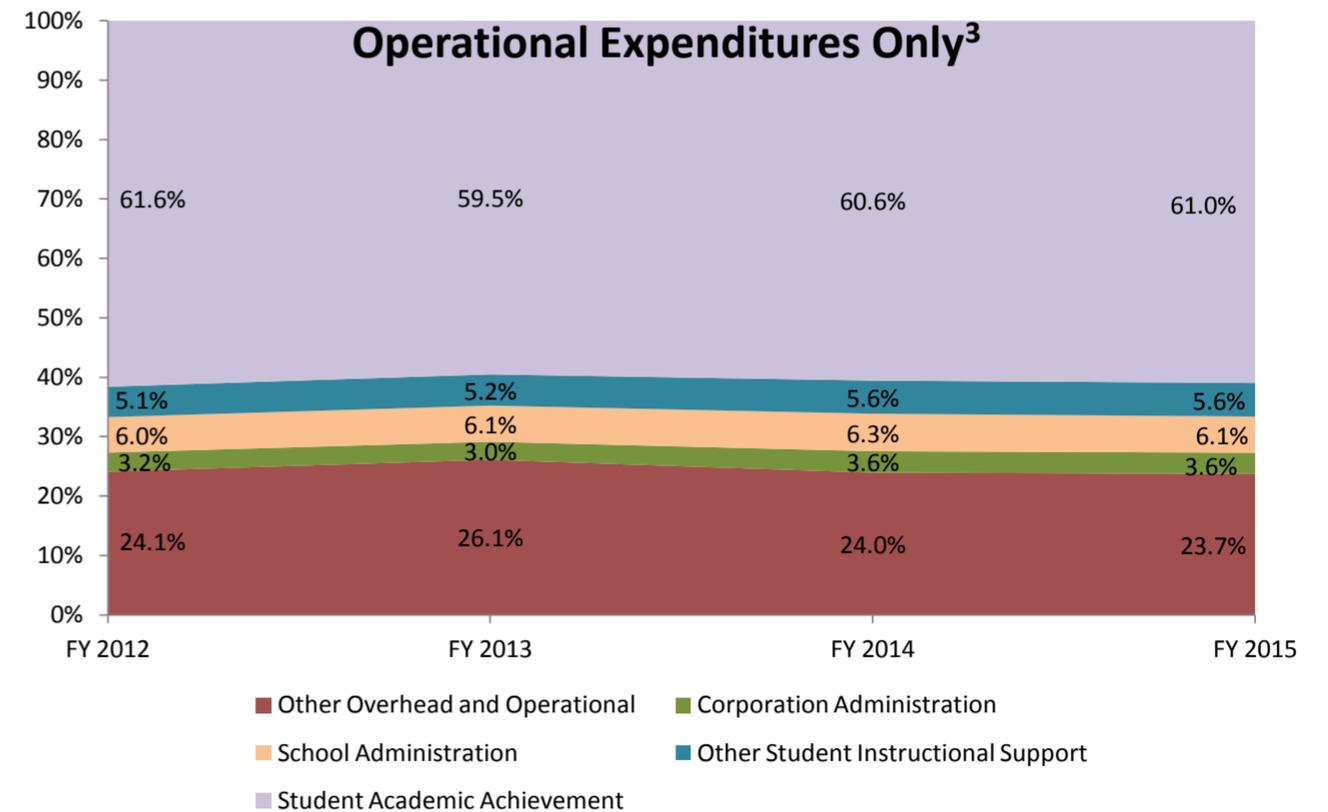
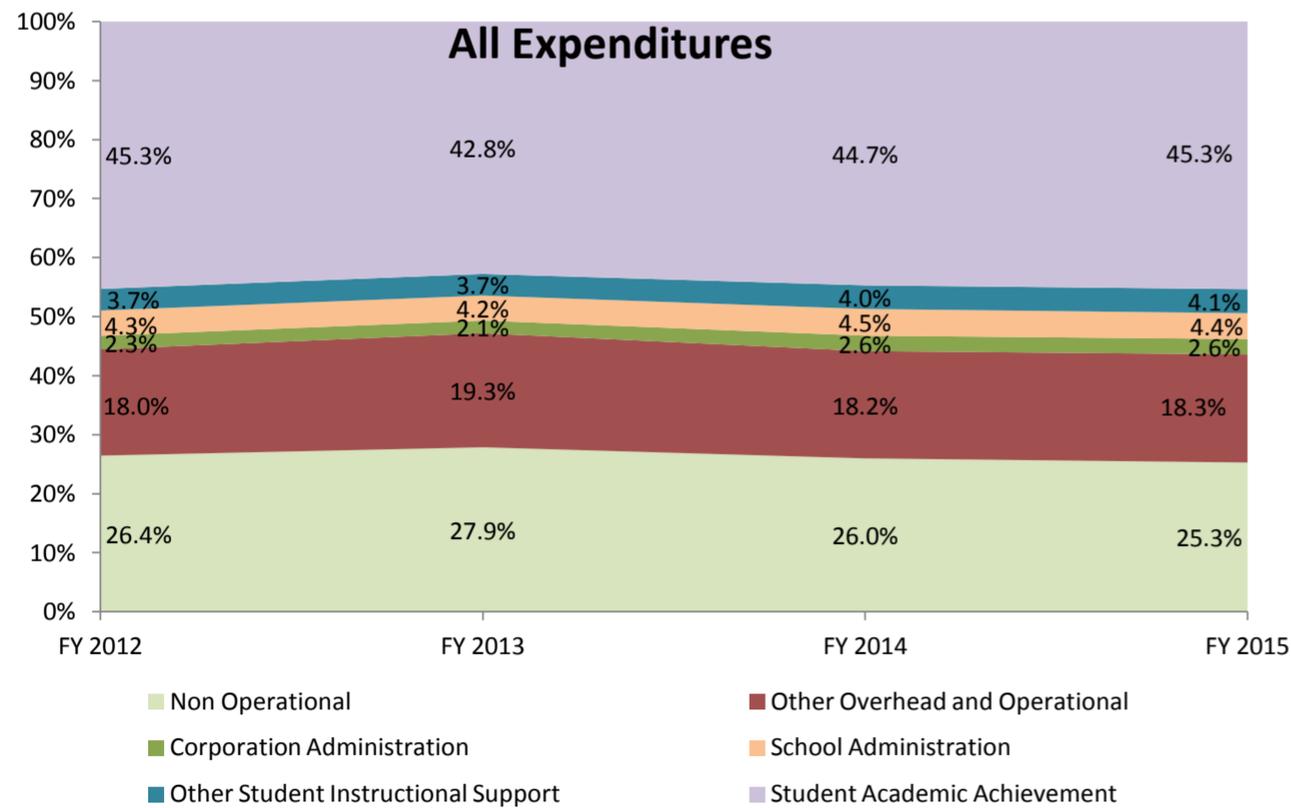


School Corporation Expenditures by Account
Biannual Financial Report Data
Northwest Allen County Schools (225)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$26,491,619	50.9%	\$27,976,481	46.4%	\$28,289,782	45.3%	\$25,873,614	42.8%	\$28,764,250	44.7%	\$30,660,287	45.3%
Student Instructional Support	\$4,190,065	8.1%	\$5,154,696	8.6%	\$4,955,697	7.9%	\$4,773,866	7.9%	\$5,484,723	8.5%	\$5,715,370	8.5%
Total	\$30,681,684	59.0%	\$33,131,177	55.0%	\$33,245,479	53.2%	\$30,647,481	50.7%	\$34,248,973	53.2%	\$36,375,657	53.8%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$10,252,890	19.7%	\$12,157,372	20.2%	\$12,682,635	20.3%	\$12,990,300	21.5%	\$13,379,602	20.8%	\$14,141,881	20.9%
Non Operational	\$11,094,599	21.3%	\$14,989,944	24.9%	\$16,515,279	26.4%	\$16,854,808	27.9%	\$16,719,241	26.0%	\$17,092,647	25.3%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$21,347,490	41.0%	\$27,147,316	45.0%	\$29,197,914	46.8%	\$29,845,108	49.3%	\$30,098,843	46.8%	\$31,234,528	46.2%

Grand Total	\$52,029,173	\$60,278,493	\$62,443,394	\$60,492,589	\$64,347,816	\$67,610,184
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Northwest Allen County Schools (225)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11050 Regular Programs Full Day Kindergarten	\$0	\$174,497	\$1,320,091	\$1,399,778	NA	702.2%	6.0%				
11100 Regular Programs Elementary	\$6,756,080	\$10,296,559	\$9,575,047	\$10,008,824	48.1%	-2.8%	4.5%				
11200 Regular Programs Middle/Junior High	\$3,191,223	\$4,767,538	\$4,820,950	\$5,061,422	58.6%	6.2%	5.0%				
11300 Regular Programs High School	\$4,276,274	\$6,423,896	\$6,363,904	\$6,541,839	53.0%	1.8%	2.8%				
11350 Regular Programs High School - Academic Honors Diploma	\$102,790	\$132,347	\$178,099	\$207,565	101.9%	56.8%	16.5%				
11410 Regular Programs Vocational Education - Agriculture A	\$81,468	\$90,354	\$103,987	\$138,501	70.0%	53.3%	33.2%				
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$191,612	\$174,544	\$173,243	\$204,022	6.5%	16.9%	17.8%				
11590 Regular Programs Vocational Education - Other Vocational Ed. Programs	\$36,607	\$53,920	\$127,547	\$133,818	265.6%	148.2%	4.9%				
11630 Regular Programs Alternative Education Programs - High School	\$60,759	\$81,241	\$81,010	\$82,326	35.5%	1.3%	1.6%				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$111,423	\$176,148	\$183,724	\$216,028	93.9%	22.6%	17.6%				
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$763,258	\$903	\$0	\$0	NA	NA	NA				
12220 Special Programs Mental Disabilities - Moderate Mental Disabilities	\$0	\$711,090	\$856,995	\$826,410	NA	16.2%	-3.6%				
12310 Special Programs Physical Impairment - Orthopedic Impairment	\$24,836	\$0	\$0	\$0	NA	NA	NA				
12330 Special Programs Physical Impairment - Visual Impairment	\$0	\$0	\$27,199	\$23,969	NA	NA	-11.9%				
12340 Special Programs Physical Impairment - Hearing Impairment	\$0	\$40,399	\$89,121	\$104,923	NA	159.7%	17.7%				
12350 Special Programs Physical Impairment - Homebound	\$38,490	\$36,800	\$47,024	\$61,419	59.6%	66.9%	30.6%				
12410 Special Programs Emotional Disabilities - Full Time	\$420,363	\$312,067	\$216,589	\$176,539	-58.0%	-43.4%	-18.5%				
12420 Special Programs Emotional Disabilities - All Others	\$0	\$12	\$0	\$0	NA	NA	NA				
12510 Special Programs Culturally Different - Communication Disorders	\$184,164	\$0	\$0	\$0	NA	NA	NA				
12610 Special Programs Learning Disability	\$0	\$1,310,459	\$1,605,613	\$1,710,109	NA	30.5%	6.5%				
12810 Special Programs Special Education Preschool	\$75,049	\$140,364	\$142,630	\$178,056	137.3%	26.9%	24.8%				
12900 Special Programs Other Special Programs	\$85,788	\$143,572	\$172,849	\$190,483	122.0%	32.7%	10.2%				
14100 Summer School Programs Elementary	\$38,276	\$39,123	\$20,602	\$21,271	-44.4%	-45.6%	3.2%				
14200 Summer School Programs Middle/Junior High School	\$13,246	\$38,046	\$0	\$0	NA	NA	NA				
14300 Summer School Programs High School	\$56,070	\$67,612	\$113,478	\$137,236	144.8%	103.0%	20.9%				
16100 Remediation Remediation Testing	\$351,039	\$316,915	\$477,576	\$517,360	47.4%	63.2%	8.3%				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$140,944	\$168,217	\$153,285	\$165,152	17.2%	-1.8%	7.7%				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$183,930	\$193,106	\$45,486	\$36,245	-80.3%	-81.2%	-20.3%				
17900 Pay. to Other Gov. Units in State Other	\$0	\$0	\$0	\$19,555	NA	NA	NA				
22110 Instruction Imp. of Instruction - Service Area Direction	\$0	\$0	\$63,481	\$159,508	NA	NA	151.3%				
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$221,900	\$78,063	\$89,224	\$82,182	-63.0%	5.3%	-7.9%				
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$41,979	\$59,804	\$6,566	\$39,366	-6.2%	-34.2%	499.5%				
22220 Instruction Library/Media Services - School Library	\$361,864	\$323,527	\$258,585	\$246,059	-32.0%	-23.9%	-4.8%				
22230 Instruction Library/Media Services - Audiovisual	\$5,287	\$8,081	\$4,198	\$3,521	-33.4%	-56.4%	-16.1%				
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$4,902	\$3,744	\$865	\$26,166	433.8%	598.8%	2926.1%				
22360 Instruction Instruc. Related Tech. - Network Support	\$628,044	\$860,975	\$1,215,082	\$1,337,118	112.9%	55.3%	10.0%				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$472,875	\$751,968	\$228,380	\$600,052	26.9%	-20.2%	162.7%				
25560 Central Services Textbks. for Rent/Resale - Public Information Services	\$0	\$589	\$1,821	\$3,464	NA	488.1%	90.2%				
25570 Central Services Textbks. for Rent/Resale - Materials and Supplies	\$1,347	\$0	\$0	\$0	NA	NA	NA				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$1,600,675	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$20,522,562	\$27,976,481	\$28,764,250	\$30,660,287	49.4%	9.6%	6.6%
Student Instructional Support											
21110 Students Attend. & Social Work Serv. - Service Area Direction	\$0	\$11,376	\$0	\$0	NA	NA	NA				
21130 Students Attend. & Social Work Serv. - Social Work Services	\$61,000	\$54,513	\$0	\$0	NA	NA	NA				
21220 Students Guidance Services - Counseling Services	\$779,554	\$1,311,357	\$1,212,861	\$1,285,200	64.9%	-2.0%	6.0%				
21340 Students Health Services - Nurse Services	\$173,652	\$329,147	\$375,788	\$407,023	134.4%	23.7%	8.3%				
21420 Students Psychological Services - Psychological Testing	\$0	\$146,073	\$204,190	\$208,915	NA	43.0%	2.3%				
21490 Students Psychological Services - Other Psychological Services	\$0	\$632	\$0	\$0	NA	NA	NA				
21520 Students Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$282,463	\$343,739	\$391,197	NA	38.5%	13.8%				
21620 Students Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$53,216	\$69,899	\$67,793	NA	27.4%	-3.0%				
21720 Students Physical Therapy Services - Physical Therapy Services	\$0	\$0	\$63,062	\$64,908	NA	NA	2.9%				
21810 Students Special Ed. Administration - Service Area Direction	\$322,460	\$151,557	\$222,583	\$279,780	-13.2%	84.6%	25.7%				

School Corporation Expenditures by Account
Biannual Financial Report Data
Northwest Allen County Schools (225)

Account							Percent Change		
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015		
21990 Students	Other Support Services Students - Other Student Services	\$0	\$0	\$81,937	\$44,477	NA	NA	-45.7%	
24100 School Administration	Office of The Principal	\$1,803,951	\$2,814,362	\$2,910,664	\$2,966,077	64.4%	5.4%	1.9%	
Student Instructional Support Total		\$3,140,617	\$5,154,696	\$5,484,723	\$5,715,370	82.0%	10.9%	4.2%	
Overhead and Operational									
23110 General Administration	Board of Education - Service Area Direction	\$31,615	\$82,001	\$75,228	\$77,169	144.1%	-5.9%	2.6%	
23150 General Administration	Board of Education - Legal Services	\$32,636	\$25,246	\$25,916	\$20,790	-36.3%	-17.7%	-19.8%	
23160 General Administration	Board of Education - Promotion Expenses	\$2,445	\$3,374	\$2,186	\$3,632	48.5%	7.6%	66.1%	
23210 General Administration	Executive Administration - Office of The Superintendent	\$758,795	\$667,676	\$695,436	\$681,076	-10.2%	2.0%	-2.1%	
23220 General Administration	Executive Administration - Community Relations	\$0	\$0	\$0	\$1,917	NA	NA	NA	
25110 Central Services	Fiscal Services - Office of The Business Manager	\$0	\$392,838	\$418,049	\$442,491	NA	12.6%	5.8%	
25150 Central Services	Fiscal Services - Payroll Services	\$3,018	\$1,002	\$6,423	\$6,968	130.9%	595.4%	8.5%	
25191 Central Services	Fiscal Services - Other - Refund of Revenue	\$1,186	\$5,238	\$1,913	\$180	-84.8%	-96.6%	-90.6%	
25750 Central Services	Personnel Services - Health Services	\$0	\$5,099	\$6,619	\$7,740	NA	51.8%	16.9%	
25790 Central Services	Personnel Services - Other Personnel Services	\$0	\$66,672	\$159,651	\$230,133	NA	245.2%	44.1%	
25850 Central Services	Admin. Tech. Services - Network Support	\$0	\$125,946	\$282,511	\$277,072	NA	120.0%	-1.9%	
25920 Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$2,081	\$1,719	\$2,037	\$1,702	-18.2%	-1.0%	-16.4%	
25940 Central Services	Other Supp. Serv. Cent. Serv. - Settlements	\$0	\$18,000	\$0	\$0	NA	NA	NA	
25990 Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$1,543	\$0	\$0	\$0	NA	NA	NA	
26100 Oper. & Maint. of Plant Serv.	Service Area Direction	\$160,165	\$205,741	\$181,638	\$193,881	21.1%	-5.8%	6.7%	
26200 Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$3,646,354	\$5,031,085	\$4,885,545	\$5,031,377	38.0%	0.0%	3.0%	
26300 Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$15,729	\$23,180	\$30,985	\$25,702	63.4%	10.9%	-17.1%	
26400 Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$228,781	\$322,510	\$402,822	\$354,673	55.0%	10.0%	-12.0%	
26500 Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$1,935	\$4,911	\$24,809	\$50,651	2517.4%	931.3%	104.2%	
26600 Oper. & Maint. of Plant Serv.	Security Services	\$5,153	\$7,940	\$56,801	\$95,321	1749.6%	1100.5%	67.8%	
26700 Oper. & Maint. of Plant Serv.	Insurance	\$277,352	\$234,191	\$271,972	\$260,058	-6.2%	11.0%	-4.4%	
27010 Student Transportation	Service Area Direction	\$104,058	\$154,147	\$178,709	\$180,253	73.2%	16.9%	0.9%	
27100 Student Transportation	Vehicle Operation	\$784,652	\$1,385,302	\$1,605,619	\$1,730,205	120.5%	24.9%	7.8%	
27200 Student Transportation	Monitoring Services	\$0	\$7,448	\$0	\$0	NA	NA	NA	
27300 Student Transportation	Vehicle Servicing and Maintenance	\$462,249	\$615,776	\$746,715	\$787,529	70.4%	27.9%	5.5%	
27400 Student Transportation	Purchase of School Buses	\$455,345	\$601,517	\$598,537	\$718,358	57.8%	19.4%	20.0%	
27500 Student Transportation	Insurance on Buses	\$64,008	\$47,469	\$40,650	\$44,869	-29.9%	-5.5%	10.4%	
27900 Student Transportation	Other Student Transportation Services	\$18,306	\$20,591	\$25,218	\$21,466	17.3%	4.2%	-14.9%	
27910 Student Transportation	Bus Driver Training	\$0	\$0	\$9,982	\$12,942	NA	NA	29.6%	
31100 Food Services Operations	Service Area Direction	\$74,304	\$100,308	\$111,839	\$117,206	57.7%	16.8%	4.8%	
31200 Food Services Operations	Food Preparation and Dispensing	\$1,461,429	\$2,000,443	\$2,531,791	\$2,766,520	89.3%	38.3%	9.3%	
Overhead and Operational Total		\$8,593,139	\$12,157,372	\$13,379,602	\$14,141,881	64.6%	16.3%	5.7%	
Non Operational									
33100 Community Service Operations	Direction of Community Services	\$0	\$1,510	\$0	\$0	NA	NA	NA	
33400 Category not Specified	Athletic Coaches	\$0	\$0	\$211,127	\$435,589	NA	NA	106.3%	
43000 Category not Specified	Professional Services	\$14,355	\$11,566	\$12,973	\$9,421	-34.4%	-18.5%	-27.4%	
45100 Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$2,485,477	\$1,703,101	\$520,346	\$569,142	-77.1%	-66.6%	9.4%	
45400 Building Acq., Const. and Impr.	Sports Facilities	\$64,303	\$83,425	\$128,788	\$136,342	112.0%	63.4%	5.9%	
47000 Category not Specified	Purchase of Mobile or Fixed Equipment	\$459,766	\$368,156	\$208,653	\$329,726	-28.3%	-10.4%	58.0%	
49000 Category not Specified	Other Facilities Acq. and Construction	\$118,036	\$90,967	\$79,354	\$68,927	-41.6%	-24.2%	-13.1%	
51100 Principal on Debt	Bonds	\$328,649	\$245,953	\$0	\$0	NA	NA	NA	
51600 Principal on Debt	Other DLGF Approved Debt	\$7,821	\$0	\$0	\$0	NA	NA	NA	
52200 Interest on Debt	Temporary Loans	\$103,542	\$124,267	\$0	\$0	NA	NA	NA	
53100 Lease Rental	Buildings-Principal	\$7,512,650	\$5,405,000	\$9,700,000	\$10,350,895	37.8%	91.5%	6.7%	
53150 Lease Rental	Buildings-Interest	\$0	\$6,956,000	\$5,858,000	\$5,192,605	NA	-25.4%	-11.4%	

School Corporation Expenditures by Account
Biannual Financial Report Data
Northwest Allen County Schools (225)

Account					Percent Change						
					FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015
Non Operational Total					\$11,094,599	\$14,989,944	\$16,719,241	\$17,092,647	54.1%	14.0%	2.2%
Prorated by Fund											
26491	NA	PERF - Academic Achievement	\$168,721	\$0	\$0	\$0	NA	NA	NA		
26491	NA	PERF - Instructional Support	\$30,005	\$0	\$0	\$0	NA	NA	NA		
26491	NA	PERF - Overhead and Operational	\$126,146	\$0	\$0	\$0	NA	NA	NA		
26492	NA	Social Security - Academic Achievement	\$1,224,082	\$0	\$0	\$0	NA	NA	NA		
26492	NA	Social Security - Instructional Support	\$214,304	\$0	\$0	\$0	NA	NA	NA		
26492	NA	Social Security - Overhead and Operational	\$291,840	\$0	\$0	\$0	NA	NA	NA		
26493	NA	Workman's Compensation - Academic Achievement	\$130,033	\$0	\$0	\$0	NA	NA	NA		
26493	NA	Workman's Compensation - Instructional Support	\$23,874	\$0	\$0	\$0	NA	NA	NA		
26493	NA	Workman's Compensation - Overhead and Operational	\$42,822	\$0	\$0	\$0	NA	NA	NA		
26494	NA	Group Insurance - Academic Achievement	\$4,268,795	\$0	\$0	\$0	NA	NA	NA		
26494	NA	Group Insurance - Instructional Support	\$759,832	\$0	\$0	\$0	NA	NA	NA		
26494	NA	Group Insurance - Overhead and Operational	\$1,177,314	\$0	\$0	\$0	NA	NA	NA		
26496	NA	Unemployment Compensation - Academic Achievement	\$3,290	\$0	\$0	\$0	NA	NA	NA		
26496	NA	Unemployment Compensation - Instructional Support	\$537	\$0	\$0	\$0	NA	NA	NA		
26496	NA	Unemployment Compensation - Overhead and Operational	\$511	\$0	\$0	\$0	NA	NA	NA		
26498	NA	Severance / Early Retirement Pay - Academic Achievement	\$174,136	\$0	\$0	\$0	NA	NA	NA		
26498	NA	Severance / Early Retirement Pay - Instructional Support	\$20,896	\$0	\$0	\$0	NA	NA	NA		
26498	NA	Severance / Early Retirement Pay - Overhead and Operational	\$21,118	\$0	\$0	\$0	NA	NA	NA		
Prorated by Fund Total					\$8,678,255	\$0	\$0	\$0	NA	NA	NA