

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Northwest Allen County Schools (225)

Northwest Allen County Schools (225)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$16,833,790	\$16,475,775	\$14,477,073	\$17,482,220	1%	21%
Group Health Insurance (222)	\$2,648,752	\$2,725,141	\$2,828,678	\$2,905,830	2%	3%
Noncertified Salaries (120)	\$2,121,904	\$2,398,025	\$2,296,999	\$2,293,238	2%	0%
Teacher Retirement Fund, After 7-1-95 (216)	\$607,221	\$1,215,367	\$1,468,860	\$1,329,618	22%	-9%
Social Security-Certified Employee Retirement (212)	\$1,256,992	\$1,218,008	\$1,063,746	\$1,297,910	1%	22%
Operational Supplies (611)	\$675,737	\$852,364	\$648,863	\$712,732	1%	10%
Pre-2008 object code - temporary salaries (header) (130)	\$286,373	\$277,124	\$304,906	\$516,213	16%	69%
Computer Hardware (741)	\$558,258	\$287,200	\$351,897	\$383,036	-9%	9%
Transfer Tuition to Other School Corporations Within the State (561)	\$316,999	\$267,441	\$232,805	\$198,771	-11%	-15%
Severance/Early Retirement Pay (213)	\$127,167	\$202,334	\$194,600	\$175,064	8%	-10%
Social Security-Noncertified Employee Retirement (211)	\$161,767	\$182,407	\$175,573	\$174,023	2%	-1%
Workers Compensation Insurance (225)	\$66,771	\$69,686	\$86,716	\$168,816	26%	95%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$231,225	\$228,234	\$145,289	\$167,120	-8%	15%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$104,479	\$188,156	\$204,547	\$158,487	11%	-23%
Textbooks (630)	\$31,456	\$1,121,468	\$660,372	\$126,777	42%	-81%
Other Purchased Professional and Technical Services (319)	\$50,197	\$92,046	\$145,245	\$123,232	25%	-15%
Telecommunications Equipment (745)	\$61,035	\$23,964	\$38,191	\$77,509	6%	103%
Public Employees Retirement Fund (214)	\$28,486	\$45,413	\$47,728	\$65,287	23%	37%
Connectivity (744)	\$65,925	\$49,592	\$66,051	\$65,083	0%	-1%
Group Accident Insurance (223)	\$47,405	\$47,762	\$46,143	\$49,165	1%	7%
Wireless Equipment (743)	\$4,900	\$4,900	\$14,700	\$39,600	69%	169%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$112,058	\$45,876	\$60,806	\$38,580	-23%	-37%
Distance Learning Equipment (742)	\$31,260	\$30,978	\$46,938	\$30,121	-1%	-36%
Purchased Professional and Technnical Statistical Services (317)	\$17,209	\$18,420	\$19,551	\$29,808	15%	52%
Other Technology Hardware (746)	\$43,815	\$33,894	\$41,929	\$29,524	-9%	-30%
Equipment (730)	\$7,052	\$39,665	\$53,551	\$21,904	33%	-59%
Dues and Fees (810)	\$9,270	\$17,216	\$23,473	\$19,796	21%	-16%
Travel (580)	\$47,462	\$23,433	\$14,232	\$19,000	-20%	34%
Group Life Insurance (221)	\$18,087	\$18,305	\$18,708	\$18,897	1%	1%
Printing and Binding (550)	\$4,780	\$7,100	\$7,258	\$10,698	22%	47%
Purchased Property Services; Repairs and Maintenance Services (430)	\$7,887	\$10,752	\$14,581	\$10,440	7%	-28%
Library Books (640)	\$10,825	\$9,221	\$15,784	\$7,839	-8%	-50%
Technology Related Professional Development (748)	\$14,064	\$33,267	\$19,603	\$6,202	-19%	-68%
Periodicals (650)	\$3,855	\$4,391	\$3,193	\$4,195	2%	31%
Purchased Professional and Technnical Pupil Services (313)	\$1,537	\$2,498	\$8,093	\$4,044	27%	-50%

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Miscellaneous Objects (876 to 899)	\$7,791	\$9,712	\$2,769	\$1,821	-30%	-34%
Purchased Professional and Technical Instruction Services (311)	\$1,152	\$449	\$0	\$1,546	8%	N/A
Unemployment compensation (230)	\$65,792	\$5,986	\$1,582	\$104	-80%	-93%
Purchased Property Services; Rentals (440)	\$5,219	\$5,288	\$10,297	\$0	-100%	-100%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$11,470	\$0	N/A	-100%
Purchased Professional and Technical Staff Services (314)	\$564	\$924	\$814	\$0	-100%	-100%
Student Academic Achievement Total	\$26,696,515	\$28,289,782	\$25,873,614	\$28,764,250	2%	11%
Student Instructional Support						
Certified Salaries (110)	\$2,630,875	\$2,602,055	\$2,333,116	\$2,922,690	3%	25%
Noncertified Salaries (120)	\$862,943	\$913,048	\$935,509	\$993,061	4%	6%
Group Health Insurance (222)	\$654,617	\$657,545	\$674,138	\$698,515	2%	4%
Teacher Retirement Fund, After 7-1-95 (216)	\$128,973	\$230,267	\$265,431	\$245,521	17%	-8%
Social Security-Certified Employee Retirement (212)	\$196,576	\$192,070	\$171,051	\$203,036	1%	19%
Public Employees Retirement Fund (214)	\$44,595	\$75,360	\$96,845	\$110,764	26%	14%
Social Security-Noncertified Employee Retirement (211)	\$61,360	\$64,666	\$67,348	\$76,259	6%	13%
Operational Supplies (611)	\$40,158	\$44,269	\$40,422	\$44,464	3%	10%
Purchased Professional and Technical Pupil Services (313)	\$30,268	\$38,888	\$28,395	\$42,495	9%	50%
Workers Compensation Insurance (225)	\$12,030	\$12,457	\$16,086	\$36,588	32%	127%
Severance/Early Retirement Pay (213)	\$12,392	\$21,945	\$14,588	\$24,178	18%	66%
Telephone (531)	\$35,691	\$20,564	\$20,260	\$19,309	-14%	-5%
Travel (580)	\$7,299	\$15,917	\$11,260	\$13,536	17%	20%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$9,640	\$15,422	\$17,450	\$13,058	8%	-25%
Group Accident Insurance (223)	\$9,152	\$9,493	\$9,450	\$10,475	3%	11%
Postage and Postage Machine Rental (532)	\$1,086	\$20,215	\$8,575	\$10,376	76%	21%
Printing and Binding (550)	\$7,595	\$8,125	\$8,459	\$8,543	3%	1%
Dues and Fees (810)	\$7,591	\$6,939	\$4,703	\$5,283	-9%	12%
Group Life Insurance (221)	\$4,584	\$4,672	\$4,852	\$4,996	2%	3%
Purchased Property Services; Repairs and Maintenance Services (430)	\$343	\$0	\$1,180	\$638	17%	-46%
Purchased Professional and Technical Statistical Services (317)	\$863	\$1,148	\$2,406	\$485	-13%	-80%
Other Purchased Professional and Technical Services (319)	\$0	\$633	\$42,342	\$455	N/A	-99%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$2,517	\$0	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$4,761,147	\$4,955,697	\$4,773,866	\$5,484,723	4%	15%
Overhead and Operational						
Noncertified Salaries (120)	\$4,588,179	\$4,488,530	\$4,544,334	\$4,630,382	0%	2%

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Northwest Allen County Schools (225)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Food Purchases (614)	\$1,054,875	\$1,122,393	\$1,296,610	\$1,221,725	4%	-6%
Light and Power - Other than Heating and Cooling (625)	\$1,211,537	\$1,157,183	\$1,166,823	\$1,211,936	0%	4%
Group Health Insurance (222)	\$1,015,938	\$1,039,545	\$1,025,983	\$1,022,497	0%	0%
Vehicles (731)	\$155,254	\$415,316	\$655,010	\$621,175	41%	-5%
Certified Salaries (110)	\$439,013	\$430,161	\$411,437	\$589,527	8%	43%
Purchased Property Services; Repairs and Maintenance Services (430)	\$507,318	\$609,981	\$549,312	\$566,192	3%	3%
Operational Supplies (611)	\$468,748	\$539,959	\$491,046	\$511,959	2%	4%
Public Employees Retirement Fund (214)	\$223,961	\$337,034	\$416,902	\$475,875	21%	14%
Gasoline and Lubricants (613)	\$365,456	\$439,720	\$459,559	\$432,661	4%	-6%
Heating and Cooling for Buildings - Gas (622)	\$363,876	\$320,989	\$315,037	\$430,223	4%	37%
Social Security-Noncertified Employee Retirement (211)	\$333,590	\$323,701	\$327,012	\$327,391	0%	0%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$308,294	\$351,101	\$388,708	\$313,622	0%	-19%
Utility Services Water and Sewage (411)	\$218,950	\$256,341	\$249,606	\$245,700	3%	-2%
Severance/Early Retirement Pay (213)	\$33,730	\$216,047	\$25,777	\$176,861	51%	> 500%
Other Purchased Professional and Technical Services (319)	\$267,505	\$255,321	\$283,263	\$136,859	-15%	-52%
Other General Supplies (615, 660 to 689)	\$38,043	\$54,257	\$43,630	\$53,834	9%	23%
Dues and Fees (810)	\$32,585	\$35,825	\$48,031	\$52,054	12%	8%
Workers Compensation Insurance (225)	\$17,809	\$18,407	\$23,220	\$42,391	24%	83%
Social Security-Certified Employee Retirement (212)	\$33,105	\$30,030	\$29,312	\$41,881	6%	43%
Utility Services Removal of Refuse and Garbage (412)	\$45,650	\$41,088	\$39,101	\$40,528	-3%	4%
Tires and Repairs (612)	\$42,059	\$15,031	\$19,413	\$35,274	-4%	82%
Teacher Retirement Fund, After 7-1-95 (216)	\$10,907	\$15,979	\$18,738	\$28,240	27%	51%
Purchased Professional and Technical Board of Education Services (318)	\$27,008	\$26,005	\$23,706	\$25,916	-1%	9%
Travel (580)	\$19,318	\$19,214	\$21,229	\$23,923	5%	13%
Equipment (730)	\$71,223	\$17,243	\$29,221	\$18,178	-29%	-38%
Postage and Postage Machine Rental (532)	\$11,017	\$2,242	\$11,665	\$15,004	8%	29%
Board Members Compensation (115)	\$12,580	\$10,568	\$10,792	\$12,722	0%	18%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$11,916	\$13,002	\$9,621	\$12,328	1%	28%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$5,693	\$9,000	\$10,544	\$9,433	13%	-11%
Group Accident Insurance (223)	\$8,924	\$8,563	\$8,404	\$9,010	0%	7%
Computer Hardware (741)	\$84,963	\$561	\$7,339	\$8,000	-45%	9%
Group Life Insurance (221)	\$5,572	\$5,245	\$5,357	\$5,686	1%	6%
Official Bond Premiums (525)	\$3,839	\$0	\$5,290	\$5,065	7%	-4%
Advertising (540)	\$2,866	\$3,782	\$2,284	\$4,447	12%	95%
Purchased Professional and Technical Data Processing Services (316)	\$0	\$0	\$2,903	\$4,318	N/A	49%
Telephone (531)	\$8,362	\$5,723	\$6,174	\$3,807	-18%	-38%

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Connectivity (744)	\$2,603	\$4,548	\$1,384	\$2,267	-3%	64%
Other Public or Private Utility Services (419)	\$599	\$614	\$661	\$2,037	36%	208%
Miscellaneous Objects (876 to 899)	\$3,260	\$3,272	\$94	\$1,913	-12%	> 500%
Purchased Property Services; Rentals (440)	\$2,436	\$28,055	\$2,148	\$1,611	-10%	-25%
Telecommunications Equipment (745)	\$1,504	\$325	\$725	\$1,135	-7%	57%
Wireless Equipment (743)	\$100	\$100	\$300	\$900	73%	200%
Distance Learning Equipment (742)	\$240	\$600	\$900	\$900	39%	0%
Other Purchased Services (593)	\$30	\$27	\$269	\$890	133%	231%
Other Technology Hardware (746)	\$995	\$605	\$800	\$800	-5%	0%
Technology Related Professional Development (748)	\$5,286	\$400	\$400	\$479	-45%	20%
Printing and Binding (550)	\$0	\$28	\$13	\$44	N/A	245%
Unemployment compensation (230)	\$1,483	\$1,185	\$0	\$0	-100%	N/A
Improvements Other Than Buildings (715)	\$10,054	\$7,788	\$213	\$0	-100%	-100%
Overhead and Operational Total	\$12,078,253	\$12,682,635	\$12,990,300	\$13,379,602	3%	3%
Nonoperational						
Redemption of Principal (831)	\$7,510,000	\$8,830,000	\$9,479,550	\$9,700,000	7%	2%
Interest on Bonds or Notes (832)	\$7,070,743	\$6,679,202	\$6,288,321	\$5,858,000	-5%	-7%
Purchased Property Services; Repairs and Maintenance Services (430)	\$679,879	\$717,383	\$741,554	\$728,487	2%	-2%
Equipment (730)	\$195,214	\$279,969	\$328,844	\$208,653	2%	-37%
Certified Salaries (110)	\$0	\$0	\$0	\$108,756	N/A	N/A
Noncertified Salaries (120)	\$0	\$0	\$0	\$77,329	N/A	N/A
Other Purchased Professional and Technical Services (319)	\$15,616	\$8,725	\$16,540	\$12,685	-5%	-23%
Teacher Retirement Fund, After 7-1-95 (216)	\$0	\$0	\$0	\$9,342	N/A	N/A
Social Security-Certified Employee Retirement (212)	\$0	\$0	\$0	\$8,320	N/A	N/A
Social Security-Noncertified Employee Retirement (211)	\$0	\$0	\$0	\$5,915	N/A	N/A
Public Employees Retirement Fund (214)	\$0	\$0	\$0	\$1,069	N/A	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$0	\$0	\$0	\$396	N/A	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$0	\$0	\$288	N/A	N/A
Nonoperational Total	\$15,471,451	\$16,515,279	\$16,854,808	\$16,719,241	2%	-1%
Grand Total	\$59,007,366	\$62,443,394	\$60,492,589	\$64,347,816	2%	6%