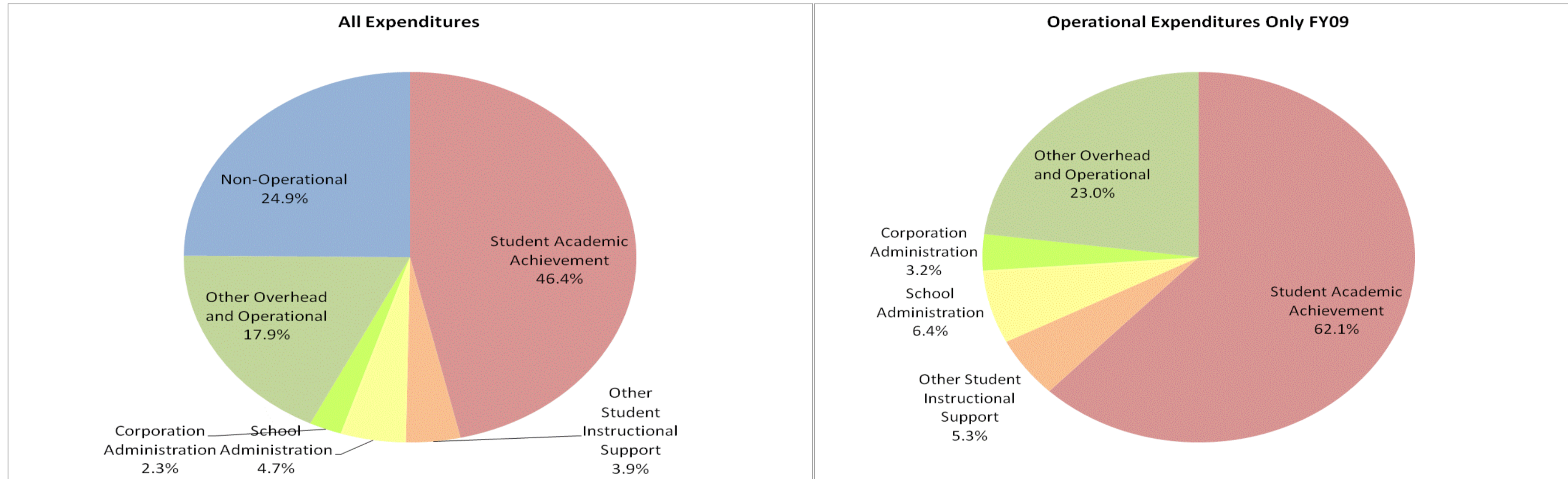


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Northwest Allen County Schools (225)**

Northwest Allen County Schools (225)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$14,525,865	53.5%	\$26,491,619	50.9%	\$28,079,110	50.3%	\$27,976,481	46.4%
Student Instructional Support	\$2,034,696	7.5%	\$4,190,065	8.1%	\$4,925,175	8.8%	\$5,154,696	8.6%
Overhead and Operational	\$5,367,165	19.8%	\$10,252,890	19.7%	\$11,490,503	20.6%	\$12,157,372	20.2%
Nonoperational	\$5,223,620	19.2%	\$11,094,599	21.3%	\$11,363,072	20.3%	\$14,989,944	24.9%
<b>Grand Total</b>	<b>\$27,151,346</b>		<b>\$52,029,173</b>		<b>\$55,857,860</b>	<b>16%</b>	<b>\$60,278,493</b>	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	61.0%	59.0%	59.1%	55.0%



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Northwest Allen County Schools (225)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$108,425	\$174,497			61%
	11100 Regular Programs; Elementary	\$5,071,041	\$6,756,080	\$9,008,337	\$10,296,559	103%	52%	14%
	11200 Regular Programs; Middle/Junior High	\$1,368,567	\$3,191,223	\$4,124,877	\$4,767,538	248%	49%	16%
	11300 Regular Programs; High School	\$2,648,422	\$4,276,274	\$5,665,534	\$6,423,896	143%	50%	13%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$102,790	\$95,227	\$132,347		29%	39%
	11410 Vocational Education; Agriculture A	\$59,864	\$81,468	\$81,080	\$90,354	51%	11%	11%
	11450 Vocational Education; Consumer and Homemaking	\$73,895	\$191,612	\$203,799	\$174,544	136%	-9%	-14%
	11590 Other Vocational Education Programs	\$50,965	\$36,607	\$43,302	\$53,920	6%	47%	25%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$11,642	\$0	\$0	\$0	-100%		
	11630 Regular Programs; Alternative Education Programs; High School	\$56,239	\$60,759	\$68,985	\$81,241	44%	34%	18%
	11910 Other Regular Programs; Competency Testing	\$0	\$0	\$14	\$0			-100%
	11920 Other Regular Programs; Project 4R	\$15,485	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$86,402	\$111,423	\$168,938	\$176,148	104%	58%	4%
	12210 Mental Disabilities; Mild Mental Disabilities	\$377,191	\$763,258	\$355,749	\$903	-100%	-100%	-100%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$387,147	\$711,090			84%
	12310 Physical Impairment; Orthopedic Impairment	\$12,006	\$24,836	\$626	\$0	-100%	-100%	-100%
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$20,220	\$40,399			100%
	12350 Physical Impairment; Homebound	\$0	\$38,490	\$50,824	\$36,800		-4%	-28%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$262,060	\$420,363	\$345,068	\$312,067	19%	-26%	-10%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$0	\$12			
	12510 Culturally Different; Communication Disorders	\$48,655	\$184,164	\$74,988	\$0	-100%	-100%	-100%
	12610 Learning Disability	\$0	\$0	\$779,270	\$1,310,459			68%
	12810 Special Education Preschool	\$0	\$75,049	\$106,970	\$140,364		87%	31%
	12900 Other Special Programs	\$18,964	\$85,788	\$116,930	\$143,572	> 500%	67%	23%
	14100 Summer School Programs; Elementary	\$101,134	\$38,276	\$52,517	\$39,123	-61%	2%	-26%
	14200 Summer School Programs; Middle/Junior High School	\$13,904	\$13,246	\$32,650	\$38,046	174%	187%	17%
	14300 Summer School Programs; High School	\$46,176	\$56,070	\$87,920	\$67,612	46%	21%	-23%
	16100 Remediation Testing	\$241,284	\$351,039	\$351,977	\$316,915	31%	-10%	-10%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$93,113	\$140,944	\$201,182	\$168,217	81%	19%	-16%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$257,259	\$183,930	\$63,548	\$193,106	-25%	5%	204%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$128,927	\$221,900	\$150,346	\$78,063	-39%	-65%	-48%
	22130 Improvement of Instruction; Instructional Staff Training	\$23,230	\$41,979	\$64,440	\$59,804	157%	42%	-7%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,960	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$227,576	\$361,864	\$377,850	\$323,527	42%	-11%	-14%
	22230 Library/Media Services; Audiovisual	\$8,159	\$5,287	\$7,422	\$8,081	-1%	53%	9%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$18,342	\$4,902	\$4,496	\$3,744	-80%	-24%	-17%
	22360 Instruction, Related Technology; Network Support	\$0	\$628,044	\$717,795	\$860,975		37%	20%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$294,724	\$472,875	\$511,347	\$751,968	155%	59%	47%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$20,922	\$589			-97%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$425	\$1,347	\$5,254	\$0	-100%	-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$501,924	\$1,600,675	\$488,816	\$0			
<b>Student Academic Achievement Total</b>		<b>\$12,119,537</b>	<b>\$20,522,562</b>	<b>\$24,944,793</b>	<b>\$27,976,481</b>	<b>131%</b>	<b>36%</b>	<b>12%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$0	\$11,376			
	21130 Attendance and Social Work Services; Social Work Services	\$4,638	\$61,000	\$64,505	\$54,513	> 500%	-11%	-15%
	21220 Guidance Services; Counseling Services	\$570,195	\$779,554	\$1,002,751	\$1,311,357	130%	68%	31%
	21340 Health Services; Nurse Services	\$81,644	\$173,652	\$283,386	\$329,147	303%	90%	16%
	21420 Psychological Testing	\$0	\$0	\$102,219	\$146,073			43%
	21490 Other Psychological Services	\$0	\$0	\$660	\$632			-4%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$161,757	\$282,463			75%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$35,139	\$53,216			51%
	21810 Special Education Administration; Service Area Direction	\$0	\$322,460	\$246,067	\$151,557		-53%	-38%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$2,235	\$0			-100%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$780	\$0			-100%
	24100 Office of The Principal	\$1,012,865	\$1,803,951	\$2,403,661	\$2,814,362	178%	56%	17%
<b>Student Instructional Support Total</b>		<b>\$1,669,341</b>	<b>\$3,140,617</b>	<b>\$4,303,163</b>	<b>\$5,154,696</b>	<b>209%</b>	<b>64%</b>	<b>20%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$24,468	\$31,615	\$54,095	\$82,001	235%	159%	52%
	23150 Board of Education; Legal Services	\$6,691	\$32,636	\$25,152	\$25,246	277%	-23%	0%
	23160 Board of Education; Promotion Expenses	\$3,461	\$2,445	\$2,197	\$3,374	-3%	38%	54%
	23210 Executive Administration; Office of The Superintendent	\$481,475	\$758,795	\$690,920	\$667,676	39%	-12%	-3%
	23220 Executive Administration; Community Relations	\$300	\$0	\$0	\$0	-100%		
	23230 Executive Administration; Staff Relations and Negotiations	\$8,654	\$0	\$0	\$0	-100%		
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$193,631	\$392,838			103%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$1,250	\$0	\$0	\$0	-100%		
	25150 Fiscal Services; Payroll Services	\$2,355	\$3,018	\$3,071	\$1,002	-57%	-67%	-67%
	25191 Other Fiscal Services; Refund of Revenue	\$9,158	\$1,186	\$6,059	\$5,238	-43%	342%	-14%

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Northwest Allen County Schools (225)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year		
						Increase	3 Year Increase	1 Year Increase
	25192 Other Fiscal Services; Petty Cash	\$500	\$0	\$0	\$0	-100%		
	25400 Planning, Research, Development and Evaluation	\$0	\$0	\$521	\$0			-100%
	25750 Personnel Services; Health Services	\$0	\$0	\$0	\$5,099			
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$31,097	\$66,672			114%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$125,946			
	25920 Ditch Assessments	\$322	\$2,081	\$1,922	\$1,719	435%	-17%	-11%
	25940 Settlements	\$0	\$0	\$424	\$18,000			> 500%
	25990 Other Support Services, Central	\$0	\$1,543	\$0	\$0		-100%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$160,165	\$175,540	\$205,741		28%	17%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,957,559	\$3,646,354	\$4,306,891	\$5,031,085	157%	38%	17%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$13,152	\$15,729	\$24,780	\$23,180	76%	47%	-6%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$64,653	\$228,781	\$305,426	\$322,510	399%	41%	6%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$5,257	\$1,935	\$2,068	\$4,911	-7%	154%	138%
	26600 Operation and Maintenance of Plant Services; Security Services	\$3,024	\$5,153	\$5,148	\$7,940	163%	54%	54%
	26700 Operation and Maintenance of Plant Services; Insurance	\$117,519	\$277,352	\$234,998	\$234,191	99%	-16%	0%
	27010 Student Transportation; Service Area Direction	\$67,471	\$104,058	\$135,005	\$154,147	128%	48%	14%
	27100 Student Transportation; Vehicle Operation	\$574,377	\$784,652	\$1,140,212	\$1,385,302	141%	77%	21%
	27200 Student Transportation; Monitoring Services	\$0	\$0	\$5,258	\$7,448			42%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$235,857	\$462,249	\$594,504	\$615,776	161%	33%	4%
	27400 Student Transportation; Purchase of School Buses	\$79,462	\$455,345	\$505,181	\$601,517	> 500%	32%	19%
	27500 Student Transportation; Insurance on Buses	\$22,871	\$64,008	\$42,106	\$47,469	108%	-26%	13%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$18,306	\$15,170	\$20,591		12%	36%
	31100 Food Services Operations; Service Area Direction	\$43,128	\$74,304	\$84,548	\$100,308	133%	35%	19%
	31200 Food Services Operations; Food Preparation and Dispensing	\$996,411	\$1,461,429	\$1,856,863	\$2,000,443	101%	37%	8%
<b>Overhead and Operational Total</b>		<b>\$4,719,376</b>	<b>\$8,593,139</b>	<b>\$10,442,787</b>	<b>\$12,157,372</b>	<b>158%</b>	<b>41%</b>	<b>16%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$650	\$0	\$1,114	\$1,510	132%		36%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$8,761	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$600	\$14,355	\$8,311	\$11,566	> 500%	-19%	39%
	45100 Building Acquisition, Construction and Improvements	\$347,440	\$2,485,477	\$899,711	\$1,703,101	390%	-31%	89%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$64,303	\$64,936	\$83,425		30%	28%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$644,297	\$459,766	\$414,008	\$368,156	-43%	-20%	-11%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$92,850	\$118,036	\$70,693	\$90,967	-2%	-23%	29%
	51100 Debt Services; Principal on Debt; Bonds	\$226,365	\$328,649	\$279,707	\$245,953	9%	-25%	-12%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$7,821	\$0	\$0		-100%	
	52200 Debt Services; Interest on Debt; Temporary Loans	\$49,479	\$103,542	\$88,429	\$124,267	151%	20%	41%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,853,177	\$7,512,650	\$7,404,518	\$5,405,000	40%	-28%	-27%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$2,131,645	\$6,956,000			226%
<b>Nonoperational Total</b>		<b>\$5,223,620</b>	<b>\$11,094,599</b>	<b>\$11,363,072</b>	<b>\$14,989,944</b>	<b>187%</b>	<b>35%</b>	<b>32%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$180,107	\$324,872	\$157,495	\$0			
	26492 2007 Account Code - Social Security	\$1,066,377	\$1,730,226	\$737,297	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$51,056	\$196,729	\$121,533	\$0			
	26494 2007 Account Code - Group Insurance	\$2,005,225	\$6,205,940	\$3,677,728	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$279	\$4,339	\$2,062	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$116,428	\$216,150	\$107,930	\$0			
<b>Prorated By Fund Total</b>		<b>\$3,419,472</b>	<b>\$8,678,255</b>	<b>\$4,804,045</b>	<b>\$0</b>			