

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

**M S D Southwest Allen County (0125)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$70,352	\$71,234	\$109,484	n/a	56%	54%
	11100 Regular Programs; Elementary	\$5,866,655	\$8,337,261	\$8,879,654	\$10,207,330	74%	22%	15%
	11200 Regular Programs; Middle/Junior High	\$3,273,495	\$4,035,301	\$4,135,229	\$5,064,583	55%	26%	22%
	11300 Regular Programs; High School	\$3,890,697	\$5,862,536	\$6,029,599	\$7,083,258	82%	21%	17%
	11430 Vocational Education; Distributive Education	\$150,670	\$109,096	\$164,959	\$201,924	34%	85%	22%
	11450 Vocational Education; Consumer and Homemaking	\$184,123	\$209,486	\$218,509	\$260,495	41%	24%	19%
	11480 Vocational Education; Industrial Education A	\$175,281	\$204,524	\$213,159	\$249,287	42%	22%	17%
	11630 Regular Programs; Alternative Education Programs; High School	\$166,490	\$201,882	\$336,169	\$46,324	-72%	-77%	-86%
	11910 Other Regular Programs; Competency Testing	\$4,030	\$2,175	\$1,796	\$8,997	123%	314%	401%
	11920 Other Regular Programs; Project 4R	\$1,201	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$419,178	\$454,006	\$495,876	\$314,377	-25%	-31%	-37%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$358,854	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$0	\$1,125,876	n/a	n/a	n/a
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$0	\$545,294	n/a	n/a	n/a
	12310 Physical Impairment; Orthopedic Impairment	\$653	\$0	\$0	\$0	-100%	n/a	n/a
	12330 Physical Impairment; Visual Impairment	\$0	\$0	\$0	\$37,952	n/a	n/a	n/a
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$0	\$60,165	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$10,317	\$21,401	\$25,063	\$25,569	148%	19%	2%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$0	\$217,403	n/a	n/a	n/a
	12510 Culturally Different; Communication Disorders	\$119,377	\$198,314	\$206,071	\$256,790	115%	29%	25%
	12710 Equal Opportunity At Risk	\$41,622	\$68,732	\$66,991	\$87,208	110%	27%	30%
	12900 Other Special Programs	\$2,792,940	\$4,775,354	\$5,019,758	\$2,840,545	2%	-41%	-43%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$6,564	\$0	\$60,000	\$0	-100%	n/a	-100%
	14100 Summer School Programs; Elementary	\$124,257	\$71,764	\$91,719	\$38,453	-69%	-46%	-58%
	14200 Summer School Programs; Middle/Junior High School	\$39,690	\$23,518	\$30,256	\$6,278	-84%	-73%	-79%
	14300 Summer School Programs; High School	\$124,159	\$131,672	\$148,451	\$154,785	25%	18%	4%
	16100 Remediation Testing	\$36,059	\$11,191	\$11,400	\$13,915	-61%	24%	22%
	16200 Preventive Remediation	\$132,951	\$198,299	\$202,944	\$255,864	92%	29%	26%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$5,036	\$0	\$0	\$0	-100%	n/a	n/a
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$208,333	\$393,132	\$328,332	\$370,465	78%	-6%	13%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$98,732	\$0	\$0	\$0	-100%	n/a	n/a
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$122,486	\$129,940	\$0	n/a	-100%	-100%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$438	\$0	\$0	\$0	-100%	n/a	n/a
	17900 Payments to Other Governmental Units Within State; Other	\$2,858	\$287	\$0	\$0	-100%	-100%	n/a
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$350	\$0	\$0	\$0	-100%	n/a	n/a
	22220 Library/Media Services; School Library	\$614,142	\$657,537	\$709,884	\$723,027	18%	10%	2%
	22230 Library/Media Services; Audiovisual	\$26,351	\$32,466	\$31,137	\$28,418	8%	-12%	-9%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$136,022	\$504	\$750	\$538	-100%	7%	-28%
	22290 Library/Media Services; Other Educational Media Services	\$0	\$77	\$0	\$1,176	n/a	> 500%	n/a
	24100 Office of The Principal	\$1,346,102	\$1,988,452	\$1,936,233	\$2,529,923	88%	27%	31%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$0	\$0	\$797	n/a	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$692,871	\$1,134,493	\$1,555,243	\$809,874	17%	-29%	-48%
<b>Student Academic Achievement Total</b>		<b>\$20,691,644</b>	<b>\$29,316,298</b>	<b>\$31,100,356</b>	<b>\$34,035,226</b>	<b>64%</b>	<b>16%</b>	<b>9%</b>
<b>Student Instructional Support</b>								
	21120 Attendance and Social Work Services; Attendance Services	\$7,076	\$0	\$0	\$0	-100%	n/a	n/a
	21140 Attendance and Social Work Services; Pupil Accounting	\$21,426	\$0	\$0	\$0	-100%	n/a	n/a
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$5,103	\$0	n/a	n/a	-100%
	21220 Guidance Services; Counseling Services	\$811,651	\$1,028,717	\$753,058	\$978,297	21%	-5%	30%
	21340 Health Services; Nurse Services	\$158,786	\$259,293	\$270,477	\$348,323	119%	34%	29%
	21390 Health Services; Other Health Services	\$3,161	\$25,595	\$13,721	\$3,182	1%	-88%	-77%
	21430 Psychological Counseling	\$0	\$0	\$0	\$224,979	n/a	n/a	n/a
	21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$0	\$0	\$56,875	n/a	n/a	n/a
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$0	\$74,840	n/a	n/a	n/a
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$0	\$171,264	n/a	n/a	n/a
	21890 Special Education Administration; Other Special Education Administration	\$0	\$1,650	\$0	\$93,011	n/a	> 500%	n/a

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	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$0	\$140,594	n/a	n/a	n/a
	21990 Other Support Services, Students; Other Student Services	\$0	\$46,670	\$103,265	\$53,793	n/a	15%	-48%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$61,614	\$36,654	\$16,135	\$21,274	-65%	-42%	32%
	22130 Improvement of Instruction; Instructional Staff Training	\$20,383	\$71,890	\$53,931	\$82,121	303%	14%	52%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$115,063	\$85,436	\$79,938	\$165,441	44%	94%	107%
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$54,901	n/a	n/a	n/a
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$155,592	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$28,251	\$46,096	\$62,028	\$39,697	41%	-14%	-36%
	23190 Board of Education; Other Governing Body Services	\$14,243	\$0	\$0	\$0	-100%	n/a	n/a
	23210 Executive Administration; Office of The Superintendent	\$351,188	\$402,223	\$439,065	\$557,101	59%	39%	27%
	23220 Executive Administration; Community Relations	\$66,464	\$0	\$0	\$0	-100%	n/a	n/a
	23290 Executive Administration; Other Executive Administration Services	\$26,614	\$19,793	\$19,978	\$16,530	-38%	-16%	-17%
	24900 Other Support Services, School Administration	\$143,855	\$173,710	\$157,923	\$180,454	25%	4%	14%
	25720 Personnel Services; Recruitment and Placement	\$134,889	\$195,930	\$208,421	\$251,014	86%	28%	20%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$622,663	\$1,376,579	\$726,462	n/a	17%	-47%
<b>Student Instructional Support Total</b>		<b>\$1,964,664</b>	<b>\$3,016,320</b>	<b>\$3,559,621</b>	<b>\$4,395,744</b>	<b>124%</b>	<b>46%</b>	<b>23%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$35,874	\$84,338	\$47,469	\$95,868	167%	14%	102%
	23160 Board of Education; Promotion Expenses	\$5,118	\$7,603	\$5,882	\$10,942	114%	44%	86%
	25110 Fiscal Services; Office of The Business Manager	\$477,519	\$418,557	\$450,081	\$637,338	33%	52%	42%
	25191 Other Fiscal Services; Refund of Revenue	\$1,498	\$64	\$188	\$144	-90%	125%	-23%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$273	n/a	n/a	n/a
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$877	n/a	n/a	n/a
	25810 Administrative Technology Services; Technology Services Supervison And Administration	\$0	\$0	\$0	\$50,785	n/a	n/a	n/a
	25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$0	\$0	\$30,882	n/a	n/a	n/a
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$62,050	n/a	n/a	n/a
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$29,683	n/a	n/a	n/a
	25950 Other Assessments	\$0	\$0	\$0	\$45,868	n/a	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,838,284	\$3,696,282	\$4,087,024	\$4,404,357	55%	19%	8%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$151,771	\$89,267	\$95,350	\$116,394	-23%	30%	22%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$449,742	\$1,660,173	\$766,831	\$857,593	91%	-48%	12%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$29,970	\$12,796	\$37,967	\$14,508	-52%	13%	-62%
	26600 Operation and Maintenance of Plant Services; Security Services	\$34,981	\$26,500	\$24,959	\$693	-98%	-97%	-97%
	26700 Operation and Maintenance of Plant Services; Insurance	\$119,445	\$221,690	\$220,695	\$217,724	82%	-2%	-1%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$0	\$568,577	n/a	n/a	n/a
	27010 Student Transportation; Service Area Direction	\$127,236	\$206,637	\$232,381	\$345,551	172%	67%	49%
	27100 Student Transportation; Vehicle Operation	\$594,783	\$838,855	\$835,874	\$1,139,588	92%	36%	36%
	27200 Student Transportation; Monitoring Services	\$42,728	\$75,253	\$86,795	\$89,152	109%	18%	3%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$295,803	\$504,129	\$534,355	\$622,866	111%	24%	17%
	27400 Student Transportation; Purchase of School Buses	\$0	\$672,684	\$576,270	\$639,590	n/a	-5%	11%
	27500 Student Transportation; Insurance on Buses	\$27,097	\$37,749	\$38,368	\$41,459	53%	10%	8%
	27700 Student Transportation; Contracted Transportation Services	\$51	\$0	\$0	\$3,347	> 500%	n/a	n/a
	27900 Student Transportation; Other Student Transportation Services	\$13,219	\$46,072	\$24,735	\$9,675	-27%	-79%	-61%
	27910 Student Transportation; Bus Driver Training	\$177	\$2,126	\$885	\$390	121%	-82%	-56%
	31100 Food Services Operations; Service Area Direction	\$55,495	\$51,904	\$55,030	\$76,632	38%	48%	39%
	31200 Food Services Operations; Food Preparation and Dispensing	\$393,536	\$647,702	\$678,895	\$768,999	95%	19%	13%
	31400 Food Services Operations; Food Purchases	\$601,778	\$895,605	\$600,509	\$501,050	-17%	-44%	-17%
	31900 Other Food Services	\$16,624	\$118,389	\$551,593	\$820,909	> 500%	> 500%	49%
	33100 Community Service Operations; Direction of Community Services	\$0	\$25,000	\$17,308	\$0	n/a	-100%	-100%
	33400 Athletic Coaches	\$113,748	\$204,825	\$193,911	\$229,519	102%	12%	18%
	33910 High School Band Uniforms	\$4,717	\$3,225	\$114,237	\$5,000	6%	55%	-96%
	33930 Latch Key Kid Program	\$109,401	\$144,780	\$136,334	\$64,803	-41%	-55%	-52%
	33940 Child Care Services	\$0	\$0	\$0	\$80,866	n/a	n/a	n/a
	33990 Other Community Services; Other	\$252	\$1,958	\$9,163	\$15,743	> 500%	> 500%	72%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$230,787	\$87,546	\$196,171	\$325,118	41%	271%	66%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$8,018	\$0	\$0	n/a	-100%	n/a

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Overhead and Operational Total</b>		<b>\$6,771,633</b>	<b>\$10,789,727</b>	<b>\$10,619,260</b>	<b>\$12,924,810</b>	<b>91%</b>	<b>20%</b>	<b>22%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$3,115,934	\$3,557,758	\$2,716,611	\$989,581	-68%	-72%	-64%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$175,000	\$473,126	\$972,801	\$947,830	442%	100%	-3%
	43000 Facilities Acquisition and Construction; Professional Services	\$20,850	\$66,805	\$123,370	\$81,268	290%	22%	-34%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$0	\$218,120	n/a	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,139,337	\$2,055,694	\$2,034,797	\$1,949,319	71%	-5%	-4%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$34,436	\$28,339	\$76,267	\$158,893	361%	461%	108%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$200,000	\$210,000	\$220,000	n/a	10%	5%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$230,851	\$220,751	\$209,331	n/a	-9%	-5%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$8,241,539	\$11,346,915	\$11,281,581	\$10,426,696	27%	-8%	-8%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$1,386,980	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$149,714	\$0	\$0	\$0	-100%	n/a	n/a
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$0	\$75	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$12,876,810</b>	<b>\$17,959,488</b>	<b>\$17,636,178</b>	<b>\$16,588,093</b>	<b>29%</b>	<b>-8%</b>	<b>-6%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$458,721	\$579,349	\$601,740	\$298,025	-35%	-49%	-50%
	26492 2007 Account Code - Social Security	\$1,693,628	\$2,371,453	\$2,483,874	\$1,216,552	-28%	-49%	-51%
	26493 2007 Account Code - Workmen's Compensation	\$30,897	\$171,497	\$169,070	\$89,148	189%	-48%	-47%
	26494 2007 Account Code - Group Insurance	\$1,712,141	\$8,005,658	\$9,607,287	\$4,543,417	165%	-43%	-53%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$3,530	\$9,011	\$11,536	n/a	227%	28%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$119,106	\$967,172	\$924,511	\$541,852	355%	-44%	-41%
<b>prorated Total</b>		<b>\$4,014,494</b>	<b>\$12,098,660</b>	<b>\$13,795,493</b>	<b>\$6,700,531</b>	<b>67%</b>	<b>-45%</b>	<b>-51%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$23,766,371	\$38,470,222	\$41,654,094	\$39,165,583	65%	2%	-6%
Student Instructional Support	\$2,249,607	\$4,004,004	\$4,933,501	\$5,091,858	126%	27%	3%
Overhead and Operational	\$7,426,456	\$12,746,780	\$12,487,135	\$13,798,870	86%	8%	11%
Nonoperational	\$12,876,810	\$17,959,488	\$17,636,178	\$16,588,093	29%	-8%	-6%
<b>Grand Total</b>	<b>\$46,319,244</b>	<b>\$73,180,493</b>	<b>\$76,710,907</b>	<b>\$74,644,404</b>	<b>61%</b>	<b>2%</b>	<b>-3%</b>

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
51.3%	52.6%	54.3%	52.5%
4.9%	5.5%	6.4%	6.8%
16.0%	17.4%	16.3%	18.5%
27.8%	24.5%	23.0%	22.2%

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>56.2%</b>	<b>58.0%</b>	<b>60.7%</b>	<b>59.3%</b>