Members

Rep. Robert Behning, Co-Chairperson
Rep. Rhonda Rhoads
Rep. Timothy Brown
Rep. Edward Clere
Rep. David Frizzell
Rep. Kathleen Heuer
Rep. Cindy Noe
Rep. Jeffrey Thompson
Rep. Greg Porter
Rep. David Cheatham
Rep. Clyde Kersey
Rep. Vernon Smith
Rep. Shelli Vandenburgh
Sen. Dennis Kruse, Co-Chairperson
Sen. Carlin Yoder
Sen. James Banks
Sen. James Buck
Sen. Luke Kenley
Sen. Jean Leising
Sen. Scott Schneider
Sen. Earline Rogers
Sen. Frank Mrvan
Sen. Timothy Skinner

LSA Staff:

Allen Morford, Attorney for the Select Commission
Irma Reinumagi, Attorney for the Select Commission
Chuck Mayfield, Fiscal Analyst for the Select Commission
David Lusan, Fiscal Analyst for the Select Commission

Authority: P.L. 160-2012

SELECT COMMISSION ON EDUCATION

Legislative Services Agency
200 West Washington Street, Suite 301
Indianapolis, Indiana 46204-2789
Tel: (317) 233-0696 Fax: (317) 232-2554

MEETING MINUTES[1]

Meeting Date:	**July 31, 2012**
Meeting Time:	**1:00 P.M.**
Meeting Place:	**State House, 200 W. Washington St., House Chamber**
Meeting City:	**Indianapolis, Indiana**
Meeting Number:	**6**

Members Present: **Rep. Robert Behning, Co-Chairperson; Rep. Rhonda Rhoads; Rep. Edward Clere; Rep. David Frizzell; Rep. Kathleen Heuer; Rep. Cindy Noe; Rep. Jeffrey Thompson; Rep. Greg Porter; Rep. David Cheatham; Sen. Dennis Kruse, Co-Chairperson; Sen. James Banks; Sen. James Buck; Sen. Jean Leising; Sen. Scott Schneider; Sen. Frank Mrvan; Sen. Timothy Skinner.**

Members Absent: **Rep. Timothy Brown; Rep. Clyde Kersey; Rep. Vernon Smith; Rep. Shelli Vandenburgh; Sen. Carlin Yoder; Sen. Luke Kenley; Sen. Earline Rogers.**

Co-chairperson Kruse called the meeting to order at 1:08 p.m., and asked the members to

---

[1] These minutes, exhibits, and other materials referenced in the minutes can be viewed electronically at http://www.in.gov/legislative Hard copies can be obtained in the Legislative Information Center in Room 230 of the State House in Indianapolis, Indiana. Requests for hard copies may be mailed to the Legislative Information Center, Legislative Services Agency, West Washington Street, Indianapolis, IN 46204-2789. A fee of $0.15 per page and mailing costs will be charged for hard copies.

introduce themselves. He explained that the topic of the meeting would be instructional and noninstructional expenses, and called upon Sen. Banks to introduce the topic.

Sen. Banks explained that he had become interested in the topic of instructional and noninstructional expenses after the Governor pointed out in a state of the State address that about 60% of school funding goes to instructional expenses, while the Governor's goal would be 65%. Sen. Banks stated that in school year 2006-2007, 61.4% went to instructional expenses; in 2007-2008, 60.6%; in 2008-2009, 57.8%; in 2009-2010, 58.7%; and in 2010-2011; 58.6%. However, there is some question as to which expenses are included as instructional expenses: for example, the cost of a school building's principal is included as an instructional expense rather than as an administrative expense. Sen. Banks hopes the information presented at the meeting will lead to a discussion both of what the goal for the amount of money directed to instructional expenses should be, and which expenses belong in instructional expenses and noninstructional expenses.

Co-chairperson Behning called upon William Bogard, Assistant Director - Education, State Board of Accounts, to explain the annual report of student instructional expenditures (the information presented by Mr. Bogard is included as Exhibit A). Mr. Bogard explained that the annual report is required by IC 20-42.5-3-5, which defines student instructional expenditures as the sum of student academic achievement and student instructional support. Noninstructional expenses are defined as overhead and operational expenses, including administration, and non-operational expenses. The statute does not set out a goal for the amount of expenditures by a school corporation for student instructional expenditures; rather, growth in the proportion of expenditures for student instruction is called for. The types of expenses included in each category were originally established in 2007 and revised in 2010 by a group of stakeholders that included state agencies and various associations.

Melissa Ambre, Director, Office of School Finance, Department of Education, explained that the types of expenses included in each category are in line with the categories used by both federal reporting requirements and national statistical centers, making state to state comparisons easier and the reports more transparent.

Gail Zeheralis, Indiana State Teachers Association, stated that student instructional expenditures have been flat, even in light of funding cuts. She explained that while she might include student transportation in instructional expenditures, others disagree, and transportation expenditures are currently included in noninstructional expenditures.

Carol Craig, Greater Indianapolis NAACP, spoke concerning potential funding inequities between IPS schools and turnaround academies. She asked that funding for the turnaround academies be reevaluated and based on actual enrollment at the academies, which have lost students to IPS and will be enrolling fewer students than anticipated under the funding formula, and that excess funding be returned to IPS. (Ms. Craig's statement is included as Exhibit B.)

Libby Czierzniak, representing Indianapolis Public Schools, stated that the State Board of Education has not yet agreed to refund to IPS money that might be overpaid to turnaround academies based on 2011 enrollment, which may be higher than the actual number of students enrolled in 2012 in the turnaround academies.

Dr. Vic Smith, retired educator, explained that he finds the practice of tracking instructional versus noninstructional expenses to be an erosion of local control that is based on the idea that local officials are making poor spending decisions. He questioned whether expenses included as noninstructional are indeed nonessential. (Dr. Smith's comments are included

as Exhibit C.)

Denny Costerison, Indiana Association of School Business Officials, explained that he was one of the stakeholders who worked to create the categories of expenditures in 2007 and 2010. The process resulted in a consensus that was approved by the State Board of Education. He stressed that all expenditures of a school, many of which cannot be used for classroom expenses because of statutory requirements, are compared to instructional expenditures, while perhaps a more accurate picture might result from comparing the general fund to instructional expenditures. If only the general fund is used, about 85% of the general fund is used for instructional expenditures. (Information on school expenditure categories distributed by Mr. Costerison, originally prepared in 2008, is included as Exhibit D.)

Chuck Little, Indiana Urban Schools Association, pointed out that school corporation decisions are made locally by elected school boards, and that each school corporation is unique. He stated that decisions concerning expenditures are best made locally.

Derek Redelman, Indiana Chamber of Commerce, stated that while several states have adopted 65% of expenditures to student instruction as a goal, Indiana was not one of them. He explained that there have been, and continue to be, debates as to the inclusion of individual expenses in different categories. He sees the advantage of the expenditure breakdowns and reports as giving a starting point for comparisons between districts and for discussions of expenditures.

Co-chairperson Kruse distributed materials concerning the fiscal effects of school choice programs on public school districts, which are included as Exhibit E.

The meeting was adjourned at 3:08 p.m. The topic of the next meeting, which will be held on August 14 at 1:00 p.m. in the House Chambers, will be the proposed rules on teacher evaluations and licensing.

STATE OF INDIANA

Mitchell E. Daniels, Jr.
Governor

OFFICE OF MANAGEMENT & BUDGET
212 State House
Indianapolis, Indiana 46204-2796
317-232-5610

Adam M. Horst
Director

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

From: Adam Horst, OMB Director

Date: May 14, 2012

Re: Student Instructional Expenditure Report for 2010-11 School Year

---

Attached is the 2010-11 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 2010-11 was **58.6%**. This figure is unchanged from the previous year, and a full percentage point lower than that of the baseline year of 2005-06 (*59.6%*). Data from ten years prior (1999-2000) is also included within this report.

Out of 348 school corporations and charter schools, 149 (or 43%) increased their percentage of dollars to the classroom from 2009-10 to 2010-11. Out of nine Educational Service Center areas, four 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.

SELECT COMMISSION ON EDUCATION
31 JULY 2012
EXHIBIT A

- 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.)

Although there are some individual success stories, it is disappointing that overall progress in driving dollars to Indiana classrooms is lackluster. School corporations are encouraged to take advantage of savings opportunities such as joining the state's (or another consortium's) health insurance plans, and registering at k12indiana.com to take advantage of consolidated purchasing contracts. It is hoped that parents and taxpayers will take a closer look at these results and persuade their school board and administration to improve their performance over time. Lastly, state policy makers should explore ways to better incentivize the reduction of unnecessary, non-instructional spending.

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

Educational Service Center	Student Instructional Category	Expenditures FY 2001	Expenditures FY 2006	Expenditures FY 2010	Expenditures FY 2011	FY 2001 Ratio of Student Instr. Exp. To All Exp.	FY 2006 Ratio of Student Instr. Exp. To All Exp.	FY 2010 Ratio of Student Instr. Exp. To All Exp.	FY 2011 Ratio of Student Instr. Exp. To All Exp.
Southern	Not Categorized		$9,093						
	Other Services	$239,799,904	$314,684,590	$364,925,342	$334,322,522				
	Student Instructional Services	$423,982,716	$524,032,597	$532,334,795	$521,999,642	63.9%	62.5%	59.3%	▲ 61.0%
	Total	$663,782,620	$838,726,281	$897,260,138	$856,322,164				
Wilson	Not Categorized	$2,070,440	$880,167	$848,885					
	Other Services	$241,423,322	$277,870,882	$338,318,476	$324,553,113				
	Student Instructional Services	$372,283,059	$463,840,260	$513,735,266	$482,416,077	60.5%	62.5%	60.2%	▼ 59.8%
	Total	$615,776,820	$742,591,309	$852,902,626	$806,969,189				
West Central	Other Services	$310,541,966	$397,238,949	$423,781,396	$417,891,208				
	Student Instructional Services	$440,413,951	$537,253,321	$603,878,921	$584,473,921	58.6%	57.5%	58.8%	▼ 58.3%
	Total	$750,955,916	$934,492,270	$1,027,660,317	$1,002,365,128				
East Central	Other Services	$420,893,499	$593,566,082	$604,192,002	$606,303,432				
	Student Instructional Services	$662,567,723	$783,722,843	$840,792,713	$797,737,969	61.2%	56.9%	58.2%	▼ 56.8%
	Total	$1,083,461,222	$1,377,288,926	$1,444,984,716	$1,404,041,400				
Wabash Valley	Not Categorized			$82,728					
	Other Services	$417,181,868	$588,011,465	$653,649,551	$663,346,330				
	Student Instructional Services	$621,340,762	$777,190,293	$892,117,233	$867,794,886	59.8%	56.9%	57.7%	▼ 56.7%
	Total	$1,038,522,630	$1,365,201,757	$1,545,849,512	$1,531,141,215				
Northwest	Other Services	$410,972,266	$545,631,274	$651,230,655	$604,698,747				
	Student Instructional Services	$626,278,691	$737,328,564	$792,575,442	$781,623,691	60.4%	57.5%	54.9%	▲ 56.4%
	Total	$1,037,250,957	$1,282,959,838	$1,443,806,097	$1,386,322,438				
Northern	Other Services	$430,308,710	$555,542,173	$627,451,329	$595,771,005				
	Student Instructional Services	$697,245,091	$861,844,319	$904,680,706	$868,326,833	61.8%	60.8%	59.0%	▲ 59.3%
	Total	$1,127,553,801	$1,417,386,491	$1,532,132,036	$1,464,097,839				
Region 8	Other Services	$346,978,905	$420,278,830	$444,790,463	$446,866,965				
	Student Instructional Services	$619,544,635	$758,891,232	$800,965,767	$754,215,448	64.1%	64.4%	64.3%	▼ 62.8%
	Total	$966,523,540	$1,179,170,063	$1,245,756,230	$1,201,082,412				

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

Educational Service Center	Student Instructional Category	Expenditures FY 2001	Expenditures FY 2006	Expenditures FY 2010	Expenditures FY 2011	FY 2001 Ratio of Student Instr. Exp. To All Exp.	FY 2006 Ratio of Student Instr. Exp. To All Exp.	FY 2010 Ratio of Student Instr. Exp. To All Exp.	FY 2011 Ratio of Student Instr. Exp. To All Exp.
Central	Not Categorized	$517							
	Other Services	$455,411,133	$655,433,236	$768,757,368	$728,529,666				
	Student Instructional Services	$723,427,360	$966,240,727	$1,021,381,355	$1,013,923,549	61.4%	59.6%	57.1%	▲ 58.2%
	Total	$1,178,839,010	$1,621,673,963	$1,790,138,723	$1,742,453,215				
Virtual Charter	Other Services			$25,665	$72,012				
	Student Instructional Services			$240,603	$1,691,447			90.4%	▲ 95.9%
	Total			$266,267	$1,763,459				
Statewide	Not Categorized	$2,070,957	$889,260	$931,612					
	Other Services	$3,273,511,572	$4,348,257,481	$4,877,122,249	$4,722,354,999				
	Student Instructional Services	$5,187,083,988	$6,410,344,156	$6,902,702,801	$6,674,203,461	61.3%	59.6%	58.6%	58.6%
	Total	$8,462,666,517	$10,759,490,897	$11,780,756,662	$11,396,558,460				

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

	Expenditures FY 2006					Expenditures FY 2010					Expenditures FY 2011						
	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.	Increase from 2006	1 Year Increase
Statewide	52.2%	7.4%	20.8%	19.6%	59.6%	50.9%	7.7%	22.7%	18.7%	58.6%	50.8%	7.8%	22.7%	18.7%	58.6%	-1.0%	.0%
21st Century Charter Sch of Gary (9545)	35.1%	7.6%	25.8%	31.5%	42.7%	40.4%	8.3%	36.9%	14.4%	48.7%	38.9%	10.6%	39.6%	11.0%	49.5%	6.7%	.8%
Adams Central Community Schools (15)	54.3%	7.2%	24.9%	13.6%	61.5%	54.8%	7.3%	23.1%	14.9%	62.1%	49.5%	6.1%	19.2%	25.1%	55.7%	-5.8%	-6.4%
Alexandria Com School Corp (5265)	65.1%	6.9%	18.0%	10.1%	72.0%	55.1%	8.4%	24.1%	12.5%	63.5%	58.8%	8.6%	22.9%	9.7%	67.5%	-4.5%	4.0%
Anderson Community School Corp (5275)	35.6%	4.6%	26.8%	33.0%	40.2%	53.0%	7.6%	24.8%	14.7%	60.6%	52.9%	6.1%	24.1%	16.9%	59.0%	18.9%	-1.6%
Anderson Preparatory Academy (9790)						37.9%	12.8%	12.5%	36.7%	50.8%	49.3%	17.3%	16.2%	17.2%	66.6%	n/a	15.9%
Andrew J Brown Academy (9615)	100.0%	.0%	.0%		100.0%	55.4%	9.3%	35.3%		64.7%	62.3%	7.8%	29.9%		70.1%	-29.9%	5.4%
Argos Community Schools (5470)	51.5%	6.7%	23.0%	18.8%	58.2%	53.1%	5.1%	21.7%	20.1%	58.3%	56.7%	5.9%	22.1%	15.4%	62.5%	4.4%	4.3%
Aspire Charter Academy (9665)						53.6%	5.9%	40.4%		59.6%	60.2%	6.0%	33.8%		66.2%	n/a	6.6%
Attica Consolidated Sch Corp (2435)	56.2%	5.8%	17.3%	20.7%	62.0%	57.0%	7.2%	18.7%	17.0%	64.2%	55.5%	7.1%	19.6%	17.8%	62.7%	.7%	-1.6%
Avon Community School Corp (3315)	40.4%	6.7%	28.0%	24.8%	47.1%	41.5%	9.1%	23.4%	25.9%	50.6%	41.4%	8.8%	22.7%	27.1%	50.2%	3.1%	-.4%
Barr-Reeve Com Schools Inc (1315)	60.4%	5.9%	18.7%	15.0%	66.3%	58.5%	7.7%	20.2%	13.6%	66.2%	57.8%	8.1%	21.3%	12.8%	65.9%	-.4%	-.3%
Bartholomew Con School Corp (365)	52.8%	8.2%	18.9%	20.1%	61.0%	45.6%	7.2%	28.4%	18.8%	52.8%	40.1%	6.3%	23.7%	29.9%	46.4%	-14.5%	-6.4%
Batesville Community Sch Corp (6885)	54.1%	8.2%	22.3%	15.4%	62.3%	54.3%	8.3%	22.2%	15.2%	62.6%	51.9%	8.3%	23.2%	16.7%	60.1%	-2.1%	-2.5%
Baugo Community Schools (2260)	49.9%	5.2%	19.8%	25.1%	55.1%	48.6%	6.3%	21.2%	23.8%	54.9%	47.1%	6.4%	22.6%	23.9%	53.5%	-1.6%	-1.4%
Beacon Academy (9830)						45.7%	18.3%	7.5%	28.5%	64.0%	49.1%	23.3%	8.2%	19.4%	72.4%	n/a	8.4%
Beech Grove City Schools (5380)	53.3%	7.7%	22.3%	16.7%	61.0%	57.3%	4.7%	20.5%	17.6%	62.0%	55.7%	4.6%	20.8%	18.9%	60.3%	-.8%	-1.7%
Benton Community School Corp (395)	44.8%	6.8%	21.9%	26.6%	51.6%	48.9%	8.8%	24.7%	17.5%	57.7%	48.5%	7.8%	27.0%	16.7%	56.3%	4.7%	-1.4%
Blackford County Schools (515)	54.3%	8.6%	20.2%	16.9%	62.9%	51.1%	9.5%	23.2%	16.3%	60.5%	47.9%	9.9%	26.1%	16.1%	57.8%	-5.1%	-2.7%
Bloomfield School District (2920)	50.7%	7.7%	20.5%	21.1%	58.4%	54.6%	7.3%	22.8%	15.3%	61.9%	55.0%	7.9%	24.4%	12.7%	62.9%	4.5%	1.0%
Bloomington Project School (9835)						34.8%	11.5%	11.8%	41.9%	46.3%	27.0%	11.1%	7.1%	54.8%	38.2%	n/a	-8.1%
Blue River Valley Schools (3405)	55.4%	8.6%	24.5%	11.6%	63.9%	53.1%	9.3%	22.7%	14.9%	62.4%	50.0%	8.5%	21.6%	19.8%	58.6%	-5.3%	-3.8%
Bremen Public Schools (5480)	49.4%	10.4%	19.4%	20.9%	59.7%	50.8%	10.8%	21.9%	16.5%	61.6%	50.8%	10.5%	21.1%	17.6%	61.3%	1.6%	-.3%
Brown County School Corporation (670)	48.8%	10.5%	23.7%	17.0%	59.3%	50.7%	9.7%	26.2%	13.4%	60.4%	46.1%	8.9%	25.7%	19.4%	54.9%	-4.4%	-5.5%
Brownsburg Community Sch Corp (3305)	43.1%	5.8%	19.1%	32.0%	48.9%	50.0%	7.3%	17.7%	25.0%	57.3%	48.3%	7.2%	16.9%	27.7%	55.4%	6.5%	-1.9%
Brownstown Cnt Com Sch Corp (3695)	56.2%	6.9%	24.4%	12.6%	63.0%	53.1%	7.1%	23.3%	16.5%	60.2%	51.1%	7.1%	23.4%	18.4%	58.2%	-4.8%	-2.0%
C A Beard Memorial School Corp (3455)	50.4%	7.3%	24.0%	18.3%	57.7%	50.7%	8.1%	30.3%	10.9%	58.8%	47.4%	8.3%	26.2%	18.1%	55.7%	-2.0%	-3.1%
Campagna Academy Charter School (9300)	66.2%	6.0%	19.2%	8.6%	72.2%	51.0%	15.8%	23.5%	9.6%	66.8%	58.8%	13.3%	23.1%	4.8%	72.1%	-.2%	5.3%
Cannelton City Schools (6340)	66.3%	7.1%	22.8%	3.8%	73.5%	59.5%	7.3%	28.7%	4.5%	66.7%	53.6%	8.4%	23.9%	14.1%	62.0%	-11.5%	-4.8%
Carmel Clay Schools (3060)	47.6%	6.4%	18.1%	27.9%	54.0%	52.1%	7.0%	19.9%	21.1%	59.1%	54.1%	6.8%	21.0%	18.1%	60.9%	6.9%	1.8%
Carroll Consolidated Sch Corp (750)	55.5%	23.5%	18.7%	2.3%	79.0%	38.2%	5.5%	26.1%	30.2%	43.7%	40.3%	6.2%	33.6%	19.8%	46.6%	-32.4%	2.9%
Caston School Corporation (2650)	50.5%	6.7%	25.9%	16.9%	57.2%	53.0%	7.6%	25.4%	14.0%	60.6%	52.5%	6.8%	28.1%	12.6%	59.3%	2.1%	-1.3%
Center Grove Com Sch Corp (4205)	50.5%	5.9%	19.0%	24.6%	56.4%	47.1%	6.9%	19.5%	26.6%	54.0%	45.5%	6.4%	19.6%	28.6%	51.9%	-4.6%	-2.1%
Centerville-Abington Com Schs (8360)	51.0%	4.9%	24.5%	19.7%	55.8%	53.5%	8.0%	22.6%	15.9%	61.5%	51.9%	6.9%	22.5%	18.7%	58.8%	2.9%	-2.7%
Central Noble Com School Corp (6055)	53.4%	9.0%	23.2%	14.4%	62.3%	51.2%	8.1%	24.5%	16.2%	59.3%	48.8%	8.3%	28.3%	14.5%	57.2%	-5.2%	-2.2%
Challenge Foundation Academy (9645)	14.2%	45.8%	19.2%	20.7%	60.0%	54.7%	13.0%	17.1%	15.2%	67.7%	46.0%	11.0%	13.4%	29.5%	57.1%	-3.0%	-10.6%
Charles A Tindley Accelerated Schl (9445)	42.7%	20.5%	18.9%	17.9%	63.2%	48.9%	16.1%	13.9%	21.1%	65.0%	49.1%	22.0%	16.5%	12.5%	71.0%	7.8%	6.1%
Charter School of the Dunes (9310)	43.2%	9.1%	28.1%	19.6%	52.2%	56.8%	10.2%	25.3%	7.8%	66.9%	56.0%	7.7%	24.6%	11.7%	63.7%	11.5%	-3.2%
Christel House Academy (9380)	47.0%	8.3%	24.1%	20.6%	55.3%	48.0%	13.4%	15.5%	23.1%	61.3%	49.6%	12.1%	19.7%	18.6%	61.7%	6.4%	.4%
Clark-Pleasant Com School Corp (4145)	35.4%	5.5%	32.6%	26.5%	40.8%	37.1%	6.9%	33.3%	22.7%	44.0%	37.3%	6.4%	31.1%	25.2%	43.7%	2.8%	-.3%
Clarksville Com School Corp (1000)	52.0%	7.9%	19.5%	20.5%	59.9%	49.3%	9.2%	21.0%	20.5%	58.6%	46.1%	8.9%	22.2%	22.7%	55.0%	-4.9%	-3.6%
Clay Community Schools (1125)	53.2%	6.4%	22.1%	18.3%	59.6%	48.4%	6.7%	19.5%	25.4%	55.1%	46.9%	6.6%	20.1%	26.3%	53.5%	-6.1%	-1.6%
Clinton Central School Corp (1150)	52.7%	8.2%	26.3%	12.8%	60.9%	51.1%	7.1%	30.1%	11.8%	58.1%	49.3%	7.0%	32.8%	11.0%	56.2%	-4.7%	-1.9%
Clinton Prairie School Corp (1160)	44.9%	7.1%	23.5%	24.5%	52.0%	46.7%	7.3%	24.5%	21.5%	53.9%	47.4%	7.1%	25.1%	20.4%	54.5%	2.5%	.5%
Cloverdale Community Schools (6750)	45.5%	6.9%	28.7%	18.9%	52.4%	46.3%	7.3%	22.0%	24.3%	53.7%	50.4%	8.7%	20.2%	20.6%	59.1%	6.7%	5.5%
Community Montessori Inc (9320)	16.3%	2.6%	8.6%	72.6%	18.9%	43.4%	9.5%	18.9%	28.2%	52.9%	44.9%	9.1%	19.5%	26.5%	54.0%	35.2%	1.1%
Community Schools of Frankfort (1170)	52.6%	9.4%	19.3%	18.7%	62.0%	47.9%	11.5%	17.3%	23.3%	59.5%	50.3%	11.9%	18.4%	19.4%	62.2%	.2%	2.7%
Concord Community Schools (2270)	56.8%	5.0%	16.6%	21.6%	61.8%	43.7%	4.7%	15.2%	36.4%	48.4%	45.1%	4.8%	18.6%	31.5%	49.9%	-11.9%	1.5%
Covington Community Sch Corp (2440)	49.0%	7.9%	21.9%	21.2%	56.9%	44.2%	8.3%	21.1%	26.4%	52.5%	48.5%	9.1%	23.2%	19.2%	57.5%	.6%	5.0%
Cowan Community School Corp (1900)	35.5%	7.7%	18.5%	38.3%	43.2%	48.1%	10.4%	22.7%	18.8%	58.5%	48.8%	10.5%	24.4%	16.3%	59.3%	16.1%	.8%
Crawford Co Com School Corp (1300)	57.1%	6.2%	20.9%	15.8%	63.3%	56.8%	8.4%	24.6%	10.2%	65.2%	56.4%	9.0%	23.5%	11.1%	65.4%	2.1%	.2%
Crawfordsville Com Schools (5855)	45.9%	11.2%	17.8%	25.0%	57.2%	44.8%	12.4%	22.5%	20.3%	57.2%	43.0%	12.1%	19.0%	25.9%	55.1%	-2.1%	-2.1%
Crothersville Community Schools (3710)	52.2%	5.6%	23.8%	18.4%	57.8%	53.4%	4.5%	25.3%	16.8%	57.9%	51.3%	4.4%	20.5%	23.8%	55.7%	-2.0%	-2.2%
Crown Point Community Sch Corp (4650)	45.1%	6.3%	22.4%	26.2%	51.4%	44.9%	6.6%	19.9%	28.6%	51.5%	44.9%	7.9%	21.2%	26.1%	52.7%	1.3%	1.2%
Culver Community Schools Corp (5455)	50.3%	6.7%	22.5%	20.5%	57.0%	48.5%	9.9%	21.9%	19.6%	58.4%	48.1%	9.2%	23.5%	19.2%	57.3%	.3%	-1.1%

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

	Expenditures FY 2006					Expenditures FY 2010					Expenditures FY 2011						
Daleville Community Schools (1940)	45.5%	7.3%	34.2%	13.0%	52.8%	44.3%	9.4%	26.4%	20.0%	53.7%	45.7%	8.4%	25.7%	20.2%	54.1%	1.3%	.5%
Danville Community School Corp (3325)	45.7%	7.0%	24.4%	22.9%	52.7%	40.4%	9.9%	23.0%	26.8%	50.3%	42.2%	8.1%	23.4%	26.3%	50.3%	-2.4%	.1%
Decatur County Com Schools (1655)	58.6%	7.0%	23.4%	11.0%	65.6%	56.8%	6.6%	22.3%	14.3%	63.4%	56.6%	7.4%	25.4%	10.5%	64.0%	-1.6%	.6%
DeKalb Co Ctl United Sch Dist (1835)	53.8%	8.0%	20.2%	18.0%	61.8%	59.6%	7.8%	18.2%	14.5%	67.3%	56.9%	7.8%	17.2%	18.1%	64.6%	2.9%	-2.7%
DeKalb Co Eastern Com Sch Dist (1805)	47.9%	8.2%	26.7%	17.2%	56.1%	52.6%	9.5%	27.5%	10.4%	62.1%	46.2%	9.2%	28.7%	15.9%	55.4%	-.7%	-6.7%
Delaware Community School Corp (1875)	49.0%	7.9%	24.9%	18.2%	56.9%	53.1%	8.7%	23.1%	15.1%	61.8%	52.2%	7.6%	25.2%	15.0%	59.8%	2.8%	-2.0%
Delphi Community School Corp (755)	49.0%	6.3%	19.9%	24.9%	55.3%	49.2%	7.9%	22.1%	20.9%	57.1%	40.6%	6.2%	20.8%	32.4%	46.7%	-8.6%	-10.3%
Dr Robert H Faulkner Acedemy (9795)						51.9%	13.1%	22.7%	12.3%	65.0%	52.1%	14.2%	22.8%	11.0%	66.2%	n/a	1.2%
Duneland School Corporation (6470)	49.4%	6.1%	22.3%	22.2%	55.5%	43.3%	5.6%	21.7%	29.4%	48.9%	39.7%	5.2%	20.3%	34.7%	45.0%	-10.5%	-3.9%
East Allen County Schools (255)	55.9%	9.0%	21.2%	13.8%	65.0%	55.9%	9.4%	21.9%	12.9%	65.3%	56.1%	9.7%	22.9%	11.4%	65.7%	.8%	.5%
East Chicago Lighthouse Charter (9595)	1.1%	35.8%	59.2%	3.9%	36.9%	48.5%	8.3%	30.0%	13.1%	56.9%	53.8%	9.5%	28.7%	7.9%	63.4%	26.5%	6.5%
East Chicago Urban Enterprise Acad (9555)	28.2%	4.3%	9.9%	57.7%	32.4%	58.1%	7.2%	25.8%	8.9%	65.3%	56.5%	7.4%	25.1%	11.0%	63.9%	31.4%	-1.4%
East Gibson School Corporation (2725)	52.1%	6.1%	26.3%	15.5%	58.2%	54.6%	7.1%	27.6%	10.7%	61.7%	53.6%	6.7%	28.4%	11.3%	60.3%	2.1%	-1.4%
East Noble School Corp (6060)	52.9%	9.1%	19.7%	18.3%	62.0%	54.6%	8.3%	17.8%	19.3%	62.9%	53.2%	7.1%	17.3%	22.5%	60.3%	-1.7%	-2.6%
East Porter County School Corp (6510)	46.9%	7.2%	18.9%	26.9%	54.2%	41.0%	6.4%	17.8%	34.9%	47.4%	40.8%	6.7%	17.3%	35.2%	47.5%	-6.6%	.2%
East Washington School Corp (8215)	60.7%	8.4%	18.9%	12.0%	69.1%	60.7%	8.7%	18.2%	12.4%	69.4%	58.4%	8.3%	21.3%	12.0%	66.6%	-2.4%	-2.8%
Eastbrook Community Sch Corp (2815)	56.8%	9.4%	19.4%	14.4%	66.2%	46.1%	9.2%	32.6%	12.1%	55.3%	48.4%	9.3%	29.3%	13.0%	57.8%	-8.5%	2.4%
Eastern Greene Schools (2940)	56.6%	6.7%	26.0%	10.6%	63.3%	56.6%	7.4%	31.9%	4.1%	64.0%	52.8%	8.0%	34.6%	4.6%	60.8%	-2.5%	-3.2%
Eastern Hancock Co Com Sch Corp (3145)	51.4%	5.0%	25.3%	18.3%	56.4%	47.6%	5.5%	27.2%	19.7%	53.1%	47.7%	6.1%	26.9%	19.3%	53.8%	-2.6%	.7%
Eastern Howard School Corp (3480)	47.7%	8.1%	19.9%	24.3%	55.8%	45.0%	9.0%	22.6%	23.4%	54.0%	47.5%	8.8%	22.4%	21.3%	56.3%	.5%	2.3%
Eastern Pulaski Com Sch Corp (6620)	56.8%	4.9%	15.2%	23.0%	61.7%	56.8%	5.4%	22.5%	15.3%	62.2%	56.8%	5.8%	24.4%	13.0%	62.5%	.8%	.4%
Edinburgh Community Sch Corp (4215)	56.1%	7.3%	19.0%	17.5%	63.4%	60.0%	7.9%	20.5%	11.6%	67.8%	50.6%	7.2%	22.0%	20.2%	57.8%	-5.6%	-10.0%
Elkhart Community Schools (2305)	57.8%	8.8%	19.3%	14.1%	66.6%	47.4%	8.5%	30.2%	13.9%	56.0%	54.2%	9.6%	21.4%	14.9%	63.8%	-2.8%	7.8%
Elwood Community School Corp (5280)	53.4%	7.1%	20.5%	18.9%	60.5%	49.4%	7.6%	22.2%	20.8%	57.0%	52.0%	8.4%	26.2%	13.4%	60.4%	-.1%	3.4%
Eminence Community School Corp (5910)	52.7%	5.2%	24.8%	17.4%	57.8%	48.2%	7.2%	23.0%	21.5%	55.4%	48.5%	8.2%	24.6%	18.7%	56.7%	-1.1%	1.3%
Evansville Vanderburgh Sch Corp (7995)	58.3%	7.9%	18.4%	15.4%	66.2%	51.5%	8.8%	22.3%	17.4%	60.3%	56.5%	8.8%	24.1%	10.6%	65.3%	-.8%	5.1%
Fairfield Community Schools (2155)	46.8%	5.8%	19.3%	28.1%	52.6%	51.2%	6.3%	21.9%	20.6%	57.5%	50.4%	6.4%	23.3%	19.9%	56.8%	4.2%	-.7%
Fall Creek Academy (9370)	41.9%	9.8%	25.6%	22.7%	51.7%	46.3%	6.8%	37.1%	9.9%	53.0%	47.1%	6.4%	43.5%	3.0%	53.5%	1.8%	.5%
Fayette County School Corp (2395)	56.1%	9.0%	24.6%	10.3%	65.1%	57.7%	11.1%	23.0%	8.2%	68.8%	58.0%	11.0%	23.3%	7.7%	69.1%	3.9%	.3%
Flanner House Elementary School (9390)	62.0%	5.2%	23.8%	9.0%	67.3%	53.9%	19.1%	14.7%	12.3%	73.0%	55.4%	15.9%	16.4%	12.3%	71.3%	4.0%	-1.7%
Flat Rock-Hawcreek School Corp (370)	58.1%	6.8%	21.3%	13.8%	64.8%	38.4%	4.7%	29.7%	27.2%	43.1%	39.3%	4.8%	28.9%	27.0%	44.1%	-20.7%	1.0%
Fort Wayne Community Schools (235)	61.3%	8.8%	19.0%	10.9%	70.1%	61.5%	9.5%	19.8%	9.2%	71.0%	60.1%	9.5%	20.4%	10.0%	69.6%	-.5%	-1.4%
Fountain Square Academy (9480)	26.3%	14.6%	29.9%	29.3%	40.8%	35.3%	9.8%	40.9%	14.1%	45.1%	35.2%	12.2%	38.3%	14.4%	47.3%	6.5%	2.3%
Franklin Community School Corp (4225)	49.7%	6.3%	21.5%	22.6%	56.0%	46.2%	6.4%	20.9%	26.5%	52.6%	45.0%	6.1%	21.1%	27.7%	51.1%	-4.8%	-1.4%
Franklin County Com Sch Corp (2475)	57.8%	6.4%	22.2%	13.6%	64.2%	55.2%	6.5%	23.2%	15.1%	61.7%	57.0%	6.9%	24.7%	11.3%	63.9%	-.3%	2.2%
Franklin Township Com Sch Corp (5310)	42.3%	5.4%	19.8%	32.6%	47.6%	48.4%	6.5%	18.5%	26.7%	54.8%	52.3%	7.0%	20.0%	20.7%	59.3%	11.6%	4.5%
Frankton-Lapel Community Schs (5245)	50.2%	6.3%	21.6%	21.8%	56.6%	41.0%	5.7%	32.0%	21.4%	46.7%	39.7%	6.0%	32.7%	21.6%	45.7%	-10.9%	-1.0%
Fremont Community Schools (7605)	52.0%	5.2%	17.1%	25.8%	57.1%	53.5%	4.4%	17.5%	24.6%	57.9%	52.2%	4.4%	18.6%	24.7%	56.7%	-.5%	-1.2%
Frontier School Corporation (8525)	51.4%	7.6%	18.2%	22.7%	59.1%	49.6%	8.5%	20.2%	21.7%	58.1%	49.6%	9.2%	18.8%	22.4%	58.8%	-.3%	.7%
Galileo Charter School (9565)	29.5%	13.9%	12.9%	43.8%	43.3%	52.7%	16.9%	24.8%	5.6%	69.6%	54.1%	17.0%	22.0%	6.9%	71.1%	27.8%	1.5%
Garrett-Keyser-Butler Com (1820)	58.4%	6.8%	22.1%	12.8%	65.1%	57.0%	6.5%	20.8%	15.7%	63.6%	59.2%	6.2%	20.8%	13.8%	65.3%	.2%	1.8%
Gary Community School Corp (4690)	52.1%	9.4%	27.8%	10.7%	61.5%	53.7%	9.3%	25.5%	11.5%	63.0%	57.7%	10.0%	25.2%	7.1%	67.7%	6.2%	4.7%
Gary Lighthouse Charter School (9535)	31.4%	11.5%	30.9%	26.2%	42.9%	50.2%	9.0%	25.5%	15.3%	59.2%	49.5%	9.1%	28.0%	13.5%	58.5%	15.6%	-.6%
Geist Montessori Academy (9665)	.0%	8.2%	91.8%	.0%	8.2%	51.5%	12.9%	8.5%	27.1%	64.4%	47.6%	14.7%	12.0%	25.6%	62.4%	54.1%	-2.0%
Goshen Community Schools (2315)	61.0%	8.6%	15.2%	15.2%	69.6%	61.7%	7.9%	16.1%	14.3%	69.6%	60.3%	7.9%	14.6%	17.2%	68.2%	-1.4%	-1.4%
Greater Clark County Schools (1010)	64.3%	7.3%	18.8%	9.6%	71.6%	57.1%	7.2%	19.7%	15.9%	64.4%	52.3%	6.8%	22.4%	18.5%	59.1%	-12.5%	-5.3%
Greater Jasper Con Schs (2120)	55.3%	8.3%	18.1%	18.2%	63.6%	41.2%	8.7%	29.3%	20.8%	49.9%	42.7%	9.3%	29.1%	18.9%	52.0%	-11.7%	2.0%
Greencastle Community Sch Corp (6755)	47.3%	6.9%	22.8%	22.9%	54.2%	49.7%	7.4%	24.1%	18.9%	57.0%	49.9%	7.4%	23.7%	18.9%	57.4%	3.1%	.3%
Greenfield-Central Com Schools (3125)	55.8%	11.9%	17.0%	15.2%	67.8%	49.3%	11.6%	19.3%	19.8%	60.9%	40.0%	10.6%	22.3%	27.1%	50.6%	-17.2%	-10.3%
Greensburg Community Schools (1730)	50.3%	7.3%	23.6%	18.7%	57.6%	51.5%	7.8%	24.6%	16.2%	59.2%	51.0%	8.3%	25.7%	14.9%	59.4%	1.8%	.1%
Greenwood Community Sch Corp (4245)	54.9%	5.3%	20.7%	19.1%	60.2%	52.3%	5.4%	21.0%	21.2%	57.8%	55.3%	5.6%	20.6%	18.5%	60.9%	.7%	3.1%
Griffith Public Schools (4700)	55.2%	5.4%	17.8%	21.6%	60.6%	49.2%	7.1%	20.7%	23.1%	56.3%	48.9%	7.1%	19.3%	24.8%	55.9%	-4.7%	-.4%
Hamilton Community Schools (7610)	55.7%	6.4%	24.5%	13.4%	62.1%	54.9%	7.4%	24.9%	12.8%	62.3%	49.0%	6.2%	25.4%	19.3%	55.3%	-6.8%	-7.0%
Hamilton Heights School Corp (3025)	47.0%	7.8%	21.6%	23.6%	54.8%	38.8%	6.8%	22.3%	32.1%	45.6%	41.1%	7.8%	26.2%	24.9%	48.9%	-5.9%	3.3%
Hamilton Southeastern Schools (3005)	44.2%	6.8%	21.6%	27.4%	51.0%	46.4%	7.6%	20.9%	25.1%	54.0%	46.6%	7.8%	20.3%	25.2%	54.4%	3.4%	.5%
Hammond Academy of Science & Tech (9705)						.1%	1.5%	.3%	98.1%	1.6%	30.7%	12.0%	11.7%	45.6%	42.7%	n/a	41.1%
Hanover Community School Corp (4580)	31.9%	4.2%	13.7%	50.2%	36.1%	42.6%	5.4%	21.0%	31.0%	48.0%	42.2%	5.3%	20.8%	31.7%	47.5%	11.3%	-.5%
Herron Charter (9650)	32.3%	6.8%	9.5%	51.4%	39.1%	40.1%	20.3%	12.8%	26.7%	60.5%	31.0%	15.2%	7.7%	46.2%	46.1%	7.0%	-14.4%
Hoosier Acad Virtual Charter (9865)						85.7%	4.7%	8.3%	1.3%	90.4%	89.0%	4.3%	4.2%	2.5%	93.2%	n/a	2.9%

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

	Expenditures FY 2006					Expenditures FY 2010					Expenditures FY 2011						
Hoosier Academy - Indianapolis (9805)						46.5%	11.8%	18.0%	23.7%	58.3%	47.2%	15.2%	26.3%	11.3%	62.4%	n/a	4.1%
Hoosier Academy - Muncie (9810)						51.3%	13.6%	12.0%	23.1%	64.8%	49.0%	13.3%	18.6%	19.2%	62.3%	n/a	-2.6%
Hope Academy (9655)						42.2%	27.3%	12.3%	18.2%	69.5%	41.3%	26.6%	14.6%	17.4%	68.0%	n/a	-1.5%
Huntington Co Com Sch Corp (3625)	56.7%	8.3%	19.4%	15.6%	65.0%	54.4%	10.2%	21.9%	13.5%	64.6%	55.5%	10.0%	22.1%	12.4%	65.5%	.5%	.9%
Imagine Life Sciences Acad - East (9815)						33.1%	6.7%	29.5%	30.6%	39.8%	36.3%	9.0%	33.0%	21.7%	45.3%	n/a	5.4%
Imagine Life Sciences Acad - West (9850)						34.7%	10.8%	24.8%	29.8%	45.5%	36.2%	10.7%	32.9%	20.2%	46.8%	n/a	1.4%
Imagine Master Academy (9695)						44.0%	9.6%	27.5%	18.9%	53.6%	45.7%	10.2%	29.4%	14.7%	55.9%	n/a	2.3%
Imagine MASTer on Broadway (9820)						41.9%	10.7%	27.1%	20.3%	52.6%	43.0%	10.5%	30.7%	15.8%	53.5%	n/a	.9%
Indiana Math and Science Academy (9785)						41.9%	19.4%	18.6%	20.1%	61.3%	45.7%	19.8%	20.2%	14.3%	65.5%	n/a	4.2%
Indiana Math Science Academy North (9895)						.0%	17.2%	33.4%	49.4%	17.2%	41.3%	7.9%	29.7%	21.1%	49.2%	n/a	32.0%
Indianapolis Metropolitan High School (9670)	45.4%	19.6%	11.3%	23.7%	65.0%	45.6%	25.8%	17.3%	11.3%	71.4%	48.5%	20.1%	18.5%	12.9%	68.6%	3.6%	-2.8%
Indianapolis Project School (9825)						54.1%	13.3%	16.3%	16.3%	67.4%	22.1%	9.8%	6.6%	61.5%	31.9%	n/a	-35.5%
Indianapolis Public Schools (5385)	54.5%	7.5%	21.9%	16.1%	62.0%	52.3%	7.8%	24.9%	15.0%	60.1%	51.1%	7.7%	23.2%	18.0%	58.8%	-3.2%	-1.4%
Indpls Lighthouse Charter School (9575)	40.7%	8.3%	30.7%	20.4%	48.9%	54.7%	6.9%	26.2%	12.1%	61.6%	55.4%	8.4%	28.5%	7.7%	63.8%	14.8%	2.1%
International School of Columbus (9860)						39.4%	17.5%	8.9%	34.2%	56.9%	33.9%	20.9%	11.5%	33.6%	54.9%	n/a	-2.0%
Irvington Community School (9330)	45.5%	6.1%	9.4%	39.1%	51.5%	25.8%	5.4%	4.7%	64.1%	31.2%	55.2%	10.7%	8.6%	25.4%	65.9%	14.3%	34.6%
Jac-Cen-Del Community Sch Corp (6900)	54.1%	7.2%	25.1%	13.6%	61.3%	54.2%	7.3%	24.2%	14.3%	61.5%	51.8%	8.3%	24.6%	15.3%	60.1%	-1.2%	-1.5%
Jay School Corp (3945)	54.6%	8.3%	20.5%	16.6%	62.9%	55.1%	9.0%	21.5%	14.4%	64.1%	53.8%	8.7%	21.5%	16.0%	62.5%	-.4%	-1.6%
Jennings County Schools (4015)	54.7%	8.4%	23.7%	13.2%	63.1%	52.4%	9.6%	27.7%	10.3%	62.0%	49.0%	9.5%	31.7%	9.8%	58.5%	-4.6%	-3.5%
John Glenn School Corporation (7150)	43.7%	5.4%	16.6%	34.3%	49.0%	56.8%	8.1%	21.9%	13.2%	64.9%	56.9%	8.0%	21.1%	14.1%	64.8%	15.8%	.0%
Joshua Academy (9495)	51.4%	17.6%	18.0%	12.9%	69.1%	51.0%	18.1%	12.4%	18.4%	69.2%	51.1%	18.2%	11.1%	19.6%	69.3%	.2%	.1%
Kankakee Valley School Corp (3785)	52.8%	7.1%	21.3%	18.8%	59.9%	50.9%	6.9%	21.6%	20.6%	57.8%	50.4%	7.3%	22.8%	19.5%	57.7%	-2.2%	-.1%
KIPP Indpls College Preparatory (9400)	39.3%	15.1%	23.7%	21.8%	54.5%	47.7%	20.2%	23.8%	8.3%	68.0%	52.7%	16.5%	24.8%	6.0%	69.2%	14.7%	1.2%
KIPP Lead College Prep Charter (9635)	47.4%	16.7%	13.3%	22.5%	64.1%	54.8%	7.6%	29.4%	8.2%	62.4%	60.1%	9.1%	23.9%	7.0%	69.1%	5.0%	6.7%
Knox Community School Corp (7525)	56.5%	7.4%	20.3%	15.8%	63.9%	52.8%	8.4%	22.9%	15.9%	61.2%	49.9%	6.9%	24.3%	18.9%	56.9%	-7.0%	-4.3%
Kokomo-Center Twp Con Sch Corp (3500)	55.9%	11.2%	21.3%	11.5%	67.2%	56.7%	11.5%	20.4%	11.4%	68.2%	53.5%	11.3%	20.7%	14.4%	64.8%	-2.3%	-3.4%
Lafayette School Corporation (7855)	58.5%	11.8%	18.1%	11.6%	70.3%	58.9%	10.2%	17.5%	13.4%	69.1%	56.1%	10.0%	16.9%	17.0%	66.1%	-4.2%	-3.0%
Lake Central School Corp (4615)	58.7%	7.3%	18.2%	15.9%	66.0%	54.3%	5.9%	23.4%	16.4%	60.1%	55.1%	6.1%	25.3%	13.4%	61.3%	-4.7%	1.1%
Lake Ridge Schools (4650)	50.1%	7.2%	19.4%	23.3%	57.2%	53.6%	8.4%	23.1%	14.9%	62.0%	49.5%	8.4%	22.3%	19.8%	57.9%	.7%	-4.1%
Lake Station Community Schools (4680)	53.4%	9.0%	26.4%	11.2%	62.5%	53.8%	9.6%	26.4%	10.2%	63.4%	50.2%	9.2%	26.2%	14.4%	59.4%	-3.1%	-4.0%
Lakeland School Corporation (4535)	52.1%	6.2%	22.8%	18.9%	58.3%	53.7%	8.3%	22.6%	15.5%	61.9%	48.6%	7.5%	25.2%	18.8%	56.0%	-2.3%	-5.9%
Lanesville Community School Corp (3160)	49.8%	7.6%	23.9%	18.7%	57.4%	55.4%	9.5%	23.4%	11.7%	64.9%	54.0%	9.0%	24.3%	12.6%	63.0%	5.6%	-1.9%
LaPorte Community School Corp (4945)	48.5%	5.8%	17.4%	28.2%	54.4%	52.8%	7.7%	26.6%	12.9%	60.5%	53.6%	8.4%	23.6%	14.3%	62.0%	7.7%	1.5%
Lawrence Early College HS for S&T (9660)						23.6%	12.8%	16.6%	47.0%	36.4%	41.3%	16.2%	16.4%	26.1%	57.5%	n/a	21.1%
Lawrenceburg Com School Corp (1620)	47.3%	7.7%	21.6%	23.4%	55.0%	51.4%	9.6%	23.7%	15.3%	61.0%	53.5%	9.4%	21.3%	15.9%	62.8%	7.9%	1.8%
Lebanon Community School Corp (665)	46.0%	6.5%	22.6%	24.9%	52.5%	46.5%	7.7%	24.0%	21.8%	54.2%	46.3%	7.7%	24.6%	21.3%	54.0%	1.5%	-.2%
Liberty-Perry Com School Corp (1895)	53.1%	9.5%	22.9%	14.5%	62.6%	50.5%	10.4%	22.9%	16.2%	60.9%	52.5%	10.5%	22.7%	14.3%	63.0%	.4%	2.1%
Linton-Stockton School Corp (2950)	56.3%	7.7%	20.6%	15.5%	63.9%	56.4%	10.7%	19.5%	13.3%	67.2%	55.8%	11.0%	19.5%	13.7%	66.8%	2.9%	-.3%
Logansport Community Sch Corp (875)	57.0%	11.6%	18.1%	13.3%	68.6%	60.2%	11.7%	16.6%	11.5%	71.8%	57.8%	11.8%	19.9%	10.5%	69.6%	1.0%	-2.2%
Loogootee Community Sch Corp (5525)	64.5%	7.1%	19.5%	8.9%	71.7%	65.3%	8.1%	20.8%	5.8%	73.3%	65.1%	7.1%	20.0%	7.8%	72.1%	.5%	-1.2%
M S D Bluffton-Harrison (8445)	53.7%	7.8%	21.1%	17.4%	61.5%	50.6%	7.0%	20.5%	21.9%	57.6%	50.4%	7.0%	23.0%	19.6%	57.4%	-4.1%	-.2%
M S D Boone Township (6460)	31.4%	3.8%	14.1%	50.7%	35.2%	47.6%	5.4%	19.5%	27.5%	52.9%	47.5%	5.2%	20.0%	27.3%	52.7%	17.5%	-.3%
M S D Decatur Township (5300)	48.9%	7.2%	26.0%	18.0%	56.0%	44.8%	6.1%	28.4%	20.7%	50.9%	42.6%	6.0%	31.9%	19.5%	48.5%	-7.5%	-2.4%
M S D Lawrence Township (5330)	53.8%	4.8%	16.7%	24.6%	58.6%	52.0%	5.9%	21.0%	21.2%	57.9%	55.6%	5.7%	21.3%	17.4%	61.2%	2.6%	3.4%
M S D Martinsville Schools (5925)	54.8%	6.9%	26.1%	12.3%	61.6%	56.9%	8.8%	25.2%	9.1%	65.7%	56.2%	8.8%	25.6%	9.4%	65.0%	3.4%	-.7%
M S D Mount Vernon (6590)	47.9%	8.3%	23.1%	20.8%	56.1%	46.2%	10.8%	27.2%	15.9%	56.9%	44.6%	9.7%	27.2%	18.5%	54.3%	-1.9%	-2.6%
M S D North Posey Co Schools (6600)	55.8%	7.2%	19.8%	17.1%	63.0%	37.1%	7.0%	15.2%	40.8%	44.1%	53.3%	10.0%	20.4%	16.3%	63.3%	.3%	19.2%
M S D of New Durham Township (4860)	52.3%	4.6%	26.0%	17.1%	56.8%	52.7%	7.7%	22.3%	17.3%	60.3%	52.4%	8.2%	21.6%	17.8%	60.6%	3.8%	.3%
M S D Perry Township (5340)	51.8%	7.9%	21.9%	18.4%	59.6%	43.4%	7.2%	35.4%	14.0%	50.6%	43.3%	7.3%	34.4%	15.0%	50.6%	-9.1%	.0%
M S D Pike Township (5350)	52.4%	7.0%	15.7%	24.9%	59.5%	48.5%	6.6%	20.6%	24.2%	55.2%	47.9%	6.5%	22.3%	23.2%	54.5%	-5.0%	-.7%
M S D Shakamak Schools (2960)	62.0%	6.2%	22.0%	9.8%	68.2%	61.4%	7.1%	22.6%	8.9%	68.5%	63.7%	6.9%	21.6%	7.8%	70.6%	2.4%	2.1%
M S D Southwest Allen County (125)	50.4%	6.5%	17.8%	25.4%	56.8%	50.7%	9.2%	19.2%	20.9%	59.9%	46.7%	9.7%	19.7%	23.9%	56.4%	-.4%	-3.5%
M S D Steuben County (7615)	46.9%	6.3%	22.0%	24.7%	53.2%	48.7%	7.4%	22.7%	21.3%	56.0%	46.0%	7.1%	21.1%	25.8%	53.1%	-.1%	-2.9%
M S D Wabash County Schools (8050)	57.0%	12.8%	17.1%	13.1%	69.8%	56.1%	14.5%	18.0%	11.4%	70.6%	53.9%	15.4%	20.2%	10.5%	69.3%	-.5%	-1.3%
M S D Warren County (8115)	52.4%	7.1%	23.9%	16.5%	59.6%	51.7%	7.0%	23.9%	17.3%	58.8%	49.8%	7.9%	25.8%	16.6%	57.6%	-2.0%	-1.2%
M S D Warren Township (5360)	49.4%	8.8%	19.8%	22.0%	58.2%	37.1%	8.0%	34.2%	20.7%	45.1%	47.3%	9.3%	22.8%	20.6%	56.6%	-1.6%	11.6%
M S D Washington Township (5370)	59.3%	7.3%	21.9%	11.4%	66.7%	56.3%	8.4%	23.4%	11.8%	64.7%	58.6%	8.8%	21.9%	10.7%	67.5%	.8%	2.7%
M S D Wayne Township (5375)	51.5%	4.7%	19.0%	24.8%	56.2%	56.9%	4.5%	24.4%	14.3%	61.3%	56.4%	4.5%	24.3%	14.9%	60.8%	4.6%	-.5%
Maconaquah School Corp (5615)	54.0%	8.2%	20.3%	17.5%	62.2%	48.7%	7.9%	33.7%	9.7%	56.6%	47.2%	7.9%	36.2%	8.7%	55.1%	-7.1%	-1.5%

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

	Expenditures FY 2008					Expenditures FY 2010					Expenditures FY 2011						
Madison Consolidated Schools (3995)	57.1%	6.7%	17.2%	19.0%	63.8%	49.8%	5.9%	28.3%	16.1%	55.6%	50.9%	6.2%	24.9%	18.0%	57.1%	-6.7%	1.5%
Madison-Grant United Sch Corp (2825)	61.8%	7.3%	20.1%	10.8%	69.2%	45.2%	6.2%	35.3%	13.3%	51.4%	44.4%	6.4%	34.8%	14.4%	50.8%	-18.4%	-.6%
Manchester Community Schools (8045)	50.7%	6.0%	22.2%	21.1%	56.7%	48.5%	8.0%	25.1%	18.4%	56.4%	47.4%	7.1%	25.7%	19.8%	54.5%	-2.2%	-1.9%
Marion Community Schools (2865)	55.0%	8.0%	22.4%	14.6%	62.9%	52.1%	9.4%	27.4%	11.1%	61.6%	55.0%	9.0%	23.5%	12.5%	64.0%	1.1%	2.5%
Medora Community School Corp (3640)	54.4%	8.5%	22.8%	14.2%	62.9%	46.3%	5.7%	35.0%	13.0%	52.0%	47.7%	4.8%	34.1%	13.4%	52.5%	-10.4%	.5%
Merrillville Community School (4600)	45.1%	5.4%	18.4%	31.1%	50.5%	43.3%	5.8%	22.9%	28.0%	49.1%	43.4%	5.7%	22.4%	28.6%	49.1%	-1.4%	.0%
Michigan City Area Schools (4925)	51.9%	8.1%	22.8%	17.1%	60.0%	48.7%	8.2%	21.6%	21.5%	56.9%	46.7%	8.3%	24.7%	20.3%	54.9%	-5.1%	-2.0%
Middlebury Community Schools (2275)	46.8%	6.3%	26.2%	20.6%	53.2%	46.6%	6.5%	24.3%	22.6%	53.1%	43.2%	5.9%	26.3%	24.6%	49.1%	-4.1%	-4.0%
Milan Community Schools (6910)	58.5%	7.0%	23.7%	10.7%	65.6%	57.2%	8.9%	23.3%	10.6%	66.1%	53.7%	9.5%	26.7%	10.1%	63.2%	-2.4%	-2.9%
Mill Creek Community Sch Corp (3335)	30.2%	5.0%	14.3%	50.4%	35.3%	41.9%	8.0%	24.9%	25.3%	49.9%	43.8%	8.3%	25.5%	22.4%	52.0%	16.7%	2.1%
Mississinewa Community School Corp (2855)	60.9%	9.5%	16.9%	12.8%	70.4%	64.6%	8.8%	17.4%	9.2%	73.4%	58.2%	11.4%	20.3%	10.1%	69.6%	-.8%	-3.8%
Mitchell Community Schools (5085)	40.9%	5.5%	15.6%	38.1%	46.4%	54.7%	7.8%	21.9%	15.6%	62.5%	52.9%	8.3%	22.8%	16.1%	61.2%	14.8%	-1.3%
Monroe Central School Corp (6820)	59.0%	7.6%	21.2%	12.3%	66.6%	52.5%	8.5%	22.9%	16.1%	61.0%	54.6%	8.4%	23.3%	13.7%	63.0%	-3.6%	2.0%
Monroe County Com Sch Corp (5740)	48.2%	10.2%	22.9%	18.7%	58.4%	50.2%	9.2%	24.3%	16.3%	59.4%	50.7%	9.2%	22.8%	17.2%	59.9%	1.5%	.5%
Monroe-Gregg School District (5900)	39.9%	5.2%	20.5%	34.4%	45.1%	48.2%	8.1%	25.4%	18.2%	56.3%	44.9%	7.9%	26.4%	20.7%	52.8%	7.7%	-3.5%
Monument Lighthouse Charter School (9590)	.1%	25.8%	69.1%	5.0%	26.0%	41.7%	7.0%	25.3%	26.0%	48.8%	47.1%	7.2%	30.9%	14.8%	54.3%	28.4%	5.6%
Mooresville Con School Corp (5930)	50.2%	7.5%	23.2%	19.2%	57.6%	55.2%	7.8%	24.9%	12.1%	63.0%	51.5%	7.3%	29.0%	12.3%	58.7%	1.1%	-4.3%
Mt Vernon Community Sch Corp (3135)	47.7%	7.2%	23.1%	21.9%	54.9%	46.3%	4.6%	20.2%	28.8%	50.9%	49.2%	4.1%	18.2%	28.5%	53.3%	-1.7%	2.4%
Muncie Community Schools (1970)	54.5%	6.4%	27.3%	11.8%	60.9%	66.2%	5.7%	16.8%	11.4%	71.8%	66.6%	5.7%	16.0%	11.7%	72.3%	11.4%	.5%
Nettle Creek School Corp (8305)	53.3%	7.0%	23.6%	16.1%	60.3%	56.8%	7.6%	20.6%	14.9%	64.5%	56.0%	6.9%	23.8%	13.3%	62.9%	2.6%	-1.5%
New Albany-Floyd Co Con Sch (2400)	49.3%	7.6%	20.1%	23.0%	56.9%	47.0%	7.9%	17.9%	27.2%	54.9%	50.5%	8.5%	20.4%	20.6%	59.0%	2.1%	4.1%
New Castle Community Sch Corp (3445)	60.9%	8.0%	20.7%	10.4%	68.9%	62.4%	8.9%	19.0%	9.7%	71.3%	60.7%	9.3%	20.3%	9.7%	70.0%	1.0%	-1.3%
New Community School (9340)	53.9%	9.3%	20.2%	16.6%	63.2%	56.5%	7.6%	17.0%	18.9%	64.1%	53.9%	6.7%	16.1%	23.4%	60.6%	-2.6%	-3.5%
New Harmony Town & Twp Con Sch (6610)	64.2%	4.1%	25.3%	6.4%	68.3%	59.2%	6.7%	25.2%	8.9%	65.8%	58.2%	7.7%	27.9%	6.3%	65.9%	-2.4%	.0%
New Prairie United School Corp (4805)	52.5%	5.2%	24.5%	17.8%	57.7%	47.4%	5.6%	23.1%	23.9%	53.0%	48.5%	6.0%	25.5%	20.0%	54.5%	-3.2%	1.5%
Nineveh-Hensley-Jackson United (4255)	49.3%	7.4%	22.3%	21.0%	56.7%	47.9%	8.1%	23.5%	20.5%	56.0%	46.3%	8.8%	24.4%	20.6%	55.1%	-1.6%	-.9%
Noblesville Schools (3070)	48.5%	5.7%	18.8%	27.0%	54.2%	50.9%	6.8%	19.9%	22.4%	57.7%	44.3%	6.2%	18.6%	30.9%	50.5%	-3.6%	-7.2%
North Adams Community Schools (25)	49.4%	6.4%	19.9%	24.4%	55.8%	47.5%	6.7%	18.3%	27.5%	54.1%	45.2%	6.6%	19.7%	28.6%	51.7%	-4.0%	-2.4%
North Daviess Com Schools (1375)	55.1%	6.3%	20.3%	18.3%	61.5%	52.8%	6.9%	23.9%	16.4%	59.7%	56.0%	7.2%	21.8%	15.0%	63.2%	1.7%	3.5%
North Gibson School Corp (2735)	55.7%	5.9%	24.8%	13.6%	61.5%	54.7%	4.3%	25.1%	15.9%	59.0%	52.3%	4.4%	21.0%	22.2%	56.7%	-4.8%	-2.2%
North Harrison Com School Corp (3180)	56.4%	6.0%	23.0%	14.6%	62.4%	45.1%	5.4%	19.2%	30.3%	50.5%	58.1%	6.1%	22.4%	13.5%	64.1%	1.7%	13.7%
North Judson-San Pierre Sch Corp (7515)	57.5%	5.4%	24.4%	12.8%	62.9%	57.2%	5.9%	23.0%	13.9%	63.1%	56.3%	6.0%	23.9%	13.9%	62.3%	-.6%	-.8%
North Knox School Corp (4315)	57.4%	5.9%	23.4%	13.4%	63.2%	53.9%	7.6%	27.4%	11.1%	61.5%	56.5%	7.5%	27.0%	9.0%	64.0%	.8%	2.5%
North Lawrence Com Schools (5075)	49.4%	7.8%	21.3%	21.5%	57.2%	55.0%	8.8%	22.0%	14.2%	63.8%	52.5%	9.3%	23.6%	14.5%	61.8%	4.6%	-2.0%
North Miami Community Schools (5620)	49.9%	6.5%	27.1%	16.5%	56.4%	52.1%	8.1%	28.1%	11.8%	60.2%	48.6%	8.5%	30.5%	12.3%	57.2%	.7%	-3.0%
North Montgomery Com Sch Corp (5835)	45.0%	7.3%	23.1%	24.6%	52.3%	46.5%	7.7%	27.1%	18.7%	54.2%	43.9%	7.5%	25.2%	23.4%	51.4%	-.9%	-2.8%
North Newton School Corp (5945)	59.7%	6.1%	22.6%	11.6%	65.8%	48.9%	7.3%	26.7%	17.1%	56.2%	41.9%	6.4%	22.3%	29.5%	48.3%	-17.6%	-7.9%
North Putnam Community Schools (6715)	61.7%	7.2%	19.9%	11.2%	68.8%	53.1%	7.6%	23.9%	15.4%	60.7%	51.6%	7.2%	24.3%	16.9%	58.8%	-10.0%	-1.9%
North Spencer County Sch Corp (7385)	55.5%	7.1%	20.1%	17.3%	62.6%	53.8%	6.6%	24.0%	15.6%	60.4%	52.1%	6.6%	24.9%	16.4%	58.7%	-3.9%	-1.7%
North Vermillion Com Sch Corp (8010)	50.3%	7.2%	24.7%	17.9%	57.5%	51.1%	9.3%	23.1%	16.4%	60.5%	48.0%	9.4%	26.2%	16.4%	57.4%	-.1%	-3.0%
North West Hendricks Schools (3295)	46.4%	7.5%	25.5%	20.6%	53.9%	30.0%	6.1%	20.4%	43.5%	36.1%	32.2%	6.7%	23.0%	38.1%	38.9%	-15.0%	2.8%
North White School Corp (8515)	50.7%	7.9%	20.7%	20.7%	58.6%	47.3%	7.6%	20.2%	24.8%	54.9%	48.4%	8.7%	22.9%	20.0%	57.1%	-1.5%	2.2%
Northeast Dubois Co Sch Corp (2040)	62.6%	6.6%	19.8%	11.0%	69.2%	54.9%	5.4%	28.9%	10.8%	60.2%	54.8%	5.4%	28.9%	10.8%	60.2%	-9.0%	.0%
Northeast School Corp (7845)	59.4%	7.6%	24.2%	8.7%	67.0%	58.0%	7.9%	24.3%	9.7%	65.9%	58.6%	8.5%	23.4%	9.5%	67.1%	.0%	1.2%
Northeastern Wayne Schools (8375)	55.7%	6.7%	20.9%	16.7%	62.3%	54.3%	8.4%	22.6%	14.7%	62.7%	52.7%	8.3%	24.3%	14.7%	61.0%	-1.3%	-1.7%
Northern Wells Com Schools (8435)	55.1%	6.9%	22.1%	16.0%	61.9%	54.9%	7.0%	24.6%	13.5%	61.9%	47.6%	7.0%	30.1%	15.3%	54.6%	-7.4%	-7.3%
Northwest Allen County Schools (225)	50.9%	8.1%	19.7%	21.3%	59.0%	47.1%	8.6%	20.3%	24.0%	55.7%	45.2%	8.1%	20.5%	26.2%	53.3%	-5.7%	-2.4%
Northwestern Con School Corp (7350)	53.7%	5.1%	22.2%	19.0%	58.8%	50.4%	7.3%	24.5%	17.8%	57.7%	45.2%	7.3%	24.8%	22.6%	52.5%	-6.3%	-5.2%
Northwestern School Corp (3470)	51.1%	6.5%	21.0%	21.4%	57.6%	48.4%	8.9%	22.9%	19.8%	57.3%	48.9%	9.1%	23.6%	18.4%	58.1%	.5%	.8%
Oak Hill United School Corp (5625)	52.6%	10.4%	21.8%	15.1%	63.1%	45.3%	10.1%	21.8%	22.8%	55.5%	42.8%	9.4%	21.7%	26.2%	52.1%	-11.0%	-3.3%
Options Charter Sch - Noblesville (9640)						71.5%	1.6%	6.9%	19.9%	73.2%	68.5%	.8%	11.9%	18.9%	69.2%	n/a	-3.9%
Options Charter School - Carmel (9325)	63.4%	4.8%	10.6%	21.2%	68.2%	69.7%	3.8%	8.7%	17.9%	73.4%	70.1%	4.1%	9.9%	16.0%	74.1%	5.9%	.7%
Oregon-Davis School Corp (7495)	50.3%	6.3%	22.6%	20.8%	56.6%	49.6%	6.7%	24.7%	18.9%	56.4%	46.1%	6.3%	27.3%	20.3%	52.4%	-4.2%	-4.0%
Orleans Community Schools (6145)	54.7%	5.9%	18.3%	21.2%	60.5%	53.0%	6.8%	20.1%	20.1%	59.7%	53.7%	6.2%	20.3%	19.8%	60.0%	-.6%	.3%
Paoli Community School Corp (6155)	54.4%	5.8%	16.8%	23.0%	60.2%	60.2%	6.4%	18.9%	14.5%	66.6%	59.7%	7.2%	20.4%	12.7%	66.9%	6.7%	.3%
Paramount School of Excellence Inc (9680)						63.2%	6.6%	21.2%	9.1%	69.8%	41.2%	9.3%	12.3%	37.2%	50.5%	n/a	-19.2%
Penn-Harris-Madison Sch Corp (7175)	52.9%	6.3%	19.2%	21.7%	59.1%	46.8%	5.4%	28.0%	19.8%	52.2%	47.6%	5.8%	26.7%	19.9%	53.4%	-5.7%	1.2%
Perry Central Com Schools Corp (6325)	61.5%	5.4%	22.4%	10.8%	66.8%	57.9%	9.0%	21.5%	11.6%	66.9%	57.7%	10.9%	21.1%	10.4%	68.6%	1.7%	1.7%
Peru Community Schools (5635)	44.4%	5.2%	14.9%	35.5%	49.6%	57.6%	8.2%	23.2%	11.0%	65.8%	52.6%	8.0%	23.0%	16.4%	60.5%	10.9%	-5.2%

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

	Expenditures FY 2006					Expenditures FY 2010					Expenditures FY 2011						
Pike County School Corp (6445)	49.3%	6.7%	26.3%	17.7%	56.0%	49.2%	8.1%	28.3%	14.5%	57.3%	48.5%	10.0%	29.4%	12.1%	58.5%	2.5%	1.3%
Pioneer Regional School Corp (775)	58.3%	6.2%	22.4%	13.1%	64.5%	50.8%	8.5%	27.8%	12.9%	59.4%	49.8%	8.4%	31.3%	10.5%	58.2%	-6.3%	-1.1%
Plainfield Community Sch Corp (3330)	48.2%	6.2%	20.8%	24.7%	54.5%	42.6%	5.8%	16.6%	35.0%	48.4%	45.1%	6.0%	17.8%	31.2%	51.0%	-3.4%	2.6%
Plymouth Community School Corp (5485)	42.6%	4.9%	17.3%	35.2%	47.5%	53.2%	7.5%	20.2%	19.1%	60.7%	50.2%	7.4%	22.7%	19.7%	57.6%	10.1%	-3.1%
Portage Township Schools (6550)	56.0%	5.6%	24.2%	14.2%	61.6%	52.1%	6.0%	25.7%	16.1%	58.2%	51.8%	6.3%	25.0%	16.9%	58.1%	-3.5%	-.1%
Porter Township School Corp (6520)	44.6%	6.9%	23.5%	24.9%	51.6%	46.2%	5.3%	30.1%	18.3%	51.6%	49.4%	5.7%	25.2%	19.7%	55.2%	3.6%	3.6%
Prairie Heights Com Sch Corp (4515)	55.2%	6.2%	24.1%	14.5%	61.4%	56.3%	6.1%	22.2%	15.4%	62.5%	53.9%	5.3%	26.2%	14.6%	59.2%	-2.2%	-3.2%
Randolph Central School Corp (6825)	56.1%	8.6%	20.7%	14.6%	64.7%	52.7%	8.0%	20.8%	18.4%	60.8%	55.7%	9.0%	21.8%	13.5%	64.7%	.0%	3.9%
Randolph Eastern School Corp (6835)	58.6%	8.2%	18.4%	14.8%	66.8%	56.4%	7.3%	21.1%	15.3%	63.6%	56.4%	7.4%	20.4%	15.8%	63.9%	-3.0%	.2%
Randolph Southern School Corp (6805)	56.6%	7.3%	25.5%	10.6%	63.9%	54.8%	8.3%	24.5%	12.4%	63.1%	52.7%	8.3%	24.7%	14.3%	61.0%	-2.9%	-2.1%
Renaissance Academy Charter (9690)						36.2%	17.2%	4.4%	42.2%	53.5%	44.0%	26.3%	8.3%	21.5%	70.3%	n/a	16.8%
Rensselaer Central School Corp (3815)	53.1%	9.3%	24.3%	13.3%	62.4%	50.0%	8.6%	22.3%	19.1%	58.7%	48.3%	8.4%	20.9%	22.4%	56.7%	-5.7%	-2.0%
Richland-Bean Blossom C S C (5705)	53.3%	9.2%	19.6%	17.8%	62.5%	52.8%	10.0%	19.1%	18.2%	62.7%	52.7%	9.7%	20.1%	17.4%	62.4%	-.1%	-.3%
Richmond Community Schools (8385)	59.0%	10.4%	20.2%	10.3%	69.5%	59.2%	9.8%	19.7%	11.3%	69.0%	57.4%	9.7%	19.8%	13.1%	67.1%	-2.3%	-1.9%
Rising Sun-Ohio Co Com (6080)	65.2%	7.2%	22.9%	4.7%	72.4%	58.9%	7.6%	21.2%	12.3%	66.5%	59.8%	6.9%	21.4%	11.9%	66.7%	-5.7%	.2%
River Forest Community Sch Corp (4590)	42.4%	6.4%	22.6%	28.5%	48.8%	51.6%	9.0%	24.5%	15.0%	60.6%	50.4%	8.4%	26.3%	15.0%	58.8%	9.9%	-1.8%
Rochester Community Sch Corp (2645)	54.8%	8.1%	20.5%	16.6%	62.9%	54.5%	8.0%	21.5%	16.0%	62.5%	50.0%	8.1%	22.5%	19.4%	58.1%	-4.8%	-4.4%
Rock Creek Community Academy (9875)						1.3%	77.1%	21.7%	.0%	78.3%	49.8%	18.6%	15.5%	16.1%	68.5%	n/a	-9.9%
Rockville Community School Corp (6300)	50.4%	7.8%	17.3%	24.5%	58.2%	58.3%	8.0%	16.6%	17.1%	66.3%	54.7%	9.3%	16.2%	19.8%	64.0%	5.8%	-2.3%
Rossville Con School District (1180)	54.0%	7.5%	22.7%	15.8%	61.5%	57.6%	6.5%	24.6%	11.3%	64.1%	56.4%	6.3%	23.7%	13.6%	62.7%	1.2%	-1.4%
Rural Community Schools Inc (9465)	69.6%	17.1%	12.9%	.4%	86.7%	63.1%	23.5%	11.1%	2.3%	86.6%	64.8%	16.9%	18.3%	.0%	81.7%	-5.0%	-4.9%
Rush County Schools (6995)	55.3%	7.6%	24.9%	12.2%	62.9%	50.7%	9.3%	24.6%	15.3%	60.1%	45.4%	8.9%	23.0%	22.7%	54.3%	-8.6%	-5.8%
Salem Community Schools (8205)	54.8%	6.9%	21.8%	16.6%	61.6%	57.3%	7.1%	22.0%	13.6%	64.4%	57.0%	7.0%	22.3%	13.7%	64.0%	2.4%	-.4%
School City of East Chicago (4670)	45.0%	13.5%	21.1%	20.4%	58.5%	45.2%	7.3%	27.8%	19.7%	52.5%	42.9%	7.7%	24.6%	24.8%	50.6%	-7.9%	-2.0%
School City of Hammond (4710)	55.0%	8.7%	19.0%	17.2%	63.7%	53.8%	11.1%	18.3%	16.9%	64.9%	52.8%	10.8%	19.6%	16.8%	63.6%	-.1%	-1.3%
School City of Hobart (4730)	42.7%	6.1%	18.5%	32.7%	48.8%	47.9%	8.4%	27.5%	16.2%	56.3%	49.7%	8.2%	23.8%	18.4%	57.9%	9.1%	1.6%
School City of Mishawaka (7200)	64.1%	8.5%	15.2%	12.2%	72.6%	65.1%	9.7%	14.7%	10.5%	74.8%	61.3%	9.1%	14.4%	15.2%	70.4%	-2.2%	-4.4%
School Town of Highland (4720)	53.2%	7.4%	23.5%	15.9%	60.6%	43.1%	7.0%	23.1%	26.8%	50.1%	38.2%	5.8%	22.7%	33.2%	44.1%	-16.5%	-6.0%
School Town of Munster (4740)	50.4%	5.5%	17.7%	26.3%	56.0%	37.4%	4.4%	17.4%	40.8%	41.8%	46.6%	5.4%	22.0%	26.0%	52.0%	-3.9%	10.2%
School Town of Speedway (5400)	57.5%	9.0%	21.1%	12.4%	66.5%	56.8%	12.1%	23.4%	7.7%	68.9%	57.6%	12.9%	24.1%	5.4%	70.5%	4.0%	1.6%
Scott County School District 1 (7230)	57.8%	4.9%	20.2%	17.2%	62.6%	56.7%	5.8%	22.1%	15.4%	62.6%	59.9%	6.1%	21.7%	12.3%	66.0%	3.3%	3.4%
Scott County School District 2 (7255)	52.8%	6.5%	23.7%	17.0%	59.3%	54.8%	7.4%	24.8%	13.0%	62.2%	54.0%	6.9%	24.1%	14.9%	60.9%	1.6%	-1.3%
SE Neighborhood Sch of Excellence (9485)	41.7%	8.7%	24.9%	24.7%	50.4%	56.0%	5.0%	19.0%	19.9%	61.1%	51.4%	7.8%	22.0%	18.8%	59.2%	8.8%	-1.8%
Seymour Community Schools (3675)	53.8%	8.2%	18.9%	19.2%	61.9%	56.3%	7.0%	19.5%	17.2%	63.3%	54.7%	8.0%	21.8%	15.5%	62.7%	.7%	-.6%
Shelby Eastern Schools (7285)	51.4%	5.9%	19.5%	23.1%	57.3%	48.3%	6.9%	22.1%	22.7%	55.2%	48.7%	7.9%	26.7%	16.7%	56.7%	-.7%	1.5%
Shelbyville Central Schools (7365)	53.0%	5.0%	19.9%	22.1%	58.0%	51.5%	6.3%	20.4%	21.9%	57.8%	51.1%	5.8%	21.8%	21.3%	56.8%	-1.2%	-.9%
Shenandoah School Corporation (3435)	50.8%	7.3%	23.1%	18.8%	58.0%	49.5%	5.7%	25.1%	19.7%	55.2%	52.3%	6.5%	29.1%	12.0%	58.8%	.8%	3.6%
Sheridan Community Schools (3055)	53.8%	9.8%	23.5%	12.9%	63.6%	52.9%	9.5%	24.0%	13.6%	62.4%	49.7%	10.0%	24.6%	15.7%	59.6%	-4.0%	-2.8%
Shoals Community School Corp (5520)	49.1%	7.4%	22.6%	20.9%	56.5%	53.6%	7.5%	24.8%	14.1%	61.1%	55.8%	7.9%	25.3%	11.0%	63.7%	7.2%	2.7%
Signature School Inc (9315)	74.1%	15.0%	3.4%	7.5%	89.1%	69.7%	13.4%	2.3%	14.6%	83.0%	68.9%	13.0%	5.2%	12.9%	81.8%	-7.3%	-1.2%
Smith-Green Community Schools (8625)	57.0%	7.6%	19.8%	15.7%	64.5%	49.1%	10.6%	25.1%	15.2%	59.7%	46.7%	11.0%	27.1%	15.2%	57.7%	-6.8%	-2.0%
South Adams Schools (35)	53.1%	8.5%	23.5%	14.9%	61.6%	51.4%	5.7%	18.6%	24.3%	57.1%	52.2%	5.9%	21.3%	20.6%	58.1%	-3.5%	1.0%
South Bend Community Sch Corp (7205)	51.8%	7.9%	19.8%	20.5%	59.7%	53.8%	7.3%	20.7%	18.3%	61.0%	55.3%	7.5%	21.6%	15.6%	62.8%	3.1%	1.8%
South Central Com School Corp (4940)	43.9%	4.9%	24.2%	27.0%	48.8%	49.2%	5.3%	24.3%	21.2%	54.5%	47.7%	4.8%	25.0%	22.5%	52.5%	3.7%	-2.0%
South Dearborn Com School Corp (1600)	60.5%	6.4%	19.4%	13.8%	66.8%	57.7%	5.1%	21.2%	16.0%	62.8%	58.3%	5.4%	20.2%	16.1%	63.7%	-3.1%	.9%
South Gibson School Corp (2765)	55.2%	4.7%	21.5%	18.6%	59.9%	43.0%	5.0%	22.4%	29.5%	48.1%	47.6%	5.1%	20.9%	26.4%	52.7%	-7.2%	4.6%
South Harrison Com Schools (3190)	52.2%	8.4%	18.6%	20.8%	60.6%	48.6%	8.9%	22.3%	20.2%	57.5%	48.3%	9.3%	22.7%	19.7%	57.6%	-3.0%	.1%
South Henry School Corp (3415)	57.5%	6.8%	24.6%	11.1%	64.3%	58.3%	6.5%	24.5%	10.7%	64.8%	51.5%	6.0%	26.4%	16.1%	57.5%	-6.8%	-7.3%
South Knox School Corp (4325)	51.5%	6.8%	20.4%	21.3%	58.3%	52.5%	7.2%	24.8%	15.5%	59.8%	49.2%	7.1%	24.7%	19.0%	56.3%	-2.1%	-3.5%
South Madison Com Sch Corp (5255)	47.0%	4.7%	17.7%	30.6%	51.7%	29.5%	3.2%	41.0%	26.3%	32.7%	40.2%	4.8%	26.0%	29.0%	45.0%	-6.7%	12.3%
South Montgomery Com Sch Corp (5845)	34.7%	4.7%	21.9%	38.7%	39.4%	43.1%	6.2%	27.0%	23.7%	49.3%	43.1%	7.2%	24.5%	25.2%	50.3%	10.9%	1.0%
South Newton School Corp (5995)	49.1%	7.1%	23.2%	20.6%	56.2%	46.4%	8.0%	26.3%	19.3%	54.4%	45.6%	8.1%	28.0%	18.2%	53.7%	-2.5%	-.7%
South Putnam Community Schools (6705)	42.3%	8.6%	19.0%	30.1%	50.9%	46.6%	7.7%	24.6%	21.2%	54.3%	49.0%	7.8%	23.1%	20.1%	56.8%	5.9%	2.6%
South Ripley Com Sch Corp (6865)	59.4%	7.7%	25.1%	7.8%	67.1%	44.7%	6.0%	19.3%	30.0%	50.7%	53.2%	7.0%	24.7%	15.1%	60.3%	-6.9%	9.6%
South Spencer County Sch Corp (7445)	50.3%	6.4%	20.4%	22.8%	56.8%	50.0%	6.7%	22.4%	20.8%	56.7%	48.0%	6.5%	25.9%	19.6%	54.5%	-2.3%	-2.2%
South Vermillion Com Sch Corp (8020)	49.7%	8.4%	22.8%	19.1%	58.1%	51.4%	9.0%	21.8%	17.7%	60.4%	51.0%	9.4%	23.2%	16.5%	60.3%	2.2%	-.1%
Southeast Dubois Co Sch Corp (2100)	51.5%	5.7%	17.3%	25.5%	57.2%	54.0%	6.8%	21.8%	17.3%	60.9%	50.7%	7.5%	22.2%	19.6%	58.2%	1.0%	-2.7%
Southeast Fountain School Corp (2455)	47.7%	5.4%	32.2%	14.7%	53.1%	54.2%	7.5%	26.4%	11.9%	61.7%	52.6%	7.6%	26.7%	13.2%	60.1%	7.0%	-1.6%
Southeastern School Corp (815)	57.0%	6.1%	22.9%	14.0%	63.1%	58.0%	5.6%	22.2%	14.2%	63.6%	54.5%	6.0%	22.8%	16.7%	60.5%	-2.6%	-3.1%

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

	Expenditures FY 2006					Expenditures FY 2010					Expenditures FY 2011						
Southern Hancock Co Com Sch Corp (3115)	45.6%	5.2%	20.6%	28.6%	50.8%	46.1%	5.7%	21.5%	26.6%	51.9%	46.1%	6.0%	22.8%	25.1%	52.1%	1.3%	.3%
Southern Wells Com Schools (8425)	58.7%	7.2%	28.0%	6.1%	65.9%	58.5%	8.6%	29.7%	3.2%	67.1%	56.5%	8.9%	27.7%	6.9%	65.4%	-.5%	-1.7%
Southwest Dubois Co Sch Corp (2110)	61.9%	6.0%	17.4%	14.8%	67.8%	51.8%	5.5%	25.5%	17.2%	57.3%	41.2%	4.8%	21.2%	32.8%	46.0%	-21.8%	-11.3%
Southwest Parke Com Sch Corp (6260)	47.0%	7.0%	23.3%	22.7%	54.0%	53.2%	7.2%	25.8%	13.9%	60.3%	52.4%	7.0%	26.6%	13.9%	59.5%	5.4%	-.9%
Southwest School Corp (7715)	51.1%	5.4%	22.5%	21.0%	56.5%	52.0%	5.3%	25.5%	17.1%	57.3%	50.6%	5.5%	25.6%	18.2%	56.1%	-.4%	-1.2%
Southwestern Con Sch Shelby Co (7360)	44.3%	6.1%	24.5%	25.1%	50.4%	52.0%	7.5%	27.2%	13.4%	59.4%	47.2%	8.0%	30.5%	14.3%	55.3%	4.9%	-4.2%
Southwestern-Jefferson Co Con (4000)	62.0%	5.9%	24.1%	8.1%	67.8%	57.7%	7.2%	23.3%	11.8%	64.9%	59.2%	6.1%	24.8%	9.9%	65.3%	-2.5%	.4%
Spencer-Owen Community Schools (6195)	52.1%	6.5%	22.2%	19.2%	58.6%	55.2%	6.8%	22.8%	15.2%	62.0%	52.7%	6.5%	25.5%	15.4%	59.1%	.5%	-2.8%
Springs Valley Com School Corp (6160)	58.6%	7.0%	23.4%	11.0%	65.6%	48.2%	8.5%	24.1%	19.2%	56.7%	47.0%	7.9%	27.7%	17.4%	54.9%	-10.7%	-1.8%
Sunman-Dearborn Com Sch Corp (1560)	54.8%	8.8%	18.1%	18.3%	63.5%	59.4%	7.9%	16.6%	16.0%	67.4%	48.6%	8.6%	21.2%	21.7%	57.1%	-6.4%	-10.2%
Switzerland County School Corp (7775)	57.5%	8.3%	26.6%	7.7%	65.8%	47.9%	7.3%	22.0%	22.8%	55.2%	52.2%	7.8%	24.6%	15.5%	59.9%	-5.9%	4.8%
Taylor Community School Corp (3460)	53.2%	8.0%	20.1%	18.7%	61.1%	52.2%	8.8%	21.4%	17.6%	61.1%	49.8%	8.9%	21.2%	20.1%	58.7%	-2.5%	-2.4%
Tell City-Troy Twp School Corp (6350)	66.6%	5.4%	14.4%	13.7%	71.9%	50.6%	6.0%	23.7%	19.7%	56.6%	52.7%	5.9%	21.6%	19.7%	58.7%	-13.2%	2.1%
Thea Bowman Leadership Academy (9460)	57.1%	5.1%	30.9%	6.8%	62.3%	21.9%	3.0%	10.5%	64.7%	24.8%	51.1%	7.7%	24.9%	16.4%	58.8%	-3.5%	33.9%
Timothy L Johnson Academy (9350)	43.0%	13.6%	29.6%	13.8%	56.6%	46.1%	13.2%	31.4%	9.3%	59.3%	45.4%	12.3%	32.2%	10.1%	57.7%	1.1%	-1.6%
Tippecanoe School Corp (7865)	48.8%	5.9%	18.2%	27.1%	54.7%	49.0%	6.2%	19.1%	25.7%	55.2%	47.5%	5.6%	20.0%	27.0%	53.0%	-1.7%	-2.1%
Tippecanoe Valley School Corp (4445)	54.3%	8.4%	20.9%	16.4%	62.6%	52.3%	9.0%	22.9%	15.9%	61.2%	51.7%	9.7%	22.2%	16.5%	61.4%	-1.3%	.1%
Tipton Community School Corp (7945)	50.7%	7.3%	24.1%	18.0%	58.0%	47.9%	7.5%	21.2%	23.4%	55.3%	49.0%	7.9%	23.0%	20.1%	56.9%	-1.1%	1.6%
Tri-Central Community Schools (7935)	47.3%	8.7%	25.2%	18.9%	55.9%	47.3%	8.9%	26.2%	17.7%	56.1%	47.4%	9.5%	23.3%	19.8%	56.9%	.9%	.7%
Tri-County School Corp (8535)	45.9%	7.3%	25.0%	21.8%	53.2%	42.7%	6.5%	20.5%	30.3%	49.2%	45.0%	6.5%	25.0%	23.5%	51.5%	-1.7%	2.3%
Tri-Creek School Corp (4645)	43.7%	4.4%	18.5%	33.4%	48.0%	43.0%	5.7%	23.3%	28.1%	48.6%	39.6%	5.3%	23.9%	31.2%	44.8%	-3.2%	-3.8%
Triton School Corporation (5495)	55.2%	6.6%	22.8%	15.4%	61.8%	59.9%	7.9%	25.4%	6.7%	67.9%	59.2%	8.2%	24.0%	8.6%	67.4%	5.6%	-.5%
Tri-Township Cons School Corp (4915)	60.2%	11.0%	27.7%	1.1%	71.2%	59.4%	10.2%	24.5%	5.9%	69.6%	43.2%	8.5%	24.6%	23.7%	51.7%	-19.5%	-17.9%
Turkey Run Community Sch Corp (6310)	49.7%	7.6%	24.2%	18.4%	57.3%	55.2%	8.7%	23.8%	12.3%	63.9%	53.9%	8.9%	24.7%	12.5%	62.8%	5.4%	-1.1%
Twin Lakes School Corp (8565)	53.7%	6.6%	20.1%	19.6%	60.3%	51.0%	7.7%	20.2%	21.1%	58.7%	50.3%	7.7%	20.2%	21.7%	58.1%	-2.2%	-.6%
Union Co-Clg Corner Joint Sch Dist (7950)	57.3%	11.1%	18.4%	13.2%	68.4%	53.1%	12.3%	19.9%	14.8%	65.3%	50.7%	12.3%	21.8%	15.1%	63.0%	-5.3%	-2.3%
Union School Corporation (6795)	54.5%	7.4%	25.6%	12.5%	61.9%	54.0%	6.6%	27.3%	12.1%	60.6%	52.6%	6.9%	27.7%	12.8%	59.5%	-2.4%	-1.1%
Union Township School Corp (6530)	51.6%	5.8%	18.1%	24.5%	57.4%	48.1%	6.6%	22.6%	22.7%	54.7%	50.3%	7.1%	23.8%	18.7%	57.5%	.1%	2.8%
Union-North United School Corp (7215)	56.8%	8.2%	24.4%	10.6%	65.0%	50.9%	8.7%	28.3%	12.1%	59.6%	45.3%	7.5%	27.8%	19.4%	52.8%	-12.2%	-6.8%
Valparaiso Community Schools (6560)	48.3%	5.3%	21.6%	24.8%	53.6%	45.5%	5.9%	23.4%	25.2%	51.4%	46.4%	6.0%	24.2%	23.4%	52.4%	-1.1%	1.1%
Veritas Academy (9360)	70.3%	8.2%	16.8%	4.8%	78.4%	65.4%	14.7%	12.9%	7.0%	80.1%	59.9%	10.6%	20.4%	9.1%	70.5%	-7.9%	-9.6%
Vigo County School Corp (8030)	58.1%	7.3%	20.1%	14.5%	65.4%	59.1%	7.9%	20.3%	12.8%	67.0%	58.9%	8.0%	20.2%	12.9%	66.9%	1.5%	-.1%
Vincennes Community Sch Corp (4335)	59.5%	6.4%	21.3%	12.7%	66.0%	55.3%	6.7%	21.3%	16.7%	62.0%	55.6%	6.4%	21.3%	16.7%	62.0%	-4.0%	.0%
Wabash City Schools (8060)	58.7%	8.6%	23.7%	9.0%	67.3%	56.5%	9.7%	27.3%	6.5%	66.3%	55.3%	9.8%	28.0%	6.9%	65.1%	-2.2%	-1.1%
Wa-Nee Community Schools (2285)	51.2%	6.2%	19.4%	23.2%	57.4%	47.9%	5.9%	19.2%	27.0%	53.8%	47.6%	6.5%	19.0%	26.9%	54.1%	-3.3%	.3%
Warrick County School Corp (8130)	52.4%	5.3%	20.6%	21.7%	57.7%	49.9%	6.0%	24.2%	19.8%	56.0%	51.9%	6.1%	23.3%	18.7%	58.0%	.4%	2.1%
Warsaw Community Schools (4415)	54.2%	9.7%	18.8%	17.4%	63.9%	48.9%	9.8%	20.4%	20.9%	58.7%	46.6%	9.7%	20.9%	22.8%	56.3%	-7.6%	-2.4%
Washington Com Schools (1405)	59.0%	8.1%	17.3%	15.6%	67.1%	54.5%	8.9%	20.8%	15.8%	63.4%	56.5%	8.2%	21.4%	13.9%	64.7%	-2.4%	1.3%
Wawasee Community School Corp (4345)	53.7%	8.5%	19.0%	18.8%	62.2%	41.4%	5.7%	18.8%	34.3%	47.1%	43.4%	6.4%	18.9%	31.2%	49.8%	-12.4%	2.7%
Wes-Del Community Schools (1885)	49.0%	7.3%	20.9%	22.8%	56.3%	45.5%	9.2%	24.6%	20.7%	54.7%	48.0%	8.3%	25.0%	18.6%	56.3%	.0%	1.6%
West Central School Corp (6630)	49.9%	23.7%	17.1%	9.3%	73.6%	47.6%	23.7%	18.0%	10.7%	71.3%	45.3%	23.3%	21.7%	9.8%	68.6%	-5.0%	-2.7%
West Clark Community Schools (940)	50.2%	6.2%	22.9%	20.7%	56.4%	51.3%	6.2%	21.3%	21.2%	57.5%	48.9%	6.3%	22.5%	22.3%	55.2%	-1.2%	-2.3%
West Gary Lighthouse Charter (9585)	.3%	22.8%	38.1%	38.9%	23.0%	54.5%	6.7%	22.0%	16.9%	61.1%	53.6%	7.8%	25.3%	13.3%	61.4%	38.3%	.2%
West Lafayette Com School Corp (7875)	49.1%	5.8%	18.9%	26.2%	54.9%	47.9%	5.3%	20.1%	26.7%	53.3%	48.3%	5.9%	19.8%	26.0%	54.2%	-.7%	.9%
West Noble School Corporation (6065)	57.1%	7.7%	20.3%	14.9%	64.9%	56.6%	7.9%	23.5%	12.0%	64.5%	55.4%	8.3%	23.2%	13.1%	63.7%	-1.2%	-.8%
West Washington School Corp (8220)	54.9%	4.9%	20.8%	19.4%	59.8%	54.0%	5.0%	24.7%	16.3%	59.0%	51.0%	5.0%	25.4%	18.6%	56.0%	-3.8%	-3.0%
Western Boone Co Com Sch Dist (615)	50.6%	7.0%	26.0%	16.4%	57.7%	53.2%	6.7%	26.0%	14.1%	59.9%	47.2%	5.9%	25.8%	21.1%	53.1%	-4.6%	-6.8%
Western School Corp (3490)	50.6%	5.9%	25.1%	18.4%	56.5%	45.7%	6.5%	27.3%	20.5%	52.2%	46.2%	6.6%	28.0%	19.2%	52.8%	-3.7%	.7%
Western Wayne Schools (8355)	54.8%	6.7%	21.1%	17.4%	61.5%	55.3%	8.2%	23.9%	12.7%	63.5%	55.0%	8.2%	23.8%	13.0%	63.2%	1.6%	-.3%
Westfield-Washington Schools (3030)	43.5%	6.4%	22.1%	28.0%	49.9%	41.6%	7.9%	21.6%	28.8%	49.5%	42.0%	7.5%	20.8%	29.6%	49.5%	-.4%	.0%
Westview School Corporation (4525)	52.7%	7.5%	20.8%	19.0%	60.2%	49.0%	6.4%	22.9%	21.6%	55.5%	48.4%	5.9%	20.3%	25.4%	54.3%	-5.9%	-1.2%
White River Valley Sch Dist (2980)	68.3%	4.8%	14.7%	12.2%	73.1%	58.3%	6.7%	22.7%	12.3%	65.1%	59.2%	7.9%	23.7%	9.2%	67.1%	-6.0%	2.0%
Whiting School City (4760)	48.6%	7.0%	23.5%	20.8%	55.7%	52.6%	7.6%	27.2%	12.7%	60.1%	51.7%	7.9%	29.5%	10.9%	59.6%	3.9%	-.5%
Whitko Community School Corp (4455)	43.9%	8.6%	21.0%	26.6%	52.5%	48.4%	10.1%	21.0%	20.4%	58.6%	45.6%	10.2%	22.1%	22.1%	55.8%	3.3%	-2.8%
Whitley Co Cons Schools (8665)	53.7%	8.0%	20.7%	17.7%	61.6%	53.1%	9.2%	21.0%	16.6%	62.4%	50.6%	9.4%	22.3%	17.7%	60.0%	-1.7%	-2.4%
Xavier School of Excellence (9845)						45.8%	7.5%	25.9%	20.8%	53.3%	26.0%	4.5%	12.1%	57.4%	30.4%	n/a	-22.8%
Yorktown Community Schools (1910)	46.6%	7.1%	24.6%	21.7%	53.7%	53.8%	7.1%	23.1%	15.9%	61.0%	47.5%	8.8%	23.8%	19.9%	56.3%	2.6%	-4.7%
Zionsville Community Schools (630)	45.6%	5.9%	22.7%	25.8%	51.5%	43.7%	4.9%	18.5%	32.9%	48.6%	42.5%	6.2%	19.0%	32.3%	48.7%	-2.8%	.2%

FY 2011 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Name

School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Statewide	72.5%	27.5%
21st Century Charter Sch of Gary (9545)	56.4%	43.6%
Adams Central Community Schools (15)	75.4%	24.6%
Alexandria Com School Corp (5265)	75.3%	24.7%
Anderson Community School Corp (5275)	71.7%	28.3%
Anderson Preparatory Academy (9790)	80.4%	19.6%
Andrew Academy (9715)	58.3%	41.7%
Andrew J Brown Academy (9615)	70.1%	29.9%
Argos Community Schools (5470)	74.6%	25.4%
Aspire Charter Academy (9685)	66.2%	33.8%
Attica Consolidated Sch Corp (2435)	77.1%	22.9%
Avon Community School Corp (3315)	69.1%	30.9%
Barr-Reeve Com Schools Inc (1315)	75.4%	24.6%
Bartholomew Con School Corp (365)	65.0%	35.0%
Batesville Community Sch Corp (6895)	72.7%	27.3%
Baugo Community Schools (2260)	71.4%	28.6%
Beacon Academy (9830)	89.7%	10.3%
Beech Grove City Schools (5380)	73.6%	26.4%
Benton Community School Corp (395)	69.2%	30.8%
Blackford County Schools (515)	68.8%	31.2%
Bloomfield School District (2920)	71.9%	28.1%
Bloomington Project School (9835)	84.4%	15.6%
Blue River Valley Schools (3405)	73.0%	27.0%
Bremen Public Schools (5480)	75.8%	24.2%
Brown County School Corporation (670)	68.4%	31.6%
Brownsburg Community Sch Corp (3305)	76.0%	24.0%
Brownstown Cnt Com Sch Corp (3695)	72.1%	27.9%
C A Beard Memorial School Corp (3455)	69.9%	30.1%
Campagna Academy Charter School (9300)	74.4%	25.6%
Cannelton City Schools (6340)	72.0%	28.0%
Career Academy at South Bend (9880)	66.8%	33.2%
Carmel Clay Schools (3060)	75.5%	24.5%
Carroll Consolidated Sch Corp (750)	58.0%	42.0%
Caston School Corporation (2650)	70.5%	29.5%
Center Grove Com Sch Corp (4205)	73.6%	26.4%
Centerville-Abington Com Schs (8360)	72.7%	27.3%
Central Noble Com School Corp (6055)	69.3%	30.7%
Challenge Foundation Academy (9645)	80.9%	19.1%
Charles A Tindley Accelerated Schl (9445)	81.2%	18.8%
Charter School of the Dunes (9310)	71.8%	28.2%
Christel House Academy (9380)	75.8%	24.2%
Clark-Pleasant Com School Corp (4145)	59.0%	41.0%
Clarksville Com School Corp (1000)	71.4%	28.6%
Clay Community Schools (1125)	73.9%	26.1%
Clinton Central School Corp (1150)	63.0%	37.0%
Clinton Prairie School Corp (1160)	69.0%	31.0%
Cloverdale Community Schools (6750)	74.4%	25.6%
Community Montessori Inc (9320)	76.2%	23.8%
Community Schools of Frankfort (1170)	78.0%	22.0%
Concord Community Schools (2270)	74.0%	26.0%
Covington Community Sch Corp (2440)	72.7%	27.3%

FY 2011 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Name

School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Cowan Community School Corp (1900)	71.5%	28.5%
Crawford Co Com School Corp (1300)	73.8%	26.2%
Crawfordsville Com Schools (5855)	74.5%	25.5%
Crothersville Community Schools (3710)	73.0%	27.0%
Crown Point Community Sch Corp (4660)	71.2%	28.8%
Culver Community Schools Corp (5455)	72.2%	27.8%
Daleville Community Schools (1940)	68.7%	31.3%
Danville Community School Corp (3325)	68.5%	31.5%
Decatur County Com Schools (1655)	71.9%	28.1%
Decatur Discovery Academy Inc (9525)	58.8%	41.2%
DeKalb Co Ctl United Sch Dist (1835)	79.5%	20.5%
DeKalb Co Eastern Com Sch Dist (1805)	67.7%	32.3%
Delaware Community School Corp (1875)	71.3%	28.7%
Delphi Community School Corp (755)	70.3%	29.7%
Discovery Charter School (9870)	73.9%	26.1%
Dr Robert H Faulkner Academy (9795)	74.4%	25.6%
Duneland School Corporation (6470)	69.6%	30.4%
East Allen County Schools (255)	74.2%	25.8%
East Chicago Lighthouse Charter (9595)	68.6%	31.4%
East Chicago Urban Enterprise Acad (9555)	71.7%	28.3%
East Gibson School Corporation (2725)	69.1%	30.9%
East Noble School Corp (6060)	78.0%	22.0%
East Porter County School Corp (6510)	73.3%	26.7%
East Washington School Corp (8215)	77.1%	22.9%
Eastbrook Community Sch Corp (2815)	66.5%	33.5%
Eastern Greene Schools (2940)	64.9%	35.1%
Eastern Hancock Co Com Sch Corp (3145)	68.2%	31.8%
Eastern Howard School Corp (3480)	71.0%	29.0%
Eastern Pulaski Com Sch Corp (6620)	72.6%	27.4%
Edinburgh Community Sch Corp (4215)	74.8%	25.2%
Elkhart Community Schools (2305)	75.3%	24.7%
Elwood Community School Corp (5280)	70.3%	29.7%
Eminence Community School Corp (5910)	73.1%	26.9%
Evansville Vanderburgh Sch Corp (7995)	73.4%	26.6%
Excel Center for Adult Learners (9910)	61.9%	38.1%
Fairfield Community Schools (2155)	71.9%	28.1%
Fall Creek Academy (9370)	55.3%	44.7%
Fayette County School Corp (2395)	75.0%	25.0%
Flanner House Elementary School (9390)	81.3%	18.7%
Flat Rock-Hawcreek School Corp (370)	59.8%	40.2%
Fort Wayne Community Schools (235)	78.1%	21.9%
Fountain Square Academy (9480)	55.6%	44.4%
Franklin Community School Corp (4225)	70.9%	29.1%
Franklin County Com Sch Corp (2475)	72.5%	27.5%
Franklin Township Com Sch Corp (5310)	74.9%	25.1%
Frankton-Lapel Community Schs (5245)	59.4%	40.6%
Fremont Community Schools (7605)	76.1%	23.9%
Frontier School Corporation (8525)	76.4%	23.6%
Galileo Charter School (9565)	76.4%	23.6%
Garrett-Keyser-Butler Com (1820)	76.0%	24.0%
Gary Community School Corp (4690)	72.4%	27.6%

FY 2011 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Name

School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Gary Lighthouse Charter School (9535)	67.6%	32.4%
Geist Montessori Academy (9665)	83.8%	16.2%
Goshen Community Schools (2315)	82.1%	17.9%
Greater Clark County Schools (1010)	73.1%	26.9%
Greater Jasper Con Schs (2120)	64.8%	35.2%
Greencastle Community Sch Corp (6755)	70.0%	30.0%
Greenfield-Central Com Schools (3125)	70.1%	29.9%
Greensburg Community Schools (1730)	74.2%	25.8%
Greenwood Community Sch Corp (4245)	75.6%	24.4%
Griffith Public Schools (4700)	73.9%	26.1%
Hamilton Community Schools (7610)	68.2%	31.8%
Hamilton Heights School Corp (3025)	67.4%	32.6%
Hamilton Southeastern Schools (3005)	73.6%	26.4%
Hammond Academy of Science & Tech (9705	77.7%	22.3%
Hanover Community School Corp (4580)	71.0%	29.0%
Herron Charter (9650)	85.8%	14.2%
Hoosier Acad Virtual Charter (9865)	95.5%	4.5%
Hoosier Academy - Indianapolis (9805)	69.7%	30.3%
Hoosier Academy - Muncie (9810)	76.6%	23.4%
Hope Academy (9655)	82.3%	17.7%
Huntington Co Com Sch Corp (3625)	75.2%	24.8%
Imagine Life Sciences Acad - East (9815)	57.5%	42.5%
Imagine Life Sciences Acad - West (9850)	57.9%	42.1%
Imagine Master Academy (9695)	65.4%	34.6%
Imagine MASTer on Broadway (9820)	63.3%	36.7%
IN Connections Acad Virtual Pilot (9905)	98.1%	1.9%
Indiana Math and Science Academy (9785)	76.4%	23.6%
Indiana Math Science Academy North (9895)	62.5%	37.5%
Indianapolis Metropolitan High School (9670)	78.5%	21.5%
Indianapolis Project School (9825)	82.8%	17.2%
Indianapolis Public Schools (5385)	71.8%	28.2%
Indpls Lighthouse Charter School (9575)	68.9%	31.1%
International School of Columbus (9860)	82.7%	17.3%
Irvington Community School (9330)	88.2%	11.8%
Jac-Cen-Del Community Sch Corp (6900)	73.0%	27.0%
Jay School Corp (3945)	74.0%	26.0%
Jennings County Schools (4015)	64.7%	35.3%
John Glenn School Corporation (7150)	75.5%	24.5%
Joshua Academy (9495)	86.1%	13.9%
Kankakee Valley School Corp (3785)	75.1%	24.9%
KIPP Indpls College Preparatory (9400)	73.5%	26.5%
KIPP Lead College Prep Charter (9635)	74.3%	25.7%
Knox Community School Corp (7525)	69.3%	30.7%
Kokomo-Center Twp Con Sch Corp (3500)	75.8%	24.2%
Lafayette School Corporation (7855)	80.7%	19.3%
Lake Central School Corp (4615)	70.9%	29.1%
Lake Ridge Schools (4650)	71.9%	28.1%
Lake Station Community Schools (4680)	69.5%	30.5%
Lakeland School Corporation (4535)	69.8%	30.2%
Lanesville Community School Corp (3160)	73.2%	26.8%
LaPorte Community School Corp (4945)	73.0%	27.0%

FY 2011 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Name

School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Lawrence Early College HS for S&T (9660)	77.7%	22.3%
Lawrenceburg Com School Corp (1620)	74.7%	25.3%
Lebanon Community School Corp (665)	69.1%	30.9%
Liberty-Perry Com School Corp (1895)	73.6%	26.4%
Linton-Stockton School Corp (2950)	77.7%	22.3%
Logansport Community Sch Corp (875)	78.6%	21.4%
Loogootee Community Sch Corp (5525)	77.7%	22.3%
M S D Bluffton-Harrison (8445)	71.5%	28.5%
M S D Boone Township (6460)	72.4%	27.6%
M S D Decatur Township (5300)	61.9%	38.1%
M S D Lawrence Township (5330)	74.6%	25.4%
M S D Martinsville Schools (5925)	71.4%	28.6%
M S D Mount Vernon (6590)	67.9%	32.1%
M S D North Posey Co Schools (6600)	75.1%	24.9%
M S D of New Durham Township (4860)	73.5%	26.5%
M S D Perry Township (5340)	59.4%	40.6%
M S D Pike Township (5350)	72.9%	27.1%
M S D Shakamak Schools (2960)	77.7%	22.3%
M S D Southwest Allen County (125)	74.3%	25.7%
M S D Steuben County (7615)	73.1%	26.9%
M S D Wabash County Schools (8050)	80.2%	19.8%
M S D Warren County (8115)	70.4%	29.6%
M S D Warren Township (5360)	72.8%	27.2%
M S D Washington Township (5370)	75.8%	24.2%
M S D Wayne Township (5375)	71.5%	28.5%
Maconaquah School Corp (5615)	60.2%	39.8%
Madison Consolidated Schools (3995)	70.6%	29.4%
Madison-Grant United Sch Corp (2825)	59.6%	40.4%
Manchester Community Schools (8045)	69.2%	30.8%
Marion Community Schools (2865)	72.5%	27.5%
Medora Community School Corp (3640)	60.1%	39.9%
Merrillville Community School (4600)	71.4%	28.6%
Michigan City Area Schools (4925)	68.5%	31.5%
Middlebury Community Schools (2275)	65.0%	35.0%
Milan Community Schools (6910)	73.8%	26.2%
Mill Creek Community Sch Corp (3335)	67.7%	32.3%
Mississinewa Community School Corp (2855)	77.8%	22.2%
Mitchell Community Schools (5085)	72.7%	27.3%
Monroe Central School Corp (6820)	74.0%	26.0%
Monroe County Com Sch Corp (5740)	72.7%	27.3%
Monroe-Gregg School District (5900)	68.3%	31.7%
Monument Lighthouse Charter School (9590)	63.4%	36.6%
Mooresville Con School Corp (5930)	67.6%	32.4%
Mt Vernon Community Sch Corp (3135)	76.8%	23.2%
Muncie Community Schools (1970)	81.7%	18.3%
Nettle Creek School Corp (8305)	74.2%	25.8%
New Albany-Floyd Co Con Sch (2400)	75.2%	24.8%
New Castle Community Sch Corp (3445)	78.1%	21.9%
New Community School (9340)	79.0%	21.0%
New Harmony Town & Twp Con Sch (6610)	70.2%	29.8%
New Prairie United School Corp (4805)	69.4%	30.6%

FY 2011 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Name

School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Nineveh-Hensley-Jackson United (4255)	70.3%	29.7%
Noblesville Schools (3070)	74.2%	25.8%
North Adams Community Schools (25)	72.4%	27.6%
North Daviess Com Schools (1375)	75.0%	25.0%
North Gibson School Corp (2735)	73.4%	26.6%
North Harrison Com School Corp (3180)	75.7%	24.3%
North Judson-San Pierre Sch Corp (7515)	72.2%	27.8%
North Knox School Corp (4315)	70.8%	29.2%
North Lawrence Com Schools (5075)	72.7%	27.3%
North Miami Community Schools (5620)	67.8%	32.2%
North Montgomery Com Sch Corp (5835)	67.9%	32.1%
North Newton School Corp (5945)	69.2%	30.8%
North Putnam Community Schools (6715)	71.8%	28.2%
North Spencer County Sch Corp (7385)	70.3%	29.7%
North Vermillion Com Sch Corp (8010)	68.4%	31.6%
North West Hendricks Schools (3295)	63.3%	36.7%
North White School Corp (8515)	72.4%	27.6%
Northeast Dubois Co Sch Corp (2040)	68.0%	32.0%
Northeast School Corp (7645)	74.2%	25.8%
Northeastern Wayne Schools (8375)	71.9%	28.1%
Northern Wells Com Schools (8435)	66.3%	33.7%
Northwest Allen County Schools (225)	72.2%	27.8%
Northwestern Con School Corp (7350)	69.3%	30.7%
Northwestern School Corp (3470)	71.4%	28.6%
Oak Hill United School Corp (5625)	72.6%	27.4%
Options Charter Sch - Noblesville (9640)	84.4%	15.6%
Options Charter School - Carmel (9325)	88.4%	11.6%
Oregon-Davis School Corp (7495)	65.8%	34.2%
Orleans Community Schools (6145)	74.8%	25.2%
Padua Academy (9720)	68.4%	31.6%
Paoli Community School Corp (6155)	77.3%	22.7%
Paramount School of Excellence Inc (9680)	80.4%	19.6%
Penn-Harris-Madison Sch Corp (7175)	66.8%	33.2%
Perry Central Com Schools Corp (6325)	75.9%	24.1%
Peru Community Schools (5635)	72.5%	27.5%
Pike County School Corp (6445)	66.8%	33.2%
Pioneer Regional School Corp (775)	66.5%	33.5%
Plainfield Community Sch Corp (3330)	73.8%	26.2%
Plymouth Community School Corp (5485)	72.4%	27.6%
Portage Township Schools (6550)	69.0%	31.0%
Porter Township School Corp (6520)	67.5%	32.5%
Prairie Heights Com Sch Corp (4515)	69.6%	30.4%
Randolph Central School Corp (6825)	74.7%	25.3%
Randolph Eastern School Corp (6835)	75.8%	24.2%
Randolph Southern School Corp (6805)	71.9%	28.1%
Renaissance Academy Charter (9690)	89.2%	10.8%
Rensselaer Central School Corp (3815)	73.6%	26.4%
Richland-Bean Blossom C S C (5705)	76.3%	23.7%
Richmond Community Schools (8385)	78.7%	21.3%
Rising Sun-Ohio Co Com (6080)	75.6%	24.4%
River Forest Community Sch Corp (4590)	69.9%	30.1%

FY 2011 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Name

School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Rochester Community Sch Corp (2645)	74.7%	25.3%
Rock Creek Community Academy (9875)	81.6%	18.4%
Rockville Community School Corp (6300)	79.7%	20.3%
Rossville Con School District (1180)	71.9%	28.1%
Rural Community Schools Inc (9465)	81.1%	18.9%
Rush County Schools (6995)	70.2%	29.8%
Salem Community Schools (8205)	75.0%	25.0%
School City of East Chicago (4670)	67.2%	32.8%
School City of Hammond (4710)	76.8%	23.2%
School City of Hobart (4730)	71.2%	28.8%
School City of Mishawaka (7200)	83.3%	16.7%
School Town of Highland (4720)	66.1%	33.9%
School Town of Munster (4740)	71.6%	28.4%
School Town of Speedway (5400)	74.1%	25.9%
Scott County School District 1 (7230)	74.6%	25.4%
Scott County School District 2 (7255)	72.5%	27.5%
SE Neighborhood Sch of Excellence (9485)	72.7%	27.3%
Seymour Community Schools (3675)	74.6%	25.4%
Shelby Eastern Schools (7285)	69.6%	30.4%
Shelbyville Central Schools (7365)	72.3%	27.7%
Shenandoah School Corporation (3435)	69.7%	30.3%
Sheridan Community Schools (3055)	70.0%	30.0%
Shoals Community School Corp (5520)	71.6%	28.4%
Signature School Inc (9315)	93.9%	6.1%
Smith-Green Community Schools (8625)	70.7%	29.3%
South Adams Schools (35)	73.8%	26.2%
South Bend Community Sch Corp (7205)	74.6%	25.4%
South Central Com School Corp (4940)	68.5%	31.5%
South Dearborn Com School Corp (1600)	76.2%	23.8%
South Gibson School Corp (2765)	70.8%	29.2%
South Harrison Com Schools (3190)	72.4%	27.6%
South Henry School Corp (3415)	71.9%	28.1%
South Knox School Corp (4325)	68.9%	31.1%
South Madison Com Sch Corp (5255)	64.4%	35.6%
South Montgomery Com Sch Corp (5845)	68.1%	31.9%
South Newton School Corp (5995)	68.2%	31.8%
South Putnam Community Schools (6705)	71.7%	28.3%
South Ripley Com Sch Corp (6865)	72.6%	27.4%
South Spencer County Sch Corp (7445)	69.3%	30.7%
South Vermillion Com Sch Corp (8020)	73.3%	26.7%
Southeast Dubois Co Sch Corp (2100)	72.7%	27.3%
Southeast Fountain School Corp (2455)	71.2%	28.8%
Southeastern School Corp (815)	72.9%	27.1%
Southern Hancock Co Com Sch Corp (3115)	69.5%	30.5%
Southern Wells Com Schools (8425)	70.5%	29.5%
Southwest Dubois Co Sch Corp (2110)	68.8%	31.2%
Southwest Parke Com Sch Corp (6260)	69.0%	31.0%
Southwest School Corp (7715)	69.9%	30.1%
Southwestern Con Sch Shelby Co (7360)	66.6%	33.4%
Southwestern-Jefferson Co Con (4000)	73.4%	26.6%
Spencer-Owen Community Schools (6195)	69.8%	30.2%

FY 2011 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Name

School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Springs Valley Com School Corp (6160)	68.4%	31.6%
Sunman-Dearborn Com Sch Corp (1560)	73.6%	26.4%
Switzerland County School Corp (7775)	71.2%	28.8%
Taylor Community School Corp (3460)	73.7%	26.3%
Tell City-Troy Twp School Corp (6350)	73.7%	26.3%
Thea Bowman Leadership Academy (9460)	70.0%	30.0%
Timothy L Johnson Academy (9350)	62.4%	37.6%
Tippecanoe School Corp (7865)	73.8%	26.2%
Tippecanoe Valley School Corp (4445)	73.0%	27.0%
Tipton Community School Corp (7945)	73.0%	27.0%
Tri-Central Community Schools (7935)	70.9%	29.1%
Tri-County School Corp (8535)	68.0%	32.0%
Tri-Creek School Corp (4645)	65.1%	34.9%
Triton School Corporation (5495)	74.4%	25.6%
Tri-Township Cons School Corp (4915)	67.7%	32.3%
Turkey Run Community Sch Corp (6310)	72.6%	27.4%
Twin Lakes School Corp (8565)	75.2%	24.8%
Union Co-Clg Corner Joint Sch Dist (7950)	74.7%	25.3%
Union School Corporation (6795)	69.6%	30.4%
Union Township School Corp (6530)	70.7%	29.3%
Union-North United School Corp (7215)	67.0%	33.0%
Valparaiso Community Schools (6560)	68.8%	31.2%
Veritas Academy (9360)	77.5%	22.5%
Vigo County School Corp (8030)	77.8%	22.2%
Vincennes Community Sch Corp (4335)	74.2%	25.8%
Wabash City Schools (8060)	71.4%	28.6%
Wa-Nee Community Schools (2285)	74.5%	25.5%
Warrick County School Corp (8130)	71.4%	28.6%
Warsaw Community Schools (4415)	73.3%	26.7%
Washington Com Schools (1405)	75.4%	24.6%
Wawasee Community School Corp (4345)	73.6%	26.4%
Wes-Del Community Schools (1885)	72.3%	27.7%
West Central School Corp (6630)	77.6%	22.4%
West Clark Community Schools (940)	71.6%	28.4%
West Gary Lighthouse Charter (9585)	70.8%	29.2%
West Lafayette Com School Corp (7875)	73.2%	26.8%
West Noble School Corporation (6065)	73.7%	26.3%
West Washington School Corp (8220)	69.3%	30.7%
Western Boone Co Com Sch Dist (615)	69.2%	30.8%
Western School Corp (3490)	67.6%	32.4%
Western Wayne Schools (8355)	72.5%	27.5%
Westfield-Washington Schools (3030)	70.8%	29.2%
Westview School Corporation (4525)	72.9%	27.1%
White River Valley Sch Dist (2980)	73.7%	26.3%
Whiting School City (4760)	67.6%	32.4%
Whitko Community School Corp (4455)	72.2%	27.8%
Whitley Co Cons Schools (8665)	72.2%	27.8%
Xavier School of Excellence (9845)	71.4%	28.6%
Yorktown Community Schools (1910)	71.5%	28.5%
Zionsville Community Schools (630)	71.9%	28.1%

FY 2011 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Percent

School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
IN Connections Acad Virtual Pilot (9905)	98.1%	1.9%
Hoosier Acad Virtual Charter (9865)	95.5%	4.5%
Signature School Inc (9315)	93.9%	6.1%
Beacon Academy (9830)	89.7%	10.3%
Renaissance Academy Charter (9690)	89.2%	10.8%
Options Charter School - Carmel (9325)	88.4%	11.6%
Irvington Community School (9330)	88.2%	11.8%
Joshua Academy (9495)	86.1%	13.9%
Herron Charter (9650)	85.8%	14.2%
Options Charter Sch - Noblesville (9640)	84.4%	15.6%
Bloomington Project School (9835)	84.4%	15.6%
Geist Montessori Academy (9665)	83.8%	16.2%
School City of Mishawaka (7200)	83.3%	16.7%
Indianapolis Project School (9825)	82.8%	17.2%
International School of Columbus (9860)	82.7%	17.3%
Hope Academy (9655)	82.3%	17.7%
Goshen Community Schools (2315)	82.1%	17.9%
Muncie Community Schools (1970)	81.7%	18.3%
Rock Creek Community Academy (9875)	81.6%	18.4%
Flanner House Elementary School (9390)	81.3%	18.7%
Charles A Tindley Accelerated Schl (9445)	81.2%	18.8%
Rural Community Schools Inc (9465)	81.1%	18.9%
Challenge Foundation Academy (9645)	80.9%	19.1%
Lafayette School Corporation (7855)	80.7%	19.3%
Paramount School of Excellence Inc (9680)	80.4%	19.6%
Anderson Preparatory Academy (9790)	80.4%	19.6%
M S D Wabash County Schools (8050)	80.2%	19.8%
Rockville Community School Corp (6300)	79.7%	20.3%
DeKalb Co Ctl United Sch Dist (1835)	79.5%	20.5%
New Community School (9340)	79.0%	21.0%
Richmond Community Schools (8385)	78.7%	21.3%
Logansport Community Sch Corp (875)	78.6%	21.4%
Indianapolis Metropolitan High School (9670)	78.5%	21.5%
New Castle Community Sch Corp (3445)	78.1%	21.9%
Fort Wayne Community Schools (235)	78.1%	21.9%
East Noble School Corp (6060)	78.0%	22.0%
Community Schools of Frankfort (1170)	78.0%	22.0%
Vigo County School Corp (8030)	77.8%	22.2%
Mississinewa Community School Corp (2855)	77.8%	22.2%
Lawrence Early College HS for S&T (9660)	77.7%	22.3%
Loogootee Community Sch Corp (5525)	77.7%	22.3%
M S D Shakamak Schools (2960)	77.7%	22.3%
Linton-Stockton School Corp (2950)	77.7%	22.3%
Hammond Academy of Science & Tech (9705	77.7%	22.3%
West Central School Corp (6630)	77.6%	22.4%
Veritas Academy (9360)	77.5%	22.5%
Paoli Community School Corp (6155)	77.3%	22.7%
Attica Consolidated Sch Corp (2435)	77.1%	22.9%
East Washington School Corp (8215)	77.1%	22.9%
Mt Vernon Community Sch Corp (3135)	76.8%	23.2%
School City of Hammond (4710)	76.8%	23.2%

FY 2011 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Percent

School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Hoosier Academy - Muncie (9810)	76.6%	23.4%
Frontier School Corporation (8525)	76.4%	23.6%
Galileo Charter School (9565)	76.4%	23.6%
Indiana Math and Science Academy (9785)	76.4%	23.6%
Richland-Bean Blossom C S C (5705)	76.3%	23.7%
Community Montessori Inc (9320)	76.2%	23.8%
South Dearborn Com School Corp (1600)	76.2%	23.8%
Fremont Community Schools (7605)	76.1%	23.9%
Garrett-Keyser-Butler Com (1820)	76.0%	24.0%
Brownsburg Community Sch Corp (3305)	76.0%	24.0%
Perry Central Com Schools Corp (6325)	75.9%	24.1%
M S D Washington Township (5370)	75.8%	24.2%
Kokomo-Center Twp Con Sch Corp (3500)	75.8%	24.2%
Christel House Academy (9380)	75.8%	24.2%
Randolph Eastern School Corp (6835)	75.8%	24.2%
Bremen Public Schools (5480)	75.8%	24.2%
North Harrison Com School Corp (3180)	75.7%	24.3%
Greenwood Community Sch Corp (4245)	75.6%	24.4%
Rising Sun-Ohio Co Com (6080)	75.6%	24.4%
John Glenn School Corporation (7150)	75.5%	24.5%
Carmel Clay Schools (3060)	75.5%	24.5%
Washington Com Schools (1405)	75.4%	24.6%
Barr-Reeve Com Schools Inc (1315)	75.4%	24.6%
Adams Central Community Schools (15)	75.4%	24.6%
Alexandria Com School Corp (5265)	75.3%	24.7%
Elkhart Community Schools (2305)	75.3%	24.7%
New Albany-Floyd Co Con Sch (2400)	75.2%	24.8%
Huntington Co Com Sch Corp (3625)	75.2%	24.8%
Twin Lakes School Corp (8565)	75.2%	24.8%
M S D North Posey Co Schools (6600)	75.1%	24.9%
Kankakee Valley School Corp (3785)	75.1%	24.9%
Fayette County School Corp (2395)	75.0%	25.0%
North Daviess Com Schools (1375)	75.0%	25.0%
Salem Community Schools (8205)	75.0%	25.0%
Franklin Township Com Sch Corp (5310)	74.9%	25.1%
Orleans Community Schools (6145)	74.8%	25.2%
Edinburgh Community Sch Corp (4215)	74.8%	25.2%
Randolph Central School Corp (6825)	74.7%	25.3%
Lawrenceburg Com School Corp (1620)	74.7%	25.3%
Union Co-Clg Corner Joint Sch Dist (7950)	74.7%	25.3%
Rochester Community Sch Corp (2645)	74.7%	25.3%
M S D Lawrence Township (5330)	74.6%	25.4%
South Bend Community Sch Corp (7205)	74.6%	25.4%
Seymour Community Schools (3675)	74.6%	25.4%
Scott County School District 1 (7230)	74.6%	25.4%
Argos Community Schools (5470)	74.6%	25.4%
Wa-Nee Community Schools (2285)	74.5%	25.5%
Crawfordsville Com Schools (5855)	74.5%	25.5%
Cloverdale Community Schools (6750)	74.4%	25.6%
Campagna Academy Charter School (9300)	74.4%	25.6%
Dr Robert H Faulkner Academy (9795)	74.4%	25.6%

FY 2011 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Percent

School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Triton School Corporation (5495)	74.4%	25.6%
KIPP Lead College Prep Charter (9635)	74.3%	25.7%
M S D Southwest Allen County (125)	74.3%	25.7%
Nettle Creek School Corp (8305)	74.2%	25.8%
East Allen County Schools (255)	74.2%	25.8%
Greensburg Community Schools (1730)	74.2%	25.8%
Northeast School Corp (7645)	74.2%	25.8%
Vincennes Community Sch Corp (4335)	74.2%	25.8%
Noblesville Schools (3070)	74.2%	25.8%
School Town of Speedway (5400)	74.1%	25.9%
Monroe Central School Corp (6820)	74.0%	26.0%
Concord Community Schools (2270)	74.0%	26.0%
Jay School Corp (3945)	74.0%	26.0%
Discovery Charter School (9870)	73.9%	26.1%
Griffith Public Schools (4700)	73.9%	26.1%
Clay Community Schools (1125)	73.9%	26.1%
Plainfield Community Sch Corp (3330)	73.8%	26.2%
Tippecanoe School Corp (7865)	73.8%	26.2%
Crawford Co Com School Corp (1300)	73.8%	26.2%
South Adams Schools (35)	73.8%	26.2%
Milan Community Schools (6910)	73.8%	26.2%
White River Valley Sch Dist (2980)	73.7%	26.3%
West Noble School Corporation (6065)	73.7%	26.3%
Taylor Community School Corp (3460)	73.7%	26.3%
Tell City-Troy Twp School Corp (6350)	73.7%	26.3%
Beech Grove City Schools (5380)	73.6%	26.4%
Hamilton Southeastern Schools (3005)	73.6%	26.4%
Rensselaer Central School Corp (3815)	73.6%	26.4%
Wawasee Community School Corp (4345)	73.6%	26.4%
Center Grove Com Sch Corp (4205)	73.6%	26.4%
Liberty-Perry Com School Corp (1895)	73.6%	26.4%
Sunman-Dearborn Com Sch Corp (1560)	73.6%	26.4%
KIPP Indpls College Preparatory (9400)	73.5%	26.5%
M S D of New Durham Township (4860)	73.5%	26.5%
North Gibson School Corp (2735)	73.4%	26.6%
Southwestern-Jefferson Co Con (4000)	73.4%	26.6%
Evansville Vanderburgh Sch Corp (7995)	73.4%	26.6%
South Vermillion Com Sch Corp (8020)	73.3%	26.7%
Warsaw Community Schools (4415)	73.3%	26.7%
East Porter County School Corp (6510)	73.3%	26.7%
Lanesville Community School Corp (3160)	73.2%	26.8%
West Lafayette Com School Corp (7875)	73.2%	26.8%
M S D Steuben County (7615)	73.1%	26.9%
Greater Clark County Schools (1010)	73.1%	26.9%
Eminence Community School Corp (5910)	73.1%	26.9%
Tippecanoe Valley School Corp (4445)	73.0%	27.0%
Blue River Valley Schools (3405)	73.0%	27.0%
Crothersville Community Schools (3710)	73.0%	27.0%
Jac-Cen-Del Community Sch Corp (6900)	73.0%	27.0%
LaPorte Community School Corp (4945)	73.0%	27.0%
Tipton Community School Corp (7945)	73.0%	27.0%

FY 2011 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Percent

School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
M S D Pike Township (5350)	72.9%	27.1%
Westview School Corporation (4525)	72.9%	27.1%
Southeastern School Corp (815)	72.9%	27.1%
M S D Warren Township (5360)	72.8%	27.2%
SE Neighborhood Sch of Excellence (9485)	72.7%	27.3%
Centerville-Abington Com Schs (8360)	72.7%	27.3%
Southeast Dubois Co Sch Corp (2100)	72.7%	27.3%
North Lawrence Com Schools (5075)	72.7%	27.3%
Covington Community Sch Corp (2440)	72.7%	27.3%
Mitchell Community Schools (5085)	72.7%	27.3%
Batesville Community Sch Corp (6895)	72.7%	27.3%
Monroe County Com Sch Corp (5740)	72.7%	27.3%
Eastern Pulaski Com Sch Corp (6620)	72.6%	27.4%
Turkey Run Community Sch Corp (6310)	72.6%	27.4%
South Ripley Com Sch Corp (6865)	72.6%	27.4%
Oak Hill United School Corp (5625)	72.6%	27.4%
Marion Community Schools (2865)	72.5%	27.5%
Statewide	72.5%	27.5%
Western Wayne Schools (8355)	72.5%	27.5%
Peru Community Schools (5635)	72.5%	27.5%
Franklin County Com Sch Corp (2475)	72.5%	27.5%
Scott County School District 2 (7255)	72.5%	27.5%
Plymouth Community School Corp (5485)	72.4%	27.6%
Gary Community School Corp (4690)	72.4%	27.6%
M S D Boone Township (6460)	72.4%	27.6%
North White School Corp (8515)	72.4%	27.6%
South Harrison Com Schools (3190)	72.4%	27.6%
North Adams Community Schools (25)	72.4%	27.6%
Wes-Del Community Schools (1885)	72.3%	27.7%
Shelbyville Central Schools (7365)	72.3%	27.7%
Whitko Community School Corp (4455)	72.2%	27.8%
Whitley Co Cons Schools (8665)	72.2%	27.8%
Northwest Allen County Schools (225)	72.2%	27.8%
North Judson-San Pierre Sch Corp (7515)	72.2%	27.8%
Culver Community Schools Corp (5455)	72.2%	27.8%
Brownstown Cnt Com Sch Corp (3695)	72.1%	27.9%
Cannelton City Schools (6340)	72.0%	28.0%
South Henry School Corp (3415)	71.9%	28.1%
Fairfield Community Schools (2155)	71.9%	28.1%
Randolph Southern School Corp (6805)	71.9%	28.1%
Lake Ridge Schools (4650)	71.9%	28.1%
Decatur County Com Schools (1655)	71.9%	28.1%
Northeastern Wayne Schools (8375)	71.9%	28.1%
Bloomfield School District (2920)	71.9%	28.1%
Zionsville Community Schools (630)	71.9%	28.1%
Rossville Con School District (1180)	71.9%	28.1%
North Putnam Community Schools (6715)	71.8%	28.2%
Charter School of the Dunes (9310)	71.8%	28.2%
Indianapolis Public Schools (5385)	71.8%	28.2%
East Chicago Urban Enterprise Acad (9555)	71.7%	28.3%
South Putnam Community Schools (6705)	71.7%	28.3%

FY 2011 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Percent

School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Anderson Community School Corp (5275)	71.7%	28.3%
West Clark Community Schools (940)	71.6%	28.4%
School Town of Munster (4740)	71.6%	28.4%
Shoals Community School Corp (5520)	71.6%	28.4%
Cowan Community School Corp (1900)	71.5%	28.5%
M S D Wayne Township (5375)	71.5%	28.5%
M S D Bluffton-Harrison (8445)	71.5%	28.5%
Yorktown Community Schools (1910)	71.5%	28.5%
Clarksville Com School Corp (1000)	71.4%	28.6%
Warrick County School Corp (8130)	71.4%	28.6%
Baugo Community Schools (2260)	71.4%	28.6%
Xavier School of Excellence (9845)	71.4%	28.6%
Northwestern School Corp (3470)	71.4%	28.6%
M S D Martinsville Schools (5925)	71.4%	28.6%
Wabash City Schools (8060)	71.4%	28.6%
Merrillville Community School (4600)	71.4%	28.6%
Delaware Community School Corp (1875)	71.3%	28.7%
School City of Hobart (4730)	71.2%	28.8%
Southeast Fountain School Corp (2455)	71.2%	28.8%
Crown Point Community Sch Corp (4660)	71.2%	28.8%
Switzerland County School Corp (7775)	71.2%	28.8%
Hanover Community School Corp (4580)	71.0%	29.0%
Eastern Howard School Corp (3480)	71.0%	29.0%
Lake Central School Corp (4615)	70.9%	29.1%
Tri-Central Community Schools (7935)	70.9%	29.1%
Franklin Community School Corp (4225)	70.9%	29.1%
South Gibson School Corp (2765)	70.8%	29.2%
West Gary Lighthouse Charter (9585)	70.8%	29.2%
Westfield-Washington Schools (3030)	70.8%	29.2%
North Knox School Corp (4315)	70.8%	29.2%
Union Township School Corp (6530)	70.7%	29.3%
Smith-Green Community Schools (8625)	70.7%	29.3%
Madison Consolidated Schools (3995)	70.6%	29.4%
Southern Wells Com Schools (8425)	70.5%	29.5%
Caston School Corporation (2650)	70.5%	29.5%
M S D Warren County (8115)	70.4%	29.6%
North Spencer County Sch Corp (7385)	70.3%	29.7%
Delphi Community School Corp (755)	70.3%	29.7%
Elwood Community School Corp (5280)	70.3%	29.7%
Nineveh-Hensley-Jackson United (4255)	70.3%	29.7%
New Harmony Town & Twp Con Sch (6610)	70.2%	29.8%
Rush County Schools (6995)	70.2%	29.8%
Greenfield-Central Com Schools (3125)	70.1%	29.9%
Andrew J Brown Academy (9615)	70.1%	29.9%
Thea Bowman Leadership Academy (9460)	70.0%	30.0%
Sheridan Community Schools (3055)	70.0%	30.0%
Greencastle Community Sch Corp (6755)	70.0%	30.0%
Southwest School Corp (7715)	69.9%	30.1%
C A Beard Memorial School Corp (3455)	69.9%	30.1%
River Forest Community Sch Corp (4590)	69.9%	30.1%
Spencer-Owen Community Schools (6195)	69.8%	30.2%

FY 2011 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Percent

School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Lakeland School Corporation (4535)	69.8%	30.2%
Shenandoah School Corporation (3435)	69.7%	30.3%
Hoosier Academy - Indianapolis (9805)	69.7%	30.3%
Prairie Heights Com Sch Corp (4515)	69.6%	30.4%
Duneland School Corporation (6470)	69.6%	30.4%
Union School Corporation (6795)	69.6%	30.4%
Shelby Eastern Schools (7285)	69.6%	30.4%
Southern Hancock Co Com Sch Corp (3115)	69.5%	30.5%
Lake Station Community Schools (4680)	69.5%	30.5%
New Prairie United School Corp (4805)	69.4%	30.6%
West Washington School Corp (8220)	69.3%	30.7%
Northwestern Con School Corp (7350)	69.3%	30.7%
South Spencer County Sch Corp (7445)	69.3%	30.7%
Knox Community School Corp (7525)	69.3%	30.7%
Central Noble Com School Corp (6055)	69.3%	30.7%
Manchester Community Schools (8045)	69.2%	30.8%
North Newton School Corp (5945)	69.2%	30.8%
Benton Community School Corp (395)	69.2%	30.8%
Western Boone Co Com Sch Dist (615)	69.2%	30.8%
Lebanon Community School Corp (665)	69.1%	30.9%
East Gibson School Corporation (2725)	69.1%	30.9%
Avon Community School Corp (3315)	69.1%	30.9%
Clinton Prairie School Corp (1160)	69.0%	31.0%
Portage Township Schools (6550)	69.0%	31.0%
Southwest Parke Com Sch Corp (6260)	69.0%	31.0%
Indpls Lighthouse Charter School (9575)	68.9%	31.1%
South Knox School Corp (4325)	68.9%	31.1%
Blackford County Schools (515)	68.8%	31.2%
Valparaiso Community Schools (6560)	68.8%	31.2%
Southwest Dubois Co Sch Corp (2110)	68.8%	31.2%
Daleville Community Schools (1940)	68.7%	31.3%
East Chicago Lighthouse Charter (9595)	68.6%	31.4%
Danville Community School Corp (3325)	68.5%	31.5%
South Central Com School Corp (4940)	68.5%	31.5%
Michigan City Area Schools (4925)	68.5%	31.5%
Springs Valley Com School Corp (6160)	68.4%	31.6%
Brown County School Corporation (670)	68.4%	31.6%
North Vermillion Com Sch Corp (8010)	68.4%	31.6%
Padua Academy (9720)	68.4%	31.6%
Monroe-Gregg School District (5900)	68.3%	31.7%
Hamilton Community Schools (7610)	68.2%	31.8%
South Newton School Corp (5995)	68.2%	31.8%
Eastern Hancock Co Com Sch Corp (3145)	68.2%	31.8%
South Montgomery Com Sch Corp (5845)	68.1%	31.9%
Northeast Dubois Co Sch Corp (2040)	68.0%	32.0%
Tri-County School Corp (8535)	68.0%	32.0%
M S D Mount Vernon (6590)	67.9%	32.1%
North Montgomery Com Sch Corp (5835)	67.9%	32.1%
North Miami Community Schools (5620)	67.8%	32.2%
DeKalb Co Eastern Com Sch Dist (1805)	67.7%	32.3%
Tri-Township Cons School Corp (4915)	67.7%	32.3%

FY 2011 Operational Expenditures Only
(Excluding Non-Operational)
Sorted by Percent

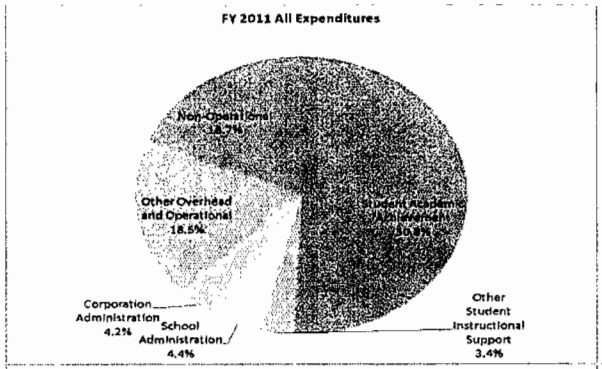
School Corporation	Student Instructional Expenditures	Non-Instructional Expenditures
Mill Creek Community Sch Corp (3335)	67.7%	32.3%
Gary Lighthouse Charter School (9535)	67.6%	32.4%
Mooresville Con School Corp (5930)	67.6%	32.4%
Western School Corp (3490)	67.6%	32.4%
Whiting School City (4760)	67.6%	32.4%
Porter Township School Corp (6520)	67.5%	32.5%
Hamilton Heights School Corp (3025)	67.4%	32.6%
School City of East Chicago (4670)	67.2%	32.8%
Union-North United School Corp (7215)	67.0%	33.0%
Career Academy at South Bend (9880)	66.8%	33.2%
Penn-Harris-Madison Sch Corp (7175)	66.8%	33.2%
Pike County School Corp (6445)	66.8%	33.2%
Southwestern Con Sch Shelby Co (7360)	66.6%	33.4%
Eastbrook Community Sch Corp (2815)	66.5%	33.5%
Pioneer Regional School Corp (775)	66.5%	33.5%
Northern Wells Com Schools (8435)	66.3%	33.7%
Aspire Charter Academy (9685)	66.2%	33.8%
School Town of Highland (4720)	66.1%	33.9%
Oregon-Davis School Corp (7495)	65.8%	34.2%
Imagine Master Academy (9695)	65.4%	34.6%
Tri-Creek School Corp (4645)	65.1%	34.9%
Bartholomew Con School Corp (365)	65.0%	35.0%
Middlebury Community Schools (2275)	65.0%	35.0%
Eastern Greene Schools (2940)	64.9%	35.1%
Greater Jasper Con Schs (2120)	64.8%	35.2%
Jennings County Schools (4015)	64.7%	35.3%
South Madison Com Sch Corp (5255)	64.4%	35.6%
Monument Lighthouse Charter School (9590)	63.4%	36.6%
North West Hendricks Schools (3295)	63.3%	36.7%
Imagine MASTer on Broadway (9820)	63.3%	36.7%
Clinton Central School Corp (1150)	63.0%	37.0%
Indiana Math Science Academy North (9895)	62.5%	37.5%
Timothy L Johnson Academy (9350)	62.4%	37.6%
Excel Center for Adult Learners (9910)	61.9%	38.1%
M S D Decatur Township (5300)	61.9%	38.1%
Maconaquah School Corp (5615)	60.2%	39.8%
Medora Community School Corp (3640)	60.1%	39.9%
Flat Rock-Hawcreek School Corp (370)	59.8%	40.2%
Madison-Grant United Sch Corp (2825)	59.6%	40.4%
M S D Perry Township (5340)	59.4%	40.6%
Frankton-Lapel Community Schs (5245)	59.4%	40.6%
Clark-Pleasant Com School Corp (4145)	59.0%	41.0%
Decatur Discovery Academy Inc (9525)	58.8%	41.2%
Andrew Academy (9715)	58.3%	41.7%
Carroll Consolidated Sch Corp (750)	58.0%	42.0%
Imagine Life Sciences Acad - West (9850)	57.9%	42.1%
Imagine Life Sciences Acad - East (9815)	57.5%	42.5%
21st Century Charter Sch of Gary (9545)	56.4%	43.6%
Fountain Square Academy (9480)	55.6%	44.4%
Fall Creek Academy (9370)	55.3%	44.7%

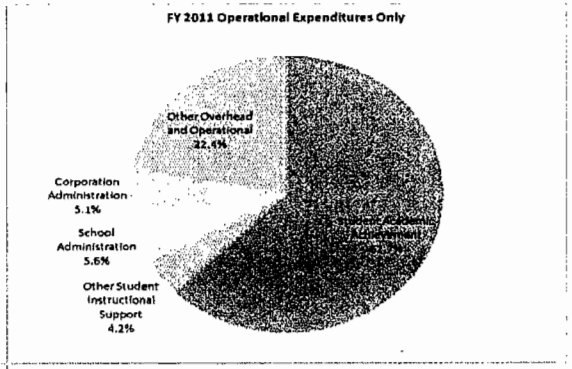
School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Statewide

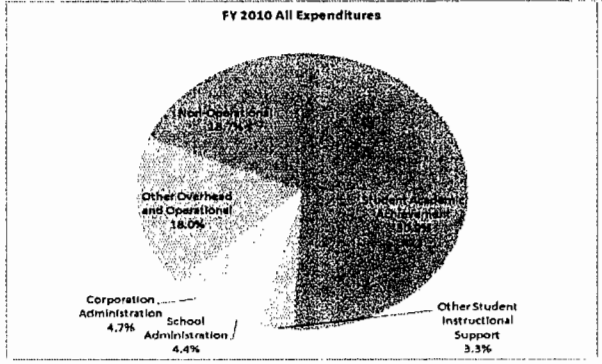
Statewide

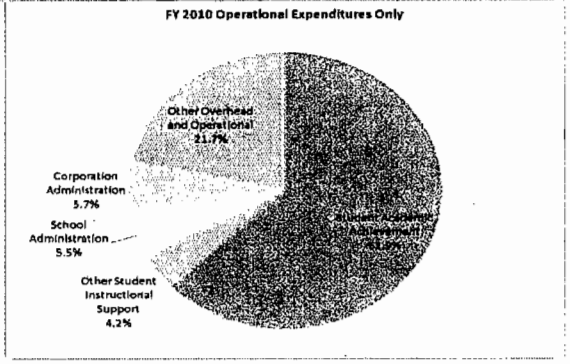
Student Instructional Category	FY 2001	FY01 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2010	FY10 % of Total Exp	FY 2011	FY11 % of Total Exp
Student Academic Achievement	$4,549,020,895	53.8%	$5,618,918,097	52.2%	$5,994,103,400	50.9%	$5,784,630,928	50.8%
Student Instructional Support	$638,063,093	7.5%	$791,426,058	7.4%	$908,599,401	7.7%	$889,572,533	7.8%
Overhead and Operational	$1,756,411,276	20.8%	$2,237,934,785	20.8%	$2,671,503,046	22.7%	$2,587,083,332	22.7%
Nonoperational	$1,517,100,297	17.9%	$2,110,322,696	19.6%	$2,205,619,203	18.7%	$2,135,271,666	18.7%
Not Categorized	$2,070,957		$889,260		$931,612			
Grand Total	$8,462,656,517		$10,759,490,897		$11,780,756,662		$11,396,558,460	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	61.3%	59.6%	58.6%	58.6%









School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Statewide

Student Instructional Category
Student Academic Achievement

Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
11025 Regular Programs; Non Spec Ed Preschool		$470,858	$11,497,271	$12,206,181		> 500%	6%
11050 Regular Programs; Full Day Kindergarten		$28,745,933	$130,097,884	$136,230,577		374%	5%
11100 Regular Programs; Elementary	$1,256,550,559	$1,384,014,757	$1,970,294,420	$1,924,232,226	53%	39%	-2%
11200 Regular Programs; Middle/Junior High	$481,066,728	$538,380,931	$766,996,560	$750,308,506	56%	39%	-2%
11300 Regular Programs; High School	$746,888,734	$808,917,978	$1,148,413,715	$1,122,511,119	50%	39%	-2%
11350 Regular Programs; High School; Academic Honors Diploma	$1,195,935	$1,894,692	$7,681,339	$8,190,448	> 500%	332%	7%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs		$2,394,175	$16,442,233	$15,806,722		> 500%	-4%
11410 Vocational Education; Agriculture A	$5,033,975	$5,399,941	$6,509,169	$6,127,918	22%	13%	-6%
11420 Vocational Education; Agriculture B	$5,195,088	$5,444,128	$7,530,421	$7,428,768	43%	36%	-1%
11430 Vocational Education; Distributive Education	$2,512,008	$2,473,648	$3,174,785	$3,009,331	20%	22%	-5%
11440 Vocational Education; Health Occupations	$2,547,912	$2,919,163	$4,372,841	$4,808,417	89%	65%	10%
11450 Vocational Education; Consumer and Homemaking	$16,316,476	$16,444,492	$20,924,895	$19,533,997	20%	19%	-7%
11460 Vocational Education; Occupational Home Economics	$3,383,505	$3,594,192	$4,725,771	$4,323,180	28%	20%	-8%
11470 Vocational Education; Business Education	$6,545,239	$6,860,442	$10,083,024	$9,764,322	49%	42%	-3%
11480 Vocational Education; Industrial Education A	$16,647,909	$18,029,165	$20,324,612	$19,805,828	19%	10%	-3%
11490 Vocational Education; Industrial Education B	$4,717,725	$4,913,061	$6,519,858	$6,176,917	31%	26%	-5%
11510 Vocational Education; Cooperative Education	$7,230,427	$7,263,809	$12,732,134	$12,180,711	68%	68%	-4%
11520 Vocational Education; Area School Participation	$10,986,914	$12,643,634	$11,775,480	$10,072,003	-8%	-20%	-14%
11590 Other Vocational Education Programs	$16,337,190	$16,279,879	$21,043,016	$20,362,571	25%	25%	-3%
11600 1998 Account Code - Alternative Education Programs	$23,400				-100%		
11610 Regular Programs; Alternative Education Programs; Elementary	$331,031	$443,424	$1,330,436	$1,860,972	462%	320%	40%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	$1,776,590	$1,933,608	$4,684,523	$4,201,707	137%	117%	-10%
11630 Regular Programs; Alternative Education Programs; High School	$6,197,465	$9,463,824	$21,904,664	$20,778,889	235%	120%	-5%
11910 Other Regular Programs; Competency Testing	$4,972,478	$4,791,106	$8,753,797	$6,458,446	30%	35%	-26%
11920 Other Regular Programs; Project 4R	$78,305	$72,524			-100%	-100%	
12110 Gifted And Talented; Gifted and Talented	$20,806,220	$17,824,656	$24,595,487	$25,678,606	23%	44%	4%
12150 Gifted And Talented; High Ability Student Programs		$2,290,368	$12,058,641	$14,695,268		> 500%	22%
12210 Mental Disabilities; Mild Mental Disabilities	$92,586,590	$119,903,634	$181,276,112	$176,845,398	91%	47%	-2%
12220 Mental Disabilities; Moderate Mental Disabilities	$23,104,715	$32,718,177	$52,421,073	$54,923,322	138%	68%	5%
12230 Mental Disabilities; Severe Mental Disabilities	$17,777,406	$25,749,112	$39,308,909	$38,001,115	114%	48%	-3%
12310 Physical Impairment; Orthopedic Impairment	$15,528,691	$26,592,348	$34,385,265	$20,700,261	33%	-22%	-40%
12320 Physical Impairment; Multiple Disabilities	$9,309,679	$10,011,325	$17,341,037	$17,038,104	83%	70%	-2%
12330 Physical Impairment; Visual Impairment	$2,381,617	$3,109,711	$4,965,620	$4,987,641	109%	60%	0%
12340 Physical Impairment; Hearing Impairment	$7,779,861	$9,068,285	$14,077,769	$14,239,230	83%	57%	1%
12350 Physical Impairment; Homebound	$5,636,860	$6,214,993	$8,064,792	$8,056,050	43%	30%	0%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	$32,352,990	$39,502,125	$58,831,805	$56,913,333	76%	44%	-3%
12420 Emotional Disabilities; Emotional Disabilities; All Others	$6,583,156	$9,645,877	$14,417,953	$13,176,807	100%	37%	-9%
12510 Culturally Different; Communication Disorders	$20,005,579	$24,923,538	$34,249,004	$34,483,349	72%	38%	1%
12520 Culturally Different; Compensatory	$10,386,668	$9,915,937	$13,169,332	$12,396,861	19%	25%	-6%
12610 Learning Disability	$90,780,165	$119,701,015	$188,162,201	$183,336,703	102%	53%	-3%
12710 Equal Opportunity At Risk	$25,124,034	$20,951,480	$21,692,102	$19,488,886	-22%	-7%	-10%
12810 Special Education Preschool	$22,199,163	$34,550,613	$48,827,061	$47,674,078	115%	38%	-2%
12900 Other Special Programs	$55,392,777	$77,520,384	$134,411,769	$123,892,099	124%	60%	-8%
13100 Adult/Continuing Education Programs; Adult Basic Education	$14,340,805	$14,470,348	$16,911,395	$17,404,201	21%	20%	3%
13200 Adult/Continuing Education Programs; Advanced Adult Education	$3,090,564	$2,827,179	$2,695,554	$2,421,235	-22%	-14%	-10%
13300 Adult/Continuing Education Programs; Occupational Programs	$1,547,091	$1,524,010	$1,296,725	$1,284,277	-17%	-16%	-1%
13600 Adult/Continuing Education Programs; Special Interest Programs	$3,004,471	$3,163,577	$4,010,462	$3,439,709	14%	9%	-14%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	$5,076,580	$5,366,423	$3,903,083	$3,302,651	-35%	-38%	-15%
14100 Summer School Programs; Elementary	$10,823,184	$8,557,459	$9,335,624	$6,361,553	-41%	-26%	-32%
14200 Summer School Programs; Middle/Junior High School	$2,072,277	$2,531,478	$2,094,789	$1,456,696	-30%	-42%	-30%
14300 Summer School Programs; High School	$16,634,579	$15,270,251	$15,229,431	$11,059,326	-34%	-28%	-27%
15100 Enrichment Programs; Non-Credit	$681,500	$622,859	$1,881,170	$1,975,511	190%	217%	5%
16100 Remediation Testing	$25,720,121	$24,413,820	$19,399,979	$16,287,133	-37%	-33%	-16%
16200 Preventive Remediation	$18,265,074	$16,085,727	$20,480,746	$17,575,499	-4%	9%	-14%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	$1,369,370	$1,571,436	$2,985,644	$1,551,725	13%	-1%	-48%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	$27,152,278	$36,404,660	$46,772,203	$42,460,664	56%	17%	-9%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Spec	$137,278,585	$151,823,631	$161,167,805	$141,660,622	3%	-7%	-12%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Statewide

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Ag	$5,697,361	$8,259,949	$26,740,315	$21,900,644	284%	165%	-18%
	17550 Payments to Other Governmental Units Within State; Special Education; Stimulus				$2,369,720			
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Othe	$1,704,630	$4,014,863	$3,601,839	$3,145,254	85%	-22%	-13%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	$700,883	$1,249,680	$4,763,426	$5,442,593	> 500%	336%	14%
	17800 Payments to Other Governmental Units Within State; Payments to Charter Schools		$11,251	$2,500	$889		-92%	-64%
	17900 Payments to Other Governmental Units Within State; Other	$1,170,516	$3,938,519	$1,341,710	$6,482,049	454%	65%	383%
	18000 Payments to Governmental Units Outside State	$31,216	$20,749	$11,265	$102,509	228%	394%	> 500%
	22110 Improvement of Instruction; Service Area Direction	$24,171,779	$44,325,825	$46,724,142	$42,090,570	74%	-5%	-10%
	22120 Improvement of Instruction; Instruction and Curriculum Development	$34,377,816	$37,963,338	$61,708,814	$57,963,624	69%	53%	-6%
	22130 Improvement of Instruction; Instructional Staff Training	$14,776,811	$18,754,667	$53,570,132	$41,304,991	180%	120%	-23%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	$5,658,457	$9,461,852	$8,169,428	$7,796,487	38%	-18%	-5%
	22210 Library/Media Services; Service Area Direction	$13,579,531	$13,632,342	$14,825,095	$14,229,312	5%	4%	-4%
	22220 Library/Media Services; School Library	$72,116,678	$71,261,853	$89,668,602	$80,214,673	11%	13%	-11%
	22230 Library/Media Services; Audiovisual	$8,166,052	$4,682,586	$4,073,129	$3,226,849	-60%	-31%	-21%
	22240 Library/Media Services; Educational Television	$1,441,324	$339,221	$813,370	$718,846	-50%	112%	-12%
	22250 Library/Media Services; Computer Assisted Instruction Services	$36,416,294	$22,367,813	$14,288,618	$17,084,320	-53%	-24%	20%
	22290 Library/Media Services; Other Educational Media Services	$2,903,718	$4,141,565	$2,224,427	$1,989,659	-31%	-52%	-11%
	22310 Instruction, Related Technology; Technology Service Supervision and Administratio	$7,177,382	$7,187,847	$17,643,928	$18,465,549	157%	157%	5%
	22320 Instruction, Related Technology; Student Learning Centers			$10,615,350	$10,053,409			-5%
	22330 Instruction, Related Technology; Systems Analysis and Planning			$561,088	$257,166			-54%
	22340 Instruction, Related Technology; Systems Application Development			$1,097,544	$944,520			-14%
	22350 Instruction, Related Technology; Systems Operations			$8,184,513	$9,118,501			11%
	22360 Instruction, Related Technology; Network Support	$15,758,911	$86,814,741	$76,552,552	$74,601,358	373%	-14%	-3%
	22370 Instruction, Related Technology; Hardware Maintenance and Support			$15,418,927	$16,676,248			8%
	22380 Instruction, Related Technology;Professional Development for Instruction, Focused Technology Personnel			$2,058,625	$1,707,255			-17%
	22400 Academic Student Assessment			$1,075,774	$870,464			-19%
	22900 Other Support Service, Instructional Staff			$9,420,214	$10,400,938			10%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	$843,865	$1,374,650	$1,697,490	$1,590,308	88%	16%	-6%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	$55,576,725	$82,384,232	$64,627,854	$53,871,601	-3%	-35%	-17%
	25525 Computers Purchased in Lieu of Textbooks				$909,630			
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	$3,913,473	$5,506,899	$4,573,476	$3,557,911	-9%	-35%	-22%
	25550 Textbooks for Rent or Resale; Direction of Resale Service	$186,389	$160,807	$314,074	$276,147	48%	72%	-12%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	$6,759,630	$15,781,267	$16,945,243	$11,738,734	74%	-26%	-31%
	25570 Textbooks for Rent or Resale; Materials and Supplies	$1,899,150	$1,804,615	$2,367,635	$2,115,634	11%	17%	-11%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	$88,663	$314,033	$184,667	$171,361	93%	-45%	-7%
	26497 2007 Account Code - Teachers Retirement Fund	$169,439,707	$224,173,062					
	60400 Nonprogramed Charges; FICA Transfers; Coops	$268,278				-100%		
	60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only		$58,368	$4,242	$93,435		60%	> 500%
Student Academic Achievement Total		**$3,806,153,482**	**$4,428,802,400**	**$5,994,103,400**	**$5,784,830,928**	**52%**	**31%**	**-3%**
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	$9,600,683	$9,046,940	$10,755,227	$12,250,076	28%	35%	14%
	21120 Attendance and Social Work Services; Attendance Services	$4,308,246	$3,594,687	$4,165,088	$4,073,335	-5%	13%	-2%
	21130 Attendance and Social Work Services; Social Work Services	$8,782,942	$7,214,818	$14,246,139	$14,489,124	65%	101%	2%
	21140 Attendance and Social Work Services; Pupil Accounting	$471,142	$445,443	$598,928	$583,689	24%	31%	-3%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	$2,829,381	$3,419,237	$7,324,765	$6,094,188	115%	78%	-17%
	21210 Guidance Services; Service Area Direction	$6,255,584	$11,423,694	$16,434,345	$15,291,669	144%	34%	-7%
	21220 Guidance Services; Counseling Services	$88,625,640	$95,571,735	$139,166,130	$136,274,761	54%	43%	-2%
	21230 Guidance Services; Appraisal Services	$589,990	$728,611	$1,500,870	$1,409,791	139%	93%	-6%
	21240 Guidance Services; Information Services	$710,485	$486,446	$1,201,309	$1,168,660	64%	140%	-3%
	21250 Guidance Services; Records Maintenance	$343,849	$372,404	$596,920	$663,307	93%	78%	11%
	21290 Guidance Services; Other Guidance Services	$1,096,496	$1,114,299	$1,005,798	$725,549	-34%	-35%	-28%
	21310 Health Services; Service Area Direction	$1,441,760	$1,241,728	$1,545,885	$1,660,652	15%	34%	7%
	21320 Health Services; Medical Services	$1,030,371	$6,307,437	$2,244,334	$2,166,744	110%	-66%	-3%
	21330 Health Services; Dental Services	$9,281	$22,730	$9,362	$6,841	-26%	-70%	-27%
	21340 Health Services; Nurse Services	$28,944,720	$36,953,193	$54,923,727	$54,336,365	88%	47%	-1%
	21390 Health Services; Other Health Services	$2,875,308	$4,196,088	$4,598,813	$4,242,793	48%	1%	-8%
	21410 Psychological Services; Service Area Direction	$3,538,346	$4,405,586	$8,750,634	$7,742,108	119%	76%	-12%
	21420 Psychological Testing	$13,976,691	$17,220,850	$21,841,631	$21,743,581	56%	26%	0%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Statewide

Student Instructional Category	Account		FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	21430	Psychological Counseling	$2,960,136	$3,658,230	$5,497,553	$5,196,927	76%	42%	-5%
	21490	Other Psychological Services	$1,668,058	$1,964,920	$2,401,674	$1,960,058	18%	0%	-18%
	21510	Speech Pathology and Audiology Services; Service Area Direction	$787,117	$939,226	$1,425,280	$1,510,298	92%	61%	6%
	21520	Speech Pathology and Audiology Services; Speech Pathology Services	$16,304,958	$20,889,217	$31,398,157	$31,836,721	95%	52%	1%
	21530	Speech Pathology and Audiology Services; Audiology Services	$574,621	$848,709	$983,306	$927,054	61%	9%	-6%
	21590	Speech Pathology and Audiology Services; Other Speech Pathology and Audiology S	$1,436,076	$1,667,153	$3,100,635	$3,049,224	112%	83%	-2%
	21610	Occupational Therapy, Related Services; Service Area Direction			$1,378,202	$1,184,944			-14%
	21620	Occupational Therapy, Related Services; Occupational Therapy Services			$3,666,135	$3,877,010			6%
	21710	Physical Therapy Services; Service Area Direction			$354,326	$188,554			-47%
	21720	Physical Therapy Services; Physical Therapy Services			$1,513,266	$1,597,321			6%
	21810	Special Education Administration; Service Area Direction	$15,467,497	$21,152,728	$35,060,465	$33,152,751	114%	57%	-5%
	21890	Special Education Administration; Other Special Education Administration	$6,967,899	$9,224,477	$10,665,810	$9,856,768	41%	7%	-8%
	21910	Other Support Services, Students; Service Area Direction	$65,800	$459,717	$1,986,785	$1,614,012	> 500%	251%	-19%
	21990	Other Support Services, Students; Other Student Services	$141,825	$1,257,962	$3,504,512	$3,784,876	> 500%	201%	8%
	24100	Office of The Principal	$288,823,955	$335,515,046	$494,029,799	$484,952,554	69%	45%	-2%
	24900	Other Support Services, School Administration	$11,737,129	$14,306,551	$20,723,591	$19,960,230	70%	40%	-4%
Student Instructional Support Total			**$520,365,982**	**$615,649,861**	**$908,599,401**	**$889,572,533**	**71%**	**44%**	**-2%**
Overhead and Operational									
	23110	Board of Education; Service Area Direction	$5,918,979	$7,426,743	$9,679,032	$9,718,986	64%	31%	0%
	23120	Board of Education; Service Area Assistants	$5,254,107	$5,673,130	$5,796,280	$5,523,133	5%	-3%	-5%
	23150	Board of Education; Legal Services	$7,791,017	$8,983,519	$12,803,864	$12,273,303	58%	37%	-4%
	23160	Board of Education; Promotion Expenses	$963,257	$958,199	$1,133,370	$1,037,602	8%	8%	-8%
	23190	Board of Education; Other Governing Body Services	$4,266,863	$4,263,837	$3,913,211	$3,560,423	-17%	-16%	-9%
	23210	Executive Administration; Office of The Superintendent	$61,810,797	$76,487,373	$119,576,236	$116,890,701	89%	53%	-2%
	23220	Executive Administration; Community Relations	$3,013,651	$3,422,811	$4,133,043	$4,671,469	55%	36%	13%
	23230	Executive Administration; Staff Relations and Negotiations	$2,978,201	$3,086,891	$3,979,797	$3,311,327	11%	7%	-17%
	23290	Executive Administration; Other Executive Administration Services	$10,043,452	$12,842,583	$26,503,059	$24,990,904	149%	95%	-6%
	25110	Fiscal Services; Office of The Business Manager	$17,382,310	$21,568,669	$33,010,612	$33,429,475	92%	55%	1%
	25120	Fiscal Services; Service Area Direction	$4,169,212	$6,390,850	$9,034,257	$9,231,753	121%	44%	2%
	25130	Fiscal Services; Budgeting	$564,513	$536,423	$720,982	$675,838	20%	26%	-6%
	25140	Fiscal Services; Receiving and Disbursing Funds	$2,230,153	$2,835,976	$5,002,245	$5,128,033	130%	81%	3%
	25150	Fiscal Services; Payroll Services	$3,875,062	$4,733,451	$8,036,823	$8,124,691	110%	72%	1%
	25160	Fiscal Services; Financial Accounting	$4,266,256	$5,155,806	$8,879,114	$8,536,356	100%	66%	-4%
	25170	Fiscal Services; Internal Auditing	$482,271	$387,636	$513,053	5507,680	5%	31%	-1%
	25180	Fiscal Services; Property Accounting	$229,782	$303,004	$236,713	$245,529	7%	-19%	4%
	25191	Other Fiscal Services; Refund of Revenue	$4,406,560	$12,714,675	$18,112,310	$18,967,042	330%	49%	5%
	25192	Other Fiscal Services; Petty Cash	$25,531	$28,727	$37,051	$30,677	20%	7%	-17%
	25193	Other Fiscal Services; Printed Forms	$350,603	$301,206	$153,085	$181,681	-48%	-40%	19%
	25195	Other Fiscal Services; Bank Account Service Charge	$333,346	$370,374	$1,037,769	$1,131,689	239%	206%	9%
	25196	Other Fiscal Services; Cash Change	$75,034	$90,443	$95,388	$86,434	15%	-4%	-9%
	25199	Other Fiscal Services; Other	$1,393,573	$2,060,444	$5,000,353	$2,921,157	110%	42%	-42%
	25210	Purchasing, Warehousing, and Distribution Services; Service Area Direction	$418,757	$441,131	$1,116,835	$1,007,822	141%	128%	-10%
	25220	Purchasing, Warehousing, and Distribution Services; Purchasing	$3,892,224	$4,258,284	$3,571,255	$2,977,050	-24%	-30%	-17%
	25230	Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	$2,993,536	$3,629,560	$3,524,012	$3,026,615	1%	-17%	-14%
	25300	Printing, Publishing, and Duplicating Services	$4,129,555	$3,784,916	$4,160,139	$3,508,453	-15%	-7%	-16%
	25400	Planning, Research, Development and Evaluation	$3,110,467	$3,032,000	$4,549,014	$2,878,611	-7%	-5%	-37%
	25600	Public Information Services	$854,234	$864,526	$2,181,011	$2,287,866	168%	165%	5%
	25710	Personnel Services; Supervision of Personnel Services	$3,802,748	$5,069,150	$15,433,265	$14,222,016	274%	181%	-8%
	25720	Personnel Services; Recruitment and Placement	$2,583,823	$3,553,158	$4,520,381	$4,655,571	80%	31%	3%
	25730	Personnel Services; Personnel Services	$466,919	$391,223	$10,723,854	$9,171,449	> 500%	> 500%	-14%
	25740	Personnel Services; Noninstructional Personnel Training	$590,498	$672,326	$742,822	$740,029	25%	10%	0%
	25750	Personnel Services; Health Services	$1,733,657	$2,479,219	$46,552,345	$16,672,226	> 500%	> 500%	-64%
	25790	Personnal Services; Other Professional Services			$74,555,509	$64,576,948			-13%
	25810	Administrative Technology Services; Technology Services Supervison And Administration			$10,939,924	$10,782,656			-1%
	25820	Administrative Technology Services; Systems Analysis And Planning			$1,556,753	$1,441,392			-7%
	25830	Administrative Technology Services; Systems Application Development			$1,093,184	$996,819			-9%
	25840	Administrative Technology Services; Systems Operations			$5,670,577	$5,295,121			-7%
	25850	Administrative Technology Services; Network Support			$20,002,238	$18,926,739			-5%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Statewide

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	25860 Administrative Technology Services; Hardware Maintenance And Support			$13,022,177	$12,504,403			-4%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel			5233,978	$200,882			-14%
	25890 Other Technology Services	$7,663,777	$7,468,321	$9,386,068	$14,990,412	96%	101%	60%
	25910 Judgments	$6,020,336	$701,545	$984,099	$1,014,835	-83%	45%	3%
	25920 Ditch Assessments	$38,259	$142,750	$223,609	$185,703	385%	30%	-17%
	25930 Easements			$365				-100%
	25940 Settlements	$1,657,728	$1,137,451	$999,707	$1,219,190	-26%	7%	22%
	25950 Other Assessments	$28,783	$80,420	$40,287	$51,750	80%	-36%	28%
	25990 Other Support Services, Central	$19,983,934	$26,742,040	$35,592,671	$14,360,875	-28%	-46%	-60%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	$14,771,798	$15,760,702	$21,755,641	$26,270,067	78%	67%	21%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	$526,794,367	$636,986,761	$784,797,493	$764,590,638	45%	20%	-3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	$13,935,076	$12,163,754	$15,373,471	$15,366,024	10%	26%	0%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	$91,212,859	$98,263,542	$105,845,549	$108,224,752	19%	10%	2%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	$299,029	$329,867					
	26499 2007 Account Code - Other	$15,785,025	$75,508,106					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	$3,501,571	$3,979,939	$3,587,978	$3,634,405	4%	-9%	1%
	26600 Operation and Maintenance of Plant Services; Security Services	$10,588,697	$14,387,005	$23,688,390	$22,191,982	110%	54%	-6%
	26700 Operation and Maintenance of Plant Services; Insurance	$28,169,981	$56,921,477	$101,638,947	$99,442,532	253%	75%	-2%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pl	$10,103,892	$10,236,861	$19,513,730	$20,819,591	106%	103%	7%
	27010 Student Transportation; Service Area Direction	$26,641,476	$28,068,884	$41,796,105	$42,105,985	58%	50%	1%
	27100 Student Transportation; Vehicle Operation	$138,450,460	$165,330,842	$243,214,481	$244,383,421	79%	48%	0%
	27200 Student Transportation; Monitoring Services	$8,913,973	$11,050,443	$18,113,076	$16,942,969	90%	53%	-6%
	27300 Student Transportation; Vehicle Servicing and Maintenance	$61,660,663	$86,103,468	$103,983,971	$113,501,516	84%	32%	9%
	27400 Student Transportation; Purchase of School Buses	$56,853,411	$77,286,931	$81,717,818	$65,641,645	15%	-15%	-20%
	27500 Student Transportation; Insurance on Buses	$7,393,940	$12,319,643	$10,518,812	$10,628,924	44%	-14%	1%
	27600 Student Transportation; Insurance on Pupils	$110,261	$465,487	$103,682	$369,818	235%	-21%	257%
	27700 Student Transportation; Contracted Transportation Services	$80,385,371	$95,546,161	$106,433,168	$105,882,470	32%	11%	-1%
	27900 Student Transportation; Other Student Transportation Services	$8,654,134	$10,709,428	$11,787,299	$10,226,264	18%	-5%	-13%
	27910 Student Transportation; Bus Driver Training	$180,407	$224,037	$205,236	$181,778	1%	-19%	-11%
	31100 Food Services Operations; Service Area Direction	$16,259,018	$22,880,265	$40,765,127	$40,382,522	148%	76%	-1%
	31200 Food Services Operations; Food Preparation and Dispensing	$126,349,064	$147,333,533	$196,498,735	$197,266,039	56%	34%	0%
	31300 Food Services Operations; Food Delivery	$4,945,934	$5,711,281	$6,472,545	$6,215,447	26%	9%	-4%
	31400 Food Services Operations; Food Purchases	$98,051,269	$122,066,462	$158,843,868	$164,198,852	67%	35%	3%
	31500 Food Services Operations; Distribution of School Lunch Reimbursements	$46,408	$621,144	$329,537	$279,706	> 500%	-55%	-15%
	31900 Other Food Services	$14,184,447	$19,924,862	$25,754,680	$29,464,669	108%	48%	14%
Overhead and Operational Total		**$1,564,036,301**	**$1,975,251,775**	**$2,671,503,046**	**$2,587,083,332**	**65%**	**31%**	**-3%**
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	$1,953,728	$3,359,990	$7,182,720	$6,662,407	241%	98%	-7%
	33200 Community Recreation	$4,239,680	$4,546,427	$4,531,197	$4,293,633	1%	-6%	-5%
	33300 Civic Services	$1,137,450	$2,368,113	$3,505,394	$3,038,164	167%	28%	-13%
	33400 Athletic Coaches	$47,207,168	$55,951,080	$76,852,625	$74,472,557	58%	33%	-3%
	33500 Welfare Activities Services	$431,358	$573,323	$615,418	$459,488	7%	-20%	-25%
	33600 Nonpublic School Pupil Services	$743,067	$703,854	$2,099,304	$2,512,496	238%	257%	20%
	33910 High School Band Uniforms	$367,814	$170,287	$274,721	$159,326	-57%	-6%	-42%
	33920 Contributions to Historical Societies	$223,336	$88,021	$229,794	$105,168	-53%	19%	-54%
	33930 Latch Key Kid Program	$3,612,740	$2,994,327	$3,890,852	$3,720,165	3%	24%	-4%
	33940 Child Care Services	$8,134,305	$3,823,400	$7,770,569	$6,982,899	-14%	83%	-10%
	33950 Step Ahead	$417,918	$64,911	$63,509	$31,229	-93%	-52%	-51%
	33990 Other Community Services; Other	$4,812,289	$7,559,072	$8,961,518	$8,946,286	86%	18%	0%
	40100 Facilities Acquisition and Construction; Service Area Direction	$1,227,397	$2,067,540	$4,767,898	$4,091,280	233%	98%	-14%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	$19,152,876	$27,992,529	$17,039,461	$22,819,090	19%	-18%	34%
	43000 Facilities Acquisition and Construction; Professional Services	$43,169,585	$52,992,754	$36,215,200	$40,804,377	-5%	-23%	13%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	$1,363,134	$383,131	$401,816	$1,752,283	29%	357%	336%
	45100 Building Acquisition, Construction and Improvements	$403,201,175	$499,258,208	$389,595,023	$328,001,932	-19%	-34%	-16%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	$22,153,051	$34,586,360	$22,218,865	$25,555,116	15%	-26%	15%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	$9,356,517	$12,947,241	$20,496,918	$22,166,608	137%	71%	8%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	$1,177,762	$8,920,816	$8,418,902	$6,488,125	451%	-27%	-23%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	$28,613,644	$41,208,593	$50,310,603	$50,161,446	75%	22%	0%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Statewide

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	$12,305,239	$12,909,749	$18,776,805	$19,359,043	57%	50%	3%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	$157,151,688	$136,383,910	$110,390,424	$109,301,896	-30%	-20%	-1%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Constructior	$16,968,732	$18,712,983	$10,362,561	$12,625,043	-26%	-33%	22%
	51100 Debt Services; Principal on Debt; Bonds	$45,491,798	$105,918,621	$128,628,466	$135,252,573	197%	28%	5%
	51300 Debt Services; Principal on Debt; Emergency Loans	$153,297	$517,984	$6,853,734	$2,335,115	> 500%	351%	-66%
	51400 Debt Services; Principal on Debt; School Bus Loans	$318,566	$111,422	$172,259	$188,602	-41%	69%	9%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	$2,581,528	$38,602,942	$1,624,645	$2,082,933	-19%	-95%	28%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Ap	$1,572,078	$9,137,773	$31,553,275	$7,347,302	367%	-20%	-77%
	52100 Debt Services; Interest on Debt; Bonds	$21,429,154	$53,274,322	$66,801,911	$65,398,717	205%	23%	-2%
	52200 Debt Services; Interest on Debt; Temporary Loans	$26,034,373	$30,219,764	$19,899,692	$9,385,691	-64%	-69%	-53%
	52300 Debt Services; Interest on Debt; Emergency Loans	$31,424	$129,484	$149,730		-100%	-100%	-100%
	52400 Debt Services; Interest on Debt; School Bus Loans	$73,263	$10,132	$40,297	$21,773	-70%	115%	-46%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	$713,845	$1,481,141	$488,252	$167,453	-77%	-89%	-66%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance App	$197,562	$4,372,179	$2,150,281	$2,342,290	> 500%	-46%	9%
	53100 Debt Services; Lease Rental; Buildings ; Principal	$549,154,591	$808,128,656	$793,888,963	$802,658,120	46%	-1%	1%
	53150 Debt Services; Lease Rental; Buildings ; Interest		$15,894,017	$251,336,746	$268,181,149		> 500%	7%
	53200 Debt Services; Lease Rental; Equipment ; Principal	$4,945,897	$3,150,945	$3,014,878	$3,168,885	-36%	1%	5%
	53250 Debt Services; Lease Rental; Equipment ; Interest		$1,839	$55,090	$165,947		> 500%	201%
	53300 Debt Services; Lease Rental; School Buses ; Principal	$449,376	$569,184	$912,214	$642,658	43%	13%	-30%
	53350 Debt Services; Lease Rental; School Buses ; Interest			$52,738	$56,410			7%
	53400 Debt Services; Lease Rental; Other ; Principal			$554,595	$161,972			-71%
	53450 Debt Services; Lease Rental; Other ; Interest			$4,147,742	$3,861,225			-7%
	54100 Veterans' Memorial Fund: Principal	$1,260,369	$2,519,167	$696,555	$582,576	-54%	-77%	-16%
	54150 Veterans' Memorial Fund; Interest			$247,541	$230,538			-7%
	54200 Common School Fund; Principal	$51,130,125	$72,596,923	$67,136,732	$60,174,949	18%	-17%	-10%
	54250 Common School Fund; Interest			$14,687,517	$13,110,643			-11%
	54300 Civil Aid Bond Obligations; Principal	$1,045,593	$733,263	$575,581	$556,571	-47%	-24%	-3%
	54350 Civil Aid Bond Obligations; Interest			$23,186	$43,793			89%
	59100 Other Debt Services Obligations; Registrars Fee	$218,094	$101,469	$1,285,189	$320,018	47%	215%	-75%
	59200 Other Debt Services Obligations; Bank Fee	$38,319	$658,637	$984,109	$645,901	> 500%	-2%	-34%
	60150 Nonprogramed Charges; Donations to a Foundation			$13,625	$956			-93%
	60700 Nonprogramed Charges; Scholarships	$2,830,610	$1,981,167	$2,669,566	$1,676,849	-41%	-15%	-37%
Nonoperational Total		**$1,498,791,514**	**$2,080,877,646**	**$2,205,819,203**	**$2,135,271,668**	**42%**	**3%**	**-3%**
Prorated By Fund								
	26491 2007 Account Code - PERF	$75,560,350	$80,955,171					
	26492 2007 Account Code - Social Security	$329,573,842	$369,518,204					
	26493 2007 Account Code - Workmen's Compensation	$17,916,006	$29,083,619					
	26494 2007 Account Code - Group Insurance	$600,279,234	$1,007,902,300					
	26496 2007 Account Code - Unemployment Compensation	$2,029,552	$5,866,030					
	26498 2007 Account Code - Severance / Early Retirement Pay	$45,892,010	$165,094,631					
Prorated By Fund Total		**$1,071,250,994**	**$1,658,419,954**					
Not Categorized								
	11990 Other Regular Programs Heading	$2,070,440	$880,167					
	25294 1998 Account Code - F.I.C.A. Service Charge	$517						
	40000 2007 Nonprogrammed Charges Heading		$9,093					
	60120 2007 Account Code - Transfer to Self Insurance			$931,612				
Not Categorized Total		**$2,070,957**	**$889,260**	**$931,612**				

Account	Expenditure Description	Category
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)	
12810	12810 Special Education Preschool	1-AcAch

Account	Expenditure Description			Category
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 *(not including Object Codes 561, 564, & 566)*	1-AcAch
			Intra-state Transfer Tuition (Object Codes 561, 564, & 566)	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
21390			21390 Other Health Services	2-StdSupp
		21400	21400 Psychological Services (H)	

Account	Expenditure Description				Category
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	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	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
23190			23190	Other Governing Body Services	3-Overhead
23200		23200		Executive Administration (H)	
23210			23210	Office of The Superintendent	3-Overhead

Account	Expenditure Description				Category
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
25800		25800	Administrative Technology Services (H)		
25810			25810	Technology Services Supervison And Administration	3-Overhead
25820			25820	Systems Analaysis And Planning	3-Overhead
25830			25830	Systems Application Development	3-Overhead

Account	Expenditure Description			Category
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	3-Overhead
			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
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)		

Account	Expenditure Description			Category
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
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

Account		Expenditure Description		Category
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
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.*

To: Select Commission on Education

Indiana General Assembly

Indiana Department of Education Board

From: Greater Indianapolis NAACP

Date: July 31, 2012

The Greater Indianapolis National Association for the Advancement of Colored People (NAACP) recognizes the great work of our Indiana General Assembly, and at this particular time, the special work of this Select Commission on Education. As we all know, education is the gateway to quality of life and is essential for the economic stability of our nation. In a 2010 speech, Secretary Arne Duncan stated that "education is now the civil rights issue of our times". With that, the Indianapolis NAACP appreciates the establishment of this special committee to examine the recent education reforms for our state. Such reforms must ensure that the appropriate statutes and guidelines are in place which will allow all public school students of Indiana to be college and career ready and successful contributors to this society. However, we also recognize that once any group of students is without the necessary resources that allow for this mission to be accomplished, we have inequity.

This spring, unexpectedly, a significant number of Indianapolis Public School families chose to transfer their children to other IPS schools for the new school year, rather than keep them in their current turnaround school. Such a move made the law for school funding based on the previous year's enrollment figures, no longer apply. The vote to continue to use that formula, allows proportionately more state funds to go the children of the new turnaround schools, than to the children of IPS, producing a resource gap for the IPS children. For this reason, the NAACP has been disappointed in the Indiana Department of Education Board's recent decision to allocate more dollars to the new turnaround schools. In our opinion, there exist the potential for inequity.

Despite the equal protection clause of the U.S. Constitution, the 1954 Brown vs. Board of Education decision, decades of civil rights laws and volumes of talk about improving our schools, a dramatic disparity in the quality of public education continues to plague our nation. We now see that the quality of our children's education, and the amount of resources dedicated to our schools, varies radically based, not only on where children live, but on whether or not children become caught up in the unanticipated consequences of laws not applicable to current circumstances.

In conclusion, the Greater Indianapolis NAACP ask that this Special Commission on Education give reconsideration to this issue and readjust the funding so that it reflects the current student enrollment for all of the children of both the new turnaround schools and the children of the Indianapolis Public Schools.

SELECT COMMISSION ON EDUCATION
31 JULY 2012
EXHIBIT B

Thank you for allowing us the opportunity to make this statement.

Respectfully submitted,

Chrystal Ratcliffe, Greater Indianapolis NAACP President

Greater Indianapolis NAACP Education Committee

Select Commission: Testimony on Instructional Spending by Dr. Vic Smith **July 31, 2012**

This program is the first state effort to regulate local school spending. The bill setting up these regulations passed in a partisan vote, garnering the minimum 51 votes in the House on the last day of the 2006 session. It was backed by the Republican Party, which in other arenas opposes increases in state regulations. I opposed the bill then as an erosion of local control, and I oppose any move to expand the program now.

It was based the assumption that local officials were making poor spending decisions, and it put pressure on school leaders to spend differently. The primary use of the data generated by the program has been to promote to the public the idea that schools are wasting money on non-essentials and that a reallocation of spending would solve any school funding problems. In a January, 2009 interview, Governor Daniels said, "We can't keep shoveling money into a system where 40 cents off the top goes to what is not essential." (Jan. 18, 2009, Indiana Lawmakers, WFYI-TV)

Are the non-instructional categories in this program truly "not essential?" Many have not seen the list of expenditures that have been labeled as "not essential" based on the chart of accounts:

23150 Legal Services
23160 Promotion Expenses
23230 Staff Relations and Negotiations
25100 Fiscal Services (Payroll, Auditing)
25200 Purchasing, Warehousing, Distribution
25300 Printing, Duplicating Services
25400 Planning, Research, Evaluation
25600 Public Information Services
25800 Administrative Technology Services
25900 Other Support Services(Judgments)
26000 Plant Maintenance(Insurance, Security)
27000 Student Transportation
31000 Food Services Operations
33000 Community Service Operations
40000 Facilities Acquisition & Construction
50000 Debt Services (Principal, Interest, Lease)
60700 Scholarships

I've been told that the expenses of the superintendent's office have also been declared "non-instructional" since I researched this list in 2009.

In taking a close look at this list, some items such as payroll services and insurance are indeed essential. Other items such as food services, security, facilities, research and evaluation are clearly linked to student achievement. Transportation is not a discretionary item in most schools.

This list raises important questions:

1) **Should food service spending be reduced when free lunch counts are going up?**
2) **Should building security spending be reduced in areas where crime is a concern?**
3) **Can transportation and bus maintenance costs be reduced without affecting student safety?**
4) **Will growing districts be pressured to defer construction and end up with crowded classrooms?**

Food services and nutrition programs started because of the recognition that students could not learn well when hungry. Senator Lugar led the way in funding school lunch programs. Now, they have been placed on the "not essential" list.

Any expansion of this program to require local officials to purchase items under an exclusive state contract will surely lead to the loss of jobs for local suppliers. One superintendent has shared that he could get copiers a bit cheaper from an interstate coop, but a local business will more than make up for initial price differences in savings and speed on repairs. Local leaders must retain control to make those decisions about whether or not to "buy local." This is a crucial in the centralization of business that is undercutting small businesses in towns across Indiana.

I believe that this program itself is non-instructional and if the General Assembly wants local officials to focus more time and resources on instruction, you should repeal this law and end the program.

SELECT COMMISSION ON EDUCATION 31 JULY 2012
EXHIBIT C

INDIANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

Position Paper
September, 2008

CLASSROOM SPENDING MEASURES

* * * * *

Executive Summary

The Indiana Association of School Business Officials strongly supports the continuing goal of placing more dollars into the classroom. It is important that strategies that call for more spending in the classroom focus on those expenditures that can legally be paid for instructional purposes. Recent comments express a desire for monies from other school funds be utilized in the classroom. The vast majority of these other funds cannot be used legally for the classroom. Further, these other funds receive their monies from property taxes and not state funding. Using these monies for classroom purposes would necessitate the creation of new property tax levies. Currently, 85% of the expenditures from the General Fund and Special Education Preschool Fund are classroom related. Instructional expenditures can legally be made from these funds. Indiana ASBO will support concepts that provide additional funding for every student if the concepts do not sacrifice the funds needed to operate our public schools.

* * * * *

Governor Mitch Daniels has issued a proposal for the next session of the Indiana General Assembly to increase spending in the classroom. He will ask the 2009 legislature to require school corporations to use the Indiana Department of Administration and their new purchasing cooperative system, OneIndiana, to purchase goods and services unless schools can show they can get better prices elsewhere. The Governor praises the work of the Education Service Centers regarding their cooperative purchasing efforts. However, he also believes there are more opportunities for savings. Governor Daniels would expect that any savings would go into classroom instruction.

Indiana ASBO strongly supports the concept of cooperative purchasing and the gains made by the Education Service Centers. The OneIndiana concept where school corporations may utilize the state's quantity purchase agreements (QPA's) should provide more opportunities to save. Further, IASBO is partnering with U. S. Communities, a national purchasing cooperative, to provide yet another tool for increasing the efficiency of purchasing in Indiana school corporations.

SELECT COMMISSION ON EDUCATION
31 JULY 2012
EXHIBIT D

When the Governor presented his proposal, he stated, "Only 61 cents of every dollar spent in our schools makes it to the classroom, even under liberal interpretation of what counts. Each one percent of improvement would mean over $100 million new dollars to hire more teachers, pay them better, make class sizes smaller, reduce the cost of textbooks, and so on. That's a huge opportunity, and we must seize it."

The Governor's statement is based on data generated as a result of HEA 1006 (P.L. 191-2006) and the new Financial Management, Analysis and Reporting System (FinMARS). This legislation directed the Department of Education and the Office of Management & Budget to implement the statute. A working group was formed to create a plan of action (approved by the State Board of Education on September 7, 2006) and define the various elements of the legislation. The following agencies or associations comprised the working group:

- Department of Education
- Office of Management & Budget
- Department of Local Government Finance
- State Board of Accounts
- Legislative Services Agency
- Indiana School Boards Association
- Indiana Association of Public School Superintendents
- Indiana Association of School Business Officials

This legislation created four categories of expenditure that were defined by the working group as follows:

- **Student Academic Achievement**
  Includes those direct expenditures related to instruction, providing instruction, instructional materials, instructional supervision whether within the school corporation or through a cooperative arrangement with another governmental unit or charter school. Activities dealing directly with the teaching of pupils, including teachers (salaries and related fringe benefits), teacher aides, principals, educational media services, textbooks, etc.

- **Student Instructional Support**
  Includes expenditures for those services that provide administrative, technical, personal and logistical support to facilitate and enhance instruction of pupils. Pupils support services included in these expenditures are attendance, social work, guidance, health, psychological, speech, pathology, audiology, instruction/curriculum development, governing body direction and executive administrative activities.

- **Overhead and Operational**
  Includes expenditures for the operation of the school corporation. Areas included are fiscal services (budgeting, payroll, accounting), operation and maintenance of facilities, security, pupil transportation, food services, purchasing, and technology.

- **Nonoperational**
  Includes expenditures that are not instructional or operational. Expenditures included in this category are facilities acquisition and construction, purchase of non-instructional equipment, and debt service obligations.

P.L. 191-2006 calls for the improvement of the ratio of student instructional expenditures to all other expenditures. The working group defined student instructional expenditures as Student Academic Achievement expenditures plus Student Instructional Support expenditures. All other expenditures were defined as Overhead and Operational expenditures plus Nonoperational expenditures. All of these definitions were recommended by the working group to the State Board of Education who approved them on February 7, 2007.

Governor Daniels' statement that only 61% of all educational expenditures makes it into the classroom relies on the above definitions. The base expenditure amount (100% total) for this calculation includes the Debt Service Fund, Retirement/Severance Bond Fund, Capital Projects Fund, Transportation Fund, School Bus Replacement Fund, Special Education Preschool Fund, local rainy day funds, construction funds, school lunch funds, levy excess funds, various federal and other grant funds. In other words, the base expenditure amount contains monies that cannot legally be used for instructional purposes. If only the General Fund and Special Education Preschool Fund expenditure totals are included in the base expenditure amount (and these are the only two funds that can currently be used totally for instruction), 85 cents out of every dollar spent goes into the classroom. In many respects, this 85% calculation depicts a more realistic picture of what is actually being spent in the classroom.

The total amount of state-wide expenditures from all school funds is just a little over $10.5 billion. As the Governor indicated, one percent (1%) of that amount is approximately $100 million. The problem with looking for $100 million to shift into instruction is that, legally, school corporations cannot spend the vast majority of these monies in the classroom. The statutes are very clear that expenditures for instructional purposes cannot be made from the Debt Service, Transportation, School Bus Replacement, Levy Excess, Retirement/Severance, and other such funds. The General Assembly created these funds for specific (non-instructional) school purposes that did not include classroom expenditures. Current legislation would need to be amended to allow any of these monies to be channeled into the classroom and taken away from their original purpose.

The aforementioned funds receive their funding exclusively from property tax revenues. These are not dollars generated through the State of Indiana. Therefore, moving monies from these funds into the classroom would necessitate a shift of local property tax dollars from their current purpose to classroom purposes. With the recent emphasis on property tax relief for the homeowner, this raises the question whether new dollars into the classroom would come from property taxes. In 2008, the General Assembly eliminated property taxes from the General and Special Education Preschool Funds for property tax relief. Would new property tax levies be created for these funds in order to put more dollars into the classroom? This would be a difficult decision for legislators.

The concept of putting $100 million of additional revenue into the classrooms across the state is laudable, but the movement of monies from these non-instructional funds is problematic. Students must be transported to their schools (Transportation Fund), new school buses must be purchased to assure continuing student safety (School Bus Replacement Fund), school facilities must be maintained for health and safety issues (Capital Projects Fund), students must be provided meals (school lunch funds), and debt must be paid (Debt Service Fund). Efficiencies can always be achieved in each of these non-instructional areas, but any savings in many of these funds will impact property taxes. Further, the unknown negative impact of the 2008 circuit breaker legislation on the Capital Projects Fund, the Transportation Fund and the School Bus Replacement Fund will be a factor reducing the amount of dollars available in each of these funds as well as the possible efficiencies that can be achieved in each area.

The Indiana Association of School Business Officials strongly supports the continuing goal of placing more dollars into the classroom through legal avenues such as savings through cooperative purchasing activities. As we work toward that goal, however, it is important to recognize, assess, and have a plan for dealing with the "mine fields" that will have to be crossed in order to use monies from funds other than the General Fund and Special Education Preschool Fund for classroom purposes. Indiana ASBO stands ready to assist with concepts that can provide additional funding for every student and every classroom without sacrificing the funds that operate our public schools.

Contact Person: Dennis Costerison, Executive Director, Indiana Association of School Business Officials, One North Capitol, Suite 1215, Indianapolis, Indiana 46205, 317-639-3586 x.106, dcosterison@indiana-asbo.org

The Friedman Foundat[illegible] Choice [illegible]OICE.ORG

NATIONAL R[illegible]H

The Fiscal Effect [illegible] on Public Schools

March 2012

Benjamin Scafidi, Ph.D.

SELECT COMMISSION ON EDUCATION
21 JULY 2012
EXHIBIT E

About the Friedman Foundation for Educational Choice

The Friedman Foundation for Educational Choice is a 501(c)(3) nonprofit and nonpartisan organization, solely dedicated to advancing Milton and Rose Friedman's vision of school choice for all children. First established as the Milton and Rose D. Friedman Foundation in 1996, the foundation continues to promote school choice as the most effective and equitable way to improve the quality of K-12 education in America. The foundation is dedicated to research, education, and outreach on the vital issues and implications related to choice in K-12 education.

Commitment to Methods & Transparency

The Friedman Foundation for Educational Choice is committed to research that adheres to high scientific standards, and matters of methodology and transparency are taken seriously at all levels of our organization. We are dedicated to providing high-quality information in a transparent and efficient manner.

All individuals have opinions, and many organizations (like our own) have specific missions or philosophical orientations. Scientific methods, if used correctly and followed closely in well-designed studies, should neutralize these opinions and orientations. Research rules and methods minimize bias. We believe rigorous procedural rules of science prevent a researcher's motives, and an organization's particular orientation, from pre-determining results.

If research adheres to proper scientific and methodological standards, its findings can be relied upon no matter who has conducted it. If rules and methods are neither specified nor followed, then the biases of the researcher or an organization may become relevant, because a lack of rigor opens the door for those biases to affect the results.

The author welcomes any and all questions related to methods and findings.

The Fiscal Effects of School Choice Programs on Public School Districts

Benjamin Scafidi, Ph.D.

THE FRIEDMAN FOUNDATION FOR Educational Choice

Table of Contents

Executive Summary 1

Introduction 3

Does School Choice Cause Fiscal Harm to Public School Districts? 3

Background Information 4

Textbook Treatment of Fixed and Variable Costs 7

Will Only One Student Leave When a New School Choice Program Begins? 8

Applying the Concepts of Fixed, Variable, and Step Costs to Schools 9

Examples of Two Large School Districts Losing Students and Reducing Costs 12

Examples of Two Small/Rural School Districts Losing Students and Reducing Costs 13

Cautious Estimates of Short-run Fixed and Variable Costs for Each State and D.C. 15

Conclusions 19

Does Enhanced School Choice Cause Academic Harm to Students who Remain in Public Schools? 19

Does School Choice Cause Fiscal Harm That Impacts Students who Remain in Public Schools? 19

Appendix 1. Definitions of Cost Categories in the Common Core of Data (CCD) 21

Appendix 2. Does Enhanced School Choice Cause Academic Harm to Students who Remain in Public Schools? 23

References 27

Notes 29

About the Author 30

List of Tables

Table 1: Expenditures Per Student for Each State, 2008-09 (All Costs Included). 10-11

Table 2: Atlanta Public Schools (APS), FY 2004 and FY 2010 12

Table 3: Dougherty County (Georgia) Public Schools, FY 2009 and FY 2010 13

Table 4: Wheeler County (Georgia) Public Schools, FY 2004 and FY 2010 14

Table 5: Hancock County (Georgia) Public Schools, FY 2009 and FY 2010 15

Table 6: Short-run Fixed and Variable Costs by State, 2008-09 17–18

Executive Summary

The public education establishment routinely argues that school choice programs, where "the money follows the child," harm students who remain in public schools. They suggest that students who remain in public schools are worse off because there will be fewer resources available for their education once some children depart public school districts via school choice. That is, there will be fewer students and, consequently, fewer taxpayer dollars to cover the substantial fixed costs of running a school.

Instead, research shows that all forms of school choice tried in the United States have led to improvement in academic outcomes for students who remain in public schools or have led to no effect on academic outcomes for students who remain in public schools. Thus, the evidence on academic outcomes is one-sided. Greater school choice does not harm academic outcomes for students who remain in public schools.

But what about money? The evidence on the fiscal effect of school choice on public school districts is not readily available. Costrell (2008, 2010) shows that it is straightforward to design a school choice program that saves taxpayers money.[1] He also suggests that the fiscal effect of a given school choice program on local school district budgets is more complicated. Specifically, school choice programs that allow school districts to retain funding for any fixed costs would not harm the fiscal health of public schools or decrease resources available to students who remain in public schools.

In this report, I construct the first ever estimates for each state and the District of Columbia of the short-run fixed costs of educating children in public schools. I endeavor to make cautious overestimates of these short-run fixed costs.

The United States' average spending per student was $12,450 in 2008-09. I estimate that 36 percent of these costs can be considered fixed costs in the short run. The remaining 64 percent, or $7,967 per student, are found to be variable costs, or costs that change with student enrollment. The implication of this finding is that a school choice program where less than $7,967 per student is redirected from a child's former public school to another school of his or her parents' choosing would actually improve the fiscal health of the average public school district. And, it would provide more resources for students who remain in public schools.

New York has the highest estimate of short-run variable costs per student at $13,741 per student. Utah has the lowest, at $5,192 per student. The estimates of variable costs per student vary widely among states for two reasons. First, some states devote more taxpayer funding to public education. Second, some states spend much higher proportions of their education dollars on instruction (a variable cost) relative to other states.

In the interest of creating an overestimate of fixed costs, this report treats the following as fixed costs in the short-run: expenditures on capital, interest, general administration, school administration, operations and maintenance, transportation, and "other" support services. Of course, if a significant number of students left a school district from

one year to the next, some of these costs could be reduced immediately. For example, a school losing a large number of students could reduce the number of assistant principals from two to one; there could be fewer bus routes; two schools could be merged into one; etc. However, the goal of this report is to create an overestimate of fixed costs. A cautious overestimate allows us to be comfortable that school choice programs where "the money follows the child" can be designed in such a manner to improve the fiscal situation of public school districts.

While I treat expenditures on capital, interest, general administration, school administration, operations and maintenance, transportation, and "other" support services as fixed costs in the short-run for the present analysis, all of these costs are variable in the long run. Public schools can make new strategic decisions in these areas in response to permanent changes in their student counts. Thus, after a few years of a new school choice program, when enrollment trends become apparent, all taxpayer funds devoted to K-12 education can "follow the child" to the schools their parents deem better.

The proper way to think about this issue is not whether public school districts have in the past reduced costs when students in large numbers left the district for any reason. The issue is whether they are able to do so. Evidence that school districts increased expenditures when the number of students they served significantly decreased does not necessarily mean that they cannot decrease expenditures when students leave. Perhaps they did not have to reduce expenditures when students left because one or more levels of government chose not to reduce taxpayer funding, so districts did not reduce expenditures.

The key question for this analysis is the following:

> If a significant number of students left a public school district for any reason from one year to the next, then is it feasible for the district to reduce some of its expenditures commensurate with the decrease in its student population?

The answer that comes from analyzing the finances of large and small school districts that lost students is "yes." Both the large school districts and the small ones were able to reduce the combination of instructional and support expenses at a higher rate than the losses in students. Thus, these costs were variable, even in the short run.

The rationale as to why a loss of students and the funding associated with those students could increase the performance of traditional public schools is twofold. First, a large number of empirical studies have found very large differences in teaching effectiveness across public school teachers.[2] If public schools lose students and funding, they could choose to lay off the least effective teachers. The remaining students would be reassigned to more effective teachers, which would lead of a significant improvement in their academic achievement. Second, Chakrabarti (2007) has shown theoretically and empirically that when more money follows the child, the incentives are stronger for public school leaders to improve their schools. In Milwaukee, they did improve the public schools when there was an increase in the amount of money that followed voucher students to private schools.[3]

Introduction

Since the public education system was created—with taxpayer funded elementary and secondary schools managed and controlled by government entities—American families have always had some amount of school choice. Even in states with no vouchers, tax-credit scholarships, or charter schools, parents with means have had school choice. Parents who can afford to move to an area with better public schools have been legally able to do so in order to choose a public school they deem better for their children. Parents have also been able to choose to use some of their after-tax income to pay tuition at a private school.

With evidence that public high school graduation rates peaked 40 years ago and have since declined, that public school student performance on national exams has been roughly flat for 40 years, that American students achieve at lower levels than students in many other developed nations, that spending per student is high and has grown rapidly over time, and that many in the business community believe that public schools have not adapted in order to prepare students for the economy of the 21st century, education reformers in virtually every state advocate for some form of greater school choice in K-12 education.[4] Under these school choice proposals, parents would be able to send their child to a taxpayer-funded charter public school that is governed by parents and community leaders or to a private school with tuition payments being offset by a voucher or tax credit scholarship. Essentially, what education reformers advocate is that taxpayer money "follows the child" to the school of his or her parents' choice. If the child attends a traditional public school under the governance of a public school board, taxpayer funds would follow to the school board. If, however, parents choose an alternative, then taxpayer funds would follow the child to the charter or private school that the parents have chosen.

The public education establishment routinely argues that school choice proposals that involve the money following the child harm students who remain in public schools. They suggest that when some children leave their public school districts via school choice that students who remain in public schools will be worse off because there will be fewer resources available for their education. That is, there will be fewer students and, consequently, less taxpayer funding to cover the substantial fixed costs of running a school.

Does School Choice Cause Fiscal Harm to Public School Districts?

Leaders of the public school system routinely suggest in legislative and public debates over school choice that when any student leaves a public school to attend a charter school, a virtual school, or a private school and taxpayer funds are redirected to the child's new school that the child's former public school is harmed financially. The claim is that when a child leaves via school choice that the public school retains significant fixed costs. A decrease in students means that there is less money to spend on these large fixed costs of operating a school. So, if students leave and these costs are truly fixed and must be paid in order for the school to operate, then the students who remain in public schools will have fewer resources devoted to their education.

If you follow the logic of these opponents of school choice, there is some dollar amount that could follow a child to a charter public school, a virtual school, or a private school that is equal to or less than the variable cost of that student. And the loss of that amount of funding would not have an adverse fiscal impact on the former public school or the students who remain there. I am not suggesting that public school leaders would support a school choice program where the amount of funding that follows a child is less than what they consider the variable cost of the students who left. What I endeavor to do in the pages that follow is to estimate what are the fixed and variable costs of educating a student in public schools. Further, I endeavor to be cautious in the interest of overestimating fixed costs and underestimating variable costs. Thus, in the pages and charts that follow, I make a case that I have obtained dollar amounts for each state in the United States that could follow the child to a school his or her parents deem better without causing fiscal harm to public school districts.

Background Information

Before constructing cautious state-specific estimates of fixed and variable costs of educating students in public schools, some background information is necessary to put the analysis in context.

It is worth noting that I have never heard a public school leader or lobbyist suggest that we should not allow a child to leave one public school and transfer to another public school district because it would harm the budget of the initial public school. Public schools are typically funded with a mix of taxpayer funds that come from federal, state, and local governments. When a child moves from one public school to a public school in another district, the former public school loses—often not immediately—the federal and state funds associated with the child, but retains local funds. All of that said, even voucher and tax-credit scholarship programs, for example, that allow only funds generated by state taxpayers to follow a child to a private school are met with fierce resistance by public school leaders and their lobbyists on the grounds that there will be a negative fiscal impact on public schools. Of course, if a child leaves with only state taxpayer funds that follow to a private school, it would have the same fiscal effect on the former public school as if the child had left for another public school district. But only one of these scenarios leads to vocal and strong opposition.

Of course, public school managers have other objections to school choice. The present report is concerned only with the academic and fiscal effects of school choice on students who remain in traditional public schools.

Costrell (2008, 2010) has shown how school choice programs can save taxpayers money.[5]

$$\frac{\text{Public School Spending Per Student} - \text{Money that Follows the Child to a School of Choice}}{\text{Public School Spending Per Student}} > \text{Proportion of School Choice Recipients Who Would Not Have Been Enrolled in Public School}$$

As shown in the expression above, if the amount of money that follows the child to a school his or her parents deem better is less than what public schools spend per student, then a school choice program that only allows students who would have been in public school to participate would save taxpayers money (as the term on the far right of the expression would be zero). Consider a state that spends $10,000 per student in the public schools. A school choice program that offers $9,000 scholarships to public school students to attend the private or charter school of their choice would save taxpayers $1,000 per student.

For another scenario, let's assume that under a given school choice program 10 percent of the students who were allowed to exercise school choice would not have been enrolled in a public school even if the choice program did not exist. Under this example, the expression above shows that as long as the amount of taxpayer money that is redirected to the school of choice is less than 90 percent of the amount that would have funded the student in a public school, then the school choice program saves taxpayers money. Using the formula above and the example in the preceding paragraph, this school choice program would be a break-even proposition for taxpayers. Plugging spending and scholarship amounts into the formula above yields the following arithmetic:

$$(\$10{,}000 - \$9{,}000) / \$10{,}000 = .10$$

$$\$1{,}000 / \$10{,}000 = .10$$

$$.10 = .10$$

Thus, a state that spends $10,000 per student in its public schools, and offers $9,000 scholarships to students who attend an alternative to traditional public schools, saves money as long as 90 percent or more of the scholarship recipients would have been enrolled in a traditional public school in the absence of the school choice program.

Costrell (2010) finds that the Milwaukee Parental Choice Program has saved Wisconsin taxpayers over $30 million per year in recent years.[6] He found that the average scholarship amounts in Milwaukee are significantly lower than the spending per student in Milwaukee Public schools.

In states such as Tennessee, legislators who sponsor school choice legislation must obtain "fiscal notes" that specify the effect of proposed school choice programs on local public school district budgets. That is, the legislators must show that their school choice legislation has no negative fiscal impact on the local public schools. Although the section above showed that there seem to be no negative academic effects of school choice on students who remain in public schools, this more practical concern seems to be important in school choice debates in many states. One might think that the policy concern should be about academic outcomes that result from greater school choice. However, in these tight fiscal times, state legislators from both major political parties echo the concern from the public school establishment that school choice programs will "divert" money away from local public school districts and thereby harm the public school systems that currently serve a large majority of children.

Costrell (2010) shows that the interaction between specific mechanisms in school funding formulas and funding for school choice programs can leave either more or less resources available for public school districts to spend.[7] Costrell hints that fixed costs may be an issue for school districts in the initial years of a very small school choice program. In his 2008 report, he comments on the fiscal effect of the Milwaukee Parental Choice Program (MPCP) on the Milwaukee Public School (MPS) district:

> "It might be argued that at the outset of MPCP the number of voucher students was small enough that MPS fixed costs remained fixed, so per pupil costs rose. By FY99, however, the number of voucher students was 5,761, a number that would seem to be large enough that many fixed costs become variable. Certainly the school level fixed costs for MPS would not pertain since MPCP attained the size of a large district. Approximately 95 percent of all school districts in Wisconsin have fewer students than MPCP did in FY99; only five districts, including Milwaukee, have more students than MPCP has today."[8]

Gottlob (2011), in a report for the Foundation for Educational Choice, constructs econometric estimates of the variable costs of educating students in public schools in Oklahoma. Given data limitations, he is forced to treat "expenditures" as "costs." Gottlob writes,

> "Research on education finance generally uses expenditures or revenues as synonymous with "costs" but these measures do not reflect costs in a traditional economic sense. However, our procedure for estimating variation in expenditures does provide more of an empirical basis for estimating the expenditure impact related to educating each student in the short run than is typically used in education funding research."[9]

He cites two other research reports that use similar approaches for estimating fixed and variables costs of educating students in public schools in Utah and South Carolina.

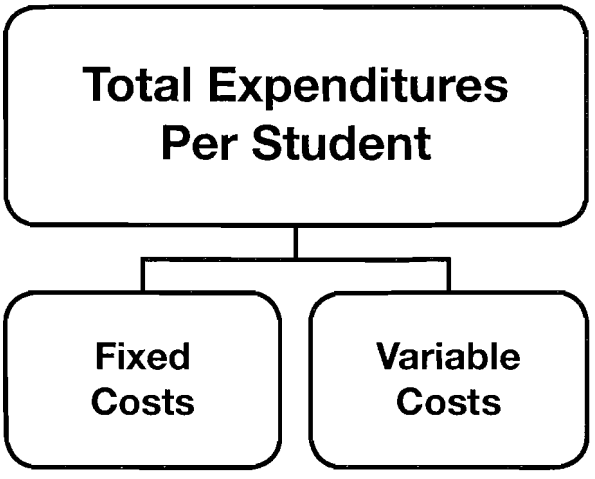
In this report, I use a different empirical approach. I start with the textbook definition of fixed and variable costs and then endeavor to decompose expenditure into components that are spent on fixed costs and components that are spent on variable costs. Whereas prior studies were econometric exercises, this study is an accounting exercise based on evidence of ways public school districts have reduced costs in response to decreases in the number of students they served.

The rest of this section seeks to make the connection between school choice programs where money follows the child to the school of his or her family's choice and the fiscal effects on local public school districts. When students leave a local public school district—for any reason, whether to go to another school district, to go to a charter or virtual school, or to go to a private school—which costs of educating those students are fixed costs and which costs are variable costs?

Textbook Treatment of Fixed and Variable Costs

An organization that produces a good or service must employ inputs to produce those goods or services. Some of those inputs vary directly with the amount the organization is producing. These inputs are called variable inputs. However, some inputs do not vary with the rate of output. That is, in order to produce at all, the organization needs a certain amount of these inputs. These inputs are called fixed inputs. If production decreases in a later time period, the amount of fixed inputs needed for production does not decrease. Likewise, if production increases in a later time period, the amount of fixed inputs needed for production does not increase. Since it costs money to employ inputs, the organization incurs variable costs when it employs variable inputs and incurs fixed costs when it employs fixed inputs. All costs to the organization are either fixed or variable, and fixed costs do not vary with the rate of production. Variable costs increase when production increases, and variable costs decrease when production decreases.

A public school, like any organization, has fixed costs and variable costs:



Textbooks say that in the long run all costs are variable, while in the short run costs such as labor are variable and capital costs are fixed.

The definition of fixed costs from the leading introductory textbook in economics, the 6th edition of Principles of Economics by N. Gregory Mankiw, is: "Some costs, called fixed costs, do not vary with the quantity of output produced" (266). So fixed costs do not change one penny when the output decreases or increases. In the long run, all costs are variable. Mankiw continues:

> "Over a period of only a few months, Ford cannot adjust the number or size of its car factories. The only way it can produce additional cars is to hire more workers at the factories it already has. The cost of these factories is, therefore, a fixed cost in the short run. By contrast, over a period of several years, Ford can expand the size of its factories, build new factories, or close old ones. Thus, the cost of its factories is a variable cost in the long run. (271, emphasis added)"[10]

Any microeconomics or accounting textbook would have similar phraseology. The implication of this is that fixed costs are only fixed for a given period of time. In the long run, all costs are variable.

A leading cost accounting textbook is by Charles T. Horngren et al., *Cost Accounting: A Managerial Emphasis*. The Horngren text adds an important wrinkle to the concept of fixed costs. This wrinkle

is termed "step" costs. Horngren et al. (2009) write that step costs "remain the same over various ranges of the level of activity, but the cost increases by discrete amounts—that is, increases in steps—as the level of the activity increases from one range to the next (353)."[11] Step costs are fixed over a range of production, but increase or decrease in a later time period if the amount of production deviates significantly from the present levels of production.

What we learn from leading textbooks in economics and accounting is that some costs do not vary with the rate of production; rather, some costs vary directly with the rate of production, and some costs increase or decrease only in steps. Importantly, in the long run all costs are variable as organizations can adjust to new and different levels of production by making new strategic decisions on resources.

Will Only One Student Leave When a New School Choice Program Begins?

When debating school choice programs in state legislatures, lobbyists for public school leadership and their allies routinely argue, "when one student leaves, we still have to pay for that student's teacher. We still have to pay for..." The implication of their argument is that all costs of running public schools are fixed. Interestingly, I have never heard that argument made when there is an increase in the number of students. If a public school adds only one student, do the lobbyists for public school leaders suggest that the district should not receive any extra funding? I suspect that has never happened. Regarding the quote below, do not expect public school lobbyists to understand this line of reasoning.

> *It is difficult to get a man to understand something when his salary depends on his not understanding it.*
>
> —Upton Sinclair

Nevertheless, this argument begs the question—how many students will leave a district in response to a school choice program? In addition, how many students will leave a school district in a given year for any reason? The number of students leaving is likely to be far greater than one. We can use past experience as a guide.

Milwaukee and Cleveland have voucher programs that offer a subset of their public school students (low-income students only) vouchers to attend a private school. The voucher amounts are quite low relative to the amounts spent per student in each district. The average voucher in Cleveland was $3,027 in FY 2010, while public schools spent over $14,500 per student. In Milwaukee, the average voucher amount was $6,442, while the public school district spent over $15,000 per student. In Cleveland in FY 2010, 11.3 percent of students exercised school choice with a voucher, while in Milwaukee 19.7 percent of students used a voucher. In both cities, there are caps on the number of students who may use a voucher to attend a school that their parents deem better. Thus, it appears that even limited school choice programs—with limited eligibility, enrollment caps, and relatively low voucher amounts—lead large percentages of students to leave a public school district. Therefore, the notion that a single

student would leave via school choice appears to be a non sequitur. To the contrary, it appears that significant proportions of students will leave via school choice—and students may leave for myriad other reasons unrelated to school choice.

Put differently, and put in the words of cost accounting, a single student does not leave a school district in a given year; students leave in "steps."

Applying the Concepts of Fixed, Variable, and Step Costs to Schools

In this subsection, I endeavor to obtain a cautious overestimate of fixed costs for public schools.

The U.S. Department of Education's Common Core of Data (CCD) is the source of data on public school finances used in the following analysis and by researchers who want comparable and accurate data across states. The CCD contains, among many other items, financial data collected from state education agencies for all public school districts in the United States. The CCD separates all funds devoted to public schools into twelve categories. See the list below.

Definitions of each of these cost categories are provided in appendix 1.

Table 1 contains the total expenditures per student for public education for each state. These expenditures per student come from the National Center for Education Statistics at the U.S. Department of Education for the most recent school year available, 2008-09. As shown in table 1, for the U.S. as a whole, spending per student in public education was $12,450 for the 2008-09 academic year. I want to ascertain how much of the $12,450 are fixed costs and how much are variable costs and to construct an estimate of fixed and variable costs for each state.

Clearly, some of the $12,450 per student, such as capital expenditures and interest, are truly fixed costs in the short-run. That is, if some students left public education via school choice or moved to another state or district, for example, then capital

Cost Categories for Public School Districts

- Capital Expenditures
- Interest
- General Administration
- School Administration
- Operations & Maintenance
- Transportation
- "Other" Support Services
- Instruction
- Student Support
- Instructional Staff Support
- Enterprise Operations
- Food Service

costs and interest payments could not decrease immediately.

I submit that the following cost categories are, in the interest of creating an overestimate of fixed costs, best treated as fixed costs in the short-run: capital expenditures, interest, general administration, school administration, operations & maintenance, transportation, and "other" support services. Of course, if a significant number of students left a school district from one year to the next for any reason—suburbanization, large factory closes in a small town, scholarships to private schools, a new charter school opening, etc.—some of these costs could be reduced immediately. For example, a school losing a large number of students could reduce the number of assistant principals from two to one; there could be fewer bus routes; two schools could be merged into one, etc. However, my purpose here is to create a comfortable overestimate of fixed costs in order to provide cautious estimates of fixed costs. A cautious estimate allows us to be comfortable that school choice programs where "the money follows the child" can be designed in such a manner to improve the fiscal situation of public school districts.

While I treat capital expenditures, interest, general administration, school administration, operations and maintenance, transportation, and "other" support services as fixed costs in the short-run for the present analysis, all of these costs are variable in the long-run. For example, if a school district loses a lot of students and that loss appears to be long-term, the district does not need as many school buildings or as many assistant principals, and schools and school districts can consolidate.

Expenditures Per Student for Each State, 2008-09 (All Costs Included) — ***Table 1***

State or Jurisdiction	Total Expenditures Per Student
United States	$12,450
Alabama	$10,642
Alaska	$18,058
Arizona	$9,607
Arkansas	$10,152
California	$11,397
Colorado	$10,669
Connecticut	$17,462
Delaware	$14,700
District of Columbia	$27,155
Florida	$11,097
Georgia	$11,468
Hawaii	$13,504
Idaho	$8,618
Illinois	$13,456
Indiana	$10,582
Iowa	$11,726
Kansas	$11,441
Kentucky	$10,501
Louisiana	$12,075
Maine	$13,368
Maryland	$15,113
Massachusetts	$15,728
Michigan	$11,987
Minnesota	$13,555
Mississippi	$8,948
Missouri	$11,728

Table 1 continued on page 11

Expenditures Per Student for Each State, 2008-09 (All Costs Included) — *Table 1 (cont'd)*

State or Jurisdiction	Total Expenditures Per Student
Montana	$11,530
Nebraska	$12,715
Nevada	$10,501
New Hampshire	$13,418
New Jersey	$18,549
New Mexico	$11,849
New York	$19,983
North Carolina	$9,729
North Dakota	$11,043
Ohio	$12,871
Oklahoma	$8,716
Oregon	$11,514
Pennsylvania	$14,648
Rhode Island	$15,547
South Carolina	$11,667
South Dakota	$10,074
Tennessee	$8,895
Texas	$11,149
Utah	$8,640
Vermont	$16,035
Virginia	$12,264
Washington	$11,917
West Virginia	$11,305
Wisconsin	$12,843
Wyoming	$19,037

Source: National Center for Education Statistics (2011)

The proper way to think about this issue is not whether public school districts have in the past reduced costs when students in large numbers left the district for any reason. The issue is whether they are able to do so. For decades in the United States, real (inflation-adjusted) spending per student and real resources increased in our public education system—regardless of whether school districts experienced an increasing or decreasing student population. Therefore, evidence that school districts increased expenditures when the number of students they served significantly decreased does not necessarily mean they cannot decrease expenditures when students leave. Perhaps they did not have to reduce expenditures when students left because one or more levels of government chose not to reduce taxpayer funding when students left, so the districts did not reduce expenditures.

The outstanding issue is whether the remaining cost categories—instruction, student support, instructional staff support, enterprise operations, and food service—are variable costs, even in the short-run. Put differently, if a significant number of students left a public school district for any reason from one year to the next, is it feasible for the district to reduce the costs of these items commensurate with the decrease in its student population?

I answer this question with financial data from two large and two small school districts and show that school districts can reduce these expenditures when students leave. I also provide logic and intuition as to how school districts can reduce these costs.

Example of Two Large School Districts Losing Students and Reducing Costs

Between the 2003-04 and 2009-10 school years, the state of Georgia added almost a million residents and the public education system statewide experienced an increase in its student population of about 150,000 students, over a 9 percent increase. At the same time, Atlanta Public Schools (APS) lost over 3,000 students, almost a 6.6 percent decrease. Very little of this decrease in students was due to school choice programs where the money follows the child. Almost all of it was due to suburbanization, as families moved from the city of Atlanta to nearby suburbs. Table 2 shows the changes in students and staffing at APS over this time period.

As APS was losing 6.57 percent of its students, it decreased its teacher force by 6.84 percent. APS also decreased support personnel by 4.3 percent. Thus, APS was able to reduce its teaching plus support personnel (shown in the last column) by 6.62 percent over this time period—just a bit more than the percentage drop in its student population. It is possible for a large school system to reduce its instruction and support expenses proportionately to a drop in student population.

It is worth mentioning that while APS was losing over 6 percent of its student population, it increased the number of administrators (assistant superintendents, area superintendents, assistant principals, etc.) by over 19 percent.

If a school district says that it cannot reduce its teacher force or support personnel in response to a decrease in its student population, it appears that there are an adequate number of administrators in the Atlanta Public School system who could explain to them how it was done in APS.

While a large school district may be able to reduce costs over several years in response to a decrease in its student population, can a large school district reduce costs from one school year to the next? APS was able to reduce teaching and support personnel more than proportionately to its loss of students

Atlanta Public Schools (APS), FY 2004 and FY 2010 — ***Table 2***

Fiscal Year	Number of Students	Number of Teachers	Number of Administrators	Number of Support Personnel	Teachers Plus Support Personnel
2004	51,315	4,010	395	382	4,392
2010	47,944	3,736	471	366	4,101
Change '04 to '10	-6.57%	-6.84%	19.22%	-4.30%	-6.62%

Source: (Georgia) Governor's Office of Students Achievement

between FY 2004 and FY 2005. However, I choose to use a different example in the interest of showing that there are significant variable costs in public education—even from one year to the next. That example is Dougherty County (GA) Public Schools (DCPS).

Between FY 2009 and FY 2010, Dougherty County lost a tiny fraction of its enrollment, 0.7 percent. Its enrollment fell from 15,946 to 15,838 students from FY 2009 to FY 2010. This constitutes a loss of only 108 students from such a large school district. This situation is a classic example used by opponents of school choice to suggest that virtually all expenditures made by public schools cannot be reduced from one year to the next in response to a reduction in students. That said, Dougherty County was able to reduce teaching and support personnel more than commensurate with its small loss in students.

While Dougherty was losing a minuscule 0.7 percent of its students from one year to the next, it was able to reduce its teaching staff by 4.5 percent, and support staff by 0.5 percent. (See Table 3) Together, teaching and support staff declined by 4.1 percent from one year to the next. Reducing costs—even from one year to the next—is possible in public education.

Examples of Two Small/Rural School Districts Losing Students and Reducing Costs

Some may suggest that a large school district may have the flexibility to reduce costs when students leave, but a small or rural school district would not. Let me concede a point before I show that a small and rural school system can reduce its expenditures when students leave. Very tiny school districts with one or two teachers per grade perhaps cannot reduce costs proportionately in all cases where the district experiences a significant decrease in students. They may be able to decrease expenditures proportionately, but likely not always.

A school district with two classes per grade and thirty students per class, or an even smaller school district, may not be able to reduce its expenditures on instruction, student support, instructional staff support, enterprise operations, and food

Dougherty County (Georgia) Public Schools, FY 2009 and FY 2010 | ***Table 3***

Fiscal Year	Number of Students	Number of Teachers	Number of Administrators	Number of Support Personnel	Teachers Plus Support Personnel
2009	15,946	1,120.15	87.54	110.97	1,231.12
2010	15,838	1,070.28	87.05	110.46	1,180.74
Change '09 to '10	-0.7%	-4.5%	-0.6%	-0.5%	-4.1%

Source: (Georgia) Governor's Office of Students Achievement

service proportionately to a decrease in its student population. If ten students in a particular grade left this hypothetical small school district, the district would not be able to reduce its teaching force for that grade from two to one teacher, as the number of students in the grade would have decreased from 60 to 50 students.

For a district that serves students in grades K-12, we have in my example 60 students times 13 grades, or 780 total students. Thus, I am not claiming that the analysis here applies to school districts with 780 or less students. In my state of Georgia, there are 11 school districts with 780 students or less. A few of these 11 share the same high school—that particular high school serves students from several of these districts. These 11 districts serve a total of 5,584 students, and this amount is less than four tenths of one percent of the student population in Georgia. Thus, the analysis in this paper only applies to over 99.66 percent of the public school population in Georgia. Given the consolidation of public schools and public school districts over the past century or so, there are likely very few students in tiny school districts in your state as well.[12]

A small school district, Wheeler County Public Schools in rural south Georgia, lost 12.1 percent of its student population between FY 2004 and FY 2010. As shown in table 4, Wheeler County Public Schools was able to reduce its teaching force by 15.6 percent over this time period. However, support personnel remained constant during this time period. Teachers and support personnel decreased by 14.4 percent as the school district lost 12.1 percent of their students. As table 4 shows, even a very small school district can reduce its teaching and support personnel in response to a decrease in its student population. In addition, Wheeler was able to reduce its number of administrators by one, from 7 administrators to 6.

The example of Wheeler County, Georgia begs the question: Can a small rural school district reduce costs significantly from one year to the next when they lose students? The answer for Hancock County, Georgia is "yes."

Between FY 2009 and FY 2010, Hancock County Public Schools lost 5.3 percent of its enrollment. Hancock County schools had 1,255 students in the

Wheeler County (Georgia) Public Schools, FY 2004 and FY 2010 | ***Table 4***

Fiscal Year	Number of Students	Number of Teachers	Number of Administrators	Number of Support Personnel	Teachers Plus Support Personnel
2004	1,071	89	7	7	96
2010	941	75.13	6	7	82.13
Change '04 to '10	-12.1%	-15.6%	-14.3%	0.0%	-14.4%

Source: (Georgia) Governor's Office of Student Achievement

Hancock County (Georgia) Public Schools, FY 2009 and FY 2010 | ***Table 5***

Fiscal Year	Number of Students	Number of Teachers	Number of Administrators	Number of Support Personnel	Teachers Plus Support Personnel
2009	1,255	98.07	13.86	8.02	106.09
2010	1,189	89.45	11.26	10.02	99.47
Change '09 to '10	-5.3%	-8.8%	-18.8%	24.9%	-6.2%

Source: (Georgia) Governor's Office of Students Achievement

2008-09 academic year, but only 1,189 students in 2009-10. This is a significant loss of students from one year to the next for such a small school system. And this is exactly the situation that opponents of school choice highlight to suggest that there is no possible way for such a small school system to reduce costs when they lose students.

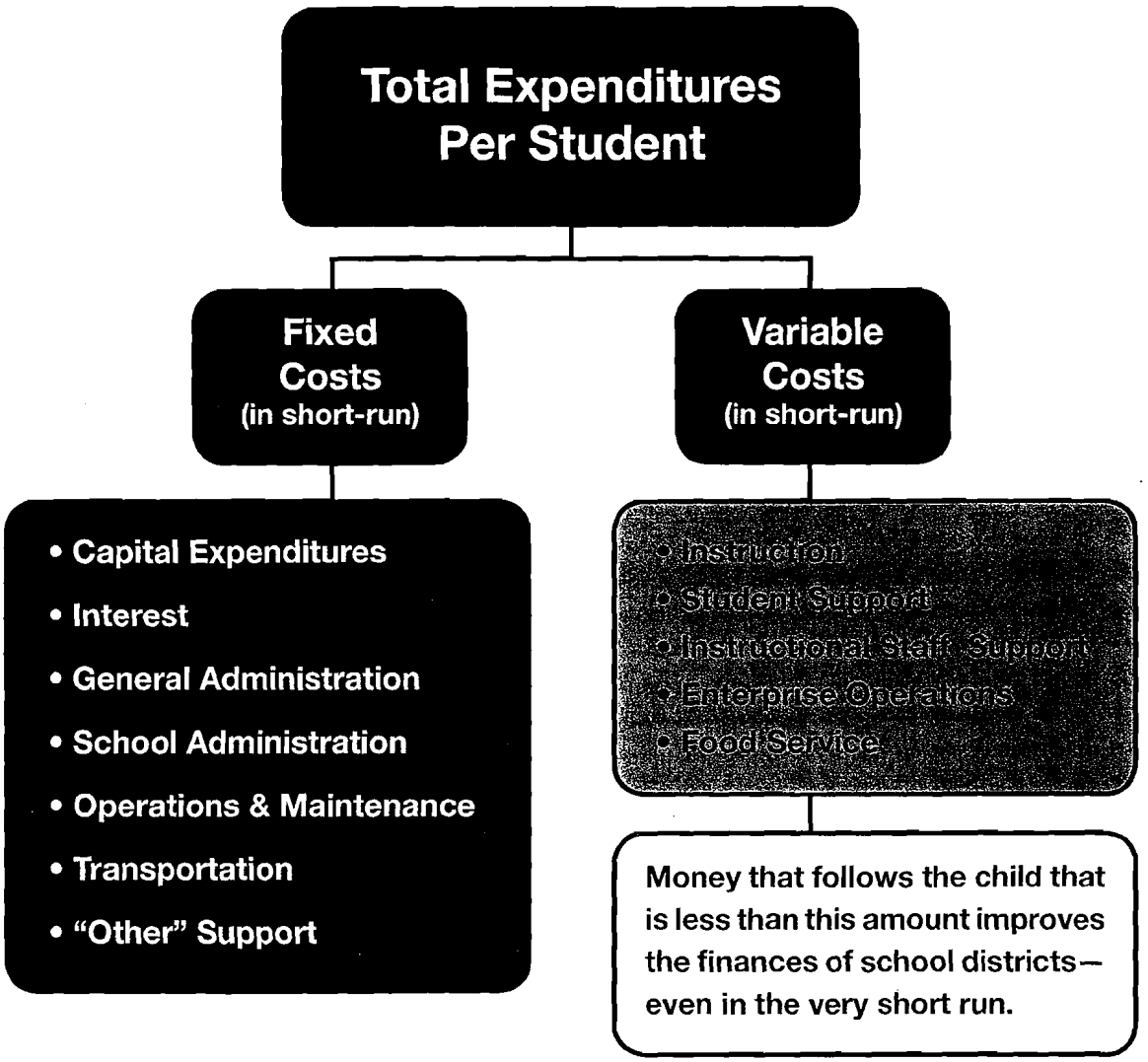
Despite the challenge of reducing costs in a small school system, Hancock County Public Schools (HCPS) did. After losing 5.3 percent of students from one year to the next, Hancock County was able to reduce its teaching staff by 8.8 percent. However, the number of support staff increased by two individuals (24.9 percent). Taken together, HCPS reduced its support plus teaching staff by 6.2 percent from one year to the next when the student population was reduced by 5.3 percent. Thus, we have an example of a very small school system that was able to reduce teaching and support personnel more than commensurate with its reduction of students—even from one school year to the next. It should be noted that HCPS also reduced its administrative staff by 2.6 personnel (18.8 percent) from FY 2009 to FY 2010. Together, HCPS reduced its support and administrative staff by a net of 0.6 personnel.

The examples of Atlanta Public Schools, Dougherty County Public Schools, Wheeler County Public Schools, and Hancock County Public Schools in Georgia show that it is possible for school districts—large and small—to reduce instructional and support costs more than proportionately in response to a reduction in their student populations. Food service and enterprise costs can be reduced as students leave because there are fewer students to serve. Workers employed in these and other support endeavors were reduced in the examples above.

Again, the analysis here is overly cautious. It is difficult to believe that the costs that I label as fixed in the short run cannot be reduced at all in response to a decrease in students.

Cautious Estimates of Short-run Fixed and Variable Costs for Each State and D.C.

Based on the reasoning and evidence provided above, I separate total public school expenditures into costs that are fixed in the short run and costs that are variable in the short run. The cost components that are fixed and variable in the short run are found in the figure below.



The analysis provides a cautious overestimate of the amount of money that can follow the child to the school of his or her parents' choice and not fiscally harm the child's former public school. The estimates of short-term fixed and short-term variable costs for each state are found in table 6.

As shown in table 6, for the U.S. as a whole, on average 64 percent of the $12,450 spent per student can be comfortably considered as variable costs, even in the short run. That translates into $7,967 per student.

The dollar amount of variable costs per student varies widely across states for two reasons. First, some states devote more taxpayer funding to public education relative to others. Second, some states spend much higher proportions of their education dollars on instruction (a variable cost) relative to other states. New York has the highest dollar amount of short-run variable costs per student at $13,741 per student. Utah has the lowest, at $5,192 of short-term variable costs per student.

The implication of the analysis above is that a school choice program in New York, for example, where $13,741 per student or less followed the child to the school of his or her choice would not fiscally harm the child's former public school. Furthermore, based on the evidence regarding

Appendix 2

Does Enhanced School Choice Cause Academic Harm to Students who Remain in Public Schools?

One proposition often made by proponents of the current public education system is that increased school choice may have unintended negative effects on public schools if it draws away the most involved families from public schools and the monitoring of those schools decreases, allowing public schools to reduce the effort put into educating students. They also suggest that there are peer effects in the production of education—one student's academic outcomes are partially determined by the quality of their student peers. There is evidence of peer effects in education (Clark et al., 2011). If enhanced school choice leads to a net decrease in peer quality in public schools, then the academic outcomes for students who remain in public schools could decline.

Proponents of greater school choice suggest that greater school choice will lead to more competition for students among schools. This increased competition would give public school leaders the incentive to improve the performance of public schools in order to limit the number of students whose families desire to exercise school choice. Thus, the increase in competition and choice would increase the quality of the education offered in public schools.

These school choice advocates are often persuaded by the effects of competition in many areas such as the large decrease in the prices of airline tickets after competition was allowed in 1978. They see the intense competition in technology industries that have led to new and innovative products like smart phones and iPads. Competition in long distance service has reduced the prices of long distance calls from 25 cents per minute or more to an almost zero price in a generation. Even in my little town of Milledgeville, Georgia, the new Little Caesar's Pizza that opened in July 2011 with their $5 large pizzas led to the local Papa John's and Domino's to reduce the prices of their pizzas within days. Innovations in health care technologies and prescription drugs have prolonged and improved the quality of all of our lives. Those of us with allergies are much better off with the new medicines like Claritin, Allegra, and Zyrtec that successfully combat the symptoms of our allergies without making us drowsy—the old over-the-counter medicines like Benadryl made many drowsy. It seems that in almost every aspect of life, competition has led to lower prices, higher quality, more diversity of offerings, and exciting innovations that have benefited us all tremendously. Why can't competition do the same for education?

I have just laid out two competing arguments. The first argument is that competition and choice in education will cream skim the best students and families out of public education and harm the education of the students who remain in public schools. The second argument is that competition and choice will lead to a tide that improves the quality of all schools. Which argument is correct?

To date, the empirical evidence on the topic suggests that school choice proponents are correct. All forms of enhanced school choice tried in the United States have led to an improvement in academic outcomes

for students who remain in public schools or have led to no effect on academic outcomes for students who remain in public schools. The most recent empirical study on the topic is by Figlio and Hart (2010).[14] They report: "We find evidence that public schools subject to more competitive pressure from private schools raised their test scores the most following the introduction of Florida's program." They found that the greater the competition from Florida's Tax-Credit Scholarship program, the larger the benefits to Florida public school students. In a summary piece on the empirical research on this issue for the Foundation for Educational Choice, Forster (2011) writes:

> "Contrary to the widespread claim that vouchers do not benefit participants and hurt public schools, the empirical evidence consistently shows that vouchers improve outcomes for both participants and public schools. In addition to helping the participants by giving them more options, there are a variety of explanations for why vouchers might improve public schools as well. The most important is that competition from vouchers introduces healthy incentives for public schools to improve."[15]

No study finds any evidence of academic harm for students who remain in public schools due to enhanced school choice. Thus, the evidence on this issue is one-sided—greater school choice does not harm academic outcomes for students who remain in public schools.

How Can Public Schools Lose Students, Lose Funding, and Increase School Quality?

It is counterintuitive to some that competition and choice could improve traditional public schools. Public schools are likely to lose students and funding when money follows the child to alternatives to the traditional public education system. In this subsection, I provide a specific mechanism that explains the empirical findings that greater school choice seems to have no negative effect and often improves academic outcomes for students who remain in public schools. The mechanism is an improvement in teacher effectiveness.

Rivkin et al. (2005), Koedel and Betts (2011), and many other careful empirical studies document the wide disparity in teaching effectiveness within the public education system.[16] Based on these results, Hanushek (2010) reports:

> "Literally hundreds of research studies have focused on the importance of teachers for student achievement. Two key findings emerge. First, teachers are very important; no other measured aspect of schools is nearly as important in determining student achievement. Second, it has not been possible to identify any specific characteristics of teachers that are reliably related to student outcomes."

References

Boyd, Donald, Pam Grossman, Hamilton Lankford, Susanna Loeb, and James Wyckoff. "Who Leaves? Teacher Attrition and Student Achievement." *National Bureau of Economic Research*, Working Paper 14022 (2008).

Chakrabarti, Rajashri. "Can Increasing Private School Participation and Monetary Loss in a Voucher Program Affect Public School Performance? Evidence from Milwaukee." *Federal Reserve Bank of New York* (2007).

Clark, Christopher, Benjamin Scafidi, and John R. Swinton. "Do Peers Influence Achievement in High School Economics? Evidence from Georgia's Economics End of Course Test." *Journal of Economic Education* (forthcoming).

Costrell, Robert. M. "The Fiscal Impact of the Milwaukee Parental Choice Program in Milwaukee, Wisconsin, 1993-2008." *School Choice Demonstration Project at the University of Arkansas*, Milwaukee Evaluation Report #2 (2008).

------. "The Fiscal Impact of the Milwaukee Parental Choice Program: 2010-2011 Update and Policy Options." *School Choice Demonstration Project at the University of Arkansas,* Milwaukee Evaluation Report #2 (2011).

Figlio, David. M. and Cassandra M.D. Hart. "Competitive Effects of Means-Tested School Vouchers." *National Bureau of Economic Research*, Working Paper 16056 (2010).

Forster, Greg. "A Win-Win Solution: The Empirical Evidence on School Vouchers." The Friedman Foundation for Educational Choice (2011).

Gottlob, Brian. "The Fiscal Impact of Tax-Credit Scholarships in Oklahoma." The Friedman Foundation for Educational Choice (2011).

Hanushek, Eric. A. "Teacher Quality." in *Teacher Quality* edited by Lance T. Izumi and Williamson M. Evers, 1-12. Palo Alto: Hoover Institution Press (2002).

------. "School Resources." In *Handbook of the Economics of Education, Volume 2*, edited by Eric A. Hanushek and Finis Welch, 865-908. Amsterdam: North-Holland, 2006.

------. "The Economic Value of Higher Teacher Quality." *National Bureau of Economic Research*, Working Paper 16606 (2010).

Heckman, James J. and Paul LaFontaine. "The American High School Graduation Rate: Trends and Levels." *Review of Economics and Statistics* 92, no. 2 (2010): 244–262.

Hess, Frederick M. and Eric Osberg. *Stretching the School Dollar: How Schools and Districts Can Save Money While Serving Students Best*. Cambridge, MA: Harvard Education Press, 2010.

Horngren, Charles T., George Foster, Srikant M. Datar and Madhav Rajan. *Cost Accounting, A Managerial Emphasis*. Upper Saddle River: Pearson, 2009.

Jacob, B.A. and L. Lefgren. "Principals as Agents: Subjective Performance Measurement in Education," *National Bureau of Economic Research*, Working Paper 11463 (2005).

Johnson, W.R. and D. Neal. "Basic Skills and the Black-White Earnings Gap." *The Black White Test Score Gap*. Edited by C. Jencks and M. Phillips.(1998): 480-97.

Koedel, Cory and Julian R. Betts. "Does Student Sorting Invalidate Value-Added Models of Teacher Effectiveness? An Extended Analysis of the Rothstein Critique." *The Journal of Education Finance and Policy* 6 no. 1. (2011): 18-42.

Mankiw, N.Gregory. *Principles of Economics*. Mason: Cengage, 2012.

Rivkin, Steven G., Eric A. Hanushek, and John. A. Kain. "Teachers, Schools, and Academic Achievement." *Econometrica* 73 no 2. (2005): 417-458.

Scafidi, B and R. Erwin. "Do States Inflate Their Public High School Graduation Rates?" unpublished manuscript at Georgia College & State University (2011).

Scafidi, B., D. Sjoquist, and T. Stinebrickner. "Race, Poverty, and Teacher Mobility." *Economics of Education Review* 26 no. 2. (2007):145-59.

U.S. Chamber of Commerce, retrieved from http://www.uschamber.com/issues/education on November 30, 2011.

U.S. Department of Education. National Center for Education Statistics. *Common Core of Data*, 2008-09. http://nces.ed.gov/ccd/ .

------. *Digest of Education Statistics*, 2010. http://nces.ed.gov/programs/digest/d10/ .

------. *Highlights from PISA 2009*, 2011. http://nces.ed.gov/pubs2011/2011004.pdf .

------. *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2008-09 (Fiscal Year 2009)*, 2011. http://nces.ed.gov/pubs2011/2011329.pdf .

Notes

[1] Robert M. Costrell, *The Fiscal Impact of the Milwaukee Parental Choice Program in Milwaukee, Wisconsin, 1993-2008*, (Fayetteville, AK: School Choice Demonstration Project Milwaukee Evaluation Report #2, University of Arkansas, 2008). Robert M. Costrell, *The Fiscal Impact of the Milwaukee Parental Choice Program: 2010-2011 Update and Policy Options*, (Fayetteville, AK: School Choice Demonstration Project Milwaukee Evaluation Report #2, University of Arkansas, 2010).

[2] For a review of this literature, please see Kane, Thomas J., Jonah Rockoff and Douglas Staiger, "What Does Certification Tell Us about Teacher Effectiveness?: Evidence from New York City," Economics of Education Review (2008), Vol. 27, No. 6, pp. 615-31.

[3] Rajashri Chakrabarti, *Can Increasing Private School Participation and Monetary Loss in a Voucher Program Affect Public School Performance? Evidence from Milwaukee*, (New York: Federal Reserve Bank of New York, 2007).

[4] In a careful and detailed study, Nobel-prize winning economist James Heckman and Paul LaFontaine (2010) have shown that public high school graduation rates peaked in the late 1960s and have since declined. Despite these lower graduation rates, states have reported to the public and the federal government much higher graduation rates (Scafidi and Erwin, 2011). Hanushek (2006) and others have bemoaned that despite large real increases in taxpayer spending per student, public school students have had roughly stagnant scores on the National Assessment for Education Progress exams since the early 1970s. According to the U.S. Department of Education, real (inflation-adjusted) spending per student increased by more than 160 percent over the past 40 years (Digest of Education Statistics, 2010). The U.S. Department of Education's summary of American students' achievement in math relative to other countries on the international PISA exam is "Among the 33 other OECD countries, 17 countries had higher average scores than the United States, 5 had lower average scores, and 11 had average scores not measurably different from the U.S. average. Among the 64 other OECD countries, non-OECD countries, and other education systems, 23 had higher average scores than the United States, 29 had lower average scores, and 12 had average scores not measurably different from the U.S. average score." (National Center for Education Statistics, 2011). Achievement in mathematics has been shown in many studies to be an important predictor of future labor market productivity and earnings (see, for example, Johnson and Neal, 1998). While mathematics achievement in the U.S. is not at the top in international comparisons, education spending per student is. Only two out of 31 OECD countries spend more per student on elementary and secondary public schools students than the U.S. (2010 Digest of Education Statistics). In the conclusion to its policy statement on education, the U.S. Chamber of Commerce says, "Unless America makes dramatic improvements in education and workforce training, it will pay a terrible price, risking its place as an economic superpower and its identity as a striving, middle-class democracy."

[5] Costrell (2008, 2010).

[6] Ibid.

[7] Ibid.

[8] Ibid.

[9] Brian Gottlob, *The Fiscal Impact of Tax-Credit Scholarships in Oklahoma.* (Indianapolis, Friedman Foundation for Educational Choice, 2011).

[10] N. Gregory Mankiw, *Principles of Economics*, (Mason, OH: 6th Edition, South-Western, Cengage Learning, 2012).

[11] Charles T. Horngren et al., *Cost Accounting. A Managerial Emphasis*, (Upper Saddle River, NJ: 13th Edition, Pearson, Prentice Hall).

[12] Although I do make this concession regarding tiny school districts, perhaps I should not. Think about a single start-up charter school. Suppose that charter school lost students because a new charter school opened, a new private school choice plan was created, or the local traditional public school improved significantly. Would policymakers and education experts be concerned that this start-up charter school was losing an amount of funding directly proportional to its loss of students and it could not cover its fixed costs? I don't think so either. If a charter school can manage the loss of students, why can't a traditional public school? Also, the incentive properties of competition and choice are strong—schools, private or public, traditional or charter, have a strong financial incentive to provide an excellent education when the money follows the child. If they do not provide an excellent education, they risk students fleeing to schools that do. Further, Chakrabarti (2007) showed that only when choice was expanded and the monetary loss per student to Milwaukee Public Schools (MPS) increased did students who remain in MPS experience the benefits of competition in terms of increased student achievement. While I do concede that the analysis here may not apply to tiny school districts, competition and choice may have beneficial effects for these districts as well.

[13] Frederick M. Hess and Eric Osberg, *Stretching the School Dollar: How Schools and Districts Can Save Money While Serving Students Best*, (Cambridge, MA: Harvard Education Press, 2010).

[14] David M. Figlio and Cassandra M. D. Hart, *Competitive Effects of Means-Tested School Vouchers*, (Cambridge, MA: National Bureau of Economic Research, WP 16056, 2010).

[15] Greg Forster, *A Win-Win Solution: The Empirical Evidence on School Vouchers*, (Indianapolis, Friedman Foundation for Educational Choice, 2011).

[16] Steven G. Rivkin, Eric A. Hanushek, and John A. Kain, "Teachers, Schools, and Academic Achievement," *Econometrica*, 73 (2005): pp. 417-458. Cory Koedel and Julian R. Betts, "Does Student Sorting Invalidate Value-Added Models of Teacher Effectiveness? An Extended Analysis of the Rothstein Critique," *The Journal of Education Finance and Policy* 6(1): (2011): pp. 18-42.

[17] Eric A. Hanushek, "The Economic Value of Higher Teacher Quality" (Chicago: National Bureau of Economic Research), Working Paper # 16606.

[18] Eric A. Hanushek, *Teacher Quality*, (Palo Alto, CA: Hoover Institution Press, 2002).

[19] Brian A. Jacob and Lars Lefgren, "Principals as Agents: Subjective Performance Measurement in Education," (Cambridge, MA: Harvard University, 2005).

[20] Donald Boyd et al., "Who Leaves? Teacher Attrition and Student Achievement," (Chicago: National Bureau of Economic Research), Working Paper # 14022.

[21] Benjamin Scafidi, David Sjoquist, and Todd Stinebrickner, "Race, Poverty, and Teacher Mobility," *Economics of Education Review* 26 (2) (2007): pp 145-59.

About the Author

Ben Scafidi is an associate professor of economics and director of the Economics of Education Policy Center at Georgia College & State University. He is also a fellow with the Friedman Foundation for Educational Choice and the director of education policy for the Georgia Community Foundation, Inc. His research has focused on education and urban policy. Previously, he has served as chair of the state of Georgia's Charter Schools Commission, the education policy advisor to Governor Sonny Perdue, on the staff of both of Governor Roy Barnes' Education Reform Study Commissions, and as an expert witness for the state of Georgia in school funding litigation. He received his Ph.D. in economics from the University of Virginia and his B.A. in economics from the University of Notre Dame. Ben and Lori Scafidi and their four children reside in Milledgeville, Georgia.

I thank Jeff Reed, Dillon Barker, Susan Meyers, Paul DiPerna, Amy Saxon, and Tennessee State Senator Brian Kelsey for helpful conversations. All remaining errors are mine.

We Welcome Your Support

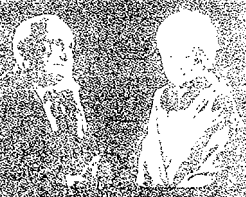
Our goal is to promote Milton and Rose Friedman's vision of a society where all parents have the freedom to choose the school that works best for their children, regardless of whether that school is publicly or privately run. One way we achieve this goal is by producing studies and reports on school choice that educate the public and policymakers on the need for and benefit of educational freedom. As a nonprofit organization, our work relies solely on the generous support of our many friends and donors.

Please send your tax-deductible gift today to help advance liberty and choice in our educational system. With your help, America can achieve the Friedmans' vision of universal school choice.

To request your free copy of this report, contact the Friedman Foundation at **(317) 681-0745** *or* **info@edchoice.org**. *Visit us online at* **www.edchoice.org**.

THE FRIEDMAN FOUNDATION FOR Educational Choice

ONE AMERICAN SQUARE SUITE [illegible]
INDIANAPOLIS IN 46[illegible]
317-681-0745 • WWW.EDCHOICE.ORG



Dr. Milton Friedman, Founder
Nobel Laureate

Dr. Rose D. Friedman, Founder
Noted Economist

BOARD OF DIRECTORS

Dr. Patrick Byrne, Chairman
Chairman of the Board and President, Overstock.com

Janet L. Martel, Vice Chairperson
Attorney

Lawrence A. O'Connor, Jr., Treasurer
Executive Director, Butler Business Accelerator

J. Scott Enright, Secretary
Exec. VP & General Counsel, Emmis Communications Corp.

Robert C. Enlow
President & CEO

Charles H. Brunie
Brunie Associates

Dr. David D. Friedman
Professor, Santa Clara University

William J. Hume
Chairman of the Board, Basic American, Inc.

Fred S. Klipsch
Chairman, Klipsch Group, Inc.

Fred Reams
Reams Asset Management

Virginia Walden Ford
Education Activist

Dr. Michael Walker
President, The Fraser Institute Foundation

The Friedman Foundation for Educational Choice is a 501(c)(3) nonprofit and nonpartisan organization, solely dedicated to advancing Milton and Rose Friedman's vision of school choice for all children. First established as the Milton and Rose D. Friedman Foundation in 1996, the foundation continues to promote school choice as the most effective and equitable way to improve the quality of K-12 education in America. The foundation is dedicated to research, education, and outreach on the vital issues and implications related to choice in K-12 education.

www.edchoice.org