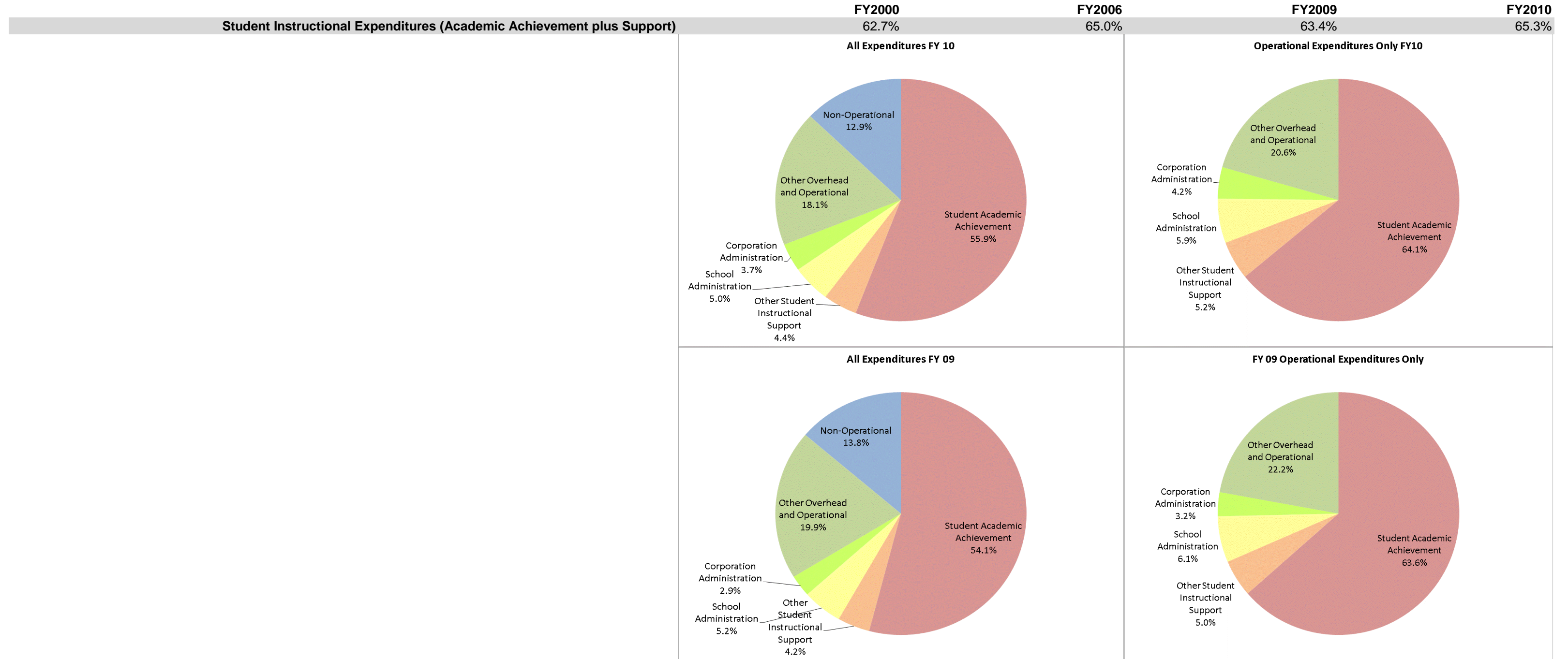


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
East Allen County Schools (255)

East Allen County Schools (255)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$41,653,617	54.3%	\$54,281,893	55.9%	\$51,548,014	54.1%	\$55,385,688	55.9%
Student Instructional Support	\$6,468,035	8.4%	\$8,765,595	9.0%	\$8,891,610	9.3%	\$9,322,532	9.4%
Overhead and Operational	\$16,231,061	21.2%	\$20,595,308	21.2%	\$21,731,890	22.8%	\$21,668,062	21.9%
Nonoperational	\$12,387,882	16.1%	\$13,382,356	13.8%	\$13,139,337	13.8%	\$12,738,579	12.9%
Grand Total	\$76,740,595		\$97,025,153		\$95,310,851		\$99,114,861	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
East Allen County Schools (255)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$148,442			
	11050 Regular Programs; Full Day Kindergarten	\$0	\$253,599	\$592,520	\$743,661		193%	26%
	11100 Regular Programs; Elementary	\$12,361,176	\$13,500,519	\$17,659,445	\$18,367,300	49%	36%	4%
	11200 Regular Programs; Middle/Junior High	\$2,360,584	\$3,274,030	\$4,802,508	\$5,044,941	114%	54%	5%
	11300 Regular Programs; High School	\$9,887,132	\$11,157,308	\$14,455,905	\$14,232,490	44%	28%	-2%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$368,856	\$982,103			166%
	11410 Vocational Education; Agriculture A	\$236,768	\$297,394	\$209,117	\$162,121	-32%	-45%	-22%
	11440 Vocational Education; Health Occupations	\$0	\$0	\$41,641	\$72,313			74%
	11450 Vocational Education; Consumer and Homemaking	\$50,842	\$1,206	\$268,984	\$202,615	299%	> 500%	-25%
	11460 Vocational Education; Occupational Home Economics	\$0	\$0	\$62,611	\$87,097			39%
	11470 Vocational Education; Business Education	\$0	\$0	\$318,278	\$249,364			-22%
	11480 Vocational Education; Industrial Education A	\$0	\$0	\$75,276	\$151,704			102%
	11510 Vocational Education; Cooperative Education	\$222,837	\$211,653	\$279,065	\$570,336	156%	169%	104%
	11590 Other Vocational Education Programs	\$0	\$0	\$60,497	\$326			-99%
	11910 Other Regular Programs; Competency Testing	\$33,255	\$0	\$0	\$0	-100%		
	11920 Other Regular Programs; Project 4R	\$14,552	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$137,941	\$27,560	\$104,956	\$58,138	-58%	111%	-45%
	12210 Mental Disabilities; Mild Mental Disabilities	\$13,368	\$14,383	\$21,883	\$14,579	9%	1%	-33%
	12230 Mental Disabilities; Severe Mental Disabilities	\$631,812	\$1,397,156	\$2,076,047	\$1,992,687	215%	43%	-4%
	12310 Physical Impairment; Orthopedic Impairment	\$60,144	\$110,204	\$196,046	\$210,944	251%	91%	8%
	12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$154,472	\$132,153			-14%
	12330 Physical Impairment; Visual Impairment	\$71,619	\$85,839	\$118,549	\$110,153	54%	28%	-7%
	12340 Physical Impairment; Hearing Impairment	\$95,109	\$101,040	\$107,942	\$90,394	-5%	-11%	-16%
	12350 Physical Impairment; Homebound	\$71,687	\$39,260	\$64,281	\$47,054	-34%	20%	-27%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$121,002	\$172,403	\$113,142	\$84,303	-30%	-51%	-25%
	12510 Culturally Different; Communication Disorders	\$257,453	\$356,281	\$521,191	\$508,454	97%	43%	-2%
	12520 Culturally Different; Compensatory	\$0	\$0	\$5,683	\$0			-100%
	12610 Learning Disability	\$1,259,025	\$1,427,710	\$1,837,087	\$1,885,866	50%	32%	3%
	12710 Equal Opportunity At Risk	\$382,610	\$430,705	\$723,429	\$769,494	101%	79%	6%
	12810 Special Education Preschool	\$305,886	\$320,195	\$492,992	\$473,668	55%	48%	-4%
	12900 Other Special Programs	\$325,409	\$564,891	\$795,206	\$1,321,993	306%	134%	66%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$3,337	\$0	\$3,257	\$50,000	> 500%		> 500%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$15,513	\$20,418	\$20,429		32%	0%
	14100 Summer School Programs; Elementary	\$90,161	\$71,760	\$146,519	\$5,529	-94%	-92%	-96%
	14300 Summer School Programs; High School	\$183,488	\$224,607	\$220,602	\$181,840	-1%	-19%	-18%
	16100 Remediation Testing	\$376,041	\$230,244	\$176,607	\$442,392	18%	92%	150%
	16200 Preventive Remediation	\$126,232	\$71,713	\$105,155	\$115,547	-8%	61%	10%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$2,862	\$0	\$195,075	\$287,737	> 500%		48%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$253,222	\$136,286	\$202,951	\$207,024	-18%	52%	2%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$0	\$184,284			
	17900 Payments to Other Governmental Units Within State; Other	\$3,395	\$235,464	\$67,996	\$45,494	> 500%	-81%	-33%
	22110 Improvement of Instruction; Service Area Direction	\$208,587	\$186,596	\$579,376	\$578,037	177%	210%	0%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$195,922	\$646,706	\$346,105	\$1,041,244	431%	61%	201%
	22130 Improvement of Instruction; Instructional Staff Training	\$34,722	\$0	\$139,109	\$214,770	> 500%		54%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$27,510	\$124,396	\$94,321		243%	-24%
	22210 Library/Media Services; Service Area Direction	\$49,634	\$10,541	\$7,674	\$872	-98%	-92%	-89%
	22220 Library/Media Services; School Library	\$490,621	\$464,890	\$821,584	\$830,216	69%	79%	1%
	22230 Library/Media Services; Audiovisual	\$51,175	\$41,625	\$59,618	\$62,092	21%	49%	4%
	22240 Library/Media Services; Educational Television	\$4,038	\$67	\$8,485	\$512	-87%	> 500%	-94%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$29,101	\$8,763	\$33,584	\$13,489	-54%	54%	-60%
	22360 Instruction, Related Technology; Network Support	\$0	\$26,989	\$0	\$0		-100%	
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$447,863	\$1,040,461			132%
	22400 Academic Student Assessment	\$0	\$0	\$33,446	\$5,098			-85%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$415,606	\$433,536			4%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$764,970	\$1,112,820	\$864,979	\$816,072	7%	-27%	-6%
	26497 2007 Account Code - Teachers Retirement Fund	\$1,649,560	\$2,255,070	\$0	\$0			
Student Academic Achievement Total		\$33,417,278	\$39,510,500	\$51,548,014	\$55,385,688	66%	40%	7%
Student Instructional Support								

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
East Allen County Schools (255)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	21110 Attendance and Social Work Services; Service Area Direction	\$115,000	\$424,024	\$658,188	\$810,848	> 500%	91%	23%
	21140 Attendance and Social Work Services; Pupil Accounting	\$0	\$0	\$0	\$2,150			
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$0	\$139			
	21220 Guidance Services; Counseling Services	\$1,055,561	\$995,840	\$1,791,586	\$1,928,414	83%	94%	8%
	21340 Health Services; Nurse Services	\$263,274	\$407,780	\$615,384	\$652,191	148%	60%	6%
	21420 Psychological Testing	\$197,706	\$236,019	\$322,230	\$386,086	95%	64%	20%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$98,180	\$196,083	\$308,844	\$287,333	193%	47%	-7%
	21810 Special Education Administration; Service Area Direction	\$138,458	\$157,162	\$181,595	\$184,747	33%	18%	2%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$99,273	\$106,042			7%
	24100 Office of The Principal	\$3,201,247	\$3,762,576	\$4,914,150	\$4,781,357	49%	27%	-3%
	24900 Other Support Services, School Administration	\$0	\$0	\$360	\$183,225			> 500%
Student Instructional Support Total		\$5,069,427	\$6,179,485	\$8,891,610	\$9,322,532	84%	51%	5%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$34,188	\$38,104	\$65,122	\$64,279	88%	69%	-1%
	23150 Board of Education; Legal Services	\$35,661	\$13,943	\$8,957	\$42,227	18%	203%	371%
	23160 Board of Education; Promotion Expenses	\$12,523	\$6,577	\$9,045	\$7,802	-38%	19%	-14%
	23190 Board of Education; Other Governing Body Services	\$186,892	\$75,320	\$15,663	\$7,925	-80%	-50%	142%
	23210 Executive Administration; Office of The Superintendent	\$184,460	\$592,177	\$342,268	\$339,282	84%	-43%	-1%
	23220 Executive Administration; Community Relations	\$0	\$0	\$119,475	\$107,936			-10%
	23230 Executive Administration; Staff Relations and Negotiations	\$206,758	\$284,166	\$383,421	\$255,468	24%	-10%	-33%
	25110 Fiscal Services; Office of The Business Manager	\$122,666	\$128,141	\$171,737	\$198,510	62%	55%	16%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$3,439	\$108,055			> 500%
	25160 Fiscal Services; Financial Accounting	\$0	\$0	\$69,749	\$64,030			-8%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$1,951	\$51,053	\$79,807		> 500%	56%
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$50,631	\$51,030	\$0	\$0	-100%	-100%	
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$52,266	\$70,802	\$108,435	\$117,482	125%	66%	8%
	25300 Printing, Publishing, and Duplicating Services	\$117,734	\$95,223	\$83,642	\$89,643	-24%	-6%	7%
	25400 Planning, Research, Development and Evaluation	\$201,496	\$278,485	\$239,517	\$142,232	-29%	-49%	-41%
	25600 Public Information Services	\$0	\$19,719	\$71,439	\$71,290		262%	0%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$60,302	\$0	\$0		-100%	
	25740 Personnel Services; Noninstructional Personnel Training	\$9,522	\$0	\$0	\$0	-100%		
	25750 Personnel Services; Health Services	\$3,827	\$2,073	\$3,442	\$3,272	-15%	58%	-5%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$6,673	\$94,562			> 500%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$992,004	\$1,814,151			83%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology	\$0	\$0	\$0	\$4,500			
	25890 Other Technology Services	\$69,911	\$77,179	\$9,729	\$45,956	-34%	-40%	372%
	25920 Ditch Assessments	\$62	\$212	\$187	\$483	> 500%	128%	158%
	25990 Other Support Services, Central	\$105	\$0	\$0	\$0	-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$137,143	\$36,065	\$50,845	\$59,433	-57%	65%	17%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,150,938	\$5,283,671	\$6,685,289	\$6,278,459	51%	19%	-6%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$28,116	\$8,595	\$0	\$0	-100%	-100%	
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$933,223	\$1,607,865	\$1,183,234	\$503,470	-46%	-69%	-57%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$10	\$1,398	\$0	\$0			
	26499 2007 Account Code - Other	\$0	\$319,705	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$7,584	\$6,460	\$1,512	\$0	-100%	-100%	-100%
	26600 Operation and Maintenance of Plant Services; Security Services	\$26,489	\$51,230	\$63,570	\$76,196	188%	49%	20%
	26700 Operation and Maintenance of Plant Services; Insurance	\$196,003	\$388,067	\$313,700	\$317,652	62%	-18%	1%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$1,555	\$528	\$0	\$0	-100%	-100%	
	27010 Student Transportation; Service Area Direction	\$158,885	\$228,528	\$353,673	\$346,573	118%	52%	-2%
	27100 Student Transportation; Vehicle Operation	\$1,438,418	\$1,825,150	\$3,246,309	\$3,652,735	154%	100%	13%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$884,293	\$1,104,929	\$1,295,679	\$1,417,889	60%	28%	9%
	27400 Student Transportation; Purchase of School Buses	\$1,375,597	\$887,892	\$1,113,611	\$490,568	-64%	-45%	-56%
	27500 Student Transportation; Insurance on Buses	\$44,470	\$124,724	\$106,402	\$107,310	141%	-14%	1%
	27700 Student Transportation; Contracted Transportation Services	\$4,292	\$34,374	\$28,623	\$16,566	286%	-52%	-42%
	27900 Student Transportation; Other Student Transportation Services	\$18,884	\$28,874	\$564	\$586	-97%	-98%	4%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,165,075	\$1,453,751	\$2,496,499	\$2,631,073	126%	81%	5%
	31400 Food Services Operations; Food Purchases	\$0	\$0	\$2,037,383	\$2,080,658			2%
	31900 Other Food Services	\$1,779,912	\$1,163,823	\$0	\$0	-100%	-100%	
Overhead and Operational Total		\$13,639,587	\$16,351,031	\$21,731,890	\$21,668,062	59%	33%	0%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
East Allen County Schools (255)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$73,920	\$272,706	\$378,018	\$358,556	385%	31%	-5%
	33200 Community Recreation	\$64,661	\$0	\$0	\$0	-100%		
	33300 Civic Services	\$0	\$0	\$750	\$1,842			146%
	33400 Athletic Coaches	\$620,325	\$711,319	\$844,274	\$819,539	32%	15%	-3%
	33930 Latch Key Kid Program	\$8,260	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$36,572	\$40,685	\$88,657	\$92,687	153%	128%	5%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$278,490	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$1,269,694	\$26,981	\$189,883	\$95,629	-92%	254%	-50%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$7,000	\$0			-100%
	45100 Building Acquisition, Construction and Improvements	\$3,572,302	\$1,258,210	\$2,326,658	\$2,966,227	-17%	136%	27%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$0	\$974,112	\$932,785			-4%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$88,400			
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$22,016	\$71,550	\$66,207	\$12,298	-44%	-83%	-81%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$6,562	\$0			-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$2,634,904	\$1,572,627	\$1,140,520	\$313,795	-88%	-80%	-72%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$132,415	\$71,925	\$79,961	\$7,644	-94%	-89%	-90%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$210,000	\$345,000	\$360,000		71%	4%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$489,313	\$459,092	\$442,711		-10%	-4%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$173,288	\$99,880	\$0	\$0	-100%	-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,226,571	\$7,830,553	\$4,310,563	\$4,465,000	38%	-43%	4%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$1,919,580	\$1,769,218			-8%
	60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$2,500	\$12,250			390%
Nonoperational Total		\$12,113,419	\$12,655,749	\$13,139,337	\$12,738,579	5%	1%	-3%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$686,378	\$738,184	\$0	\$0			
	26492 2007 Account Code - Social Security	\$3,061,600	\$3,607,509	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$237,050	\$233,321	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$8,412,660	\$17,570,276	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$8,063	\$32,332	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$95,131	\$146,766	\$0	\$0			
Prorated By Fund Total		\$12,500,883	\$22,328,387	\$0	\$0			