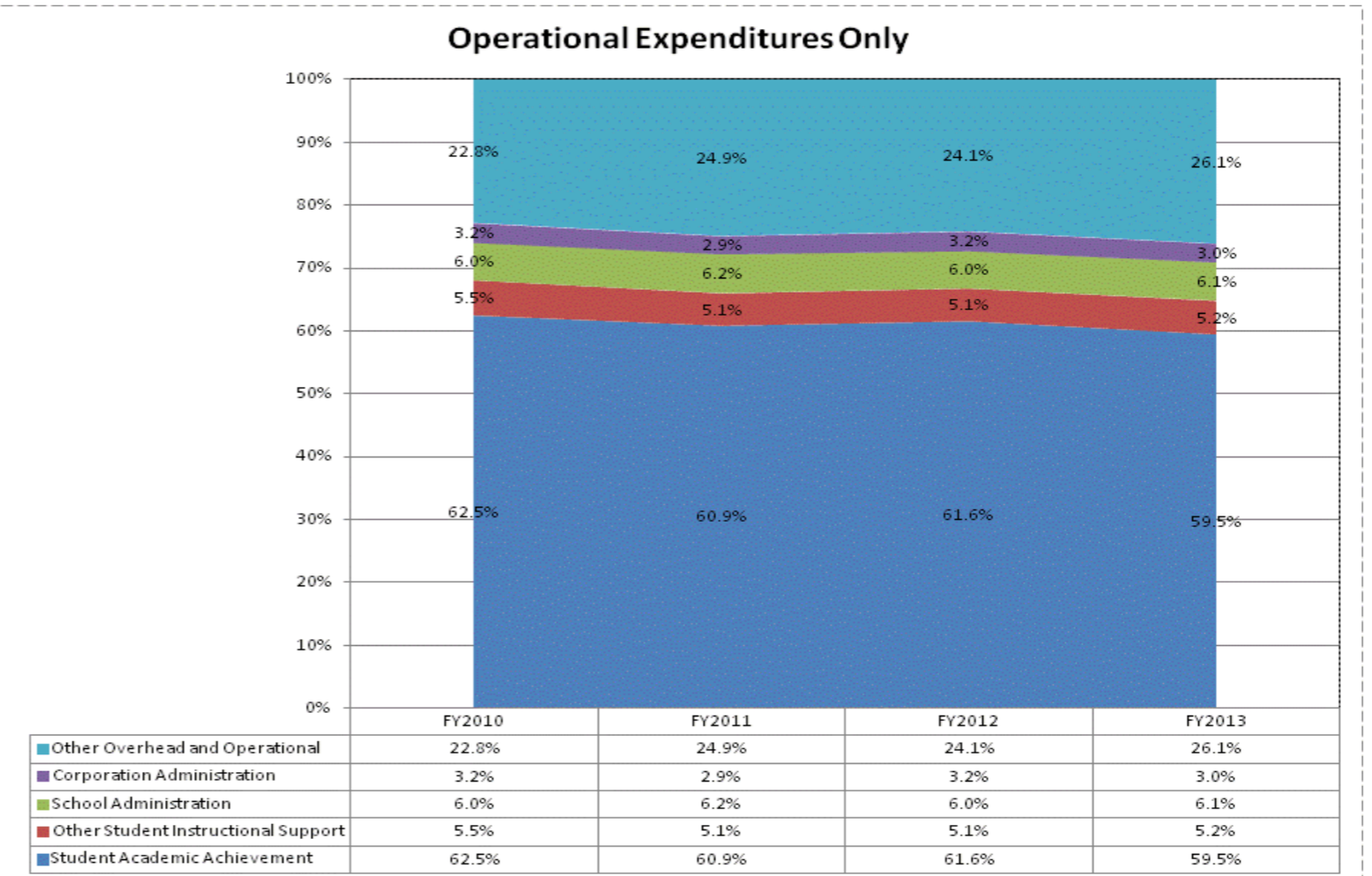
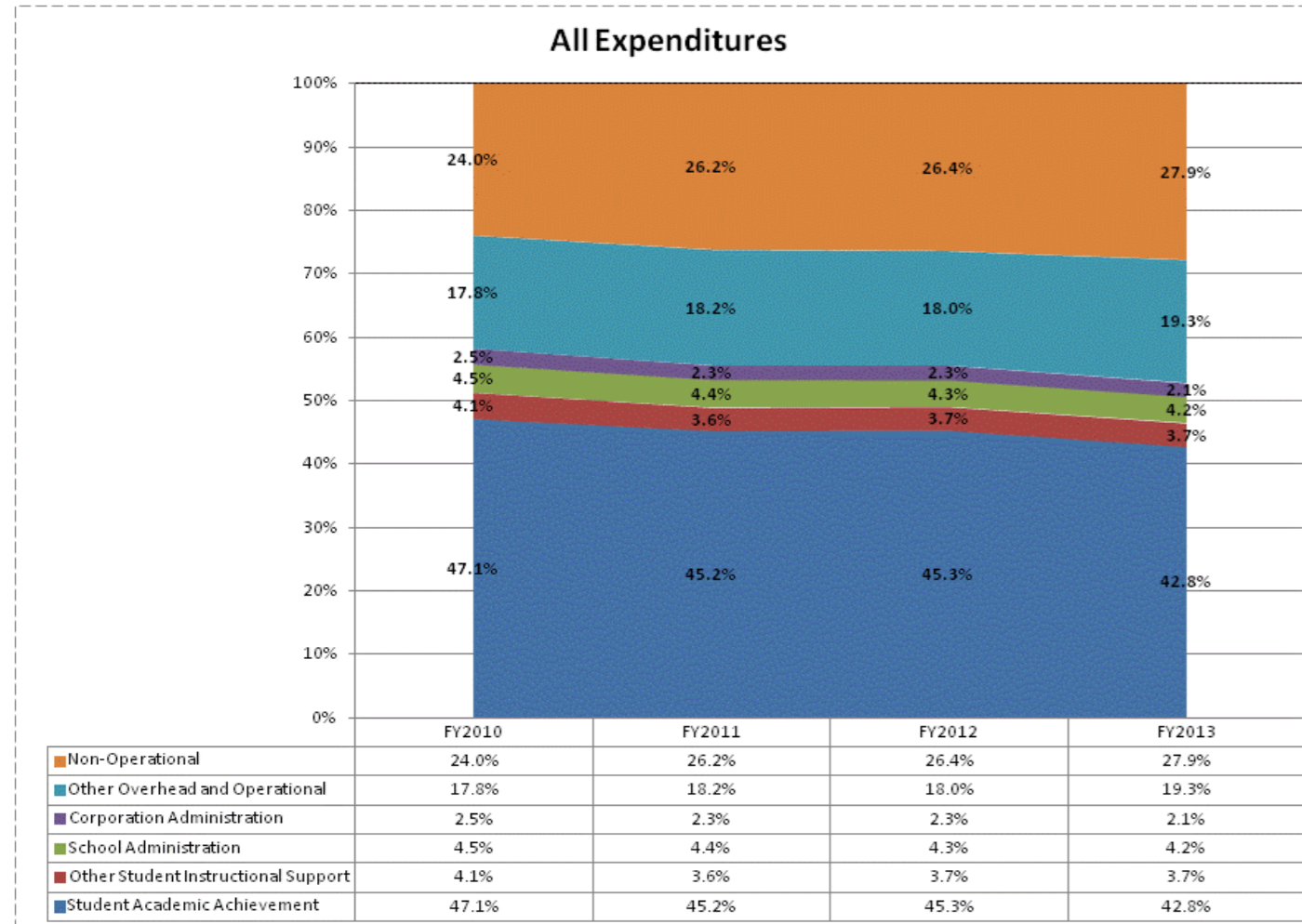


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Northwest Allen County Schools (225)**

Northwest Allen County Schools (225)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$26,491,619	50.9%	\$27,976,481	46.4%	\$28,289,782	45.3%	\$25,873,614	42.8%
Student Instructional Support	\$4,190,065	8.1%	\$5,154,696	8.6%	\$4,955,697	7.9%	\$4,773,866	7.9%
Overhead and Operational	\$10,252,890	19.7%	\$12,157,372	20.2%	\$12,682,635	20.3%	\$12,990,300	21.5%
Nonoperational	\$11,094,599	21.3%	\$14,989,944	24.9%	\$16,515,279	26.4%	\$16,854,808	27.9%
Grand Total	\$52,029,173		\$60,278,493		\$62,443,394		\$60,492,589	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2012	FY 2013
	59.0%	55.0%	53.2%	50.7%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Northwest Allen County Schools (225)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$174,497	\$867,543	\$1,178,415	N/A	> 500%	36%
11100 Regular Programs; Elementary	\$6,756,080	\$10,296,559	\$9,657,670	\$8,330,105	23%	-19%	-14%
11200 Regular Programs; Middle/Junior High	\$3,191,223	\$4,767,538	\$4,573,557	\$4,238,814	33%	-11%	-7%
11300 Regular Programs; High School	\$4,276,274	\$6,423,896	\$6,063,025	\$5,653,099	32%	-12%	-7%
11350 Regular Programs; High School; Academic Honors Diploma	\$102,790	\$132,347	\$156,959	\$88,973	-13%	-33%	-43%
11410 Vocational Education; Agriculture A	\$81,468	\$90,354	\$100,451	\$98,169	21%	9%	-2%
11450 Vocational Education; Consumer and Homemaking	\$191,612	\$174,544	\$206,310	\$192,449	0%	10%	-7%
11590 Other Vocational Education Programs	\$36,607	\$53,920	\$68,187	\$99,498	172%	85%	46%
11630 Regular Programs; Alternative Education Programs; High School	\$60,759	\$81,241	\$74,534	\$69,734	15%	-14%	-6%
12110 Gifted And Talented; Gifted and Talented	\$111,423	\$176,148	\$156,075	\$140,385	26%	-20%	-10%
12210 Mental Disabilities; Mild Mental Disabilities	\$763,258	\$903	\$0	\$0	-100%	-100%	N/A
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$711,090	\$833,448	\$709,647	N/A	0%	-15%
12310 Physical Impairment; Orthopedic Impairment	\$24,836	\$0	\$0	\$0	-100%	N/A	N/A
12340 Physical Impairment; Hearing Impairment	\$0	\$40,399	\$101,593	\$88,740	N/A	120%	-13%
12350 Physical Impairment; Homebound	\$38,490	\$36,800	\$25,281	\$28,385	-26%	-23%	12%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$420,363	\$312,067	\$257,695	\$248,779	-41%	-20%	-3%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$12	\$0	\$0	N/A	-100%	N/A
12510 Culturally Different; Communication Disorders	\$184,164	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$0	\$1,310,459	\$1,455,833	\$1,419,093	N/A	8%	-3%
12810 Special Education Preschool	\$75,049	\$140,364	\$141,740	\$139,791	86%	0%	-1%
12900 Other Special Programs	\$85,788	\$143,572	\$180,164	\$185,824	117%	29%	3%
14100 Summer School Programs; Elementary	\$38,276	\$39,123	\$9,241	\$5,160	-87%	-87%	-44%
14200 Summer School Programs; Middle/Junior High School	\$13,246	\$38,046	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$56,070	\$67,612	\$61,021	\$95,293	70%	41%	56%
16100 Remediation Testing	\$351,039	\$316,915	\$226,166	\$470,900	34%	49%	108%
16200 Preventive Remediation	\$0	\$0	\$26,848	\$867	N/A	N/A	-97%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$140,944	\$168,217	\$162,726	\$148,080	5%	-12%	-9%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$183,930	\$193,106	\$104,716	\$84,726	-54%	-56%	-19%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$221,900	\$78,063	\$132,030	\$117,215	-47%	50%	-11%
22130 Improvement of Instruction; Instructional Staff Training	\$41,979	\$59,804	\$6,978	\$5,002	-88%	-92%	-28%
22220 Library/Media Services; School Library	\$361,864	\$323,527	\$237,503	\$240,577	-34%	-26%	1%
22230 Library/Media Services; Audiovisual	\$5,287	\$8,081	\$2,712	\$7,926	50%	-2%	192%
22250 Library/Media Services; Computer Assisted Instruction Services	\$4,902	\$3,744	\$1,964	\$23,929	388%	> 500%	> 500%
22360 Instruction, Related Technology; Network Support	\$628,044	\$860,975	\$1,054,113	\$1,052,311	68%	22%	0%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$472,875	\$751,968	\$1,333,988	\$708,959	50%	-6%	-47%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$589	\$9,712	\$2,769	N/A	370%	-71%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$1,347	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$1,600,675	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$20,522,562	\$27,976,481	\$28,289,782	\$25,873,614	26%	-8%	-9%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$11,376	\$0	\$0	N/A	-100%	N/A
21130 Attendance and Social Work Services; Social Work Services	\$61,000	\$54,513	\$0	\$0	-100%	-100%	N/A
21220 Guidance Services; Counseling Services	\$779,554	\$1,311,357	\$1,096,075	\$1,078,819	38%	-18%	-2%
21340 Health Services; Nurse Services	\$173,652	\$329,147	\$358,816	\$364,974	110%	11%	2%
21420 Psychological Testing	\$0	\$146,073	\$189,657	\$160,085	N/A	10%	-16%
21490 Other Psychological Services	\$0	\$632	\$92	\$0	N/A	-100%	-100%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$282,463	\$291,465	\$276,518	N/A	-2%	-5%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$53,216	\$63,497	\$54,338	N/A	2%	-14%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$50,413	\$56,449	N/A	N/A	12%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Northwest Allen County Schools (225)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21810 Special Education Administration; Service Area Direction	\$322,460	\$151,557	\$230,975	\$217,950	-32%	44%	-6%
21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$7,518	\$0	N/A	N/A	-100%
24100 Office of The Principal	\$1,803,951	\$2,814,362	\$2,667,188	\$2,564,732	42%	-9%	-4%
Student Instructional Support Total	\$3,140,617	\$5,154,696	\$4,955,697	\$4,773,866	52%	-7%	-4%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$31,615	\$82,001	\$61,866	\$66,730	111%	-19%	8%
23150 Board of Education; Legal Services	\$32,636	\$25,246	\$26,005	\$23,706	-27%	-6%	-9%
23160 Board of Education; Promotion Expenses	\$2,445	\$3,374	\$1,850	\$3,109	27%	-8%	68%
23210 Executive Administration; Office of The Superintendent	\$758,795	\$667,676	\$542,681	\$553,163	-27%	-17%	2%
25110 Fiscal Services; Office of The Business Manager	\$0	\$392,838	\$366,684	\$394,423	N/A	0%	8%
25150 Fiscal Services; Payroll Services	\$3,018	\$1,002	\$1,599	\$5,082	68%	407%	218%
25191 Other Fiscal Services; Refund of Revenue	\$1,186	\$5,238	\$3,272	\$94	-92%	-98%	-97%
25196 Other Fiscal Services; Cash Change	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25750 Personnel Services; Health Services	\$0	\$5,099	\$5,129	\$7,079	N/A	39%	38%
25790 Personnel Services; Other Professional Services	\$0	\$66,672	\$202,466	\$14,000	N/A	-79%	-93%
25850 Administrative Technology Services; Network Support	\$0	\$125,946	\$227,157	\$229,976	N/A	83%	1%
25920 Ditch Assessments	\$2,081	\$1,719	\$614	\$661	-68%	-62%	8%
25940 Settlements	\$0	\$18,000	\$0	\$0	N/A	-100%	N/A
25990 Other Support Services, Central	\$1,543	\$0	\$0	\$0	-100%	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$160,165	\$205,741	\$188,808	\$190,737	19%	-7%	1%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,646,354	\$5,031,085	\$4,919,804	\$4,813,901	32%	-4%	-2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$15,729	\$23,180	\$37,067	\$10,867	-31%	-53%	-71%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$228,781	\$322,510	\$298,983	\$373,879	63%	16%	25%
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,935	\$4,911	\$2,928	\$48,361	> 500%	> 500%	> 500%
26600 Operation and Maintenance of Plant Services; Security Services	\$5,153	\$7,940	\$5,664	\$32,556	> 500%	310%	475%
26700 Operation and Maintenance of Plant Services; Insurance	\$277,352	\$234,191	\$293,442	\$326,892	18%	40%	11%
27010 Student Transportation; Service Area Direction	\$104,058	\$154,147	\$169,728	\$165,231	59%	7%	-3%
27100 Student Transportation; Vehicle Operation	\$784,652	\$1,385,302	\$1,517,607	\$1,557,847	99%	12%	3%
27200 Student Transportation; Monitoring Services	\$0	\$7,448	\$0	\$305	N/A	-96%	N/A
27300 Student Transportation; Vehicle Servicing and Maintenance	\$462,249	\$615,776	\$767,554	\$759,391	64%	23%	-1%
27400 Student Transportation; Purchase of School Buses	\$455,345	\$601,517	\$415,316	\$615,833	35%	2%	48%
27500 Student Transportation; Insurance on Buses	\$64,008	\$47,469	\$56,300	\$60,351	-6%	27%	7%
27900 Student Transportation; Other Student Transportation Services	\$18,306	\$20,591	\$13,721	\$23,774	30%	15%	73%
27910 Student Transportation; Bus Driver Training	\$0	\$0	\$0	\$8,640	N/A	N/A	N/A
31100 Food Services Operations; Service Area Direction	\$74,304	\$100,308	\$111,662	\$108,147	46%	8%	-3%
31200 Food Services Operations; Food Preparation and Dispensing	\$1,461,429	\$2,000,443	\$2,444,727	\$2,595,565	78%	30%	6%
Overhead and Operational Total	\$8,593,139	\$12,157,372	\$12,682,635	\$12,990,300	51%	7%	2%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$1,510	\$0	\$0	N/A	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$14,355	\$11,566	\$8,725	\$16,540	15%	43%	90%
45100 Building Acquisition, Construction and Improvements	\$2,485,477	\$1,703,101	\$545,631	\$541,185	-78%	-68%	-1%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$64,303	\$83,425	\$97,766	\$109,086	70%	31%	12%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$459,766	\$368,156	\$279,969	\$328,844	-28%	-11%	17%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$118,036	\$90,967	\$73,986	\$91,283	-23%	0%	23%
51100 Debt Services; Principal on Debt; Bonds	\$328,649	\$245,953	\$225,000	\$199,550	-39%	-19%	-11%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$7,821	\$0	\$0	\$0	-100%	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$21,702	\$8,821	N/A	N/A	-59%
52200 Debt Services; Interest on Debt; Temporary Loans	\$103,542	\$124,267	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$7,512,650	\$5,405,000	\$8,605,000	\$9,280,000	24%	72%	8%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Northwest Allen County Schools (225)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$6,956,000	\$6,657,500	\$6,279,500	N/A	-10%	-6%
Nonoperational Total	\$11,094,599	\$14,989,944	\$16,515,279	\$16,854,808	52%	12%	2%
Prorated By Fund							
26491 2007 Account Code - PERF	\$324,872	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,730,226	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$196,729	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$6,205,940	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$4,339	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$216,150	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$8,678,255	\$0	\$0	\$0	N/A	N/A	N/A