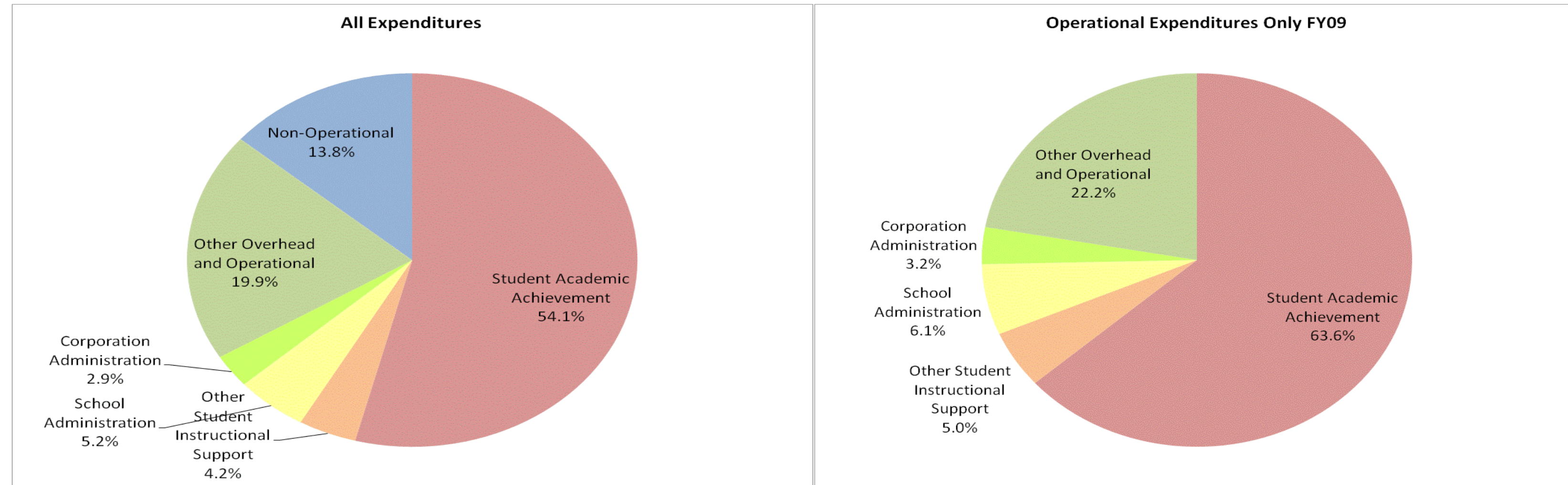


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
East Allen County Schools (255)**

East Allen County Schools (255)

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	\$38,982,363	55.2%	\$54,281,893	55.9%	\$53,166,282	54.1%	\$51,548,014	54.1%
Student Instructional Support	\$6,274,669	8.9%	\$8,765,595	9.0%	\$9,042,170	9.2%	\$8,891,610	9.3%
Overhead and Operational	\$14,108,314	20.0%	\$20,595,308	21.2%	\$21,868,348	22.3%	\$21,731,890	22.8%
Nonoperational	\$11,231,015	15.9%	\$13,382,356	13.8%	\$14,111,282	14.4%	\$13,139,337	13.8%
Grand Total	\$70,596,362		\$97,025,153		\$98,188,082	-2%	\$95,310,851	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	64.1%	65.0%	63.4%	63.4%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
East Allen County Schools (255)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$253,599	\$447,120	\$592,520		134%	33%
	11100 Regular Programs; Elementary	\$10,942,647	\$13,500,519	\$15,349,473	\$17,659,445	61%	31%	15%
	11200 Regular Programs; Middle/Junior High	\$2,439,274	\$3,274,030	\$3,972,225	\$4,802,508	97%	47%	21%
	11300 Regular Programs; High School	\$9,289,849	\$11,157,308	\$12,134,462	\$14,455,905	56%	30%	19%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$233,135	\$368,856			58%
	11410 Vocational Education; Agriculture A	\$220,773	\$297,394	\$258,906	\$209,117	-5%	-30%	-19%
	11440 Vocational Education; Health Occupations	\$0	\$0	\$0	\$41,641			
	11450 Vocational Education; Consumer and Homemaking	\$41,592	\$1,206	\$267,239	\$268,984	> 500%	> 500%	1%
	11460 Vocational Education; Occupational Home Economics	\$0	\$0	\$0	\$62,611			
	11470 Vocational Education; Business Education	\$0	\$0	\$352,794	\$318,278			-10%
	11480 Vocational Education; Industrial Education A	\$0	\$0	\$1,568	\$75,276			> 500%
	11510 Vocational Education; Cooperative Education	\$216,902	\$211,653	\$384,099	\$279,065	29%	32%	-27%
	11590 Other Vocational Education Programs	\$0	\$0	\$27,000	\$60,497			124%
	11910 Other Regular Programs; Competency Testing	\$37,633	\$0	\$0	\$0	-100%		
	11920 Other Regular Programs; Project 4R	\$39,251	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$109,818	\$27,560	\$35,916	\$104,956	-4%	281%	192%
	12210 Mental Disabilities; Mild Mental Disabilities	\$14,008	\$14,383	\$26,090	\$21,883	56%	52%	-16%
	12230 Mental Disabilities; Severe Mental Disabilities	\$598,721	\$1,397,156	\$2,036,212	\$2,076,047	247%	49%	2%
	12310 Physical Impairment; Orthopedic Impairment	\$50,816	\$110,204	\$128,228	\$196,046	286%	78%	53%
	12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$69,275	\$154,472			123%
	12330 Physical Impairment; Visual Impairment	\$67,294	\$85,839	\$95,334	\$118,549	76%	38%	24%
	12340 Physical Impairment; Hearing Impairment	\$88,495	\$101,040	\$87,453	\$107,942	22%	7%	23%
	12350 Physical Impairment; Homebound	\$48,249	\$39,260	\$59,308	\$64,281	33%	64%	8%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$135,072	\$172,403	\$184,666	\$113,142	-16%	-34%	-39%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$238	\$0			-100%
	12510 Culturally Different; Communication Disorders	\$263,988	\$356,281	\$421,753	\$521,191	97%	46%	24%
	12520 Culturally Different; Compensatory	\$0	\$0	\$20,462	\$5,683			-72%
	12610 Learning Disability	\$1,174,387	\$1,427,710	\$1,763,471	\$1,837,087	56%	29%	4%
	12710 Equal Opportunity At Risk	\$287,365	\$430,705	\$583,423	\$723,429	152%	68%	24%
	12810 Special Education Preschool	\$275,021	\$320,195	\$427,257	\$492,992	79%	54%	15%
	12900 Other Special Programs	\$265,387	\$564,891	\$606,982	\$795,206	200%	41%	31%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$206	\$0	\$37,229	\$3,257	> 500%		-91%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$15,513	\$17,962	\$20,418		32%	14%
	14100 Summer School Programs; Elementary	\$55,370	\$71,760	\$144,390	\$146,519	165%	104%	1%
	14300 Summer School Programs; High School	\$183,145	\$224,607	\$149,860	\$220,602	20%	-2%	47%
	16100 Remediation Testing	\$341,521	\$230,244	\$225,176	\$176,607	-48%	-23%	-22%
	16200 Preventive Remediation	\$99,654	\$71,713	\$86,196	\$105,155	6%	47%	22%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$47,700	\$195,075			309%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$193,045	\$136,286	\$339,857	\$202,951	5%	49%	-40%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$235,464	\$70,463	\$67,996		-71%	-4%
	22110 Improvement of Instruction; Service Area Direction	\$210,176	\$186,596	\$154,107	\$579,376	176%	210%	276%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$92,295	\$646,706	\$538,041	\$346,105	275%	-46%	-36%
	22130 Improvement of Instruction; Instructional Staff Training	\$4,207	\$0	\$100,146	\$139,109	> 500%		39%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	-\$1,355	\$27,510	\$52,670	\$124,396		352%	136%
	22210 Library/Media Services; Service Area Direction	\$37,766	\$10,541	\$9,641	\$7,674	-80%	-27%	-20%
	22220 Library/Media Services; School Library	\$491,807	\$464,890	\$775,342	\$821,584	67%	77%	6%
	22230 Library/Media Services; Audiovisual	\$61,585	\$41,625	\$39,981	\$59,618	-3%	43%	49%
	22240 Library/Media Services; Educational Television	\$13,828	\$67	\$3,798	\$8,485	-39%	> 500%	123%
	22250 Library/Media Services; Computer Assisted Instruction Services	-\$25,410	\$8,763	\$18,819	\$33,584		283%	78%
	22360 Instruction, Related Technology; Network Support	\$0	\$26,989	\$4,871	\$0		-100%	-100%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$447,863			
	22400 Academic Student Assessment	\$0	\$0	\$12,670	\$33,446			164%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$415,606			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$74,436	\$1,112,820	\$489,875	\$864,979	> 500%	-22%	77%
	26497 2007 Account Code - Teachers Retirement Fund	\$1,371,081	\$2,255,070	\$1,215,488	\$0			
Student Academic Achievement Total		\$29,809,899	\$39,510,500	\$44,508,371	\$51,548,014	73%	30%	16%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$113,733	\$424,024	\$419,711	\$658,188	479%	55%	57%
	21220 Guidance Services; Counseling Services	\$1,083,816	\$995,840	\$1,507,717	\$1,791,586	65%	80%	19%
	21340 Health Services; Nurse Services	\$244,162	\$407,780	\$510,248	\$615,384	152%	51%	21%
	21420 Psychological Testing	\$178,349	\$236,019	\$272,642	\$322,230	81%	37%	18%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$75,342	\$196,083	\$249,492	\$308,844	310%	58%	24%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$1,000	\$0	\$0	\$0	-100%		
	21810 Special Education Administration; Service Area Direction	\$80,257	\$157,162	\$160,680	\$181,595	126%	16%	13%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
East Allen County Schools (255)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$45,506	\$99,273			118%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$440	\$0			-100%
	24100 Office of The Principal	\$2,919,961	\$3,762,576	\$4,311,670	\$4,914,150	68%	31%	14%
	24900 Other Support Services, School Administration	\$0	\$0	\$1,375	\$360			-74%
Student Instructional Support Total		\$4,696,619	\$6,179,485	\$7,479,481	\$8,891,610	89%	44%	19%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$36,482	\$38,104	\$53,637	\$65,122	79%	71%	21%
	23150 Board of Education; Legal Services	\$18,375	\$13,943	\$22,514	\$8,957	-51%	-36%	-60%
	23160 Board of Education; Promotion Expenses	\$3,051	\$6,577	\$6,697	\$9,045	196%	38%	35%
	23190 Board of Education; Other Governing Body Services	\$7,726	\$75,320	\$38,409	\$15,663	103%	-79%	-59%
	23210 Executive Administration; Office of The Superintendent	\$163,580	\$592,177	\$316,711	\$342,268	109%	-42%	8%
	23220 Executive Administration; Community Relations	\$0	\$0	\$47,364	\$119,475			152%
	23230 Executive Administration; Staff Relations and Negotiations	\$122,497	\$284,166	\$330,909	\$383,421	213%	35%	16%
	25110 Fiscal Services; Office of The Business Manager	\$110,128	\$128,141	\$148,812	\$171,737	56%	34%	15%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$170	\$3,439			> 500%
	25160 Fiscal Services; Financial Accounting	\$0	\$0	\$35,425	\$69,749			97%
	25191 Other Fiscal Services; Refund of Revenue	\$8,451	\$1,951	\$72,019	\$51,053	> 500%	> 500%	-29%
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$43,054	\$51,030	\$39,595	\$0	-100%	-100%	-100%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$50,869	\$70,802	\$89,690	\$108,435	113%	53%	21%
	25300 Printing, Publishing, and Duplicating Services	\$97,940	\$95,223	\$72,912	\$83,642	-15%	-12%	15%
	25400 Planning, Research, Development and Evaluation	\$168,103	\$278,485	\$212,251	\$239,517	42%	-14%	13%
	25600 Public Information Services	\$0	\$19,719	\$8,162	\$71,439			> 500%
	25710 Personnel Services; Supervision of Personnel Services	\$6,051	\$60,302	\$28,941	\$0	-100%	-100%	-100%
	25750 Personnel Services; Health Services	\$5,293	\$2,073	\$7,406	\$3,442	-35%	66%	-54%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$152	\$6,673			> 500%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$992,004			
	25890 Other Technology Services	\$58,878	\$77,179	\$24,370	\$9,729	-83%	-87%	-60%
	25920 Ditch Assessments	\$332	\$212	\$144	\$187	-44%	-11%	31%
	25990 Other Support Services, Central	\$2,608	\$0	\$1,310	\$0	-100%		-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$123,036	\$36,065	\$46,681	\$50,845	-59%	41%	9%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,235,238	\$5,283,671	\$5,759,467	\$6,685,289	58%	27%	16%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$59,222	\$8,595	\$24,642	\$0	-100%	-100%	-100%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$826,014	\$1,607,865	\$1,881,170	\$1,183,234	43%	-26%	-37%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$393	\$1,398	\$1,398	\$0			
	26499 2007 Account Code - Other	\$0	\$319,705	\$111,951	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$14,979	\$6,460	\$5,296	\$1,512	-90%	-77%	-71%
	26600 Operation and Maintenance of Plant Services; Security Services	\$10,730	\$51,230	\$59,559	\$63,570	492%	24%	7%
	26700 Operation and Maintenance of Plant Services; Insurance	\$164,966	\$388,067	\$304,866	\$313,700	90%	-19%	3%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$3,755	\$528	\$0	\$0	-100%	-100%	
	27010 Student Transportation; Service Area Direction	\$118,892	\$228,528	\$296,078	\$353,673	197%	55%	19%
	27100 Student Transportation; Vehicle Operation	\$1,395,173	\$1,825,150	\$2,615,960	\$3,246,309	133%	78%	24%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$917,356	\$1,104,929	\$1,555,473	\$1,295,679	41%	17%	-17%
	27400 Student Transportation; Purchase of School Buses	\$626,649	\$887,892	\$907,629	\$1,113,611	78%	25%	23%
	27500 Student Transportation; Insurance on Buses	\$40,836	\$124,724	\$96,543	\$106,402	161%	-15%	10%
	27700 Student Transportation; Contracted Transportation Services	\$2,089	\$34,374	\$16,144	\$28,623	> 500%	-17%	77%
	27900 Student Transportation; Other Student Transportation Services	\$18,761	\$28,874	\$15,899	\$564	-97%	-98%	-96%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,162,970	\$1,453,751	\$2,289,167	\$2,496,499	115%	72%	9%
	31400 Food Services Operations; Food Purchases	\$0	\$0	\$2,046,623	\$2,037,383			0%
	31900 Other Food Services	\$1,212,567	\$1,163,823	\$0	\$0	-100%	-100%	
Overhead and Operational Total		\$11,837,041	\$16,351,031	\$19,592,146	\$21,731,890	84%	33%	11%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$38,779	\$272,706	\$325,265	\$378,018	> 500%	39%	16%
	33200 Community Recreation	\$55,970	\$0	\$0	\$0	-100%		
	33300 Civic Services	\$0	\$0	\$0	\$750			
	33400 Athletic Coaches	\$564,093	\$711,319	\$794,042	\$844,274	50%	19%	6%
	33930 Latch Key Kid Program	\$8,260	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$17,169	\$40,685	\$68,972	\$88,657	416%	118%	29%
	43000 Facilities Acquisition and Construction; Professional Services	\$300,016	\$26,981	\$65,976	\$189,883	-37%	> 500%	188%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$9,200	\$7,000			-24%
	45100 Building Acquisition, Construction and Improvements	\$3,480,315	\$1,258,210	\$2,799,674	\$2,326,658	-33%	85%	-17%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$0	\$451,426	\$974,112			116%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$337,000	\$0			-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$108	\$71,550	\$79,001	\$66,207	> 500%	-7%	-16%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$2,201	\$6,562			198%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$2,567,857	\$1,572,627	\$1,571,962	\$1,140,520	-56%	-27%	-27%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
East Allen County Schools (255)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$74,344	\$71,925	\$56,419	\$79,961	8%	11%	42%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$210,000	\$330,000	\$345,000	64%	5%	5%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$489,313	\$473,445	\$459,092	-6%	-3%	-3%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$217,131	\$99,880	\$55,732	\$0	-100%	-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,693,226	\$7,830,553	\$5,226,803	\$4,310,563	17%	-45%	-18%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$1,019,321	\$1,919,580			88%
	60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$2,000	\$2,500			25%
Nonoperational Total		\$11,017,268	\$12,655,749	\$13,668,441	\$13,139,337	19%	4%	-4%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$693,411	\$738,184	\$421,196	\$0			
	26492 2007 Account Code - Social Security	\$2,870,683	\$3,607,509	\$1,785,950	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$196,913	\$233,321	\$237,358	\$0			
	26494 2007 Account Code - Group Insurance	\$9,372,031	\$17,570,276	\$10,424,491	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$296	\$32,332	\$4,932	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$102,200	\$146,766	\$67,221	\$0			
Prorated By Fund Total		\$13,235,534	\$22,328,387	\$12,941,148	\$0			