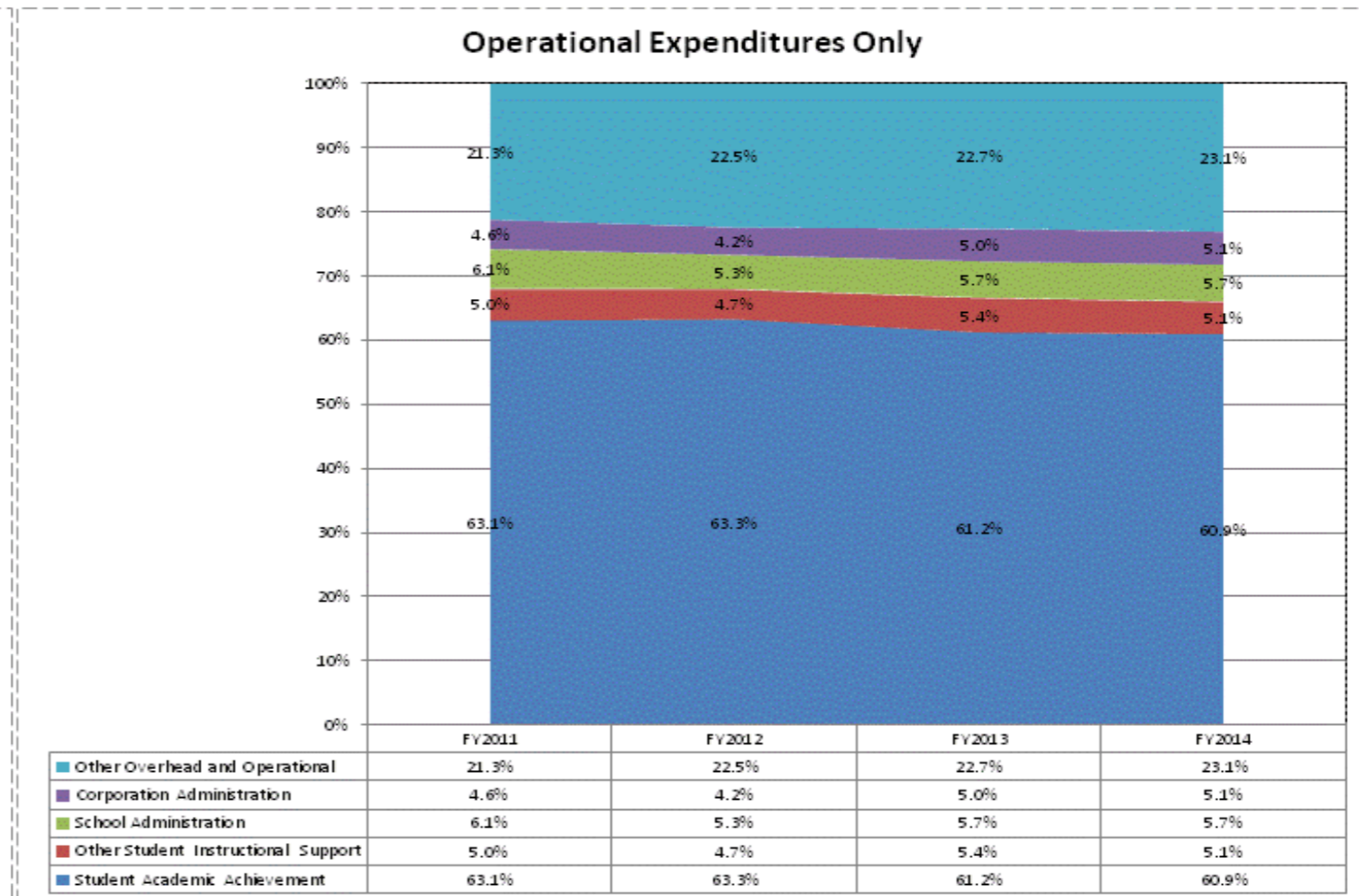
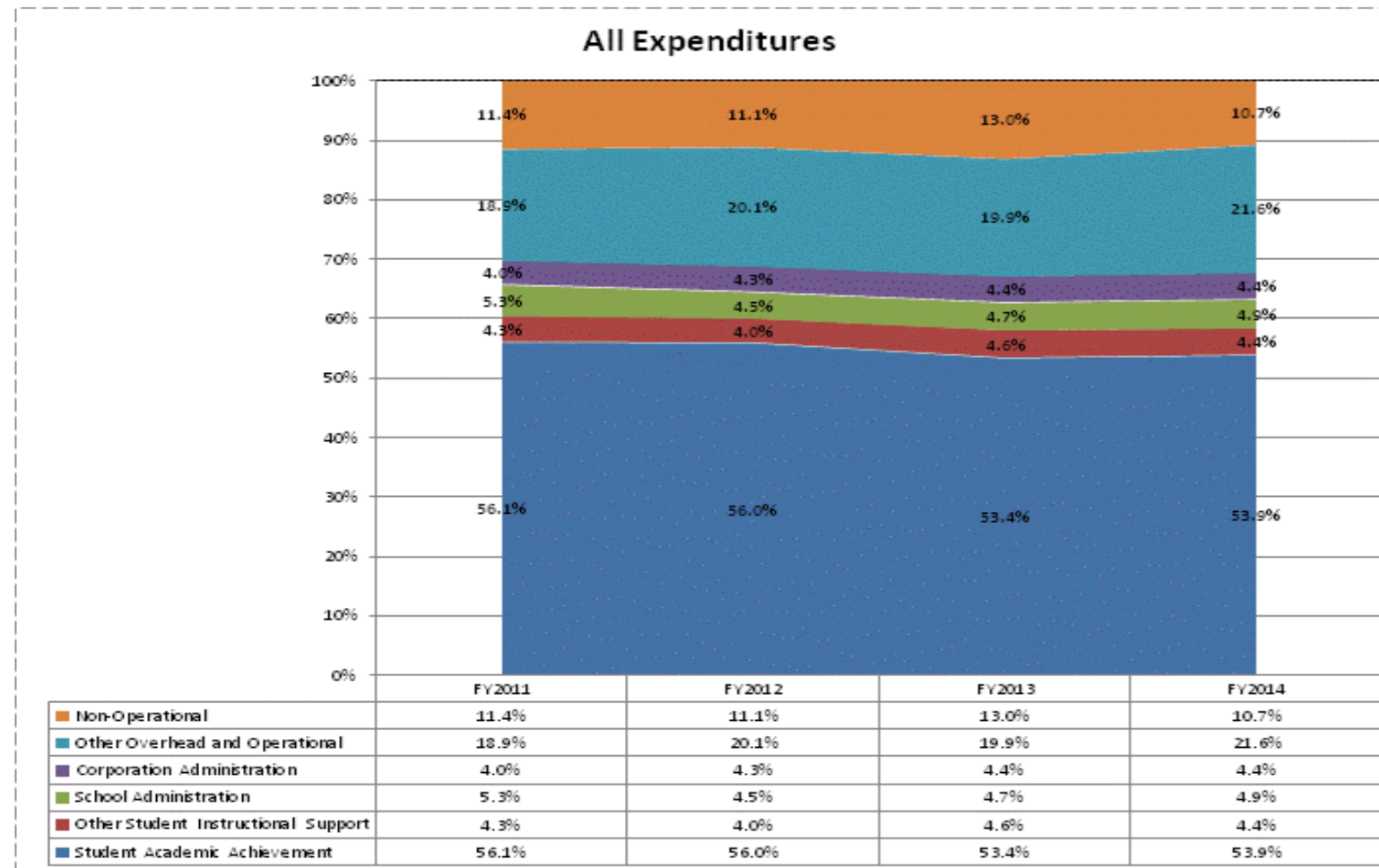


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
East Allen County Schools (255)

East Allen County Schools (255)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$54,281,893	55.9%	\$51,548,014	54.1%	\$48,814,874	53.4%	\$47,299,711	53.9%
Student Instructional Support	\$8,765,595	9.0%	\$8,891,610	9.3%	\$8,483,544	9.3%	\$8,167,468	9.3%
Overhead and Operational Nonoperational	\$20,595,308	21.2%	\$21,731,890	22.8%	\$22,178,363	24.3%	\$22,879,746	26.1%
Nonoperational	\$13,382,356	13.8%	\$13,139,337	13.8%	\$11,901,547	13.0%	\$9,391,470	10.7%
Grand Total	\$97,025,153		\$95,310,851		\$91,378,328		\$87,738,394	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	65.0%	63.4%	62.7%	63.2%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
East Allen County Schools (255)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$31,416	\$0	N/A	N/A	-100%
11050 Regular Programs; Full Day Kindergarten	\$253,599	\$592,520	\$960,517	\$1,212,647	378%	105%	26%
11100 Regular Programs; Elementary	\$13,500,519	\$17,659,445	\$15,894,534	\$15,694,390	16%	-11%	-1%
11200 Regular Programs; Middle/Junior High	\$3,274,030	\$4,802,508	\$5,908,045	\$6,096,604	86%	27%	3%
11300 Regular Programs; High School	\$11,157,308	\$14,455,905	\$11,199,768	\$10,737,430	-4%	-26%	-4%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$368,856	\$976,473	\$840,694	N/A	128%	-14%
11410 Vocational Education; Agriculture A	\$297,394	\$209,117	\$98,594	\$108,607	-63%	-48%	10%
11440 Vocational Education; Health Occupations	\$0	\$41,641	\$0	\$0	N/A	-100%	N/A
11450 Vocational Education; Consumer and Homemaking	\$1,206	\$268,984	\$60,653	\$60,620	> 500%	-77%	0%
11460 Vocational Education; Occupational Home Economics	\$0	\$62,611	\$0	\$0	N/A	-100%	N/A
11470 Vocational Education; Business Education	\$0	\$318,278	\$169,537	\$193,348	N/A	-39%	14%
11480 Vocational Education; Industrial Education A	\$0	\$75,276	\$92,206	\$94,637	N/A	26%	3%
11510 Vocational Education; Cooperative Education	\$211,653	\$279,065	\$497,686	\$426,643	102%	53%	-14%
11590 Other Vocational Education Programs	\$0	\$60,497	\$35,213	\$49,548	N/A	-18%	41%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$480,432	\$476,622	N/A	N/A	-1%
12110 Gifted And Talented; Gifted and Talented	\$27,560	\$104,956	\$42,918	\$50,367	83%	-52%	17%
12210 Mental Disabilities; Mild Mental Disabilities	\$14,383	\$21,883	\$23,863	\$19,906	38%	-9%	-17%
12230 Mental Disabilities; Severe Mental Disabilities	\$1,397,156	\$2,076,047	\$2,553,700	\$2,500,514	79%	20%	-2%
12310 Physical Impairment; Orthopedic Impairment	\$110,204	\$196,046	\$74,650	\$53,811	-51%	-73%	-28%
12320 Physical Impairment; Multiple Disabilities	\$0	\$154,472	\$141,241	\$153,294	N/A	-1%	9%
12330 Physical Impairment; Visual Impairment	\$85,839	\$118,549	\$3,882	\$2,999	-97%	-97%	-23%
12340 Physical Impairment; Hearing Impairment	\$101,040	\$107,942	\$24,389	\$27,711	-73%	-74%	14%
12350 Physical Impairment; Homebound	\$39,260	\$64,281	\$80,337	\$70,071	78%	9%	-13%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$172,403	\$113,142	\$212,093	\$313,271	82%	177%	48%
12510 Culturally Different; Communication Disorders	\$356,281	\$521,191	\$460,678	\$503,399	41%	-3%	9%
12520 Culturally Different; Compensatory	\$0	\$5,683	\$0	\$0	N/A	-100%	N/A
12610 Learning Disability	\$1,427,710	\$1,837,087	\$1,848,012	\$1,781,680	25%	-3%	-4%
12710 Equal Opportunity At Risk	\$430,705	\$723,429	\$411,042	\$533,765	24%	-26%	30%
12810 Special Education Preschool	\$320,195	\$492,992	\$500,204	\$484,555	51%	-2%	-3%
12900 Other Special Programs	\$564,891	\$795,206	\$515,991	\$484,223	-14%	-39%	-6%
13300 Adult/Continuing Education Programs; Occupational Programs	\$0	\$3,257	\$0	\$0	N/A	-100%	N/A
13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$0	\$0	\$0	N/A	N/A	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$15,513	\$20,418	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$71,760	\$146,519	\$0	\$0	-100%	-100%	N/A
14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$3,751	\$0	N/A	N/A	-100%
14300 Summer School Programs; High School	\$224,607	\$220,602	\$84,945	\$107,011	-52%	-51%	26%
16100 Remediation Testing	\$230,244	\$176,607	\$50,467	\$34,332	-85%	-81%	-32%
16200 Preventive Remediation	\$71,713	\$105,155	\$198	\$83	-100%	-100%	-58%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$195,075	\$0	\$447	N/A	-100%	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$136,286	\$202,951	\$0	\$164,596	21%	-19%	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$154,389	\$171,320	N/A	N/A	11%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$21,137	\$20,648	N/A	N/A	-2%
17900 Payments to Other Governmental Units Within State; Other	\$235,464	\$67,996	\$38,964	\$109,632	-53%	61%	181%
22110 Improvement of Instruction; Service Area Direction	\$186,596	\$579,376	\$210,430	\$193,748	4%	-67%	-8%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$646,706	\$346,105	\$1,376,652	\$942,804	46%	172%	-32%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$139,109	\$2,471	\$2,582	N/A	-98%	4%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$27,510	\$124,396	\$0	\$1,023	-96%	-99%	N/A
22210 Library/Media Services; Service Area Direction	\$10,541	\$7,674	\$21,849	\$126	-99%	-98%	-99%
22220 Library/Media Services; School Library	\$464,890	\$821,584	\$530,416	\$561,596	21%	-32%	6%
22230 Library/Media Services; Audiovisual	\$41,625	\$59,618	\$13,161	\$11,291	-73%	-81%	-14%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
East Allen County Schools (255)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
22240 Library/Media Services; Educational Television	\$67	\$8,485	\$0	\$0	-100%	-100%	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$8,763	\$33,584	\$30,048	\$18,728	114%	-44%	-38%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$75,000	\$0	N/A	N/A	-100%
22360 Instruction, Related Technology; Network Support	\$26,989	\$0	\$0	\$0	-100%	N/A	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$447,863	\$2,090,616	\$1,366,431	N/A	205%	-35%
22400 Academic Student Assessment	\$0	\$33,446	\$288,890	\$314,924	N/A	> 500%	9%
22900 Other Support Service, Instructional Staff	\$0	\$415,606	\$52,669	\$16,242	N/A	-96%	-69%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$1,112,820	\$864,979	\$401,749	\$247,293	-78%	-71%	-38%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$69,000	\$43,500	N/A	N/A	-37%
26497 2007 Account Code - Teachers Retirement Fund	\$2,255,070	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$39,510,500	\$51,548,014	\$48,814,874	\$47,299,711	20%	-8%	-3%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$424,024	\$658,188	\$438,867	\$401,332	-5%	-39%	-9%
21140 Attendance and Social Work Services; Pupil Accounting	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$278,932	\$146,281	N/A	N/A	-48%
21220 Guidance Services; Counseling Services	\$995,840	\$1,791,586	\$2,008,062	\$1,914,241	92%	7%	-5%
21340 Health Services; Nurse Services	\$407,780	\$615,384	\$655,159	\$610,639	50%	-1%	-7%
21420 Psychological Testing	\$236,019	\$322,230	\$203,539	\$223,760	-5%	-31%	10%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$196,083	\$308,844	\$230,706	\$218,342	11%	-29%	-5%
21810 Special Education Administration; Service Area Direction	\$157,162	\$181,595	\$242,584	\$235,662	50%	30%	-3%
21890 Special Education Administration; Other Special Education Administration	\$0	\$99,273	\$101,066	\$119,134	N/A	20%	18%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$2,047	\$0	N/A	N/A	-100%
24100 Office of The Principal	\$3,762,576	\$4,914,150	\$4,128,262	\$4,228,930	12%	-14%	2%
24900 Other Support Services, School Administration	\$0	\$360	\$194,321	\$69,148	N/A	> 500%	-64%
Student Instructional Support Total	\$6,179,485	\$8,891,610	\$8,483,544	\$8,167,468	32%	-8%	-4%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$38,104	\$65,122	\$115,277	\$102,515	169%	57%	-11%
23150 Board of Education; Legal Services	\$13,943	\$8,957	\$169,241	\$97,661	> 500%	> 500%	-42%
23160 Board of Education; Promotion Expenses	\$6,577	\$9,045	\$4,203	\$4,563	-31%	-50%	9%
23190 Board of Education; Other Governing Body Services	\$75,320	\$15,663	\$10,870	\$9,400	-88%	-40%	-14%
23210 Executive Administration; Office of The Superintendent	\$592,177	\$342,268	\$363,375	\$373,132	-37%	9%	3%
23220 Executive Administration; Community Relations	\$0	\$119,475	\$121,652	\$121,596	N/A	2%	0%
23230 Executive Administration; Staff Relations and Negotiations	\$284,166	\$383,421	\$266,347	\$269,850	-5%	-30%	1%
23290 Executive Administration; Other Executive Administration Services	\$0	\$0	\$122,193	\$156,519	N/A	N/A	28%
25110 Fiscal Services; Office of The Business Manager	\$128,141	\$171,737	\$249,322	\$219,456	71%	28%	-12%
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$3,439	\$0	\$1,100	N/A	-68%	N/A
25160 Fiscal Services; Financial Accounting	\$0	\$69,749	\$76,558	\$70,435	N/A	1%	-8%
25191 Other Fiscal Services; Refund of Revenue	\$1,951	\$51,053	\$189,155	\$31,534	> 500%	-38%	-83%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$17,752	\$13,648	N/A	N/A	-23%
25199 Other Fiscal Services; Other	\$0	\$0	\$285	\$423	N/A	N/A	48%
25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$51,030	\$0	\$0	\$0	-100%	N/A	N/A
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$70,802	\$108,435	\$117,219	\$115,810	64%	7%	-1%
25300 Printing, Publishing, and Duplicating Services	\$95,223	\$83,642	\$25,783	\$23,493	-75%	-72%	-9%
25400 Planning, Research, Development and Evaluation	\$278,485	\$239,517	\$33,899	\$26,070	-91%	-89%	-23%
25600 Public Information Services	\$19,719	\$71,439	\$121,037	\$138,426	> 500%	94%	14%
25710 Personnel Services; Supervision of Personnel Services	\$60,302	\$0	\$0	\$0	-100%	N/A	N/A
25750 Personnel Services; Health Services	\$2,073	\$3,442	\$9,513	\$10,961	429%	218%	15%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$6,673	\$84,687	\$242,710	N/A	> 500%	187%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
East Allen County Schools (255)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$992,004	\$1,839,740	\$1,791,414	N/A	81%	-3%
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$0	\$16,216	\$7,038	N/A	N/A	-57%
25890 Other Technology Services	\$77,179	\$9,729	\$40,014	\$68,673	-11%	> 500%	72%
25920 Ditch Assessments	\$212	\$187	\$250	\$267	26%	43%	7%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$36,065	\$50,845	\$53,808	\$55,213	53%	9%	3%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$5,283,671	\$6,685,289	\$5,763,095	\$5,951,638	13%	-11%	3%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$8,595	\$0	\$0	\$0	-100%	N/A	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,607,865	\$1,183,234	\$547,019	\$629,645	-61%	-47%	15%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,398	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$319,705	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$6,460	\$1,512	\$10,614	\$14,729	128%	> 500%	39%
26600 Operation and Maintenance of Plant Services; Security Services	\$51,230	\$63,570	\$95,205	\$122,962	140%	93%	29%
26700 Operation and Maintenance of Plant Services; Insurance	\$388,067	\$313,700	\$357,732	\$387,319	0%	23%	8%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$528	\$0	\$0	\$0	-100%	N/A	N/A
27010 Student Transportation; Service Area Direction	\$228,528	\$353,673	\$418,212	\$422,385	85%	19%	1%
27100 Student Transportation; Vehicle Operation	\$1,825,150	\$3,246,309	\$4,201,344	\$4,050,759	122%	25%	-4%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$1,104,929	\$1,295,679	\$1,878,416	\$1,919,104	74%	48%	2%
27400 Student Transportation; Purchase of School Buses	\$887,892	\$1,113,611	\$552,482	\$1,216,348	37%	9%	120%
27500 Student Transportation; Insurance on Buses	\$124,724	\$106,402	\$131,154	\$136,502	9%	28%	4%
27700 Student Transportation; Contracted Transportation Services	\$34,374	\$28,623	\$6,215	\$4,117	-88%	-86%	-34%
27900 Student Transportation; Other Student Transportation Services	\$28,874	\$564	\$0	\$0	-100%	-100%	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$1,453,751	\$2,496,499	\$2,178,245	\$2,116,474	46%	-15%	-3%
31400 Food Services Operations; Food Purchases	\$0	\$2,037,383	\$1,990,233	\$1,955,855	N/A	-4%	-2%
31900 Other Food Services	\$1,163,823	\$0	\$0	\$0	-100%	N/A	N/A
Overhead and Operational Total	\$16,351,031	\$21,731,890	\$22,178,363	\$22,879,746	40%	5%	3%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$272,706	\$378,018	\$293,271	\$216,398	-21%	-43%	-26%
33300 Civic Services	\$0	\$750	\$0	\$0	N/A	-100%	N/A
33400 Athletic Coaches	\$711,319	\$844,274	\$690,432	\$682,255	-4%	-19%	-1%
33600 Nonpublic School Pupil Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33990 Other Community Services; Other	\$40,685	\$88,657	\$117,905	\$98,110	141%	11%	-17%
43000 Facilities Acquisition and Construction; Professional Services	\$26,981	\$189,883	\$857,011	\$174,342	> 500%	-8%	-80%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$7,000	\$0	\$0	N/A	-100%	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$1,258,210	\$2,326,658	\$2,411,648	\$776,084	-38%	-67%	-68%
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$974,112	\$958,250	\$961,808	N/A	-1%	0%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$458,461	N/A	N/A	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$71,550	\$66,207	\$14,128	\$16,179	-77%	-76%	15%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$6,562	\$0	\$0	N/A	-100%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,572,627	\$1,140,520	\$85,881	\$62,468	-96%	-95%	-27%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$71,925	\$79,961	\$95,084	\$70,884	-1%	-11%	-25%
51100 Debt Services; Principal on Debt; Bonds	\$210,000	\$345,000	\$420,000	\$795,000	279%	130%	89%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$164,406	\$164,404	N/A	N/A	0%
52100 Debt Services; Interest on Debt; Bonds	\$489,313	\$459,092	\$382,803	\$358,922	-27%	-22%	-6%
52200 Debt Services; Interest on Debt; Temporary Loans	\$99,880	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$7,830,553	\$4,310,563	\$4,025,000	\$3,427,813	-56%	-20%	-15%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,919,580	\$1,382,045	\$1,126,808	N/A	-41%	-18%
60700 Nonprogramed Charges; Scholarships	\$0	\$2,500	\$3,685	\$1,536	N/A	-39%	-58%
Nonoperational Total	\$12,655,749	\$13,139,337	\$11,901,547	\$9,391,470	-26%	-29%	-21%
Prorated By Fund							

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
East Allen County Schools (255)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
26491 2007 Account Code - PERF	\$738,184	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$3,607,509	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$233,321	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$17,570,276	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$32,332	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$146,766	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$22,328,387	\$0	\$0	\$0	N/A	N/A	N/A