

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Northwest Allen County Schools (225)**

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Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$17,365,904	52.5%	\$26,491,619	50.9%	\$29,594,277	47.1%	\$26,696,515	45.2%
Student Instructional Support	\$2,725,042	8.2%	\$4,190,065	8.1%	\$5,392,738	8.6%	\$4,761,147	8.1%
Overhead and Operational	\$6,865,332	20.8%	\$10,252,890	19.7%	\$12,766,990	20.3%	\$12,078,253	20.5%
Nonoperational	\$6,127,790	18.5%	\$11,094,599	21.3%	\$15,059,610	24.0%	\$15,471,451	26.2%
Grand Total	\$33,084,068		\$52,029,173		\$62,813,615		\$59,007,366	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	60.7%	59.0%	55.7%	53.3%



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Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten			\$152,160	\$176,014			16%
	11100 Regular Programs; Elementary	\$4,996,537	\$6,756,080	\$11,031,388	\$9,792,497	96%	45%	-11%
	11200 Regular Programs; Middle/Junior High	\$2,475,190	\$3,191,223	\$5,109,079	\$4,515,970	82%	42%	-12%
	11300 Regular Programs; High School	\$2,996,819	\$4,276,274	\$6,896,986	\$6,187,347	106%	45%	-10%
	11350 Regular Programs; High School; Academic Honors Diploma	\$7,773	\$102,790	\$112,268	\$112,506	> 500%	9%	0%
	11410 Vocational Education; Agriculture A	\$67,138	\$81,468	\$108,217	\$103,440	54%	27%	-4%
	11450 Vocational Education; Consumer and Homemaking	\$106,212	\$191,612	\$213,566	\$199,000	87%	4%	-7%
	11590 Other Vocational Education Programs	\$54,760	\$36,607	\$71,724	\$67,162	23%	83%	-6%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$28,827				-100%		
	11630 Regular Programs; Alternative Education Programs; High School	\$64,341	\$60,759	\$77,235	\$71,834	12%	18%	-7%
	11910 Other Regular Programs; Competency Testing	\$9,195				-100%		
	12110 Gifted And Talented; Gifted and Talented	\$97,390	\$111,423	\$204,629	\$154,858	59%	39%	-24%
	12210 Mental Disabilities; Mild Mental Disabilities	\$475,182	\$763,258	\$87		-100%	-100%	-100%
	12220 Mental Disabilities; Moderate Mental Disabilities			\$791,160	\$716,326			-9%
	12310 Physical Impairment; Orthopedic Impairment	\$13,481	\$24,836			-100%	-100%	
	12340 Physical Impairment; Hearing Impairment			\$42,486	\$74,922			76%
	12350 Physical Impairment; Homebound	\$32,305	\$38,490	\$32,776	\$22,212	-31%	-42%	-32%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$342,825	\$420,363	\$305,006	\$218,309	-36%	-48%	-28%
	12420 Emotional Disabilities; Emotional Disabilities; All Others			\$130	\$82			-37%
	12510 Culturally Different; Communication Disorders	\$72,887	\$184,164			-100%	-100%	
	12610 Learning Disability			\$1,611,331	\$1,419,240			-12%
	12810 Special Education Preschool	\$50,703	\$75,049	\$170,892	\$164,593	225%	119%	-4%
	12900 Other Special Programs	\$38,668	\$85,788	\$230,595	\$263,992	> 500%	208%	14%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$489				-100%		
	14100 Summer School Programs; Elementary	\$92,868	\$38,276	\$30,717	\$9,850	-89%	-74%	-68%
	14200 Summer School Programs; Middle/Junior High School	\$15,495	\$13,246	\$384		-100%	-100%	-100%
	14300 Summer School Programs; High School	\$56,077	\$56,070	\$69,666	\$52,739	-6%	-6%	-24%
	16100 Remediation Testing	\$252,288	\$351,039	\$323,775	\$223,492	-11%	-36%	-31%
	16200 Preventive Remediation	\$46			\$25,800	> 500%		
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$110,259	\$140,944	\$160,845	\$150,688	37%	7%	-6%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$294,452	\$183,930	\$114,572	\$166,311	-44%	-10%	45%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$244,642	\$221,900	\$87,348	\$78,223	-68%	-65%	-10%
	22130 Improvement of Instruction; Instructional Staff Training	\$12,189	\$41,979	\$63,132	\$22,535	85%	-46%	-64%
	22220 Library/Media Services; School Library	\$301,308	\$361,864	\$262,642	\$238,534	-21%	-34%	-9%
	22230 Library/Media Services; Audiovisual	\$3,673	\$5,287	\$1,039	\$825	-78%	-84%	-21%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$96,811	\$4,902	\$1,915	\$793	-99%	-84%	-59%
	22360 Instruction, Related Technology; Network Support		\$628,044	\$691,645	\$1,343,731		114%	94%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$219,916	\$472,875	\$623,951	\$114,900	-48%	-76%	-82%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks			\$932	\$7,791			> 500%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$922	\$1,347			-100%	-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$453,386	\$1,600,675					
Student Academic Achievement Total		\$14,085,053	\$20,522,562	\$29,594,277	\$26,696,515	90%	30%	-10%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction			\$24,919	\$104			-100%
	21130 Attendance and Social Work Services; Social Work Services	\$37,900	\$61,000	\$38,106	\$2,517	-93%	-96%	-93%
	21220 Guidance Services; Counseling Services	\$609,482	\$779,554	\$1,350,197	\$1,078,216	77%	38%	-20%
	21340 Health Services; Nurse Services	\$111,507	\$173,652	\$365,324	\$324,020	191%	87%	-11%
	21390 Health Services; Other Health Services	\$708				-100%		
	21420 Psychological Testing			\$195,289	\$180,882			-7%
	21490 Other Psychological Services			\$722	\$175			-76%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services			\$337,016	\$286,747			-15%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services			\$69,576	\$62,890			-10%
	21810 Special Education Administration; Service Area Direction		\$322,460	\$190,048	\$200,213		-38%	5%
	24100 Office of The Principal	\$1,408,020	\$1,803,951	\$2,821,541	\$2,625,384	86%	46%	-7%
Student Instructional Support Total		\$2,167,618	\$3,140,617	\$5,392,738	\$4,761,147	120%	52%	-12%

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Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$21,629	\$31,615	\$54,007	\$62,378	188%	97%	16%
	23150 Board of Education; Legal Services	\$14,251	\$32,636	\$24,154	\$27,008	90%	-17%	12%
	23160 Board of Education; Promotion Expenses	\$3,933	\$2,445	\$3,454	\$1,385	-65%	-43%	-60%
	23190 Board of Education; Other Governing Body Services	\$2,095				-100%		
	23210 Executive Administration; Office of The Superintendent	\$601,570	\$758,795	\$530,287	\$538,133	-11%	-29%	1%
	25110 Fiscal Services; Office of The Business Manager			\$381,885	\$361,540			-5%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$1,250				-100%		
	25150 Fiscal Services; Payroll Services	\$2,450	\$3,018	\$1,652	\$1,534	-37%	-49%	-7%
	25191 Other Fiscal Services; Refund of Revenue	\$139	\$1,186	\$9,880	\$3,260	> 500%	175%	-67%
	25192 Other Fiscal Services; Petty Cash	\$500				-100%		
	25196 Other Fiscal Services; Cash Change			\$160				-100%
	25750 Personnel Services; Health Services			\$5,269	\$5,112			-3%
	25790 Personnel Services; Other Professional Services			\$246,656	\$18,066			-93%
	25850 Administrative Technology Services; Network Support			\$310,147	\$318,701			3%
	25920 Ditch Assessments	\$271	\$2,081	\$1,202	\$599	121%	-71%	-50%
	25990 Other Support Services, Central		\$1,543				-100%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$131,565	\$160,165	\$203,665	\$175,568	33%	10%	-14%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,552,062	\$3,646,354	\$5,342,178	\$4,961,328	94%	36%	-7%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$60,889	\$15,729	\$18,240	\$58,464	-4%	272%	221%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$81,605	\$228,781	\$322,749	\$333,702	309%	46%	3%
	26499 2007 Account Code - Other	\$700						
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$5,254	\$1,935	\$4,528	\$7,487	42%	287%	65%
	26600 Operation and Maintenance of Plant Services; Security Services	\$3,966	\$5,153	\$5,774	\$5,664	43%	10%	-2%
	26700 Operation and Maintenance of Plant Services; Insurance	\$30,585	\$277,352	\$257,551	\$255,386	> 500%	-8%	-1%
	27010 Student Transportation; Service Area Direction	\$64,262	\$104,058	\$155,261	\$170,163	165%	64%	10%
	27100 Student Transportation; Vehicle Operation	\$636,117	\$784,652	\$1,458,962	\$1,479,335	133%	89%	1%
	27200 Student Transportation; Monitoring Services			\$7,957	\$7,346			-8%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$308,339	\$462,249	\$610,742	\$695,926	126%	51%	14%
	27400 Student Transportation; Purchase of School Buses	\$277,904	\$455,345	\$531,200	\$155,254	-44%	-66%	-71%
	27500 Student Transportation; Insurance on Buses	\$6,086	\$64,008	\$47,689	\$50,267	> 500%	-21%	5%
	27900 Student Transportation; Other Student Transportation Services		\$18,306	\$8,339	\$5,176		-72%	-38%
	27910 Student Transportation; Bus Driver Training			\$3,495				-100%
	31100 Food Services Operations; Service Area Direction	\$52,387	\$74,304	\$90,057	\$128,550	145%	73%	43%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,117,208	\$1,461,429	\$2,129,850	\$2,250,920	101%	54%	6%
Overhead and Operational Total		\$5,977,018	\$8,593,139	\$12,766,990	\$12,078,253	102%	41%	-5%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services			\$11,991				-100%
	43000 Facilities Acquisition and Construction; Professional Services		\$14,355	\$8,441	\$15,616		9%	85%
	45100 Building Acquisition, Construction and Improvements	\$729,826	\$2,485,477	\$653,921	\$510,214	-30%	-79%	-22%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities		\$64,303	\$60,426	\$73,711		15%	22%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$518,842	\$459,766	\$252,135	\$195,214	-62%	-58%	-23%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$76,595	\$118,036	\$91,616	\$95,955	25%	-19%	5%
	51100 Debt Services; Principal on Debt; Bonds	\$218,169	\$328,649	\$222,350	\$210,000	-4%	-36%	-6%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt		\$7,821				-100%	
	52100 Debt Services; Interest on Debt; Bonds			\$20,230	\$32,743			62%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$79,606	\$103,542	\$32,500		-100%	-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$4,504,752	\$7,512,650	\$6,510,000	\$7,300,000	62%	-3%	12%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$7,196,000	\$7,038,000			-2%
Nonoperational Total		\$6,127,790	\$11,094,599	\$15,059,610	\$15,471,451	152%	39%	3%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$165,201	\$324,872					
	26492 2007 Account Code - Social Security	\$1,269,857	\$1,730,226					
	26493 2007 Account Code - Workmen's Compensation	\$69,618	\$196,729					
	26494 2007 Account Code - Group Insurance	\$2,606,959	\$6,205,940					
	26496 2007 Account Code - Unemployment Compensation	\$3,152	\$4,339					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$611,801	\$216,150					
Prorated By Fund Total		\$4,726,589	\$8,678,255					