

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

Northwest Allen County Schools (0225)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$108,425	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$4,697,550	\$6,756,080	\$7,680,204	\$9,008,337	92%	33%	17%
	11200 Regular Programs; Middle/Junior High	\$1,243,190	\$3,191,223	\$3,376,092	\$4,124,877	232%	29%	22%
	11300 Regular Programs; High School	\$2,384,431	\$4,276,274	\$4,611,052	\$5,665,534	138%	32%	23%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$102,790	\$93,296	\$95,227	n/a	-7%	2%
	11410 Vocational Education; Agriculture A	\$115,943	\$81,468	\$75,226	\$81,080	-30%	0%	8%
	11450 Vocational Education; Consumer and Homemaking	\$53,891	\$191,612	\$244,050	\$203,799	278%	6%	-16%
	11590 Other Vocational Education Programs	\$49,251	\$36,607	\$36,868	\$43,302	-12%	18%	17%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$19,678	\$0	\$0	\$0	-100%	n/a	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$58,283	\$60,759	\$63,641	\$68,985	18%	14%	8%
	11910 Other Regular Programs; Competency Testing	\$0	\$0	\$0	\$14	n/a	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$79,439	\$111,423	\$118,079	\$50,278	-37%	-55%	-57%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$118,660	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$291,095	\$763,258	\$796,114	\$355,749	22%	-53%	-55%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$0	\$387,147	n/a	n/a	n/a
	12310 Physical Impairment; Orthopedic Impairment	\$8,064	\$24,836	\$0	\$626	-92%	-97%	n/a
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$0	\$20,220	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$3,299	\$38,490	\$38,783	\$50,824	> 500%	32%	31%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$265,317	\$420,363	\$473,961	\$345,068	30%	-18%	-27%
	12510 Culturally Different; Communication Disorders	\$64,283	\$184,164	\$194,253	\$74,988	17%	-59%	-61%
	12520 Culturally Different; Compensatory	\$434	\$0	\$0	\$0	-100%	n/a	n/a
	12610 Learning Disability	\$0	\$0	\$0	\$779,270	n/a	n/a	n/a
	12810 Special Education Preschool	\$0	\$75,049	\$117,842	\$106,970	n/a	43%	-9%
	12900 Other Special Programs	\$24,695	\$85,788	\$166,259	\$116,930	373%	36%	-30%
	14100 Summer School Programs; Elementary	\$112,600	\$38,276	\$44,958	\$52,517	-53%	37%	17%
	14200 Summer School Programs; Middle/Junior High School	\$15,735	\$13,246	\$25,156	\$32,650	107%	146%	30%
	14300 Summer School Programs; High School	\$39,705	\$56,070	\$72,494	\$87,920	121%	57%	21%
	16100 Remediation Testing	\$209,421	\$351,039	\$348,749	\$351,977	68%	0%	1%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$8,989	\$180	\$7,908	\$23,978	167%	> 500%	203%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$140,944	\$164,936	\$201,182	n/a	43%	22%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$219,289	\$183,930	\$206,103	\$63,548	-71%	-65%	-69%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$0	\$161,757	n/a	n/a	n/a
	22220 Library/Media Services; School Library	\$198,516	\$361,864	\$351,276	\$377,850	90%	4%	8%
	22230 Library/Media Services; Audiovisual	\$4,852	\$5,287	\$5,074	\$7,422	53%	40%	46%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$7,871	\$4,902	\$2,713	\$4,496	-43%	-8%	66%
	24100 Office of The Principal	\$913,349	\$1,803,951	\$1,966,807	\$2,403,661	163%	33%	22%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$247,799	\$472,875	\$479,678	\$511,347	106%	8%	7%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$10,072	\$20,922	n/a	n/a	108%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$1,347	\$5,374	\$5,254	n/a	290%	-2%
	26497 2007 Account Code - Teachers Retirement Fund	\$396,461	\$1,600,675	\$1,301,893	\$488,816	23%	-69%	-62%
Student Academic Achievement Total		\$11,733,432	\$21,434,770	\$23,078,911	\$26,601,608	127%	24%	15%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$15,356	\$61,000	\$71,917	\$64,505	320%	6%	-10%
	21220 Guidance Services; Counseling Services	\$528,036	\$779,554	\$878,531	\$1,002,751	90%	29%	14%
	21340 Health Services; Nurse Services	\$68,961	\$173,652	\$235,485	\$283,386	311%	63%	20%
	21390 Health Services; Other Health Services	\$0	\$0	\$180	\$0	n/a	n/a	-100%
	21420 Psychological Testing	\$0	\$0	\$0	\$102,219	n/a	n/a	n/a
	21490 Other Psychological Services	\$0	\$0	\$0	\$660	n/a	n/a	n/a
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$35,139	n/a	n/a	n/a
	21810 Special Education Administration; Service Area Direction	\$0	\$322,460	\$389,287	\$246,067	n/a	-24%	-37%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$329	\$2,235	n/a	n/a	> 500%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$0	\$780	n/a	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$131,745	\$221,900	\$231,093	\$150,346	14%	-32%	-35%
	22130 Improvement of Instruction; Instructional Staff Training	\$34,872	\$41,979	\$65,789	\$64,440	85%	54%	-2%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$2,040	\$0	\$0	\$0	-100%	n/a	n/a

**School Corporation Expenditures by HB 1006 Expenditure Categories
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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$270,125	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$18,958	\$31,615	\$29,731	\$54,095	185%	71%	82%
	23210 Executive Administration; Office of The Superintendent	\$431,783	\$758,795	\$861,202	\$690,920	60%	-9%	-20%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$31,097	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$628,044	\$562,656	\$447,670	n/a	-29%	-20%
Student Instructional Support Total		\$1,231,752	\$3,018,999	\$3,326,200	\$3,446,438	180%	14%	4%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$17,382	\$32,636	\$19,576	\$25,152	45%	-23%	28%
	23160 Board of Education; Promotion Expenses	\$2,250	\$2,445	\$4,782	\$2,197	-2%	-10%	-54%
	23230 Executive Administration; Staff Relations and Negotiations	\$2,500	\$0	\$0	\$0	-100%	n/a	n/a
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$0	\$193,631	n/a	n/a	n/a
	25150 Fiscal Services; Payroll Services	\$2,882	\$3,018	\$2,866	\$3,071	7%	2%	7%
	25191 Other Fiscal Services; Refund of Revenue	\$3,799	\$1,186	\$4,292	\$6,059	59%	411%	41%
	25192 Other Fiscal Services; Petty Cash	\$697	\$0	\$0	\$0	-100%	n/a	n/a
	25400 Planning, Research, Development and Evaluation	\$1,927	\$0	\$4,544	\$521	-73%	n/a	-89%
	25920 Ditch Assessments	\$1,811	\$2,081	\$0	\$1,922	6%	-8%	n/a
	25940 Settlements	\$0	\$0	\$10,000	\$424	n/a	n/a	-96%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$31	\$1,543	\$160	\$0	-100%	-100%	-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$160,165	\$164,866	\$175,540	n/a	10%	6%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,664,621	\$3,646,354	\$4,012,370	\$4,306,891	159%	18%	7%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$14,613	\$15,729	\$17,582	\$24,780	70%	58%	41%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$78,480	\$228,781	\$299,529	\$305,426	289%	34%	2%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,983	\$1,935	\$5,629	\$2,068	-31%	7%	-63%
	26600 Operation and Maintenance of Plant Services; Security Services	\$2,594	\$5,153	\$4,862	\$5,148	98%	0%	6%
	26700 Operation and Maintenance of Plant Services; Insurance	\$73,992	\$277,352	\$236,646	\$234,998	218%	-15%	-1%
	27010 Student Transportation; Service Area Direction	\$75,069	\$104,058	\$114,262	\$135,005	80%	30%	18%
	27100 Student Transportation; Vehicle Operation	\$575,831	\$784,652	\$845,464	\$1,140,212	98%	45%	35%
	27200 Student Transportation; Monitoring Services	\$0	\$0	\$0	\$5,258	n/a	n/a	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$321,006	\$462,249	\$458,429	\$594,504	85%	29%	30%
	27400 Student Transportation; Purchase of School Buses	\$186,275	\$455,345	\$513,593	\$505,181	171%	11%	-2%
	27500 Student Transportation; Insurance on Buses	\$20,324	\$64,008	\$43,240	\$42,106	107%	-34%	-3%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$18,306	\$17,703	\$15,170	n/a	-17%	-14%
	31100 Food Services Operations; Service Area Direction	\$43,804	\$74,304	\$75,997	\$84,548	93%	14%	11%
	31200 Food Services Operations; Food Preparation and Dispensing	\$844,380	\$1,461,429	\$1,665,967	\$1,856,863	120%	27%	11%
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$1,114	n/a	n/a	n/a
	52200 Debt Services; Interest on Debt; Temporary Loans	\$94,267	\$103,542	\$0	\$88,429	-6%	-15%	n/a
Overhead and Operational Total		\$4,031,517	\$7,906,271	\$8,522,357	\$9,756,218	142%	23%	14%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$461,720	\$2,485,477	\$632,833	\$632,171	37%	-75%	0%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$5,465	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$100	\$14,355	\$11,455	\$8,311	> 500%	-42%	-27%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$0	\$267,540	n/a	n/a	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$64,303	\$33,443	\$64,936	n/a	1%	94%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$665,782	\$459,766	\$461,116	\$414,008	-38%	-10%	-10%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$67,133	\$118,036	\$90,298	\$70,693	5%	-40%	-22%
	51100 Debt Services; Principal on Debt; Bonds	\$176,198	\$328,649	\$330,842	\$279,707	59%	-15%	-15%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$7,821	\$0	\$0	n/a	-100%	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,109,630	\$7,512,650	\$8,778,330	\$7,404,518	138%	-1%	-16%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$2,131,645	n/a	n/a	n/a
Nonoperational Total		\$4,486,028	\$10,991,058	\$10,338,317	\$11,273,529	151%	3%	9%
prorated								
	26491 2007 Account Code - PERF	\$173,382	\$324,872	\$307,405	\$157,495	-9%	-52%	-49%
	26492 2007 Account Code - Social Security	\$986,688	\$1,730,226	\$1,907,076	\$737,297	-25%	-57%	-61%
	26493 2007 Account Code - Workmen's Compensation	\$48,038	\$196,729	\$172,949	\$121,533	153%	-38%	-30%

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	26494 2007 Account Code - Group Insurance	\$1,882,789	\$6,205,940	\$7,178,946	\$3,677,728	95%	-41%	-49%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$4,339	\$1,820	\$2,062	n/a	-52%	13%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$140,731	\$216,150	\$472,810	\$107,930	-23%	-50%	-77%
prorated Total		\$3,231,628	\$8,678,255	\$10,041,006	\$4,804,045	49%	-45%	-52%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$14,204,527	\$28,018,911	\$30,739,967	\$30,086,512	112%	7%	-2%	57.5%	53.9%	55.6%	53.8%
Student Instructional Support	\$1,473,513	\$3,712,123	\$4,149,468	\$3,860,503	162%	4%	-7%	6.0%	7.1%	7.5%	6.9%
Overhead and Operational	\$4,550,290	\$9,307,262	\$10,079,039	\$10,661,294	134%	15%	6%	18.4%	17.9%	18.2%	19.1%
Nonoperational	\$4,486,028	\$10,991,058	\$10,338,317	\$11,273,529	151%	3%	9%	18.2%	21.1%	18.7%	20.2%
Grand Total	\$24,714,357	\$52,029,353	\$55,306,791	\$55,881,838	126%	7%	1%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	63.4%	61.0%	63.1%	60.7%