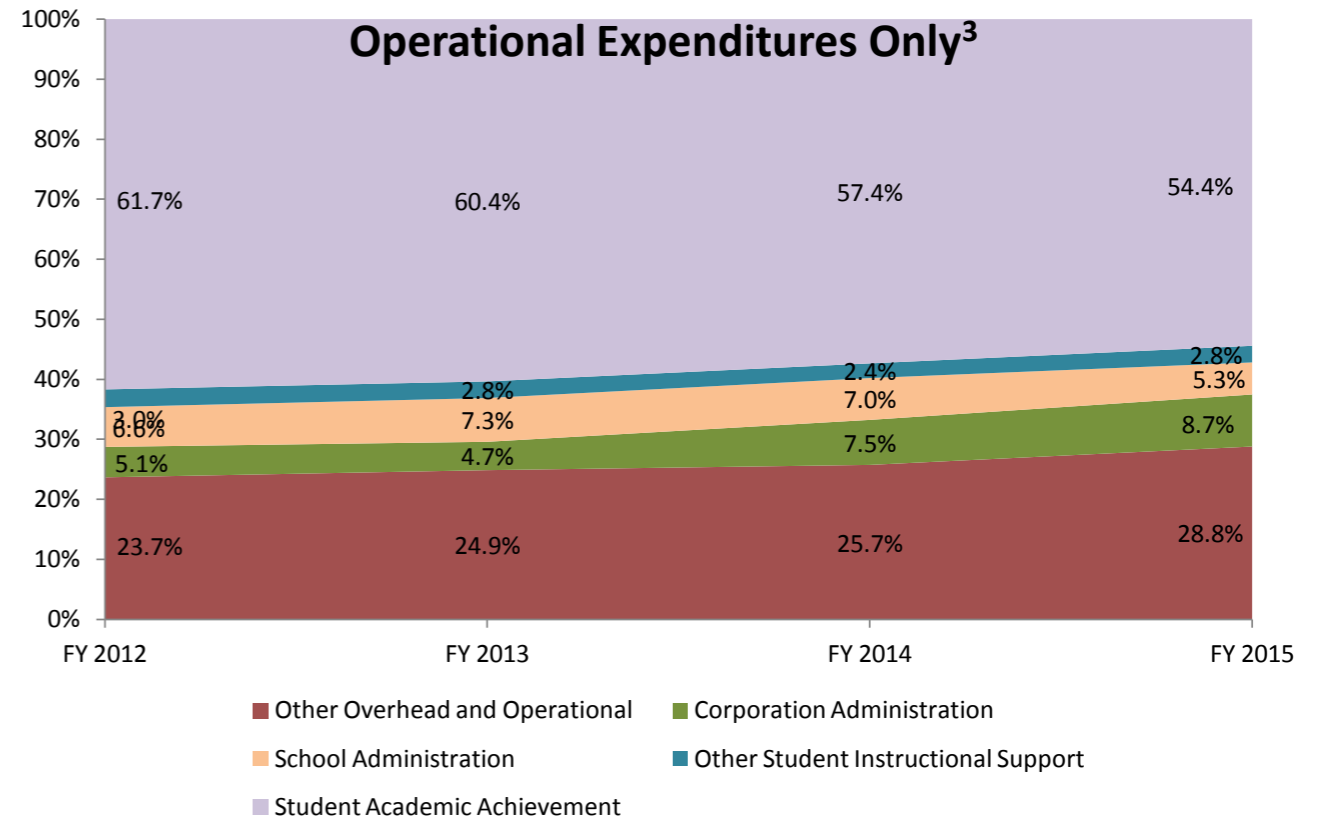
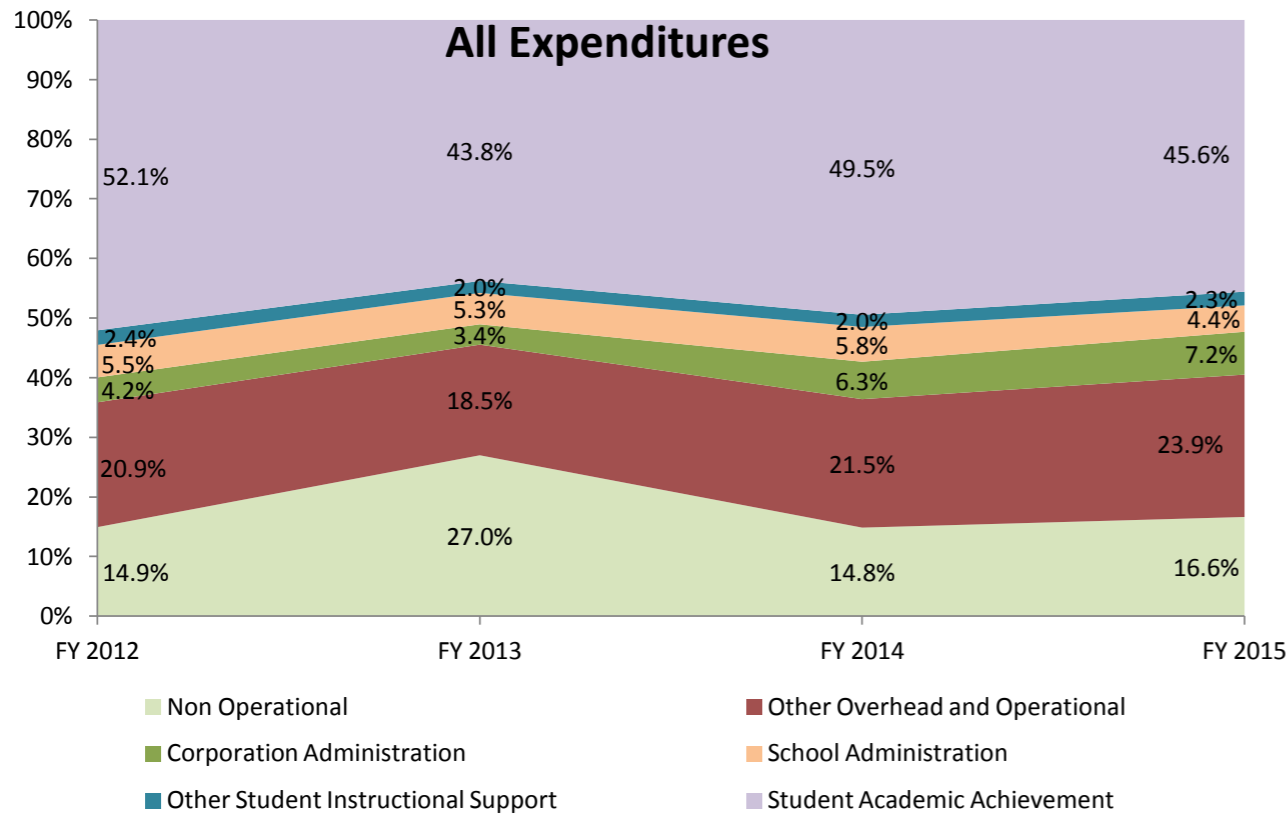


School Corporation Expenditures by Account
Biannual Financial Report Data
Northeast School Corp (7645)

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	\$7,610,730	59.4%	\$8,285,053	57.3%	\$7,987,386	52.1%	\$7,389,425	43.8%	\$6,902,226	49.5%	\$5,208,470	45.6%
Student Instructional Support	\$975,077	7.6%	\$1,050,963	7.3%	\$1,211,771	7.9%	\$1,227,055	7.3%	\$1,099,350	7.9%	\$768,644	6.7%
Total	\$8,585,807	67.0%	\$9,336,016	64.6%	\$9,199,157	60.0%	\$8,616,479	51.1%	\$8,001,576	57.3%	\$5,977,113	52.3%

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	\$3,105,427	24.2%	\$3,858,160	26.7%	\$3,851,958	25.1%	\$3,706,723	22.0%	\$3,883,333	27.8%	\$3,549,795	31.1%
Non Operational	\$1,115,400	8.7%	\$1,268,657	8.8%	\$2,291,103	14.9%	\$4,554,170	27.0%	\$2,072,611	14.8%	\$1,900,947	16.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,220,827	33.0%	\$5,126,816	35.4%	\$6,143,061	40.0%	\$8,260,893	48.9%	\$5,955,944	42.7%	\$5,450,742	47.7%

Grand Total	\$12,806,634	\$14,462,833	\$15,342,218	\$16,877,372	\$13,957,520	\$11,427,855
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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 School Corp (7645)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11050 Regular Programs Full Day Kindergarten	\$0	\$388,845	\$296,797	\$150,166	NA	-61.4%	-49.4%				
11100 Regular Programs Elementary	\$2,352,987	\$3,241,683	\$2,465,335	\$1,762,422	-25.1%	-45.6%	-28.5%				
11200 Regular Programs Middle/Junior High	\$477,422	\$800,580	\$667,304	\$562,837	17.9%	-29.7%	-15.7%				
11300 Regular Programs High School	\$1,279,922	\$2,041,227	\$2,099,959	\$1,729,114	35.1%	-15.3%	-17.7%				
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$94,274	\$77,670	\$91,997	\$55,832	-40.8%	-28.1%	-39.3%				
11510 Regular Programs Vocational Education - Cooperative Education	\$70,919	\$21,892	\$64,513	\$30,777	-56.6%	40.6%	-52.3%				
11520 Regular Programs Vocational Education - Area School Participation	\$0	\$0	\$0	\$721	NA	NA	NA				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$9,710	\$58,307	\$0	\$0	NA	NA	NA				
12150 Special Programs Gifted and Talented - High Ability Student Programs	\$0	\$19,234	\$54,008	\$46,589	NA	142.2%	-13.7%				
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$75,745	\$58,307	\$7,716	\$339	-99.6%	-99.4%	-95.6%				
12340 Special Programs Physical Impairment - Hearing Impairment	\$0	\$7,119	\$0	\$0	NA	NA	NA				
12350 Special Programs Physical Impairment - Homebound	\$2,486	\$0	\$493	\$5,572	124.2%	NA	1030.2%				
12510 Special Programs Culturally Different - Communication Disorders	\$61,470	\$49,383	\$2,381	\$6,607	-89.3%	-86.6%	177.5%				
12520 Special Programs Culturally Different - Compensatory	\$2,683	\$266	\$0	\$0	NA	NA	NA				
12610 Special Programs Learning Disability	\$278,785	\$397,636	\$224,292	\$211,060	-24.3%	-46.9%	-5.9%				
12900 Special Programs Other Special Programs	\$23,899	\$29,032	\$1,296	\$900	-96.2%	-96.9%	-30.6%				
14100 Summer School Programs Elementary	\$8,652	\$2,703	\$1,044	\$1,000	-88.4%	-63.0%	-4.2%				
14300 Summer School Programs High School	\$17,485	\$29,153	\$11,992	\$0	NA	NA	NA				
16100 Remediation Remediation Testing	\$36,702	\$41,775	\$14,033	\$0	NA	NA	NA				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$380,642	\$395,775	\$439,874	\$383,748	0.8%	-3.0%	-12.8%				
17500 Pay. to Other Gov. Units in State Special Ed. - Interlocal Agreements	\$0	\$44,771	\$0	\$0	NA	NA	NA				
22110 Instruction Imp. of Instruction - Service Area Direction	\$45,417	\$42,820	\$13,270	\$13,223	-70.9%	-69.1%	-0.4%				
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$540	\$0	\$16,126	\$17,560	3151.8%	NA	8.9%				
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$17,794	\$21,644	\$2,330	\$1,734	-90.3%	-92.0%	-25.6%				
22190 Instruction Imp. of Instruction - Other Imp. of Instruct. Services	\$4,954	\$20,777	\$0	\$0	NA	NA	NA				
22220 Instruction Library/Media Services - School Library	\$112,977	\$152,372	\$139,578	\$69,920	-38.1%	-54.1%	-49.9%				
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$49,916	\$37,200	\$5,729	\$0	NA	NA	NA				
22290 Instruction Library/Media Services - Other Educational Media Services	\$308	\$0	\$0	\$0	NA	NA	NA				
22360 Instruction Instruc. Related Tech. - Network Support	\$108,809	\$0	\$0	\$0	NA	NA	NA				
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$14,361	\$40,555	\$64,846	NA	351.5%	59.9%				
25525 Central Services Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$178,650	\$1,023	NA	NA	-99.4%				
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$120	\$0	\$0	\$0	NA	NA	NA				
25550 Central Services Textbks. for Rent/Resale - Direction of Resale Service	\$0	\$172,031	\$0	\$0	NA	NA	NA				
25560 Central Services Textbks. for Rent/Resale - Public Information Services	\$110,208	\$118,216	\$41,265	\$70,324	-36.2%	-40.5%	70.4%				
25570 Central Services Textbks. for Rent/Resale - Materials and Supplies	\$0	\$32	\$21,459	\$2,539	NA	7960.9%	-88.2%				
25590 Central Services Textbks. for Rent/Resale - Other Textbk. Resale Services	\$0	\$241	\$230	\$19,615	NA	8034.1%	8444.8%				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$168,000	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$5,792,825	\$8,285,053	\$6,902,226	\$5,208,470	-10.1%	-37.1%	-24.5%
Student Instructional Support											
21130 Students Attend. & Social Work Serv. - Social Work Services	\$28,693	\$44,176	\$46,982	\$40,421	40.9%	-8.5%	-14.0%				
21220 Students Guidance Services - Counseling Services	\$70,172	\$96,789	\$108,169	\$90,289	28.7%	-6.7%	-16.5%				
21320 Students Health Services - Medical Services	\$441	\$520	\$215	\$84	-81.0%	-83.8%	-60.9%				
21340 Students Health Services - Nurse Services	\$35,611	\$71,467	\$42,567	\$45,442	27.6%	-36.4%	6.8%				
21390 Students Health Services - Other Health Services	\$0	\$903	\$0	\$0	NA	NA	NA				
21810 Students Special Ed. Administration - Service Area Direction	\$76,870	\$117,308	\$87,055	\$86,279	12.2%	-26.5%	-0.9%				
24100 School Administration Office of The Principal	\$523,535	\$719,801	\$814,362	\$506,129	-3.3%	-29.7%	-37.8%				
Student Instructional Support Total					\$735,323	\$1,050,963	\$1,099,350	\$768,644	4.5%	-26.9%	-30.1%
Overhead and Operational											
23110 General Administration Board of Education - Service Area Direction	\$10,025	\$14,515	\$13,869	\$13,775	37.4%	-5.1%	-0.7%				
23120 General Administration Board of Education - Service Area Assistants	\$0	\$791	\$1,056	\$738	NA	-6.7%	-30.1%				

School Corporation Expenditures by Account
Biannual Financial Report Data
Northeast School Corp (7645)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
23150 General Administration Board of Education - Legal Services	\$4,165	\$5,674	\$32,335	\$20,571	393.9%	262.6%	-36.4%				
23160 General Administration Board of Education - Promotion Expenses	\$728	\$2,877	\$1,338	\$1,306	79.4%	-54.6%	-2.4%				
23210 General Administration Executive Administration - Office of The Superintendent	\$145,038	\$283,048	\$402,052	\$496,068	242.0%	75.3%	23.4%				
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$53,856	\$9,799	\$138,144	\$53,520	-0.6%	446.2%	-61.3%				
25196 Central Services Fiscal Services - Other - Cash Change	\$550	\$375	\$290	\$400	-27.3%	6.7%	37.9%				
25199 Central Services Fiscal Services - Other - Other	\$0	\$555,161	\$84,854	\$38,947	NA	-93.0%	-54.1%				
25750 Central Services Personnel Services - Health Services	\$4,707	\$6,630	\$3,572	\$1,597	-66.1%	-75.9%	-55.3%				
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$463	\$39,030	\$33,428	NA	7127.3%	-14.4%				
25810 Central Services Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$26,224	\$20,778	NA	NA	-20.8%				
25850 Central Services Admin. Tech. Services - Network Support	\$0	\$3,060	\$0	\$0	NA	NA	NA				
25860 Central Services Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$108,140	\$125,649	NA	NA	16.2%				
25890 Central Services Other Technology Services	\$0	\$150,548	\$25,054	\$14,497	NA	-90.4%	-42.1%				
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$0	\$0	\$0	\$132	NA	NA	NA				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$814,212	\$1,005,984	\$1,049,929	\$987,258	21.3%	-1.9%	-6.0%				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$11,703	\$7,583	\$1,294	\$1,244	-89.4%	-83.6%	-3.9%				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$95,988	\$128,659	\$162,320	\$197,150	105.4%	53.2%	21.5%				
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$738	\$0	\$0	\$0	NA	NA	NA				
26499 Category not Specified Other - 2007 Account Code	\$182,252	\$0	\$0	\$0	NA	NA	NA				
26600 Oper. & Maint. of Plant Serv. Security Services	\$804	\$0	\$0	\$0	NA	NA	NA				
26700 Oper. & Maint. of Plant Serv. Insurance	\$60,811	\$79,747	\$126,179	\$9,648	-84.1%	-87.9%	-92.4%				
27010 Student Transportation Service Area Direction	\$19,917	\$24,311	\$6,393	\$3,669	-81.6%	-84.9%	-42.6%				
27100 Student Transportation Vehicle Operation	\$152,247	\$330,035	\$317,521	\$168,112	10.4%	-49.1%	-47.1%				
27200 Student Transportation Monitoring Services	\$31,280	\$86,331	\$32,221	\$33,184	6.1%	-61.6%	3.0%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$107,380	\$77,949	\$155,618	\$125,253	16.6%	60.7%	-19.5%				
27400 Student Transportation Purchase of School Buses	\$62,474	\$0	\$0	\$0	NA	NA	NA				
27500 Student Transportation Insurance on Buses	\$11,101	\$0	\$139	\$0	NA	NA	NA				
27700 Student Transportation Contracted Transportation Services	\$456,430	\$446,119	\$502,881	\$516,716	13.2%	15.8%	2.8%				
27900 Student Transportation Other Student Transportation Services	\$13,185	\$18,434	\$29,123	\$8,614	-34.7%	-53.3%	-70.4%				
31200 Food Services Operations Food Preparation and Dispensing	\$195,660	\$280,094	\$300,725	\$30	-100.0%	-100.0%	-100.0%				
31400 Food Services Operations Food Purchases	\$245,707	\$294,858	\$290,269	\$0	NA	NA	NA				
31900 Food Services Operations Other Food Services	\$21,133	\$45,115	\$32,763	\$677,510	3106.0%	1401.8%	1967.9%				
Overhead and Operational Total					\$2,702,091	\$3,858,160	\$3,883,333	\$3,549,795	31.4%	-8.0%	-8.6%
Non Operational											
33400 Category not Specified Athletic Coaches	\$169,833	\$188,697	\$177,728	\$110,200	-35.1%	-41.6%	-38.0%				
33990 Other Community Services Other	\$47,502	\$49,947	\$0	\$0	NA	NA	NA				
41000 Category not Specified Land Acquisition and Development	\$41,084	\$27,260	\$54,891	\$117,143	185.1%	329.7%	113.4%				
43000 Category not Specified Professional Services	\$15,597	\$14,759	\$12,768	\$2,376	-84.8%	-83.9%	-81.4%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$147,478	\$101,151	\$82,844	\$218,298	48.0%	115.8%	163.5%				
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$0	\$0	\$508,064	\$34,115	NA	NA	-93.3%				
45400 Building Acq., Const. and Impr. Sports Facilities	\$23,333	\$30,451	\$20,344	\$4,674	-80.0%	-84.7%	-77.0%				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$25,858	\$31,117	\$15,113	(\$5,568)	-121.5%	-117.9%	-136.8%				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$98,746	\$130,770	\$151,192	\$138,327	40.1%	5.8%	-8.5%				
49000 Category not Specified Other Facilities Acq. and Construction	\$0	\$146	\$0	\$0	NA	NA	NA				
51100 Principal on Debt Bonds	\$0	\$174,222	\$346,430	\$347,097	NA	99.2%	0.2%				
52200 Interest on Debt Temporary Loans	\$51,102	\$60,793	\$13,453	\$1,970	-96.1%	-96.8%	-85.4%				
52600 Interest on Debt Other DLGF Approved Debt	\$0	\$0	\$9,987	\$11,778	NA	NA	17.9%				
53100 Lease Rental Buildings-Principal	\$406,650	\$409,500	\$645,500	\$880,500	116.5%	115.0%	36.4%				
54200 Advancements and Obligations Common School Fund - Principal	\$20,707	\$49,845	\$34,299	\$40,037	93.4%	-19.7%	16.7%				
Non Operational Total					\$1,047,888	\$1,268,657	\$2,072,611	\$1,900,947	81.4%	49.8%	-8.3%
Prorated by Fund											

School Corporation Expenditures by Account
Biannual Financial Report Data
Northeast School Corp (7645)

				Percent Change						
Account				FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015
26491	NA	PERF - Academic Achievement		\$38,131	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Instructional Support		\$5,507	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Overhead and Operational		\$20,394	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Non Operational		\$1,610	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Academic Achievement		\$351,836	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Instructional Support		\$52,329	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Overhead and Operational		\$68,071	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Non Operational		\$15,083	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Academic Achievement		\$9,238	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Instructional Support		\$1,406	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Overhead and Operational		\$12,984	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Non Operational		\$376	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Academic Achievement		\$1,189,351	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support		\$180,512	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational		\$301,888	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational		\$50,442	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Academic Achievement		\$229,350	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total				\$2,528,507	\$0	\$0	\$0	NA	NA	NA