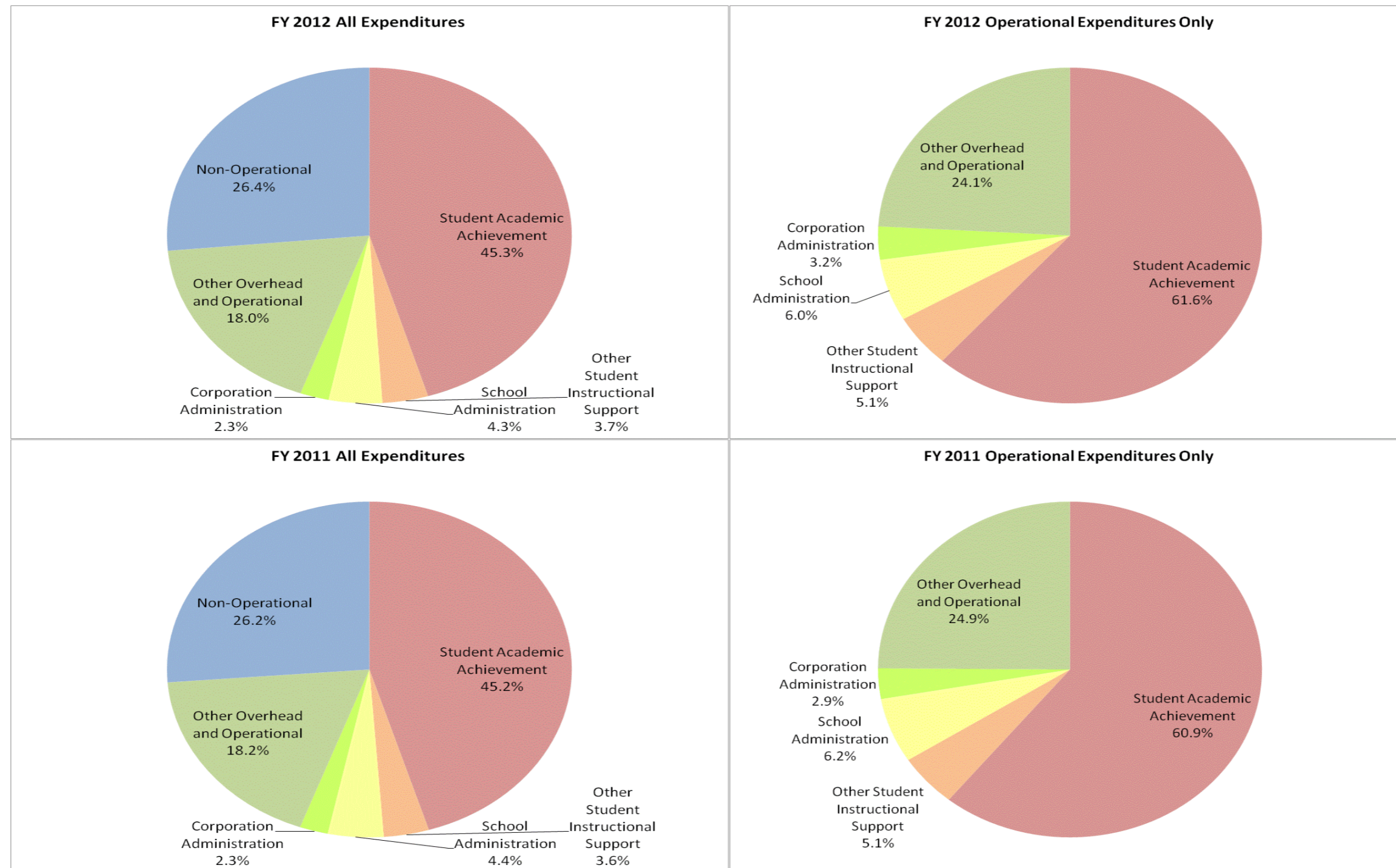


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Northwest Allen County Schools (225)**

Northwest Allen County Schools (225)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$26,491,619	50.9%	\$27,976,481	46.4%	\$26,696,515	45.2%	\$28,289,782	45.3%
Student Instructional Support	\$4,190,065	8.1%	\$5,154,696	8.6%	\$4,761,147	8.1%	\$4,955,697	7.9%
Overhead and Operational	\$10,252,890	19.7%	\$12,157,372	20.2%	\$12,078,253	20.5%	\$12,682,635	20.3%
Nonoperational	\$11,094,599	21.3%	\$14,989,944	24.9%	\$15,471,451	26.2%	\$16,515,279	26.4%
Grand Total	\$52,029,173		\$60,278,493		\$59,007,366		\$62,443,394	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	59.0%	55.0%	53.3%	53.2%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Northwest Allen County Schools (225)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$174,497	\$176,014	\$867,543		397%	393%
	11100 Regular Programs; Elementary	\$6,756,080	\$10,296,559	\$9,792,497	\$9,657,670	43%	-6%	-1%
	11200 Regular Programs; Middle/Junior High	\$3,191,223	\$4,767,538	\$4,515,970	\$4,573,557	43%	-4%	1%
	11300 Regular Programs; High School	\$4,276,274	\$6,423,896	\$6,187,347	\$6,063,025	42%	-6%	-2%
	11350 Regular Programs; High School; Academic Honors Diploma	\$102,790	\$132,347	\$112,506	\$156,959	53%	19%	40%
	11410 Vocational Education; Agriculture A	\$81,468	\$90,354	\$103,440	\$100,451	23%	11%	-3%
	11450 Vocational Education; Consumer and Homemaking	\$191,612	\$174,544	\$199,000	\$206,310	8%	18%	4%
	11590 Other Vocational Education Programs	\$36,607	\$53,920	\$67,162	\$68,187	86%	26%	2%
	11630 Regular Programs; Alternative Education Programs; High School	\$60,759	\$81,241	\$71,834	\$74,534	23%	-8%	4%
	12110 Gifted And Talented; Gifted and Talented	\$111,423	\$176,148	\$154,858	\$156,075	40%	-11%	1%
	12210 Mental Disabilities; Mild Mental Disabilities	\$763,258	\$903	\$0	\$0	-100%	-100%	
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$711,090	\$716,326	\$833,448		17%	16%
	12310 Physical Impairment; Orthopedic Impairment	\$24,836	\$0	\$0	\$0	-100%		
	12340 Physical Impairment; Hearing Impairment	\$0	\$40,399	\$74,922	\$101,593		151%	36%
	12350 Physical Impairment; Homebound	\$38,490	\$36,800	\$22,212	\$25,281	-34%	-31%	14%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$420,363	\$312,067	\$218,309	\$257,695	-39%	-17%	18%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$12	\$82	\$0		-100%	-100%
	12510 Culturally Different; Communication Disorders	\$184,164	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$0	\$1,310,459	\$1,419,240	\$1,455,833		11%	3%
	12810 Special Education Preschool	\$75,049	\$140,364	\$164,593	\$141,740	89%	1%	-14%
	12900 Other Special Programs	\$85,788	\$143,572	\$263,992	\$180,164	110%	25%	-32%
	14100 Summer School Programs; Elementary	\$38,276	\$39,123	\$9,850	\$9,241	-76%	-76%	-6%
	14200 Summer School Programs; Middle/Junior High School	\$13,246	\$38,046	\$0	\$0	-100%	-100%	
	14300 Summer School Programs; High School	\$56,070	\$67,612	\$52,739	\$61,021	9%	-10%	16%
	16100 Remediation Testing	\$351,039	\$316,915	\$223,492	\$226,166	-36%	-29%	1%
	16200 Preventive Remediation	\$0	\$0	\$25,800	\$26,848			4%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$140,944	\$168,217	\$150,688	\$162,726	15%	-3%	8%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$183,930	\$193,106	\$166,311	\$104,716	-43%	-46%	-37%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$221,900	\$78,063	\$78,223	\$132,030	-41%	69%	69%
	22130 Improvement of Instruction; Instructional Staff Training	\$41,979	\$59,804	\$22,535	\$6,978	-83%	-88%	-69%
	22220 Library/Media Services; School Library	\$361,864	\$323,527	\$238,534	\$237,503	-34%	-27%	0%
	22230 Library/Media Services; Audiovisual	\$5,287	\$8,081	\$825	\$2,712	-49%	-66%	229%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$4,902	\$3,744	\$793	\$1,964	-60%	-48%	148%
	22360 Instruction, Related Technology; Network Support	\$628,044	\$860,975	\$1,343,731	\$1,054,113	68%	22%	-22%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$472,875	\$751,968	\$114,900	\$1,333,988	182%	77%	> 500%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$589	\$7,791	\$9,712		> 500%	25%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$1,347	\$0	\$0	\$0	-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$1,600,675	\$0	\$0	\$0			
Student Academic Achievement Total		\$20,522,562	\$27,976,481	\$26,696,515	\$28,289,782	38%	1%	6%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$11,376	\$104	\$0		-100%	-100%
	21130 Attendance and Social Work Services; Social Work Services	\$61,000	\$54,513	\$2,517	\$0	-100%	-100%	-100%
	21220 Guidance Services; Counseling Services	\$779,554	\$1,311,357	\$1,078,216	\$1,096,075	41%	-16%	2%
	21340 Health Services; Nurse Services	\$173,652	\$329,147	\$324,020	\$358,816	107%	9%	11%
	21420 Psychological Testing	\$0	\$146,073	\$180,882	\$189,657		30%	5%
	21490 Other Psychological Services	\$0	\$632	\$175	\$92		-85%	-48%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$282,463	\$286,747	\$291,465		3%	2%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$53,216	\$62,890	\$63,497		19%	1%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$0	\$50,413			
	21810 Special Education Administration; Service Area Direction	\$322,460	\$151,557	\$200,213	\$230,975	-28%	52%	15%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$0	\$7,518			
	24100 Office of The Principal	\$1,803,951	\$2,814,362	\$2,625,384	\$2,667,188	48%	-5%	2%
Student Instructional Support Total		\$3,140,617	\$5,154,696	\$4,761,147	\$4,955,697	58%	-4%	4%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$31,615	\$82,001	\$62,378	\$61,866	96%	-25%	-1%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Northwest Allen County Schools (225)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	23150 Board of Education; Legal Services	\$32,636	\$25,246	\$27,008	\$26,005	-20%	3%	-4%
	23160 Board of Education; Promotion Expenses	\$2,445	\$3,374	\$1,385	\$1,850	-24%	-45%	34%
	23210 Executive Administration; Office of The Superintendent	\$758,795	\$667,676	\$538,133	\$542,681	-28%	-19%	1%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$392,838	\$361,540	\$366,684		-7%	1%
	25150 Fiscal Services; Payroll Services	\$3,018	\$1,002	\$1,534	\$1,599	-47%	60%	4%
	25191 Other Fiscal Services; Refund of Revenue	\$1,186	\$5,238	\$3,260	\$3,272	176%	-38%	0%
	25750 Personnel Services; Health Services	\$0	\$5,099	\$5,112	\$5,129		1%	0%
	25790 Personnel Services; Other Professional Services	\$0	\$66,672	\$18,066	\$202,466		204%	> 500%
	25850 Administrative Technology Services; Network Support	\$0	\$125,946	\$318,701	\$227,157		80%	-29%
	25920 Ditch Assessments	\$2,081	\$1,719	\$599	\$614	-71%	-64%	3%
	25940 Settlements	\$0	\$18,000	\$0	\$0		-100%	
	25990 Other Support Services, Central	\$1,543	\$0	\$0	\$0	-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$160,165	\$205,741	\$175,568	\$188,808	18%	-8%	8%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,646,354	\$5,031,085	\$4,961,328	\$4,919,804	35%	-2%	-1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$15,729	\$23,180	\$58,464	\$37,067	136%	60%	-37%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$228,781	\$322,510	\$333,702	\$298,983	31%	-7%	-10%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,935	\$4,911	\$7,487	\$2,928	51%	-40%	-61%
	26600 Operation and Maintenance of Plant Services; Security Services	\$5,153	\$7,940	\$5,664	\$5,664	10%	-29%	0%
	26700 Operation and Maintenance of Plant Services; Insurance	\$277,352	\$234,191	\$255,386	\$293,442	6%	25%	15%
	27010 Student Transportation; Service Area Direction	\$104,058	\$154,147	\$170,163	\$169,728	63%	10%	0%
	27100 Student Transportation; Vehicle Operation	\$784,652	\$1,385,302	\$1,479,335	\$1,517,607	93%	10%	3%
	27200 Student Transportation; Monitoring Services	\$0	\$7,448	\$7,346	\$0		-100%	-100%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$462,249	\$615,776	\$695,926	\$767,554	66%	25%	10%
	27400 Student Transportation; Purchase of School Buses	\$455,345	\$601,517	\$155,254	\$415,316	-9%	-31%	168%
	27500 Student Transportation; Insurance on Buses	\$64,008	\$47,469	\$50,267	\$56,300	-12%	19%	12%
	27900 Student Transportation; Other Student Transportation Services	\$18,306	\$20,591	\$5,176	\$13,721	-25%	-33%	165%
	31100 Food Services Operations; Service Area Direction	\$74,304	\$100,308	\$128,550	\$111,662	50%	11%	-13%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,461,429	\$2,000,443	\$2,250,920	\$2,444,727	67%	22%	9%
Overhead and Operational Total		\$8,593,139	\$12,157,372	\$12,078,253	\$12,682,635	48%	4%	5%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$1,510	\$0	\$0		-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$14,355	\$11,566	\$15,616	\$8,725	-39%	-25%	-44%
	45100 Building Acquisition, Construction and Improvements	\$2,485,477	\$1,703,101	\$510,214	\$545,631	-78%	-68%	7%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$64,303	\$83,425	\$73,711	\$97,766	52%	17%	33%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$459,766	\$368,156	\$195,214	\$279,969	-39%	-24%	43%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$118,036	\$90,967	\$95,955	\$73,986	-37%	-19%	-23%
	51100 Debt Services; Principal on Debt; Bonds	\$328,649	\$245,953	\$210,000	\$225,000	-32%	-9%	7%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$7,821	\$0	\$0	\$0	-100%		
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$32,743	\$21,702			-34%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$103,542	\$124,267	\$0	\$0	-100%	-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$7,512,650	\$5,405,000	\$7,300,000	\$8,605,000	15%	59%	18%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$6,956,000	\$7,038,000	\$6,657,500		-4%	-5%
Nonoperational Total		\$11,094,599	\$14,989,944	\$15,471,451	\$16,515,279	49%	10%	7%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$324,872	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,730,226	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$196,729	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$6,205,940	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$4,339	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$216,150	\$0	\$0	\$0			
Prorated By Fund Total		\$8,678,255	\$0	\$0	\$0			