

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

Northeastern Wayne Schools (8375)

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	\$52,922	\$54,250	\$136,853	n/a	159%	152%
	11100 Regular Programs; Elementary	\$1,395,312	\$1,622,026	\$1,668,485	\$1,781,264	28%	10%	7%	
	11300 Regular Programs; High School	\$1,541,241	\$1,809,076	\$1,757,718	\$2,018,510	31%	12%	15%	
	11410 Vocational Education; Agriculture A	\$176,541	\$203,991	\$209,013	\$257,795	46%	26%	23%	
	12100 2007 Account Code - Gifted and Talented	\$17,459	\$5,121	\$19,561	\$662	-96%	-87%	-97%	
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$21,503	n/a	n/a	n/a	
	12210 Mental Disabilities; Mild Mental Disabilities	\$43,582	\$104,399	\$108,177	\$137,567	216%	32%	27%	
	12350 Physical Impairment; Homebound	\$0	\$129	\$0	\$0	n/a	-100%	n/a	
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$0	\$86,107	\$85,644	\$43,955	n/a	-49%	-49%	
	12610 Learning Disability	\$0	\$0	\$0	\$61,307	n/a	n/a	n/a	
	12810 Special Education Preschool	\$0	\$0	\$31,539	\$12,404	n/a	n/a	-61%	
	16100 Remediation Testing	\$47,239	\$25,897	\$38,275	\$31,938	-32%	23%	-17%	
	16200 Preventive Remediation	\$4,814	\$705	\$643	\$1,600	-67%	127%	149%	
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$31,196	\$44,809	\$45,706	\$41,765	34%	-7%	-9%	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$340,330	\$152,797	\$162,474	\$184,951	-46%	21%	14%	
	22220 Library/Media Services; School Library	\$60,212	\$102,101	\$78,397	\$134,019	123%	31%	71%	
	22230 Library/Media Services; Audiovisual	\$7,628	\$5,767	\$5,398	\$7,967	4%	38%	48%	
	24100 Office of The Principal	\$344,894	\$413,866	\$438,558	\$516,771	50%	25%	18%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$76,883	\$94,718	\$86,706	\$113,572	48%	20%	31%	
	26497 2007 Account Code - Teachers Retirement Fund	\$119,544	\$239,335	\$256,974	\$123,923	4%	-48%	-52%	
Student Academic Achievement Total		\$4,206,876	\$4,963,764	\$5,047,521	\$5,628,325	34%	13%	12%	
Student Instructional Support									
	21120 Attendance and Social Work Services; Attendance Services	\$774	\$0	\$0	\$0	-100%	n/a	n/a	
	21210 Guidance Services; Service Area Direction	\$46,457	\$57,310	\$58,632	\$71,333	54%	24%	22%	
	21220 Guidance Services; Counseling Services	\$35,045	\$37,094	\$36,033	\$49,096	40%	32%	36%	
	21250 Guidance Services; Records Maintenance	\$0	\$0	\$2,178	\$0	n/a	n/a	-100%	
	21290 Guidance Services; Other Guidance Services	\$6,620	\$0	\$8,085	\$19,047	188%	n/a	136%	
	21340 Health Services; Nurse Services	\$26,152	\$31,285	\$34,732	\$35,502	36%	13%	2%	
	21890 Special Education Administration; Other Special Education Administration	\$0	\$27	\$665	\$41	n/a	51%	-94%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$12,433	\$15,222	\$11,498	\$35,352	184%	132%	207%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$17,916	n/a	n/a	n/a	
	23110 Board of Education; Service Area Direction	\$10,000	\$10,000	\$10,000	\$10,000	0%	0%	0%	
	23190 Board of Education; Other Governing Body Services	\$0	\$0	\$0	\$4,640	n/a	n/a	n/a	
	23210 Executive Administration; Office of The Superintendent	\$121,984	\$166,824	\$172,091	\$204,040	67%	22%	19%	
	23220 Executive Administration; Community Relations	\$0	\$1,325	\$2,205	\$3,167	n/a	139%	44%	
	23290 Executive Administration; Other Executive Administration Services	\$15,908	\$18,451	\$20,346	\$18,300	15%	-1%	-10%	
	26700 2007 Account Code - Technology Coordinator	\$0	\$0	\$52,863	\$27,489	n/a	n/a	-48%	
Student Instructional Support Total		\$275,372	\$337,538	\$409,328	\$495,923	80%	47%	21%	
Overhead and Operational									
	23150 Board of Education; Legal Services	\$3,700	\$10,206	\$8,807	\$18,173	391%	78%	106%	
	23230 Executive Administration; Staff Relations and Negotiations	\$500	\$0	\$0	\$0	-100%	n/a	n/a	
	25130 Fiscal Services; Budgeting	\$0	\$7,509	\$7,451	\$7,278	n/a	-3%	-2%	
	25150 Fiscal Services; Payroll Services	\$6,545	\$0	\$0	\$0	-100%	n/a	n/a	
	25160 Fiscal Services; Financial Accounting	\$303	\$5,743	\$5,790	\$6,240	> 500%	9%	8%	
	25191 Other Fiscal Services; Refund of Revenue	\$66	\$1,419	\$600	\$1,415	> 500%	0%	136%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$451,485	\$499,705	\$621,824	\$685,899	52%	37%	10%	
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$38,381	\$68,445	\$32,508	\$26,473	-31%	-61%	-19%	
	26600 Operation and Maintenance of Plant Services; Security Services	\$3,154	\$3,352	\$3,106	\$3,142	0%	-6%	1%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$83,994	\$115,482	\$117,632	\$121,187	44%	5%	3%	
	27010 Student Transportation; Service Area Direction	\$29,353	\$21,459	\$1,801	\$58,746	100%	174%	> 500%	
	27100 Student Transportation; Vehicle Operation	\$218,387	\$278,149	\$293,575	\$318,801	46%	15%	9%	
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$156,348	\$160,372	\$162,834	\$183,954	18%	15%	13%	
	27400 Student Transportation; Purchase of School Buses	\$120,140	\$81,056	\$91,564	\$81,062	-33%	0%	-11%	

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	27500 Student Transportation; Insurance on Buses	\$228	\$25,359	\$0	\$14,359	> 500%	-43%	n/a
	27700 Student Transportation; Contracted Transportation Services	\$15,248	\$0	\$0	\$0	-100%	n/a	n/a
	27900 Student Transportation; Other Student Transportation Services	\$1,016	\$10,665	\$11,345	\$11,520	> 500%	8%	2%
	31100 Food Services Operations; Service Area Direction	\$147,285	\$0	\$0	\$0	-100%	n/a	n/a
	31400 Food Services Operations; Food Purchases	\$119,698	\$408,663	\$414,211	\$427,406	257%	5%	3%
	31900 Other Food Services	\$1,692	\$9,356	\$6,604	\$4,068	140%	-57%	-38%
	33100 Community Service Operations; Direction of Community Services	\$114	\$0	\$0	\$0	-100%	n/a	n/a
	33200 Community Recreation	\$15,470	\$13,262	\$21,034	\$21,157	37%	60%	1%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$27,740	\$22,011	\$28,239	\$22,516	-19%	2%	-20%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$0	\$10,339	n/a	n/a	n/a
Overhead and Operational Total		\$1,440,849	\$1,742,212	\$1,828,925	\$2,023,735	40%	16%	11%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$327,979	\$0	\$0	\$0	-100%	n/a	n/a
	40100 Facilities Acquisition and Construction; Service Area Direction	\$0	\$0	\$0	\$16,262	n/a	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$6,300	\$0	\$0	n/a	-100%	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$36,824	\$54,476	\$2,166	\$4,500	-88%	-92%	108%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$8,463	\$0	\$0	n/a	-100%	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$71,446	\$2,945,250	\$25,262	n/a	-65%	-99%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$100,000	\$100,000	\$100,000	n/a	0%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$11,532	\$8,870	\$2,752	n/a	-76%	-69%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$128,054	\$101,701	\$114,925	\$44,757	-65%	-56%	-61%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$28,567	\$6,185	\$5,671	\$0	-100%	-100%	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$301,350	\$445,000	\$0	n/a	-100%	-100%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$156,415	\$266,355	\$244,725	n/a	56%	-8%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$668,369	\$778,191	\$336,800	\$747,265	12%	-4%	122%
	54200 2007 Account Code - Common School Fund	\$37,470	\$0	\$0	\$0	-100%	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$350	\$0	n/a	n/a	-100%
Nonoperational Total		\$1,227,263	\$1,596,058	\$4,225,386	\$1,185,521	-3%	-26%	-72%
prorated								
	26491 2007 Account Code - PERF	\$55,276	\$51,916	\$58,816	\$30,152	-45%	-42%	-49%
	26492 2007 Account Code - Social Security	\$314,400	\$390,367	\$406,404	\$188,842	-40%	-52%	-54%
	26494 2007 Account Code - Group Insurance	\$225,702	\$597,482	\$602,645	\$301,055	33%	-50%	-50%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$1,026	\$9,172	\$5,477	n/a	434%	-40%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$90,128	\$18,119	\$8,766	n/a	-90%	-52%
prorated Total		\$595,377	\$1,130,920	\$1,095,156	\$534,292	-10%	-53%	-51%

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	\$4,683,495	\$5,923,636	\$5,949,744	\$6,061,432	29%	2%	2%	60.5%	60.6%	47.2%	61.4%
Student Instructional Support	\$308,561	\$399,941	\$484,191	\$537,422	74%	34%	11%	4.0%	4.1%	3.8%	5.4%
Overhead and Operational	\$1,526,418	\$1,850,858	\$1,946,994	\$2,083,421	36%	13%	7%	19.7%	18.9%	15.4%	21.1%
Nonoperational	\$1,227,263	\$1,596,058	\$4,225,386	\$1,185,521	-3%	-26%	-72%	15.8%	16.3%	33.5%	12.0%
Grand Total	\$7,745,737	\$9,770,492	\$12,606,316	\$9,867,796	27%	1%	-22%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	64.4%	64.7%	51.0%	66.9%