence (9845)	71.6%	28.4%
Zionsville Community Schools (630)	72.4%	27.6%

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School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Signature School Inc (9315)	97.2%	2.8%
Decatur Discovery Academy Inc (9525)	96.8%	3.2%
Renaissance Academy Charter (9690)	92.5%	7.5%
Hoosier Academy Virtual Pilot (9865)	91.4%	8.6%
Options Charter Sch - Noblesville (9640)	91.1%	8.9%
Beacon Academy (9830)	89.5%	10.5%
Options Charter School - Carmel (9325)	89.2%	10.8%
Montessori Academy @ Geist (9665)	88.4%	11.6%
Rural Community Schools Inc (9465)	88.0%	12.0%
Irvington Community School (9330)	86.9%	13.1%
International School of Columbus (9860)	86.5%	13.5%
Joshua Academy (9495)	86.2%	13.8%
Veritas Academy (9360)	85.9%	14.1%
Hoosier Academy - Muncie (9810)	85.1%	14.9%
Hope Academy (9655)	85.0%	15.0%
School City of Mishawaka (7200)	83.7%	16.3%
Flanner House Elementary School (9390)	83.3%	16.7%
Charles A Tindley Accelerated Schl (9445)	82.7%	17.3%
Herron Charter (9650)	82.6%	17.4%
Logansport Community Sch Corp (875)	82.0%	18.0%
Lafayette School Corporation (7855)	81.5%	18.5%
Mississinewa Community School Corp (2855)	81.2%	18.8%
Goshen Community Schools (2315)	81.2%	18.8%
West Central School Corp (6630)	81.0%	19.0%
Muncie Community Schools (1970)	80.9%	19.1%
M S D Wabash County Schools (8050)	80.9%	19.1%
Rockville Community School Corp (6300)	80.8%	19.2%
Indpls Metropolitan High School (9670)	80.8%	19.2%
Anderson Preparatory Academy (9790)	80.6%	19.4%
Sunman-Dearborn Com Sch Corp (1560)	80.5%	19.5%
The Indianapolis Project School (9825)	80.5%	19.5%
Challenge Foundation Academy (9645)	80.0%	20.0%
DeKalb Co Ctl United Sch Dist (1835)	80.0%	20.0%
East Washington School Corp (8215)	79.9%	20.1%
Christel House Academy (9380)	79.8%	20.2%
The Bloomington Project School (9835)	79.7%	20.3%
Paoli Community School Corp (6155)	79.6%	20.4%
New Castle Community Sch Corp (3445)	79.2%	20.8%
Fremont Community Schools (7605)	79.1%	20.9%
New Community School (9340)	79.0%	21.0%
Richmond Community School (8385)	78.6%	21.4%
East Noble School Corp (6060)	78.6%	21.4%
Fort Wayne Community Schools (235)	78.3%	21.7%
Attica Consolidated Sch Corp (2435)	78.2%	21.8%
Linton-Stockton School Corp (2950)	78.1%	21.9%
Greater Clark County Schools (1010)	78.0%	22.0%
Vigo County School Corp (8030)	77.8%	22.2%
School City of Hammond (4710)	77.8%	22.2%
Community Schools of Frankfort (1170)	77.7%	22.3%
Loogootee Community Sch Corp (5525)	77.6%	22.4%

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School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Rising Sun-Ohio Co Com (6080)	77.5%	22.5%
Richland-Bean Blossom C S C (5705)	77.4%	22.6%
Edinburgh Community Sch Corp (4215)	77.3%	22.7%
Concord Community Schools (2270)	76.9%	23.1%
Dewey Prairie Twp Cons. Schools (4900)	76.8%	23.2%
Indiana Math and Science Academy (9785)	76.7%	23.3%
Community Montessori Inc (9320)	76.7%	23.3%
SE Neighborhood Sch of Excellence (9485)	76.7%	23.3%
Seymour Community Schools (3675)	76.7%	23.3%
Brownsburg Community Sch Corp (3305)	76.6%	23.4%
Kokomo-Center Twp Con Sch Corp (3500)	76.6%	23.4%
Union Co-Clg Corner Joint Sch Dist (7950)	76.5%	23.5%
Frontier School Corporation (8525)	76.4%	23.6%
Greenfield-Central Com Schools (3125)	76.4%	23.6%
Kankakee Valley School Corp (3785)	76.4%	23.6%
Hoosier Academy - Indianapolis (9805)	76.4%	23.6%
Barr-Reeve Com Schools Inc (1315)	76.3%	23.7%
South Dearborn Com School Corp (1600)	76.3%	23.7%
Randolph Eastern School Corp (6835)	76.2%	23.8%
M S D Shakamak Schools (2960)	76.2%	23.8%
South Adams Schools (35)	76.2%	23.8%
Nettle Creek School Corp (8305)	76.2%	23.8%
Bremen Public Schools (5480)	76.1%	23.9%
Perry Central Com Schools Corp (6325)	75.9%	24.1%
John Glenn School Corporation (7150)	75.9%	24.1%
Carmel Clay Schools (3060)	75.9%	24.1%
M S D North Posey Co Schools (6600)	75.9%	24.1%
M S D Southwest Allen County (125)	75.8%	24.2%
Fayette County School Corp (2395)	75.7%	24.3%
Garrett-Keyser-Butler Com (1820)	75.7%	24.3%
Tippecanoe School Corp (7865)	75.6%	24.4%
Salem Community Schools (8205)	75.4%	24.6%
New Albany-Floyd Co Con Sch (2400)	75.3%	24.7%
Adams Central Community Schools (15)	75.2%	24.8%
M S D Lawrence Township (5330)	75.2%	24.8%
East Allen County Schools (255)	75.2%	24.8%
Washington Com Schools Inc (1405)	75.1%	24.9%
Plymouth Community School Corp (5485)	75.1%	24.9%
Huntington Co Com Sch Corp (3625)	75.0%	25.0%
Twin Lakes School Corp (8565)	75.0%	25.0%
Tipton Community School Corp (7945)	75.0%	25.0%
Noblesville Schools (3070)	75.0%	25.0%
Franklin Township Com Sch Corp (5310)	74.9%	25.1%
Milan Community Schools (6910)	74.9%	25.1%
South Bend Community Sch Corp (7205)	74.9%	25.1%
M S D Pike Township (5350)	74.9%	25.1%
North Adams Community Schools (25)	74.8%	25.2%
South Vermillion Com Sch Corp (8020)	74.8%	25.2%
Vincennes Community Sch Corp (4335)	74.7%	25.3%
Blue River Valley Schools (3405)	74.7%	25.3%

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School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Wa-Nee Community Schools (2285)	74.7%	25.3%
Rochester Community Sch Corp (2645)	74.7%	25.3%
Clay Community Schools (1125)	74.7%	25.3%
Orleans Community Schools (6145)	74.6%	25.4%
Whitley Co Cons Schools (8665)	74.6%	25.4%
Lakeland School Corporation (4535)	74.6%	25.4%
Triton School Corporation (5495)	74.5%	25.5%
Taylor Community School Corp (3460)	74.5%	25.5%
West Noble School Corporation (6065)	74.5%	25.5%
Beech Grove City Schools (5380)	74.5%	25.5%
North Lawrence Com Schools (5075)	74.4%	25.6%
Randolph Central School Corp (6825)	74.4%	25.6%
Prairie Heights Com Sch Corp (4515)	74.4%	25.6%
Warsaw Community Schools (4415)	74.4%	25.6%
Delphi Community School Corp (755)	74.4%	25.6%
White River Valley Sch Dist (2980)	74.4%	25.6%
Southwestern-Jefferson Co Con (4000)	74.4%	25.6%
M S D Washington Township (5370)	74.3%	25.7%
Plainfield Community Sch Corp (3330)	74.3%	25.7%
Western Wayne Schools (8355)	74.3%	25.7%
Wawasee Community School Corp (4345)	74.3%	25.7%
Clarksville Com School Corp (1000)	74.2%	25.8%
Eastern Pulaski Com Sch Corp (6620)	74.2%	25.8%
Southeast Dubois Co Sch Corp (2100)	74.2%	25.8%
Whitko Community School Corp (4455)	74.2%	25.8%
Lawrenceburg Com School Corp (1620)	74.1%	25.9%
North Judson-San Pierre Sch Corp (7515)	74.1%	25.9%
Southeastern School Corp (815)	74.1%	25.9%
M S D of New Durham Township (4860)	74.1%	25.9%
Alexandria Com School Corp (5265)	74.1%	25.9%
Monroe Central School Corp (6820)	74.1%	25.9%
KIPP Indpls College Preparatory (9400)	74.1%	25.9%
Scott County School District 1 (7230)	74.1%	25.9%
Robert H Faulkner Academy (9795)	74.1%	25.9%
School Town of Speedway (5400)	74.1%	25.9%
Jay School Corp (3945)	74.0%	26.0%
Northwest Allen County Schools (225)	74.0%	26.0%
Center Grove Com Sch Corp (4205)	74.0%	26.0%
Northeast School Corp (7645)	73.9%	26.1%
Greenwood Community Sch Corp (4245)	73.9%	26.1%
Argos Community Schools (5470)	73.9%	26.1%
Greensburg Community Schools (1730)	73.8%	26.2%
Griffith Public Schools (4700)	73.8%	26.2%
Peru Community Schools (5635)	73.8%	26.2%
Crawford Co Com School Corp (1300)	73.8%	26.2%
Lanesville Community School Corp (3160)	73.8%	26.2%
Mitchell Community Schools (5085)	73.7%	26.3%
Galileo Charter School (9565)	73.7%	26.3%
Smith-Green Community Schools (8625)	73.7%	26.3%
Evansville-Vanderburgh Sch Corp (7995)	73.7%	26.3%

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School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
West Clark Community Schools (940)	73.7%	26.3%
Batesville Community Sch Corp (6895)	73.7%	26.3%
Brownstown Cnt Com Sch Corp (3695)	73.7%	26.3%
Oak Hill United School Corp (5625)	73.7%	26.3%
Jac-Cen-Del Community Sch Corp (6900)	73.6%	26.4%
Liberty-Perry Com School Corp (1895)	73.6%	26.4%
Spencer-Owen Community Schools (6195)	73.5%	26.5%
Campagna Academy Charter School (9300)	73.5%	26.5%
Decatur County Com Schools (1655)	73.4%	26.6%
Northeastern Wayne Schools (8375)	73.4%	26.6%
Shelbyville Central Schools (7365)	73.4%	26.6%
Hamilton Southeastern Schools (3005)	73.4%	26.6%
M S D Boone Township (6460)	73.4%	26.6%
South Henry School Corp (3415)	73.3%	26.7%
South Spencer County Sch Corp (7445)	73.3%	26.7%
Culver Community Schools Corp (5455)	73.3%	26.7%
North Putnam Community Schools (6715)	73.3%	26.7%
Centerville-Abington Com Schs (8360)	73.3%	26.7%
West Gary Lighthouse Charter (9585)	73.3%	26.7%
Mt Vernon Community Sch Corp (3135)	73.3%	26.7%
Franklin County Com Sch Corp (2475)	73.2%	26.8%
Lake Central School Corp (4615)	73.2%	26.8%
M S D Warren County (8115)	73.2%	26.8%
Delaware Community School Corp (1875)	73.2%	26.8%
M S D Bluffton-Harrison (8445)	73.2%	26.8%
Knox Community School Corp (7525)	73.2%	26.8%
Crawfordsville Com Schools (5855)	73.1%	26.9%
Turkey Run Community Sch Corp (6310)	73.1%	26.9%
Eminence Community School Corp (5910)	73.1%	26.9%
Bloomfield School District (2920)	73.1%	26.9%
Scott County School District 2 (7255)	73.1%	26.9%
Rensselaer Central School Corp (3815)	73.1%	26.9%
North White School Corp (8515)	73.0%	27.0%
West Lafayette Com School Corp (7875)	72.9%	27.1%
Randolph Southern School Corp (6805)	72.9%	27.1%
Northern Wells Com Schools (8435)	72.9%	27.1%
South Harrison Com Schools (3190)	72.9%	27.1%
North Daviess Com Schools (1375)	72.8%	27.2%
Fairfield Community Schools (2155)	72.8%	27.2%
Cass Township Schools (4770)	72.8%	27.2%
Elwood Community School Corp (5280)	72.7%	27.3%
Rossville Con School District (1180)	72.7%	27.3%
Westview School Corporation (4525)	72.6%	27.4%
North Harrison Com School Corp (3180)	72.6%	27.4%
Statewide	72.6%	27.4%
East Porter County School Corp (6510)	72.6%	27.4%
Michigan City Area Schools (4925)	72.5%	27.5%
M S D Steuben County (7615)	72.5%	27.5%
Anderson Community School Corp (5275)	72.5%	27.5%
Cowan Community School Corp (1900)	72.4%	27.6%

**FY 2010 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Percent**

School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Zionsville Community Schools (630)	72.4%	27.6%
Charter School of the Dunes (9310)	72.3%	27.7%
Blackford County Schools (515)	72.3%	27.7%
Wes-Del Community Schools (1885)	72.3%	27.7%
Covington Community Sch Corp (2440)	72.2%	27.8%
Tippecanoe Valley School Corp (4445)	72.2%	27.8%
M S D Martinsville Schools (5925)	72.2%	27.8%
Baugo Community Schools (2260)	72.2%	27.8%
West Washington School Corp (8220)	72.0%	28.0%
Mooreville Con School Corp (5930)	72.0%	28.0%
Northwestern School Corp (3470)	72.0%	28.0%
Wabash City Schools (8060)	71.9%	28.1%
South Ripley Com Sch Corp (6865)	71.9%	28.1%
New Harmony Town & Twp Con Sch (6610)	71.9%	28.1%
Northwestern Con School Corp (7350)	71.9%	28.1%
School Town of Munster (4740)	71.9%	28.1%
Cloverdale Community Schools (6750)	71.8%	28.2%
Franklin Community School Corp (4225)	71.8%	28.2%
Nineveh-Hensley-Jackson United (4255)	71.8%	28.2%
Crown Point Community Sch Corp (4660)	71.8%	28.2%
Lake Ridge Schools (4650)	71.7%	28.3%
Shoals Community School Corp (5520)	71.7%	28.3%
East Chicago Urban Enterprise Acad (9555)	71.7%	28.3%
School City of Hobart (4730)	71.6%	28.4%
Xavier School of Excellence (9845)	71.6%	28.4%
South Putnam Community Schools (6705)	71.6%	28.4%
North Spencer County Sch Corp (7385)	71.5%	28.5%
Rush County Schools (6995)	71.5%	28.5%
Mt Pleasant Twp Com Sch Corp (1910)	71.5%	28.5%
Central Noble Com School Corp (6055)	71.5%	28.5%
Caston School Corporation (2650)	71.5%	28.5%
Eastern Howard School Corp (3480)	71.4%	28.6%
North Miami Community Schools (5620)	71.3%	28.7%
Sheridan Community Schools (3055)	71.3%	28.7%
Monroe County Com Sch Corp (5740)	71.3%	28.7%
North Gibson School Corp (2735)	71.2%	28.8%
M S D Wayne Township (5375)	71.2%	28.8%
Switzerland County School Corp (7775)	71.2%	28.8%
Monroe-Gregg School District (5900)	71.1%	28.9%
River Forest Community Sch Corp (4590)	71.1%	28.9%
Gary Community School Corp (4690)	71.0%	29.0%
Shelby Eastern Schools (7285)	71.0%	29.0%
Union Township School Corp (6530)	70.9%	29.1%
Southeast Fountain School Corp (2455)	70.8%	29.2%
North Vermillion Com Sch Corp (8010)	70.8%	29.2%
Lake Station Community Schools (4680)	70.8%	29.2%
Hamilton Community Schools (7610)	70.8%	29.2%
Western Boone Co Com Sch Dist (615)	70.7%	29.3%
DeKalb Co Eastern Com Sch Dist (1805)	70.7%	29.3%
Southern Wells Com Schools (8425)	70.6%	29.4%

**FY 2010 Operational Expenditures Only
(Excluding Non-Operational)
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School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Southwest Parke Com Sch Corp (6260)	70.6%	29.4%
Southern Hancock Co Com Sch Corp (3115)	70.5%	29.5%
Union School Corporation (6795)	70.5%	29.5%
Tell City-Troy Twp School Corp (6350)	70.3%	29.7%
Pioneer Regional School Corp (775)	70.3%	29.7%
New Prairie United School Corp (4805)	70.3%	29.7%
Duneland School Corporation (6470)	70.3%	29.7%
Warrick County School Corp (8130)	70.3%	29.7%
Southwest School Corp (7715)	70.2%	29.8%
Hanover Community School Corp (4580)	70.2%	29.8%
South Central Com School Corp (4940)	70.2%	29.8%
Lebanon Community School Corp (665)	70.2%	29.8%
Springs Valley Com School Corp (6160)	70.1%	29.9%
Westfield-Washington Schools (3030)	70.1%	29.9%
Whiting School City (4760)	70.1%	29.9%
Brown County School Corporation (670)	70.0%	30.0%
South Knox School Corp (4325)	70.0%	30.0%
Manchester Community Schools (8045)	70.0%	30.0%
Thea Bowman Leadership Academy (9460)	70.0%	30.0%
Benton Community School Corp (395)	70.0%	30.0%
Merrillville Community School (4600)	70.0%	30.0%
Shenandoah School Corporation (3435)	69.9%	30.1%
Indianapolis Public Schools (5385)	69.9%	30.1%
Cannelton City Schools (6340)	69.9%	30.1%
Crothersville Community Schools (3710)	69.9%	30.1%
LaPorte Community School Corp (4945)	69.7%	30.3%
North Knox School Corp (4315)	69.7%	30.3%
Clinton Prairie School Corp (1160)	69.6%	30.4%
Greencastle Community Sch Corp (6755)	69.6%	30.4%
Indpls Lighthouse Charter School (9575)	69.5%	30.5%
Marion Community Schools (2865)	69.5%	30.5%
Western School Corp (3490)	69.5%	30.5%
Daleville Community Schools (1940)	69.4%	30.6%
Avon Community School Corp (3315)	69.4%	30.6%
Tri-County School Corp (8535)	69.3%	30.7%
M S D Mount Vernon (6590)	69.2%	30.8%
Gary Lighthouse Charter School (9535)	69.2%	30.8%
South Newton School Corp (5995)	69.0%	31.0%
Valparaiso Community Schools (6560)	69.0%	31.0%
Oregon-Davis School Corp (7495)	69.0%	31.0%
Danville Community School Corp (3325)	68.9%	31.1%
Jennings County Schools (4015)	68.9%	31.1%
Portage Township Schools (6550)	68.8%	31.2%
East Gibson School Corporation (2725)	68.8%	31.2%
Pike County School Corp (6445)	68.8%	31.2%
Southwestern Con Sch Shelby Co (7360)	68.8%	31.2%
North Newton School Corp (5945)	68.7%	31.3%
Northern Com Sch Tipton Co (7935)	68.7%	31.3%
Southwest Dubois Co Sch Corp (2110)	68.7%	31.3%
Lawrence Early College HS for S&T (9660)	68.7%	31.3%

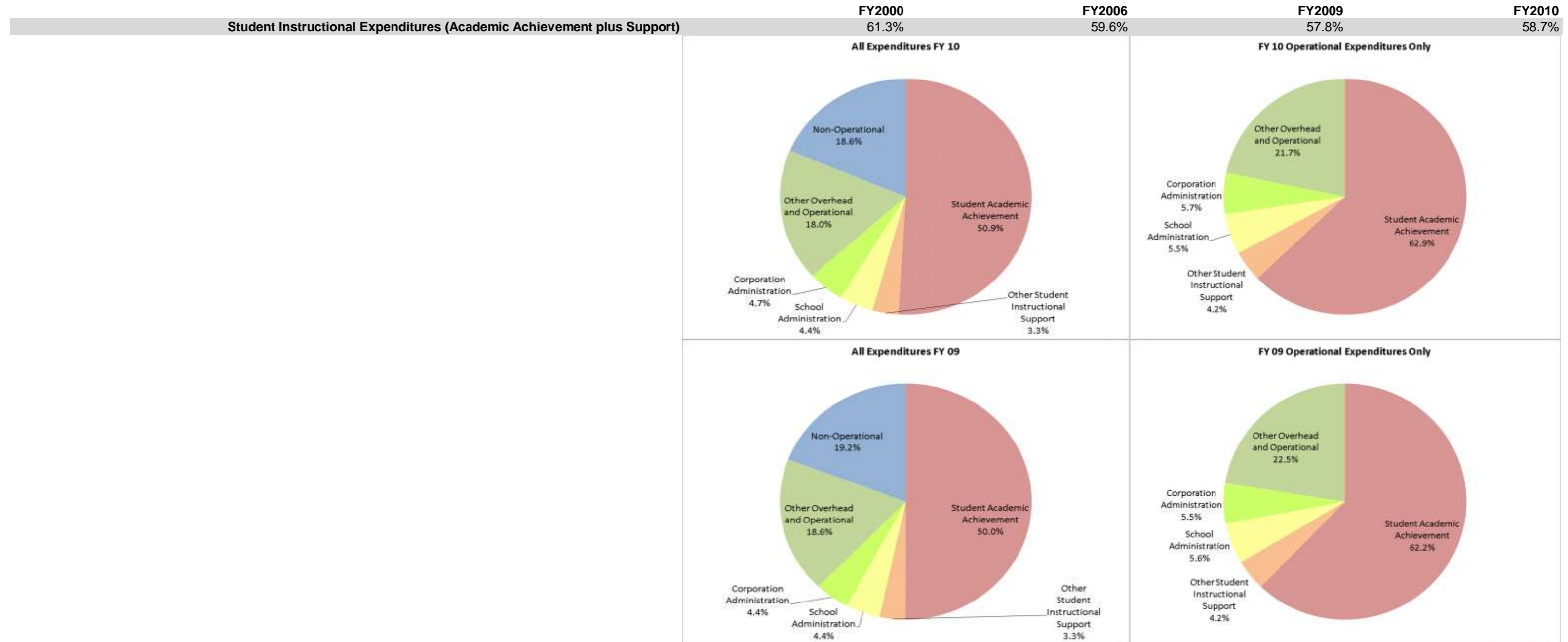
**FY 2010 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Percent**

School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Middlebury Community Schools (2275)	68.4%	31.6%
School Town of Highland (4720)	68.4%	31.6%
Union-North United School Corp (7215)	68.1%	31.9%
KIPP Lead College Prep Charter (9635)	68.0%	32.0%
Madison Consolidated Schools (3995)	67.8%	32.2%
Eastern Hancock Co Com Sch Corp (3145)	67.8%	32.2%
South Gibson School Corp (2765)	67.7%	32.3%
Eastern Greene Schools (2940)	67.7%	32.3%
Hamilton Heights School Corp (3025)	67.7%	32.3%
Tri-Creek School Corp (4645)	67.6%	32.4%
Mill Creek Community Sch Corp (3335)	67.4%	32.6%
Northeast Dubois Co Sch Corp (2040)	67.4%	32.6%
North Montgomery Com Sch Corp (5835)	67.2%	32.8%
C A Beard Memorial School Corp (3455)	66.7%	33.3%
Imagine Master Academy (9695)	66.4%	33.6%
Imagine MASTer on Broadway (9820)	66.3%	33.7%
Clinton Central School Corp (1150)	66.0%	34.0%
Penn-Harris-Madison Sch Corp (7175)	66.0%	34.0%
Monument Lighthouse Charter School (9590)	65.7%	34.3%
Elkhart Community Schools (2305)	65.6%	34.4%
East Chicago Lighthouse Charter (9595)	65.3%	34.7%
Timothy L Johnson Academy (9350)	65.1%	34.9%
Imagine Life Sciences Acad - West (9850)	65.1%	34.9%
South Montgomery Com Sch Corp (5845)	65.0%	35.0%
School City of East Chicago (4670)	64.9%	35.1%
M S D Decatur Township (5300)	64.7%	35.3%
Andrew J Brown Academy (9615)	64.7%	35.3%
Bartholomew Con School Corp (365)	64.6%	35.4%
North West Hendricks Schools (3295)	64.0%	36.0%
Greater Jasper Con Schs (2120)	63.8%	36.2%
Porter Township School Corp (6520)	63.1%	36.9%
Maconaquah School Corp (5615)	62.9%	37.1%
Eastbrook Community Sch Corp (2815)	62.5%	37.5%
Carroll Consolidated Sch Corp (750)	62.4%	37.6%
Medora Community School Corp (3640)	61.0%	39.0%
Flat Rock-Hawcreek School Corp (370)	60.3%	39.7%
Madison-Grant United Sch Corp (2825)	59.9%	40.1%
Aspire Charter Academy (9685)	59.6%	40.4%
Frankton-Lapel Community Schs (5245)	59.4%	40.6%
M S D Perry Township (5340)	59.2%	40.8%
Clark-Pleasant Com School Corp (4145)	57.9%	42.1%
Imagine Life Sciences Acad - East (9815)	57.7%	42.3%
M S D Warren Township (5360)	57.5%	42.5%
Fall Creek Academy (9370)	57.1%	42.9%
21st Century Charter Sch of Gary (9545)	56.3%	43.7%
Fountain Square Academy (9480)	51.1%	48.9%
South Madison Com Sch Corp (5255)	44.2%	55.8%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Statewide

Statewide

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$4,329,921,395	53.8%	\$5,618,918,097	52.2%	\$5,755,849,906	50.0%	\$5,993,722,920	50.9%
Student Instructional Support	\$602,728,298	7.5%	\$791,426,058	7.4%	\$889,704,266	7.7%	\$908,310,066	7.7%
Overhead and Operational	\$1,651,984,911	20.5%	\$2,237,934,785	20.8%	\$2,647,613,028	23.0%	\$2,671,320,305	22.7%
Nonoperational	\$1,464,571,281	18.2%	\$2,110,322,696	19.6%	\$2,207,655,534	19.2%	\$2,192,376,652	18.6%
Not Categorized	\$1,700,990		\$889,260		\$5,695,405		\$931,612	
Grand Total	\$8,050,906,876		\$10,759,490,897		\$11,506,518,140		\$11,766,661,555	



**School Corporation Expenditures by Expenditure Type
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Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$470,858	\$7,611,613	\$11,497,271		> 500%	51%
	11050 Regular Programs; Full Day Kindergarten	\$0	\$28,745,933	\$113,733,890	\$130,097,884		353%	14%
	11100 Regular Programs; Elementary	\$1,222,035,754	\$1,384,014,757	\$1,905,639,632	\$1,970,294,157	61%	42%	3%
	11200 Regular Programs; Middle/Junior High	\$465,791,531	\$538,380,931	\$747,793,503	\$766,995,952	65%	42%	3%
	11300 Regular Programs; High School	\$725,446,500	\$808,917,978	\$1,117,796,828	\$1,148,413,715	58%	42%	3%
	11350 Regular Programs; High School; Academic Honors Diploma	\$850,225	\$1,894,692	\$7,433,701	\$7,681,339	> 500%	305%	3%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$2,394,175	\$15,981,075	\$16,442,233		> 500%	3%
	11410 Vocational Education; Agriculture A	\$4,783,729	\$5,399,941	\$6,712,222	\$6,509,169	36%	21%	-3%
	11420 Vocational Education; Agriculture B	\$5,144,096	\$5,444,128	\$7,434,202	\$7,530,421	46%	38%	1%
	11430 Vocational Education; Distributive Education	\$2,510,350	\$2,473,648	\$3,120,107	\$3,174,785	26%	28%	2%
	11440 Vocational Education; Health Occupations	\$2,572,298	\$2,919,163	\$4,170,606	\$4,372,841	70%	50%	5%
	11450 Vocational Education; Consumer and Homemaking	\$15,954,323	\$16,444,492	\$21,026,842	\$20,924,895	31%	27%	0%
	11460 Vocational Education; Occupational Home Economics	\$3,149,410	\$3,594,192	\$4,915,379	\$4,725,771	50%	31%	-4%
	11470 Vocational Education; Business Education	\$6,336,965	\$6,860,442	\$10,193,446	\$10,083,024	59%	47%	-1%
	11480 Vocational Education; Industrial Education A	\$15,611,651	\$18,029,165	\$19,764,303	\$20,324,612	30%	13%	3%
	11490 Vocational Education; Industrial Education B	\$4,375,500	\$4,913,061	\$5,994,985	\$6,519,858	49%	33%	9%
	11510 Vocational Education; Cooperative Education	\$6,823,080	\$7,263,809	\$12,960,835	\$12,732,134	87%	75%	-2%
	11520 Vocational Education; Area School Participation	\$9,934,965	\$12,643,634	\$11,379,757	\$11,775,480	19%	-7%	3%
	11590 Other Vocational Education Programs	\$17,282,577	\$16,279,879	\$21,407,119	\$21,043,016	22%	29%	-2%
	11600 1998 Account Code - Alternative Education Programs	\$32,200	\$0	\$0	\$0	-100%		
	11610 Regular Programs; Alternative Education Programs; Elementary	\$419,989	\$443,424	\$875,868	\$1,330,436	217%	200%	52%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$1,819,165	\$1,933,608	\$3,291,456	\$4,684,523	158%	142%	42%
	11630 Regular Programs; Alternative Education Programs; High School	\$6,210,111	\$9,463,824	\$21,532,245	\$21,904,664	253%	131%	2%
	11910 Other Regular Programs; Competency Testing	\$3,598,337	\$4,791,106	\$5,150,356	\$8,753,797	143%	83%	70%
	11920 Other Regular Programs; Project 4R	\$411,298	\$72,524	\$0	\$0	-100%	-100%	
	12110 Gifted And Talented; Gifted and Talented	\$21,914,136	\$17,824,656	\$24,758,981	\$24,595,487	12%	38%	-1%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$2,290,368	\$10,973,911	\$12,058,641		426%	10%
	12210 Mental Disabilities; Mild Mental Disabilities	\$83,767,978	\$119,903,634	\$166,803,926	\$181,276,112	116%	51%	9%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$22,287,829	\$32,718,177	\$50,164,394	\$52,421,073	135%	60%	4%
	12230 Mental Disabilities; Severe Mental Disabilities	\$14,602,676	\$25,749,112	\$38,477,442	\$39,308,909	169%	53%	2%
	12310 Physical Impairment; Orthopedic Impairment	\$15,586,967	\$26,592,348	\$27,452,395	\$34,385,265	121%	29%	25%
	12320 Physical Impairment; Multiple Disabilities	\$9,159,921	\$10,011,325	\$17,343,729	\$17,341,037	89%	73%	0%
	12330 Physical Impairment; Visual Impairment	\$2,276,199	\$3,109,711	\$4,468,809	\$4,965,620	118%	60%	11%
	12340 Physical Impairment; Hearing Impairment	\$7,215,143	\$9,068,285	\$13,225,429	\$14,077,769	95%	55%	6%
	12350 Physical Impairment; Homebound	\$5,315,715	\$6,214,993	\$8,171,396	\$8,064,792	52%	30%	-1%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$31,099,892	\$39,502,125	\$55,679,158	\$58,831,805	89%	49%	6%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$6,484,450	\$9,645,877	\$13,702,756	\$14,417,953	122%	49%	5%
	12510 Culturally Different; Communication Disorders	\$18,952,909	\$24,923,538	\$33,577,269	\$34,249,004	81%	37%	2%
	12520 Culturally Different; Compensatory	\$10,547,010	\$9,915,937	\$15,452,613	\$13,169,332	25%	33%	-15%
	12610 Learning Disability	\$84,334,805	\$119,701,015	\$175,928,935	\$187,856,219	123%	57%	7%
	12710 Equal Opportunity At Risk	\$24,506,068	\$20,951,480	\$21,928,056	\$21,692,102	-11%	4%	-1%
	12810 Special Education Preschool	\$20,941,197	\$34,550,613	\$45,637,819	\$48,827,061	133%	41%	7%
	12900 Other Special Programs	\$52,832,499	\$77,520,384	\$104,787,486	\$134,411,769	154%	73%	28%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$13,752,698	\$14,470,348	\$17,632,239	\$16,911,395	23%	17%	-4%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$2,720,750	\$2,827,179	\$3,481,338	\$2,695,554	-1%	-5%	-23%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$1,980,547	\$1,524,010	\$1,604,089	\$1,296,725	-35%	-15%	-19%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$2,741,096	\$3,163,577	\$4,234,933	\$4,010,462	46%	27%	-5%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$5,030,904	\$5,366,423	\$4,282,711	\$3,903,083	-22%	-27%	-9%
	14100 Summer School Programs; Elementary	\$10,056,024	\$8,557,459	\$11,081,624	\$9,335,624	-7%	9%	-16%
	14200 Summer School Programs; Middle/Junior High School	\$2,115,180	\$2,531,478	\$2,797,297	\$2,094,789	-1%	-17%	-25%
	14300 Summer School Programs; High School	\$17,372,646	\$15,270,251	\$16,473,800	\$15,229,431	-12%	0%	-8%
	15100 Enrichment Programs; Non-Credit	\$895,822	\$622,859	\$1,627,358	\$1,881,170	110%	202%	16%
	16100 Remediation Testing	\$25,137,758	\$24,413,820	\$25,875,054	\$19,399,979	-23%	-21%	-25%
	16200 Preventive Remediation	\$17,955,778	\$16,085,727	\$19,006,561	\$20,480,746	14%	27%	8%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$1,378,804	\$1,571,436	\$2,847,154	\$2,985,644	117%	90%	5%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$25,099,697	\$36,404,660	\$39,464,404	\$46,772,203	86%	28%	19%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$133,080,671	\$151,823,631	\$162,040,819	\$161,167,805	21%	6%	-1%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$4,537,492	\$8,259,949	\$23,499,728	\$26,740,315	489%	224%	14%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$1,987,648	\$4,014,863	\$3,229,543	\$3,601,839	81%	-10%	12%

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Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$543,236	\$1,249,680	\$5,022,368	\$4,763,426	> 500%	281%	-5%
	17800 Payments to Other Governmental Units Within State; Payments to Charter Schools	\$0	\$11,251	\$2,098	\$2,500		-78%	19%
	17900 Payments to Other Governmental Units Within State; Other	\$523,606	\$3,938,519	\$1,318,385	\$1,341,710	156%	-66%	2%
	18000 Payments to Governmental Units Outside State	\$57,387	\$20,749	\$5,194	\$11,265	-80%	-46%	117%
	22110 Improvement of Instruction; Service Area Direction	\$28,001,261	\$44,325,825	\$41,534,254	\$46,724,142	67%	5%	12%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$28,894,609	\$37,963,338	\$52,623,692	\$61,669,020	113%	62%	17%
	22130 Improvement of Instruction; Instructional Staff Training	\$11,228,735	\$18,754,667	\$35,194,634	\$53,562,570	377%	186%	52%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$4,124,837	\$9,461,852	\$8,720,093	\$8,169,428	98%	-14%	-6%
	22210 Library/Media Services; Service Area Direction	\$12,764,836	\$13,632,342	\$15,787,226	\$14,825,095	16%	9%	-6%
	22220 Library/Media Services; School Library	\$71,601,551	\$71,261,853	\$92,471,610	\$89,668,602	25%	26%	-3%
	22230 Library/Media Services; Audiovisual	\$6,458,392	\$4,682,586	\$4,467,951	\$4,073,129	-37%	-13%	-9%
	22240 Library/Media Services; Educational Television	\$699,891	\$339,221	\$874,234	\$813,370	16%	140%	-7%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$32,635,626	\$22,367,813	\$11,203,040	\$14,288,618	-56%	-36%	28%
	22290 Library/Media Services; Other Educational Media Services	\$2,529,345	\$4,141,565	\$2,468,164	\$2,224,427	-12%	-46%	-10%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$4,213,485	\$7,187,847	\$15,616,139	\$17,643,928	319%	145%	13%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$6,352,174	\$10,615,350			67%
	22330 Instruction, Related Technology; Systems Analysis and Planning	\$0	\$0	\$178,473	\$561,088			214%
	22340 Instruction, Related Technology; Systems Application Development	\$0	\$0	\$845,885	\$1,097,544			30%
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$7,316,163	\$8,184,513			12%
	22360 Instruction, Related Technology; Network Support	\$0	\$86,814,741	\$71,011,203	\$76,526,281		-12%	8%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$14,090,627	\$15,418,927			9%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Perso	\$0	\$0	\$3,259,050	\$2,058,625			-37%
	22400 Academic Student Assessment	\$0	\$0	\$1,139,577	\$1,075,774			-6%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$6,505,220	\$9,420,214			45%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$849,782	\$1,374,650	\$1,485,471	\$1,697,490	100%	23%	14%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$67,924,187	\$82,384,232	\$85,190,928	\$64,627,854	-5%	-22%	-24%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$3,423,407	\$5,506,899	\$5,342,607	\$4,573,476	34%	-17%	-14%
	25550 Textbooks for Rent or Resale; Direction of Resale Service	\$259,874	\$160,807	\$452,813	\$314,074	21%	95%	-31%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$8,190,324	\$15,781,267	\$17,795,034	\$16,945,243	107%	7%	-5%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$1,380,140	\$1,804,615	\$3,566,397	\$2,367,635	72%	31%	-34%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$107,081	\$314,033	\$222,321	\$184,667	72%	-41%	-17%
	26497 2007 Account Code - Teachers Retirement Fund	\$153,501,657	\$224,173,062	\$0	\$0			
	60400 Nonprogramed Charges; FICA Transfers; Coops	\$100,013	\$0	\$0	\$0	-100%		
	60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$58,368	\$153,752	\$4,242		-93%	-97%
Student Academic Achievement Total		\$3,658,776,230	\$4,428,602,400	\$5,755,849,906	\$5,993,722,920	64%	35%	4%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$8,935,735	\$9,046,940	\$12,960,354	\$10,755,227	20%	19%	-17%
	21120 Attendance and Social Work Services; Attendance Services	\$3,513,791	\$3,594,687	\$4,379,582	\$4,165,088	19%	16%	-5%
	21130 Attendance and Social Work Services; Social Work Services	\$8,673,608	\$7,214,818	\$13,062,605	\$14,246,139	64%	97%	9%
	21140 Attendance and Social Work Services; Pupil Accounting	\$527,498	\$445,443	\$553,181	\$598,928	14%	34%	8%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$2,981,218	\$3,419,237	\$7,481,081	\$7,324,765	146%	114%	-2%
	21210 Guidance Services; Service Area Direction	\$7,957,414	\$11,423,694	\$15,949,508	\$16,434,345	107%	44%	3%
	21220 Guidance Services; Counseling Services	\$84,161,740	\$95,571,735	\$136,025,724	\$139,166,130	65%	46%	2%
	21230 Guidance Services; Appraisal Services	\$472,827	\$728,611	\$1,782,095	\$1,500,870	217%	106%	-16%
	21240 Guidance Services; Information Services	\$557,218	\$486,446	\$1,026,518	\$1,201,309	116%	147%	17%
	21250 Guidance Services; Records Maintenance	\$347,672	\$372,404	\$545,819	\$596,920	72%	60%	9%
	21290 Guidance Services; Other Guidance Services	\$806,377	\$1,114,299	\$821,051	\$1,005,798	25%	-10%	23%
	21310 Health Services; Service Area Direction	\$1,529,889	\$1,241,728	\$1,513,834	\$1,545,885	1%	24%	2%
	21320 Health Services; Medical Services	\$1,058,923	\$6,307,437	\$2,399,182	\$2,244,334	112%	-64%	-6%
	21330 Health Services; Dental Services	\$11,062	\$22,730	\$6,165	\$9,362	-15%	-59%	52%
	21340 Health Services; Nurse Services	\$27,223,196	\$36,953,193	\$53,313,269	\$54,923,727	102%	49%	3%
	21390 Health Services; Other Health Services	\$2,875,523	\$4,196,088	\$4,393,044	\$4,598,813	60%	10%	5%
	21410 Psychological Services; Service Area Direction	\$3,352,372	\$4,405,586	\$6,986,783	\$8,750,634	161%	99%	25%
	21420 Psychological Testing	\$13,014,855	\$17,220,850	\$23,308,314	\$21,841,631	68%	27%	-6%
	21430 Psychological Counseling	\$2,860,897	\$3,658,230	\$4,479,914	\$5,497,553	92%	50%	23%
	21490 Other Psychological Services	\$1,741,745	\$1,964,920	\$2,540,901	\$2,401,674	38%	22%	-5%
	21510 Speech Pathology and Audiology Services; Service Area Direction	\$751,116	\$939,226	\$1,450,747	\$1,425,280	90%	52%	-2%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$15,836,319	\$20,889,217	\$31,411,260	\$31,398,157	98%	50%	0%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$564,694	\$848,709	\$985,597	\$983,306	74%	16%	0%

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						Increase	4 Year Increase	1 Year Increase
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$1,407,642	\$1,667,153	\$2,783,433	\$3,100,635	120%	86%	11%
	21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$0	\$981,751	\$1,378,202			40%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$2,995,885	\$3,666,135			22%
	21710 Physical Therapy Services; Service Area Direction	\$0	\$0	\$245,076	\$354,326			45%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$1,408,440	\$1,513,266			7%
	21810 Special Education Administration; Service Area Direction	\$14,151,850	\$21,152,728	\$29,494,668	\$35,060,465	148%	66%	19%
	21890 Special Education Administration; Other Special Education Administration	\$6,091,791	\$9,224,477	\$11,390,077	\$10,665,810	75%	16%	-6%
	21910 Other Support Services, Students; Service Area Direction	\$716	\$459,717	\$2,209,173	\$1,986,785	> 500%	332%	-10%
	21990 Other Support Services, Students; Other Student Services	\$525	\$1,257,962	\$2,974,323	\$3,504,512	> 500%	179%	18%
	24100 Office of The Principal	\$274,289,721	\$335,515,046	\$488,116,735	\$493,740,464	80%	47%	1%
	24900 Other Support Services, School Administration	\$11,101,387	\$14,306,551	\$19,728,177	\$20,723,591	87%	45%	5%
Student Instructional Support Total		\$496,799,322	\$615,649,861	\$889,704,266	\$908,310,066	83%	48%	2%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$5,669,478	\$7,426,743	\$9,913,515	\$9,675,357	71%	30%	-2%
	23120 Board of Education; Service Area Assistants	\$5,143,710	\$5,673,130	\$6,081,985	\$5,796,280	13%	2%	-5%
	23150 Board of Education; Legal Services	\$8,458,952	\$8,983,519	\$11,627,539	\$12,791,512	51%	42%	10%
	23160 Board of Education; Promotion Expenses	\$938,551	\$958,199	\$1,068,613	\$1,133,370	21%	18%	6%
	23190 Board of Education; Other Governing Body Services	\$3,343,641	\$4,263,837	\$4,702,387	\$3,913,211	17%	-8%	-17%
	23210 Executive Administration; Office of The Superintendent	\$58,398,661	\$76,487,373	\$120,395,296	\$119,493,730	105%	56%	-1%
	23220 Executive Administration; Community Relations	\$3,042,664	\$3,422,811	\$3,663,758	\$4,106,526	35%	20%	12%
	23230 Executive Administration; Staff Relations and Negotiations	\$2,974,767	\$3,086,891	\$4,147,083	\$3,979,797	34%	29%	-4%
	23290 Executive Administration; Other Executive Administration Services	\$10,020,209	\$12,842,583	\$23,563,156	\$26,503,059	164%	106%	12%
	25110 Fiscal Services; Office of The Business Manager	\$16,351,382	\$21,568,669	\$33,709,897	\$33,010,612	102%	53%	-2%
	25120 Fiscal Services; Service Area Direction	\$4,140,324	\$6,390,850	\$9,653,692	\$9,034,257	118%	41%	-6%
	25130 Fiscal Services; Budgeting	\$471,235	\$536,423	\$745,398	\$720,982	53%	34%	-3%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$2,007,162	\$2,835,976	\$4,534,883	\$5,002,245	149%	76%	10%
	25150 Fiscal Services; Payroll Services	\$3,866,296	\$4,733,451	\$7,843,341	\$8,035,828	108%	70%	2%
	25160 Fiscal Services; Financial Accounting	\$3,877,596	\$5,155,806	\$8,543,317	\$8,865,321	129%	72%	4%
	25170 Fiscal Services; Internal Auditing	\$244,663	\$387,636	\$486,379	\$513,053	110%	32%	5%
	25180 Fiscal Services; Property Accounting	\$219,722	\$303,004	\$199,656	\$236,713	8%	-22%	19%
	25191 Other Fiscal Services; Refund of Revenue	\$4,656,678	\$12,714,675	\$8,271,331	\$18,111,255	289%	42%	119%
	25192 Other Fiscal Services; Petty Cash	\$23,955	\$28,727	\$56,272	\$37,051	55%	29%	-34%
	25193 Other Fiscal Services; Printed Forms	\$300,617	\$301,206	\$209,702	\$153,085	-49%	-49%	-27%
	25195 Other Fiscal Services; Bank Account Service Charge	\$294,986	\$370,374	\$957,000	\$1,037,161	252%	180%	8%
	25196 Other Fiscal Services; Cash Change	\$58,310	\$90,443	\$89,304	\$95,388	64%	5%	7%
	25199 Other Fiscal Services; Other	\$1,209,065	\$2,060,444	\$7,349,244	\$5,000,353	314%	143%	-32%
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$435,124	\$441,131	\$1,312,018	\$1,116,835	157%	153%	-15%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$3,916,639	\$4,258,284	\$3,924,959	\$3,571,255	-9%	-16%	-9%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$3,075,909	\$3,629,560	\$3,502,906	\$3,524,012	15%	-3%	1%
	25300 Printing, Publishing, and Duplicating Services	\$3,792,966	\$3,784,916	\$3,617,059	\$4,160,139	10%	10%	15%
	25400 Planning, Research, Development and Evaluation	\$2,569,921	\$3,032,000	\$4,075,453	\$4,549,014	77%	50%	12%
	25600 Public Information Services	\$978,376	\$864,526	\$1,982,078	\$2,181,011	123%	152%	10%
	25710 Personnel Services; Supervision of Personnel Services	\$3,638,988	\$5,069,150	\$13,138,763	\$15,433,265	324%	204%	17%
	25720 Personnel Services; Recruitment and Placement	\$2,543,747	\$3,553,158	\$4,093,011	\$4,519,268	78%	27%	10%
	25730 Personnel Services; Personnel Services	\$442,364	\$391,223	\$12,407,147	\$10,723,854	> 500%	> 500%	-14%
	25740 Personnel Services; Noninstructional Personnel Training	\$352,267	\$672,326	\$805,462	\$742,822	111%	10%	-8%
	25750 Personnel Services; Health Services	\$1,553,765	\$2,479,219	\$39,153,119	\$46,552,345	> 500%	> 500%	19%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$89,984,246	\$74,555,509			-17%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$10,242,802	\$10,939,924			7%
	25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$0	\$1,354,446	\$1,556,753			15%
	25830 Administrative Technology Services; Systems Application Development	\$0	\$0	\$880,113	\$1,093,184			24%
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$4,764,675	\$5,670,577			19%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$18,570,389	\$20,002,238			8%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$7,260,307	\$13,022,177			79%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology	\$0	\$0	-\$1,037,678	\$233,978			
	25890 Other Technology Services	\$7,610,104	\$7,468,321	\$7,498,624	\$9,386,068	23%	26%	25%
	25910 Judgments	\$1,088,274	\$701,545	\$1,113,016	\$984,099	-10%	40%	-12%
	25920 Ditch Assessments	\$83,719	\$142,750	\$176,679	\$223,609	167%	57%	27%
	25930 Easements	\$0	\$0	\$0	\$365			

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Student Instructional Category	Account					10 Year		
		FY 1999	FY 2006	FY 2009	FY 2010	Increase	4 Year Increase	1 Year Increase
	25940 Settlements	\$3,711,265	\$1,137,451	\$775,224	\$999,707	-73%	-12%	29%
	25950 Other Assessments	\$27,161	\$80,420	\$148,437	\$40,287	48%	-50%	-73%
	25990 Other Support Services, Central	\$17,812,871	\$26,742,040	\$14,017,317	\$35,592,671	100%	33%	154%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$13,813,919	\$15,760,702	\$22,443,921	\$21,755,641	57%	38%	-3%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$486,108,590	\$636,986,761	\$825,397,560	\$784,794,390	61%	23%	-5%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$11,746,790	\$12,163,754	\$15,996,685	\$15,373,296	31%	26%	-4%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$90,446,845	\$98,263,542	\$107,745,946	\$105,845,549	17%	8%	-2%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$307,139	\$329,867	\$0	\$0			
	26499 2007 Account Code - Other	\$10,749,945	\$75,508,106	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,591,491	\$3,979,939	\$4,037,974	\$3,587,978	38%	-10%	-11%
	26600 Operation and Maintenance of Plant Services; Security Services	\$10,037,609	\$14,387,005	\$33,142,295	\$23,688,390	136%	65%	-29%
	26700 Operation and Maintenance of Plant Services; Insurance	\$26,254,215	\$56,921,477	\$95,575,373	\$101,612,332	287%	79%	6%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$9,753,959	\$10,236,861	\$18,543,567	\$19,513,730	100%	91%	5%
	27010 Student Transportation; Service Area Direction	\$26,599,900	\$28,068,884	\$41,466,965	\$41,796,105	57%	49%	1%
	27100 Student Transportation; Vehicle Operation	\$129,262,732	\$165,330,842	\$238,567,516	\$243,214,461	88%	47%	2%
	27200 Student Transportation; Monitoring Services	\$9,058,454	\$11,050,443	\$16,332,910	\$18,113,076	100%	64%	11%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$56,776,511	\$86,103,468	\$107,171,045	\$103,983,971	83%	21%	-3%
	27400 Student Transportation; Purchase of School Buses	\$57,342,734	\$77,286,931	\$68,724,390	\$81,717,818	43%	6%	19%
	27500 Student Transportation; Insurance on Buses	\$6,304,016	\$12,319,643	\$9,359,043	\$10,518,812	67%	-15%	12%
	27600 Student Transportation; Insurance on Pupils	\$88,296	\$465,487	\$112,879	\$103,682	17%	-78%	-8%
	27700 Student Transportation; Contracted Transportation Services	\$79,358,237	\$95,546,161	\$101,730,595	\$106,433,168	34%	11%	5%
	27900 Student Transportation; Other Student Transportation Services	\$8,705,395	\$10,709,428	\$13,370,126	\$11,787,299	35%	10%	-12%
	27910 Student Transportation; Bus Driver Training	\$189,683	\$224,037	\$781,081	\$205,236	8%	-8%	-74%
	31100 Food Services Operations; Service Area Direction	\$15,631,941	\$22,880,265	\$40,102,169	\$40,765,127	161%	78%	2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$122,056,725	\$147,333,633	\$188,728,563	\$196,492,855	61%	33%	4%
	31300 Food Services Operations; Food Delivery	\$4,767,916	\$5,711,281	\$6,613,989	\$6,472,545	36%	13%	2%
	31400 Food Services Operations; Food Purchases	\$94,773,035	\$122,066,462	\$156,664,564	\$158,843,868	68%	30%	1%
	31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$22,113	\$621,144	\$419,914	\$329,537	> 500%	-47%	-22%
	31900 Other Food Services	\$13,229,330	\$19,924,862	\$23,010,638	\$25,750,325	95%	29%	12%
Overhead and Operational Total		\$1,475,323,605	\$1,975,251,775	\$2,647,613,028	\$2,671,320,305	81%	35%	1%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$1,748,606	\$3,359,990	\$6,418,135	\$7,182,720	311%	114%	12%
	33200 Community Recreation	\$4,378,120	\$4,546,427	\$5,485,325	\$4,531,197	3%	0%	-17%
	33300 Civic Services	\$1,193,721	\$2,368,113	\$1,920,305	\$3,505,394	194%	48%	83%
	33400 Athletic Coaches	\$44,197,625	\$55,951,080	\$74,121,169	\$76,852,625	74%	37%	4%
	33500 Welfare Activities Services	\$360,972	\$573,323	\$569,224	\$615,418	70%	7%	8%
	33600 Nonpublic School Pupil Services	\$354,962	\$703,854	\$1,307,419	\$2,099,304	491%	198%	61%
	33910 High School Band Uniforms	\$341,819	\$170,287	\$353,726	\$274,721	-20%	61%	-22%
	33920 Contributions to Historical Societies	\$210,379	\$88,021	\$121,910	\$229,794	9%	161%	88%
	33930 Latch Key Kid Program	\$4,160,642	\$2,994,327	\$3,426,318	\$3,890,852	-6%	30%	14%
	33940 Child Care Services	\$6,990,953	\$3,823,400	\$7,476,477	\$7,770,569	11%	103%	4%
	33950 Step Ahead	\$411,770	\$64,911	\$70,331	\$63,509	-85%	-2%	-10%
	33990 Other Community Services; Other	\$4,349,997	\$7,559,072	\$7,906,911	\$8,961,518	106%	19%	13%
	40100 Facilities Acquisition and Construction; Service Area Direction	\$298,348	\$2,067,540	\$2,276,008	\$4,767,898	> 500%	131%	109%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$19,609,813	\$27,992,529	\$20,185,925	\$16,479,310	-16%	-41%	-18%
	43000 Facilities Acquisition and Construction; Professional Services	\$35,213,469	\$52,992,754	\$55,695,417	\$36,215,200	3%	-32%	-35%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$682,527	\$383,131	\$264,932	\$401,816	-41%	5%	52%
	45100 Building Acquisition, Construction and Improvements	\$426,632,754	\$499,258,208	\$386,625,031	\$377,068,962	-12%	-24%	-2%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$15,288,050	\$34,586,360	\$23,897,450	\$22,218,865	45%	-36%	-7%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$7,886,966	\$12,947,241	\$20,649,408	\$20,496,918	160%	58%	-1%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$122,949	\$8,920,816	\$7,561,724	\$8,418,902	> 500%	-6%	11%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$25,991,818	\$41,208,593	\$48,744,702	\$50,249,646	93%	22%	3%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$14,864,762	\$12,909,749	\$13,289,071	\$18,681,423	26%	45%	41%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$155,694,401	\$136,383,910	\$127,374,757	\$110,390,424	-29%	-19%	-13%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$20,525,534	\$18,712,983	\$16,238,252	\$10,362,561	-50%	-45%	-36%
	51100 Debt Services; Principal on Debt; Bonds	\$38,494,680	\$105,918,621	\$122,045,078	\$128,628,466	234%	21%	5%
	51300 Debt Services; Principal on Debt; Emergency Loans	\$186,783	\$517,984	\$6,440,661	\$6,853,734	> 500%	> 500%	6%
	51400 Debt Services; Principal on Debt; School Bus Loans	\$704,210	\$111,422	\$169,088	\$172,259	-76%	55%	2%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$3,586,059	\$38,602,942	\$22,931,673	\$1,624,645	-55%	-96%	-93%

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Biannual Financial Report Data July 2009 - June 2010
Statewide**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$1,792,479	\$9,137,773	\$9,259,665	\$31,553,275	> 500%	245%	241%
	52100 Debt Services; Interest on Debt; Bonds	\$19,611,259	\$53,274,322	\$67,175,245	\$66,801,911	241%	25%	-1%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$17,195,431	\$30,219,764	\$48,098,964	\$19,899,692	16%	-34%	-59%
	52300 Debt Services; Interest on Debt; Emergency Loans	\$227,497	\$129,484	\$133,452	\$149,730	-34%	16%	12%
	52400 Debt Services; Interest on Debt; School Bus Loans	\$60,273	\$10,132	\$5,736	\$40,297	-33%	298%	> 500%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$334,392	\$1,481,141	\$1,745,205	\$488,252	46%	-67%	-72%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$62,115	\$4,372,179	\$2,582,513	\$2,150,281	> 500%	-51%	-17%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$518,889,177	\$808,128,656	\$793,278,509	\$793,888,963	53%	-2%	0%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$15,894,017	\$212,440,532	\$251,336,746	> 500%	> 500%	18%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$4,033,095	\$3,150,945	\$3,407,568	\$3,014,878	-25%	-4%	-12%
	53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$1,839	\$127,058	\$55,090	> 500%	> 500%	-57%
	53300 Debt Services; Lease Rental; School Buses ; Principal	\$413,616	\$569,184	\$765,712	\$912,214	121%	60%	19%
	53350 Debt Services; Lease Rental; School Buses ; Interest	\$0	\$0	\$78,519	\$52,738			-33%
	53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$1,627,111	\$554,595			-66%
	53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$3,750,886	\$4,147,742			11%
	54100 Veterans' Memorial Fund; Principal	\$862,770	\$2,519,167	\$538,909	\$696,555	-19%	-72%	29%
	54150 Veterans' Memorial Fund; Interest	\$0	\$0	\$385,319	\$247,541			-36%
	54200 Common School Fund; Principal	\$48,756,360	\$72,596,923	\$61,789,999	\$67,138,732	38%	-8%	9%
	54250 Common School Fund; Interest	\$0	\$0	\$12,519,804	\$14,687,517			17%
	54300 Civil Aid Bond Obligations; Principal	\$181,270	\$733,263	\$517,593	\$575,581	218%	-22%	11%
	54350 Civil Aid Bond Obligations; Interest	\$0	\$0	\$0	\$23,186			
	59100 Other Debt Services Obligations; Registrars Fee	\$194,996	\$101,469	\$356,639	\$1,285,189	> 500%	> 500%	260%
	59200 Other Debt Services Obligations; Bank Fee	\$39,731	\$658,637	\$897,767	\$984,109	> 500%	49%	10%
	60150 Nonprogramed Charges; Donations to a Foundation	\$0	\$0	\$0	\$13,625			
	60700 Nonprogramed Charges; Scholarships	\$1,975,956	\$1,981,167	\$2,606,397	\$2,669,566	35%	35%	2%
Nonoperational Total		\$1,449,113,108	\$2,080,677,646	\$2,207,655,534	\$2,192,376,652	51%	5%	-1%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$74,007,483	\$80,955,171	\$0	\$0			
	26492 2007 Account Code - Social Security	\$318,528,495	\$369,518,204	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$15,032,437	\$29,083,619	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$526,938,413	\$1,007,902,300	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$1,245,830	\$5,866,030	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$33,445,306	\$165,094,631	\$0	\$0			
Prorated By Fund Total		\$969,197,964	\$1,658,419,954	\$0	\$0			
Not Categorized								
	11990 Other Regular Programs Heading	\$1,695,831	\$880,167	\$0	\$0			
	23000 Support Services General Administration Heading	\$5,000	\$0	\$0	\$0			
	25294 1998 Account Code - F.I.C.A. Service Charge	\$160	\$0	\$0	\$0			
	40000 2007 Nonprogrammed Charges Heading	\$0	\$9,093	\$0	\$0			
	60120 2007 Account Code - Transfer to Self Insurance	\$0	\$0	\$5,695,405	\$931,612			
Not Categorized Total		\$1,700,990	\$889,260	\$5,695,405	\$931,612			

<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 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 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 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
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60000	60000	Nonprogramed Charges (H)	
60100		60100 Transfers From One Fund to Another	Excluded
60150		60150 Donations	4-Non-oper
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

* Note: Object code 910 (Transfers) was excluded for all account numbers.