

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

M S D Southwest Allen County (0125)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$70,352	\$71,234	n/a	1%
	11100 Elementary	\$5,630,569	\$8,337,261	\$8,879,654	58%	7%
	11200 Middle/Junior High	\$3,139,028	\$4,035,301	\$4,135,229	32%	2%
	11300 High School	\$3,757,610	\$5,862,536	\$6,029,599	60%	3%
	11430 Distributive Education	\$155,255	\$109,096	\$164,959	6%	51%
	11450 Consumer and Homemaking	\$176,069	\$209,486	\$218,509	24%	4%
	11480 Industrial Education A	\$167,293	\$204,524	\$213,159	27%	4%
	11620 Middle/Junior High	\$209	\$0	\$0	-100%	n/a
	11630 High School	\$65,012	\$201,882	\$336,169	417%	67%
	11910 Competency Testing	\$1,584	\$2,175	\$1,796	13%	-17%
	11920 Project 4R	\$38,799	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$379,506	\$454,006	\$495,876	31%	9%
	12230 Mental Handicap	\$598	\$0	\$0	-100%	n/a
	12350 Homebound	\$15,990	\$21,401	\$25,063	57%	17%
	12510 Communication Disorder	\$113,844	\$198,314	\$206,071	81%	4%
	12710 Equal Opportunity At Risk	\$71,380	\$68,732	\$66,991	-6%	-3%
	12900 Other Special Programs	\$2,416,223	\$4,775,354	\$5,019,758	108%	5%
	13600 Special Interest Programs	\$4,986	\$0	\$60,000	> 500%	n/a
	14100 Elementary	\$155,471	\$71,764	\$91,719	-41%	28%
	14200 Middle/Junior High	\$54,324	\$23,518	\$30,256	-44%	29%
	14300 High School	\$111,957	\$131,672	\$148,451	33%	13%
	16100 Remediation Testing	\$85,013	\$11,191	\$11,400	-87%	2%
	16200 Preventive Remediation	\$87,073	\$198,299	\$202,944	133%	2%
	21520 Speech Pathology Services	\$301	\$0	\$0	-100%	n/a
	22220 School Library	\$539,124	\$657,537	\$709,884	32%	8%
	22230 Audiovisual	\$34,688	\$32,466	\$31,137	-10%	-4%
	22250 Computer Assisted Instruction Services	\$98,481	\$504	\$750	-99%	49%
	22290 Other Education Media Services	\$0	\$77	\$0	n/a	-100%
	24100 Office of the Principal Services	\$1,271,485	\$1,988,452	\$1,936,233	52%	-3%
	26497 Teachers Retirement Fund	\$597,171	\$1,134,493	\$1,555,243	160%	37%
	41100 Transfer Tuition	\$6,537	\$0	\$0	-100%	n/a
	41300 Area Vocational Schools	\$169,500	\$393,132	\$328,332	94%	-16%
	41400 Joint Services and Supply	\$142,962	\$0	\$0	-100%	n/a
	41500 Interlocal Agreements - Special Education	\$0	\$122,486	\$129,940	n/a	6%
	41700 Interlocal Agreements - Other	\$2,373	\$0	\$0	-100%	n/a
	41900 Other	\$0	\$287	\$0	n/a	-100%
Student Academic Achievement Total		\$19,490,415	\$29,316,298	\$31,100,356	60%	6%
Student Instructional Support						
	21120 Attendance Services	\$16,202	\$0	\$0	-100%	n/a

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

M S D Southwest Allen County (0125)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	21140 Pupil Accounting	\$21,645	\$0	\$0	-100%	n/a
	21190 Other Attendance/Social Work Services	\$0	\$0	\$5,103	n/a	n/a
	21220 Counseling Services	\$791,728	\$1,028,717	\$753,058	-5%	-27%
	21320 Medical Services	\$167	\$0	\$0	-100%	n/a
	21340 Nurse Services	\$148,982	\$259,293	\$270,477	82%	4%
	21390 Other Health Services	\$1,972	\$25,595	\$13,721	> 500%	-46%
	21690 Other Special Education Administration	\$0	\$1,650	\$0	n/a	-100%
	21790 Other Student Services	\$0	\$46,670	\$103,265	n/a	121%
	22120 Instruction & Curriculum Development	\$75,783	\$36,654	\$16,135	-79%	-56%
	22130 Instructional Staff Training Services	\$5,192	\$71,890	\$53,931	> 500%	-25%
	22190 Instructional Staff Training Services - Other	\$110,344	\$85,436	\$79,938	-28%	-6%
	23110 Service Area Direction	\$27,844	\$46,096	\$62,028	123%	35%
	23210 Office of the Superintendent	\$331,143	\$402,223	\$439,065	33%	9%
	23220 Community Relations	\$67,341	\$0	\$0	-100%	n/a
	23290 Other Executive Administrative Services	\$23,040	\$19,793	\$19,978	-13%	1%
	24900 Other Support Services - School Admin.	\$140,664	\$173,710	\$157,923	12%	-9%
	26420 Employment and Placement	\$131,491	\$195,930	\$208,421	59%	6%
	26710 Technology Support and Maintenance	\$0	\$622,663	\$1,376,579	n/a	121%
Student Instructional Support Total		\$1,893,537	\$3,016,320	\$3,559,621	88%	18%
Overhead and Operational						
	23150 Legal Services	\$37,438	\$84,338	\$47,469	27%	-44%
	23160 Promotion Expenses	\$5,520	\$7,603	\$5,882	7%	-23%
	25110 Office of the Business Manager	\$457,519	\$418,557	\$450,081	-2%	8%
	25291 Refund of Revenue	\$0	\$64	\$188	n/a	193%
	25420 Maintenance of Buildings	\$2,677,612	\$3,696,282	\$4,087,024	53%	11%
	25430 Maintenance of Grounds	\$154,222	\$89,267	\$95,350	-38%	7%
	25440 Maintenance of Equipment	\$383,347	\$1,660,173	\$766,831	100%	-54%
	25450 Vehicle Maintenance (other than buses)	\$18,278	\$12,796	\$37,967	108%	197%
	25460 Security Services	\$43,085	\$26,500	\$24,959	-42%	-6%
	25470 Insurance (other than buses)	\$187,574	\$221,690	\$220,695	18%	0%
	25510 Service Area Direction	\$58,434	\$206,637	\$232,381	298%	12%
	25520 Vehicle Operation	\$562,400	\$838,855	\$835,874	49%	0%
	25530 Monitoring Services	\$34,588	\$75,253	\$86,795	151%	15%
	25540 Vehicle Servicing and Maintenance	\$266,189	\$504,129	\$534,355	101%	6%
	25550 Purchase of School Buses	\$324,128	\$672,684	\$576,270	78%	-14%
	25560 Insurance on Buses	\$37,129	\$37,749	\$38,368	3%	2%
	25580 Contracted Transportation Services	\$7,702	\$0	\$0	-100%	n/a
	25590 Other Pupil Transportation Services	\$14,757	\$46,072	\$24,735	68%	-46%
	25591 Bus Driver Training	\$175	\$2,126	\$885	406%	-58%
	25610 Service Area Direction	\$49,918	\$51,904	\$55,030	10%	6%

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

M S D Southwest Allen County (0125)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	25620 Food Preparation and Dispensing	\$355,273	\$647,702	\$678,895	91%	5%
	25640 Food Purchases	\$580,896	\$895,605	\$600,509	3%	-33%
	25690 Other Food Services	\$24,542	\$118,389	\$551,593	> 500%	366%
	26495 Official Bonds	\$410	\$0	\$0	-100%	n/a
	31000 Direction of Community Services	\$0	\$25,000	\$17,308	n/a	-31%
	34000 Athletic Coaches	\$104,113	\$204,825	\$193,911	86%	-5%
	39100 High School Band Uniforms	\$5,932	\$3,225	\$114,237	> 500%	> 500%
	39400 Latch Key Kids Program	\$95,491	\$144,780	\$136,334	43%	-6%
	39900 Other Community Services	\$96	\$1,958	\$9,163	> 500%	368%
	49200 Scholarships	\$0	\$8,018	\$0	n/a	-100%
	52200 Temporary Loans, INTEREST ON DEBT	\$254,891	\$87,546	\$196,171	-23%	124%
Overhead and Operational Total		\$6,741,659	\$10,789,727	\$10,619,260	58%	-2%
Nonoperational						
	25320 Land Acquisition and Development	\$10,000	\$473,126	\$972,801	> 500%	106%
	25330 Professional Services	\$4,618	\$66,805	\$123,370	> 500%	85%
	25350 Building Acquisition/Construction/Improvement	\$913,284	\$3,557,758	\$2,716,611	197%	-24%
	25370 Purchase of Moveable Equipment	\$20,224	\$0	\$0	-100%	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$844,072	\$2,055,694	\$2,034,797	141%	-1%
	25390 Other Facilities Acquisition & Construction	\$7,850	\$28,339	\$76,267	> 500%	169%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$200,000	\$210,000	n/a	5%
	52100 Bonds, INTEREST ON DEBT	\$0	\$230,851	\$220,751	n/a	-4%
	53100 Buildings, LEASE RENTAL	\$6,668,575	\$11,346,915	\$11,281,581	69%	-1%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$111,699	\$0	\$0	-100%	n/a
	59100 Bond Registrars Fee	\$0	\$0	\$0	n/a	n/a
Nonoperational Total		\$8,580,321	\$17,959,488	\$17,636,178	106%	-2%
prorated						
	26491 PERF	\$410,338	\$579,349	\$601,740	47%	4%
	26492 Social Security	\$1,585,543	\$2,371,453	\$2,483,874	57%	5%
	26493 Workmen's Compensation	\$50,015	\$171,497	\$169,070	238%	-1%
	26494 Group Insurance	\$1,724,794	\$8,005,658	\$9,607,287	457%	20%
	26496 Unemployment Compensation	\$1,736	\$3,530	\$9,011	419%	155%
	26498 Severance/Early Retirement Pay	\$44,699	\$967,172	\$924,511	> 500%	-4%
prorated Total		\$3,817,124	\$12,098,660	\$13,795,493	261%	14%

