

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Northern Wells Com Schools (8435)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$43,354	\$53,798	\$483,672	n/a	> 500%	> 500%
	11100 Regular Programs; Elementary	\$2,541,645	\$3,213,153	\$3,559,769	\$3,476,179	37%	8%	-2%
	11200 Regular Programs; Middle/Junior High	\$1,388,034	\$1,585,326	\$1,703,854	\$1,848,429	33%	17%	8%
	11300 Regular Programs; High School	\$1,753,578	\$2,067,305	\$1,979,865	\$2,176,822	24%	5%	10%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$11	\$288,283	\$169,918	n/a	> 500%	-41%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$170,645	n/a	n/a	n/a
	11410 Vocational Education; Agriculture A	\$35,572	\$47,441	\$51,004	\$55,931	57%	18%	10%
	11450 Vocational Education; Consumer and Homemaking	\$67,429	\$119,773	\$130,740	\$137,948	105%	15%	6%
	11470 Vocational Education; Business Education	\$79,993	\$136,140	\$150,219	\$162,071	103%	19%	8%
	11480 Vocational Education; Industrial Education A	\$0	\$1,200	\$996	\$3,582	n/a	199%	260%
	11590 Other Vocational Education Programs	\$0	\$0	\$71	\$333	n/a	n/a	371%
	11630 Regular Programs; Alternative Education Programs; High School	\$7,976	\$92,777	\$136,198	\$146,603	> 500%	58%	8%
	12100 2007 Account Code - Gifted and Talented	\$80,560	\$15,925	\$17,514	\$9,525	-88%	-40%	-46%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$30,942	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$2,087	\$910	\$598	\$0	-100%	-100%	-100%
	12520 Culturally Different; Compensatory	\$0	\$4,523	\$17,396	\$12,757	n/a	182%	-27%
	12900 Other Special Programs	\$1,000	\$0	\$0	\$0	-100%	n/a	n/a
	14300 Summer School Programs; High School	\$9,125	\$11,035	\$10,648	\$17,823	95%	62%	67%
	15100 Enrichment Programs; Non-Credit	\$0	\$0	\$0	\$2,400	n/a	n/a	n/a
	16100 Remediation Testing	\$55,844	\$46,512	\$33,130	\$40,268	-28%	-13%	22%
	16200 Preventive Remediation	\$56,274	\$14,096	\$35,485	\$51,351	-9%	264%	45%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$36,800	\$15,771	\$3,376	\$12,177	-67%	-23%	261%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$30,049	\$48,791	\$76,224	\$107,803	259%	121%	41%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$833,768	\$1,325,059	\$1,404,271	\$1,674,997	101%	26%	19%
	22210 Library/Media Services; Service Area Direction	\$850	\$0	\$0	\$3,952	365%	n/a	n/a
	22220 Library/Media Services; School Library	\$125,789	\$141,264	\$139,183	\$133,383	6%	-6%	-4%
	22230 Library/Media Services; Audiovisual	\$8,013	\$3,918	\$4,591	\$6,293	-21%	61%	37%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$351,882	\$0	\$0	\$0	-100%	n/a	n/a
	22400 Academic Student Assessment	\$0	\$0	\$0	\$2,768	n/a	n/a	n/a
	24100 Office of The Principal	\$487,195	\$591,893	\$639,354	\$781,651	60%	32%	22%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$5	\$0	\$0	\$0	-100%	n/a	n/a
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$317,428	\$0	\$222,078	\$15,132	-95%	n/a	-93%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$320	\$1,200	n/a	n/a	275%
	25550 Textbooks for Rent or Resale; Direction of Resale Service	\$0	\$13,014	\$0	\$0	n/a	-100%	n/a
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$43,502	n/a	n/a	n/a
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$600	\$0	\$0	n/a	-100%	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$283,671	\$486,725	\$543,605	\$284,825	0%	-41%	-48%
Student Academic Achievement Total		\$8,554,566	\$10,026,515	\$11,202,569	\$12,064,884	41%	20%	8%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$1,716	\$0	\$0	\$0	-100%	n/a	n/a
	21120 Attendance and Social Work Services; Attendance Services	\$2,348	\$0	\$0	\$0	-100%	n/a	n/a
	21130 Attendance and Social Work Services; Social Work Services	\$6,152	\$0	\$0	\$0	-100%	n/a	n/a
	21210 Guidance Services; Service Area Direction	\$0	\$73,916	\$78,018	\$83,407	n/a	13%	7%
	21220 Guidance Services; Counseling Services	\$235,969	\$280,860	\$307,260	\$376,854	60%	34%	23%
	21230 Guidance Services; Appraisal Services	\$8,376	\$2,736	\$2,726	\$2,407	-71%	-12%	-12%
	21290 Guidance Services; Other Guidance Services	\$0	\$0	\$0	\$40	n/a	n/a	n/a
	21340 Health Services; Nurse Services	\$75,839	\$92,310	\$99,497	\$116,912	54%	27%	18%
	22110 Improvement of Instruction; Service Area Direction	\$90,211	\$77,611	\$83,160	\$114,537	27%	48%	38%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$73,608	\$165,172	\$116,373	\$193,331	163%	17%	66%
	22130 Improvement of Instruction; Instructional Staff Training	\$8,658	\$5,423	\$0	\$14,323	65%	164%	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$10,281	\$37,447	\$10,917	n/a	6%	-71%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$55,405	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$316,774	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$0	\$16,120	\$13,510	\$7,745	n/a	-52%	-43%

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	23120 Board of Education; Service Area Assistants	\$110,717	\$179,436	\$194,191	\$192,173	74%	7%	-1%
	23190 Board of Education; Other Governing Body Services	\$8,615	\$17,141	\$15,498	\$62,229	> 500%	263%	302%
	23210 Executive Administration; Office of The Superintendent	\$88,880	\$113,909	\$117,893	\$187,995	112%	65%	59%
	23220 Executive Administration; Community Relations	\$37,897	\$63,788	\$73,682	\$69,556	84%	9%	-6%
	23290 Executive Administration; Other Executive Administration Services	\$272	\$1,000	\$1,000	\$1,179	334%	18%	18%
	24900 Other Support Services, School Administration	\$124,907	\$186,712	\$202,138	\$217,986	75%	17%	8%
	25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$4,629	n/a	n/a	n/a
	25740 Personnel Services; Noninstructional Personnel Training	\$1,617	\$210	\$0	\$0	-100%	-100%	n/a
	25750 Personnel Services; Health Services	\$2,271	\$5,069	\$3,790	\$4,536	100%	-11%	20%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$135,113	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$90,554	\$96,413	\$47,361	n/a	-48%	-51%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$547,064	\$695,167	\$250,820	n/a	-54%	-64%
Student Instructional Support Total		\$878,054	\$1,929,313	\$2,137,763	\$2,466,229	181%	28%	15%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$3,374	\$2,727	\$4,045	\$11,218	233%	311%	177%
	23160 Board of Education; Promotion Expenses	\$2,396	\$2,975	\$2,136	\$3,559	49%	20%	67%
	25120 Fiscal Services; Service Area Direction	\$453	\$0	\$0	\$11,900	> 500%	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$865	\$400	\$455	\$0	-100%	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$3,120	\$7,765	\$150	n/a	-95%	-98%
	25192 Other Fiscal Services; Petty Cash	\$630	\$603	\$668	\$1,616	157%	168%	142%
	25195 Other Fiscal Services; Bank Account Service Charge	\$2,239	\$673	\$708	\$741	-67%	10%	5%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$0	\$0	\$18,343	n/a	n/a	n/a
	25400 Planning, Research, Development and Evaluation	\$0	\$14,196	\$0	\$0	n/a	-100%	n/a
	25920 Ditch Assessments	\$303	\$1,082	\$28	\$215	-29%	-80%	> 500%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$53,035	\$66,773	\$70,952	\$75,529	42%	13%	6%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,245,071	\$1,518,523	\$1,591,695	\$1,286,318	3%	-15%	-19%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,730	\$1,105	\$494	\$10,147	487%	> 500%	> 500%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$228,433	\$146,438	\$133,371	\$128,464	-44%	-12%	-4%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$19,153	\$58,056	\$122,494	\$39,890	108%	-31%	-67%
	26700 Operation and Maintenance of Plant Services; Insurance	\$90,611	\$179,857	\$172,094	\$241,660	167%	34%	40%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$5,131	\$7,464	\$8,030	\$290,532	> 500%	> 500%	> 500%
	27010 Student Transportation; Service Area Direction	\$76,058	\$53,351	\$56,188	\$57,436	-24%	8%	2%
	27100 Student Transportation; Vehicle Operation	\$403,873	\$501,134	\$541,341	\$602,068	49%	20%	11%
	27200 Student Transportation; Monitoring Services	\$27,712	\$10,937	\$14,752	\$37,848	37%	246%	157%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$232,138	\$378,344	\$317,792	\$461,312	99%	22%	45%
	27400 Student Transportation; Purchase of School Buses	\$145,460	\$190,081	\$262,699	\$292,371	101%	54%	11%
	27500 Student Transportation; Insurance on Buses	\$12,176	\$50,919	\$45,281	\$60,084	393%	18%	33%
	27900 Student Transportation; Other Student Transportation Services	\$23,399	\$9,796	\$8,302	\$19,289	-18%	97%	132%
	31100 Food Services Operations; Service Area Direction	\$35,116	\$53,123	\$59,890	\$61,120	74%	15%	2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$294,281	\$355,800	\$358,400	\$393,601	34%	11%	10%
	31300 Food Services Operations; Food Delivery	\$828	\$11,055	\$7,381	\$7,511	> 500%	-32%	2%
	31400 Food Services Operations; Food Purchases	\$328,275	\$340,094	\$351,789	\$411,395	25%	21%	17%
	31900 Other Food Services	\$21,190	\$30,969	\$30,757	\$39,273	85%	27%	28%
	33100 Community Service Operations; Direction of Community Services	\$2,790	\$12,003	\$15,839	\$11,071	297%	-8%	-30%
	33200 Community Recreation	\$60,948	\$0	\$25,322	\$39,428	-35%	n/a	56%
	33400 Athletic Coaches	\$145,474	\$213,363	\$224,049	\$228,117	57%	7%	2%
	33930 Latch Key Kid Program	\$0	\$43,223	\$55,720	\$82,096	n/a	90%	47%
	33940 Child Care Services	\$0	\$47,579	\$53,438	\$14,215	n/a	-70%	-73%
	33990 Other Community Services; Other	\$0	\$0	\$0	\$60	n/a	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$64,002	\$21,681	\$63,364	\$86,668	35%	300%	37%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$46,715	\$131,730	\$185,107	\$165,575	254%	26%	-11%
Overhead and Operational Total		\$3,573,858	\$4,459,174	\$4,792,348	\$5,190,820	45%	16%	8%
Nonoperational								
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$45,000	\$0	\$0	\$0	-100%	n/a	n/a

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	43000 Facilities Acquisition and Construction; Professional Services	\$7,981	\$2,550	\$19,996	\$65,967	> 500%	> 500%	230%
	45100 Building Acquisition, Construction and Improvements	\$378,733	\$252,479	\$363,996	\$680,660	80%	170%	87%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$0	\$99,846	n/a	n/a	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$10,051	\$24,161	n/a	n/a	140%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$291,464	\$90,923	\$131,903	\$103,177	-65%	13%	-22%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$19,668	\$308,351	\$249,237	\$981,658	> 500%	218%	294%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$200,000	\$205,000	\$215,000	n/a	8%	5%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$188,723	\$182,413	\$174,980	n/a	-7%	-4%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,178,411	\$1,860,340	\$1,541,900	\$1,608,600	37%	-14%	4%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$0	\$11,482	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$120,938	\$84,375	\$94,688	\$0	-100%	-100%	-100%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$75,000	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$8,438	n/a	n/a	n/a
Nonoperational Total		\$2,042,193	\$2,987,740	\$2,799,183	\$4,048,968	98%	36%	45%
prorated								
	26491 2007 Account Code - PERF	\$167,665	\$225,333	\$258,704	\$123,252	-26%	-45%	-52%
	26492 2007 Account Code - Social Security	\$674,463	\$797,911	\$870,608	\$376,698	-44%	-53%	-57%
	26493 2007 Account Code - Workmen's Compensation	\$31,260	\$59,789	\$54,887	\$22,226	-29%	-63%	-60%
	26494 2007 Account Code - Group Insurance	\$680,589	\$1,248,810	\$1,014,932	\$584,140	-14%	-53%	-42%
	26496 2007 Account Code - Unemployment Compensation	\$364	\$17	\$0	\$113	-69%	> 500%	n/a
	26498 2007 Account Code - Severance / Early Retirement Pay	\$130,915	\$256,801	\$303,166	\$113,370	-13%	-56%	-63%
prorated Total		\$1,685,256	\$2,588,662	\$2,502,298	\$1,219,799	-28%	-53%	-51%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$9,756,710	\$11,845,770	\$12,979,791	\$12,904,300	32%	9%	-1%	58.3%	53.9%	55.4%	51.6%
Student Instructional Support	\$1,016,786	\$2,242,834	\$2,435,364	\$2,610,124	157%	16%	7%	6.1%	10.2%	10.4%	10.4%
Overhead and Operational	\$3,918,239	\$4,915,060	\$5,219,822	\$5,427,308	39%	10%	4%	23.4%	22.3%	22.3%	21.7%
Nonoperational	\$2,042,193	\$2,987,740	\$2,799,183	\$4,048,968	98%	36%	45%	12.2%	13.6%	11.9%	16.2%
Grand Total	\$16,733,928	\$21,991,403	\$23,434,160	\$24,990,699	49%	14%	7%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	64.4%	64.1%	65.8%	62.1%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
58.3%	53.9%	55.4%	51.6%
6.1%	10.2%	10.4%	10.4%
23.4%	22.3%	22.3%	21.7%
12.2%	13.6%	11.9%	16.2%