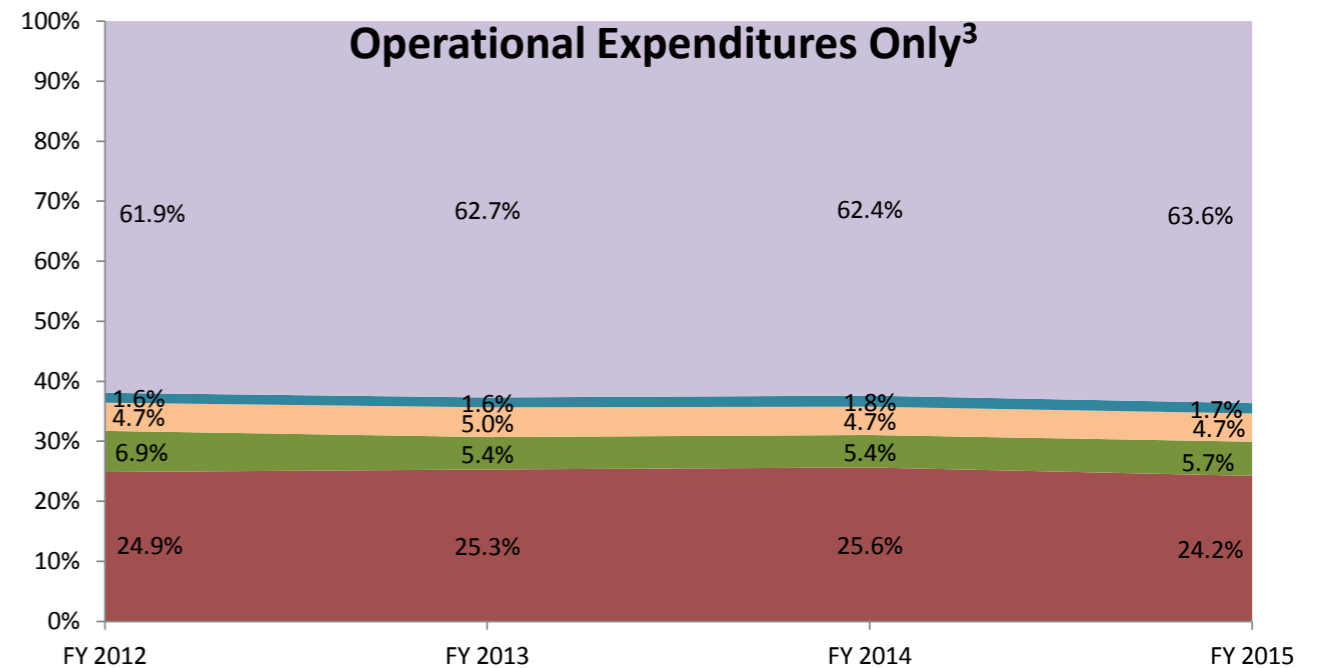
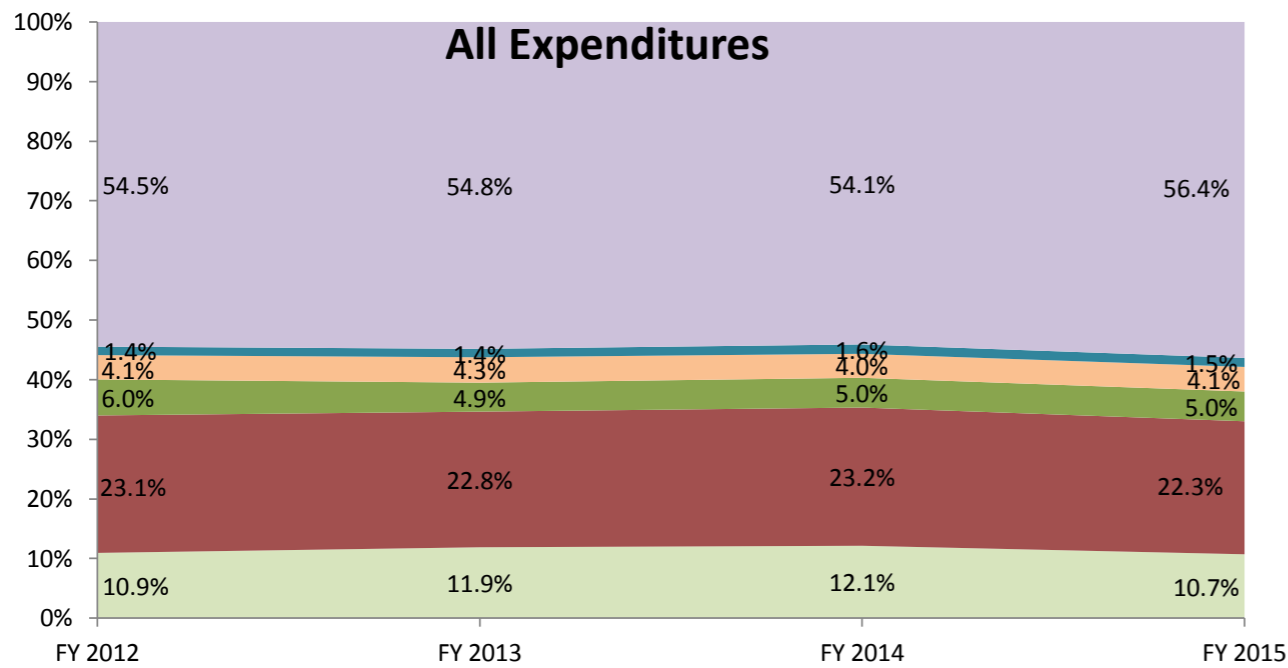


School Corporation Expenditures by Account
Biannual Financial Report Data
Northeast Dubois Co Sch Corp (2040)

| Instructional Expenditures | | | | | | | | | | | | |
|-------------------------------|----------------------|--------------|----------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| | FY 2006 ¹ | | FY 2009 ² | | FY 2012 | | FY 2013 | | FY 2014 | | FY 2015 | |
| | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total |
| Student Academic Achievement | \$6,189,495 | 62.6% | \$5,147,542 | 54.3% | \$5,415,447 | 54.5% | \$5,537,096 | 54.8% | \$5,341,562 | 54.1% | \$5,410,057 | 56.4% |
| Student Instructional Support | \$648,775 | 6.6% | \$516,234 | 5.4% | \$547,170 | 5.5% | \$572,795 | 5.7% | \$552,571 | 5.6% | \$540,484 | 5.6% |
| Total | \$6,838,270 | 69.2% | \$5,663,776 | 59.7% | \$5,962,617 | 60.0% | \$6,109,891 | 60.5% | \$5,894,132 | 59.7% | \$5,950,541 | 62.0% |

| Non Instructional Expenditures | | | | | | | | | | | | |
|--------------------------------|----------------------|--------------|----------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| | FY 2006 ¹ | | FY 2009 ² | | FY 2012 | | FY 2013 | | FY 2014 | | FY 2015 | |
| | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total |
| Overhead and Operational | \$1,958,465 | 19.8% | \$2,733,665 | 28.8% | \$2,893,211 | 29.1% | \$2,787,725 | 27.6% | \$2,782,491 | 28.2% | \$2,620,933 | 27.3% |
| Non Operational | \$1,087,376 | 11.0% | \$1,086,109 | 11.5% | \$1,088,243 | 10.9% | \$1,200,442 | 11.9% | \$1,198,815 | 12.1% | \$1,028,352 | 10.7% |
| Not Categorized | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% |
| Total | \$3,045,840 | 30.8% | \$3,819,774 | 40.3% | \$3,981,455 | 40.0% | \$3,988,167 | 39.5% | \$3,981,306 | 40.3% | \$3,649,285 | 38.0% |

| | | | | | | |
|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|--------------------|
| Grand Total | \$9,884,111 | \$9,483,550 | \$9,944,071 | \$10,098,058 | \$9,875,438 | \$9,599,826 |
|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|--------------------|



- Non Operational
- Other Overhead and Operational
- Corporation Administration
- School Administration
- Other Student Instructional Support
- Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Northeast Dubois Co Sch Corp (2040)

| Account | | | | | Percent Change | | | | |
|--|-----------------------------------|---|--------------------|--------------------|--------------------|--------------------|--------------|-------------|--------------|
| | FY 2006 | FY 2009 | FY 2014 | FY 2015 | 2006 to 2015 | 2009 to 2015 | 2014 to 2015 | | |
| Student Academic Achievement | | | | | | | | | |
| 11050 | Regular Programs | Full Day Kindergarten | \$0 | \$0 | \$117,970 | \$97,171 | NA | NA | -17.6% |
| 11100 | Regular Programs | Elementary | \$1,233,977 | \$1,733,083 | \$1,533,608 | \$1,526,595 | 23.7% | -11.9% | -0.5% |
| 11200 | Regular Programs | Middle/Junior High | \$889,296 | \$1,308,515 | \$1,420,177 | \$1,431,117 | 60.9% | 9.4% | 0.8% |
| 11300 | Regular Programs | High School | \$1,166,724 | \$1,562,837 | \$1,585,957 | \$1,629,904 | 39.7% | 4.3% | 2.8% |
| 11355 | Regular Programs | High School - Acad. Honors High Ability Students | \$0 | \$54,102 | \$77,569 | \$77,659 | NA | 43.5% | 0.1% |
| 12610 | Special Programs | Learning Disability | \$34,397 | \$0 | \$0 | \$0 | NA | NA | NA |
| 12810 | Special Programs | Special Education Preschool | \$8,250 | \$18,515 | \$0 | \$0 | NA | NA | NA |
| 14100 | Summer School Programs | Elementary | \$3,594 | \$3,540 | \$8,060 | \$5,403 | 50.3% | 52.6% | -33.0% |
| 14200 | Summer School Programs | Middle/Junior High School | \$2,568 | \$1,315 | \$0 | \$0 | NA | NA | NA |
| 14300 | Summer School Programs | High School | \$2,901 | \$13,576 | \$10,846 | \$12,260 | 322.6% | -9.7% | 13.0% |
| 16100 | Remediation | Remediation Testing | \$4,567 | \$0 | \$0 | \$0 | NA | NA | NA |
| 17300 | Pay. to Other Gov. Units in State | Area Vocat. School (Part. Share) | \$59,629 | \$53,410 | \$77,176 | \$104,117 | 74.6% | 94.9% | 34.9% |
| 17400 | Pay. to Other Gov. Units in State | Joint Services and Supply - Special Ed. | \$0 | \$75,383 | \$14,398 | \$25,153 | NA | -66.6% | 74.7% |
| 22110 | Instruction | Imp. of Instruction - Service Area Direction | \$102,818 | \$122,140 | \$8,410 | \$0 | NA | NA | NA |
| 22210 | Instruction | Library/Media Services - Service Area Direction | \$5,780 | \$12,117 | \$10,330 | \$13,155 | 127.6% | 8.6% | 27.4% |
| 22310 | Instruction | Instruc. Related Tech. - Tech. Service Supervision and Admin. | \$81,485 | \$186,281 | \$362,361 | \$374,056 | 359.0% | 100.8% | 3.2% |
| 22350 | Instruction | Instruc. Related Tech. - Systems Operations | \$0 | \$0 | \$0 | \$427 | NA | NA | NA |
| 22360 | Instruction | Instruc. Related Tech. - Network Support | \$2,707 | \$2,730 | \$12,015 | \$10,209 | 277.1% | 274.0% | -15.0% |
| 25520 | Central Services | Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs | \$113,372 | \$0 | \$0 | \$0 | NA | NA | NA |
| 25560 | Central Services | Textbks. for Rent/Resale - Public Information Services | \$0 | \$0 | \$102,686 | \$102,832 | NA | NA | 0.1% |
| 26497 | NA | Teachers Retir. Fund - 07 Acct. Code | \$144,554 | \$0 | \$0 | \$0 | NA | NA | NA |
| Student Academic Achievement Total | | | \$3,856,619 | \$5,147,542 | \$5,341,562 | \$5,410,057 | 40.3% | 5.1% | 1.3% |
| Student Instructional Support | | | | | | | | | |
| 21220 | Students | Guidance Services - Counseling Services | \$134,475 | \$131,062 | \$143,608 | \$144,443 | 7.4% | 10.2% | 0.6% |
| 21250 | Students | Guidance Services - Records Maintenance | \$0 | \$0 | \$578 | \$430 | NA | NA | -25.5% |
| 21290 | Students | Guidance Services - Other Guidance Services | \$9,914 | \$0 | \$0 | \$0 | NA | NA | NA |
| 21390 | Students | Health Services - Other Health Services | \$0 | \$0 | \$11,000 | \$0 | NA | NA | NA |
| 21590 | Students | Speech Path. & Audio. Serv. - Other | \$61,091 | \$0 | \$0 | \$0 | NA | NA | NA |
| 24100 | School Administration | Office of The Principal | \$293,233 | \$382,229 | \$390,151 | \$389,182 | 32.7% | 1.8% | -0.2% |
| 24900 | School Administration | Other Support Services - School Admin. | \$11,061 | \$2,942 | \$7,234 | \$6,428 | -41.9% | 118.5% | -11.1% |
| Student Instructional Support Total | | | \$509,774 | \$516,234 | \$552,571 | \$540,484 | 6.0% | 4.7% | -2.2% |
| Overhead and Operational | | | | | | | | | |
| 23120 | General Administration | Board of Education - Service Area Assistants | \$10,000 | \$10,765 | \$21,601 | \$21,428 | 114.3% | 99.1% | -0.8% |
| 23150 | General Administration | Board of Education - Legal Services | \$14,372 | \$7,646 | \$7,536 | \$7,536 | -47.6% | -1.4% | 0.0% |
| 23160 | General Administration | Board of Education - Promotion Expenses | \$1,540 | \$2,131 | \$1,799 | \$2,136 | 38.7% | 0.2% | 18.7% |
| 23210 | General Administration | Executive Administration - Office of The Superintendent | \$131,513 | \$373,056 | \$462,061 | \$448,086 | 240.7% | 20.1% | -3.0% |
| 25195 | Central Services | Fiscal Services - Other - Bank Account Service Charge | \$0 | \$0 | \$0 | \$45 | NA | NA | NA |
| 25199 | Central Services | Fiscal Services - Other - Other | \$315 | \$0 | \$0 | \$0 | NA | NA | NA |
| 25820 | Central Services | Admin. Tech. Services - Systems Analysis & Planning | \$0 | \$100,737 | \$0 | \$0 | NA | NA | NA |
| 26200 | Oper. & Maint. of Plant Serv. | Maintenance of Buildings | \$861,210 | \$975,469 | \$666,397 | \$661,621 | -23.2% | -32.2% | -0.7% |
| 26300 | Oper. & Maint. of Plant Serv. | Maintenance of Grounds | \$40,865 | \$5,307 | \$23,309 | \$7,230 | -82.3% | 36.2% | -69.0% |
| 26400 | Oper. & Maint. of Plant Serv. | Maintenance of Equipment | \$94,942 | \$278,852 | \$259,237 | \$158,219 | 66.6% | -43.3% | -39.0% |
| 26495 | Category not Specified | Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code | \$493 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26499 | Category not Specified | Other - 2007 Account Code | \$688 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26500 | Oper. & Maint. of Plant Serv. | Vehicle Maintenance (not buses) | \$2,344 | \$11,609 | \$0 | \$0 | NA | NA | NA |
| 26600 | Oper. & Maint. of Plant Serv. | Security Services | \$2,929 | \$510 | \$0 | \$0 | NA | NA | NA |
| 26700 | Oper. & Maint. of Plant Serv. | Insurance | \$66,626 | \$72,515 | \$74,621 | \$76,424 | 14.7% | 5.4% | 2.4% |
| 27010 | Student Transportation | Service Area Direction | \$114,674 | \$132,453 | \$142,388 | \$152,421 | 32.9% | 15.1% | 7.0% |
| 27200 | Student Transportation | Monitoring Services | \$1,628 | \$1,428 | \$306 | \$0 | NA | NA | NA |
| 27300 | Student Transportation | Vehicle Servicing and Maintenance | \$41,122 | \$49,664 | \$52,346 | \$56,990 | 38.6% | 14.8% | 8.9% |

School Corporation Expenditures by Account
Biannual Financial Report Data
Northeast Dubois Co Sch Corp (2040)

| Account | FY 2006 | FY 2009 | FY 2014 | FY 2015 | Percent Change | | |
|--|--------------------|--------------------|--------------------|--------------------|----------------|--------------|---------------|
| | | | | | 2006 to 2015 | 2009 to 2015 | 2014 to 2015 |
| 27400 Student Transportation Purchase of School Buses | \$0 | \$45,418 | \$0 | \$0 | NA | NA | NA |
| 27700 Student Transportation Contracted Transportation Services | \$379,476 | \$449,048 | \$501,207 | \$490,639 | 29.3% | 9.3% | -2.1% |
| 27900 Student Transportation Other Student Transportation Services | \$53,085 | \$5,845 | \$35,919 | \$60,037 | 13.1% | 927.1% | 67.1% |
| 27910 Student Transportation Bus Driver Training | \$313 | \$576 | \$372 | \$1,223 | 290.7% | 112.3% | 228.8% |
| 31100 Food Services Operations Service Area Direction | \$0 | \$2,791 | \$40,101 | \$71,689 | NA | 2468.3% | 78.8% |
| 31200 Food Services Operations Food Preparation and Dispensing | \$0 | \$94,004 | \$260,210 | \$165,406 | NA | 76.0% | -36.4% |
| 31400 Food Services Operations Food Purchases | \$0 | \$14,243 | \$233,080 | \$239,803 | NA | 1583.7% | 2.9% |
| 31900 Food Services Operations Other Food Services | \$0 | \$99,597 | \$0 | \$0 | NA | NA | NA |
| Overhead and Operational Total | \$1,818,135 | \$2,733,665 | \$2,782,491 | \$2,620,933 | 44.2% | -4.1% | -5.8% |
| Non Operational | | | | | | | |
| 33400 Category not Specified Athletic Coaches | \$6,093 | \$8,782 | \$15,818 | \$12,347 | 102.6% | 40.6% | -21.9% |
| 43000 Category not Specified Professional Services | \$36,925 | \$19,345 | \$0 | \$0 | NA | NA | NA |
| 45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv. | \$163,790 | \$0 | \$0 | \$0 | NA | NA | NA |
| 45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip. | \$15,175 | \$0 | \$11,773 | \$10,726 | -29.3% | NA | -8.9% |
| 47000 Category not Specified Purchase of Mobile or Fixed Equipment | \$75,726 | \$105,895 | \$234,254 | \$84,863 | 12.1% | -19.9% | -63.8% |
| 51100 Principal on Debt Bonds | \$0 | \$545,000 | \$790,000 | \$800,000 | NA | 46.8% | 1.3% |
| 51500 Principal on Debt Bond Anticipation Notes | \$240,648 | \$0 | \$0 | \$0 | NA | NA | NA |
| 52100 Interest on Debt Bonds | \$0 | \$363,674 | \$134,425 | \$107,491 | NA | -70.4% | -20.0% |
| 52200 Interest on Debt Temporary Loans | \$17,346 | \$33,368 | \$0 | \$0 | NA | NA | NA |
| 53100 Lease Rental Buildings-Principal | \$522,136 | \$0 | \$0 | \$0 | NA | NA | NA |
| 59100 Other Debt Services Obligations Registrars Fee | \$2,045 | \$0 | \$0 | \$0 | NA | NA | NA |
| 59200 Other Debt Services Obligations Bank Fee | \$0 | \$2,045 | \$4,545 | \$4,925 | NA | 140.8% | 8.4% |
| 60700 Category not Specified Scholarships | \$4,000 | \$8,000 | \$8,000 | \$8,000 | 100.0% | 0.0% | 0.0% |
| Non Operational Total | \$1,083,885 | \$1,086,109 | \$1,198,815 | \$1,028,352 | -5.1% | -5.3% | -14.2% |
| Prorated by Fund | | | | | | | |
| 26491 NA PERF - Academic Achievement | \$71,496 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26491 NA PERF - Instructional Support | \$8,551 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26491 NA PERF - Overhead and Operational | \$15,624 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26491 NA PERF - Non Operational | \$561 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26492 NA Social Security - Academic Achievement | \$267,301 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26492 NA Social Security - Instructional Support | \$35,061 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26492 NA Social Security - Overhead and Operational | \$41,364 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26492 NA Social Security - Non Operational | \$1,151 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26494 NA Group Insurance - Academic Achievement | \$483,256 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26494 NA Group Insurance - Instructional Support | \$65,110 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26494 NA Group Insurance - Overhead and Operational | \$58,743 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26494 NA Group Insurance - Non Operational | \$1,581 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26496 NA Unemployment Compensation - Academic Achievement | \$3,534 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26496 NA Unemployment Compensation - Instructional Support | \$481 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26496 NA Unemployment Compensation - Overhead and Operational | \$399 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26496 NA Unemployment Compensation - Non Operational | \$14 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26498 NA Severance / Early Retirement Pay - Academic Achievement | \$1,507,289 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26498 NA Severance / Early Retirement Pay - Instructional Support | \$29,798 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26498 NA Severance / Early Retirement Pay - Overhead and Operational | \$24,199 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26498 NA Severance / Early Retirement Pay - Non Operational | \$183 | \$0 | \$0 | \$0 | NA | NA | NA |
| Prorated by Fund Total | \$2,615,698 | \$0 | \$0 | \$0 | NA | NA | NA |