

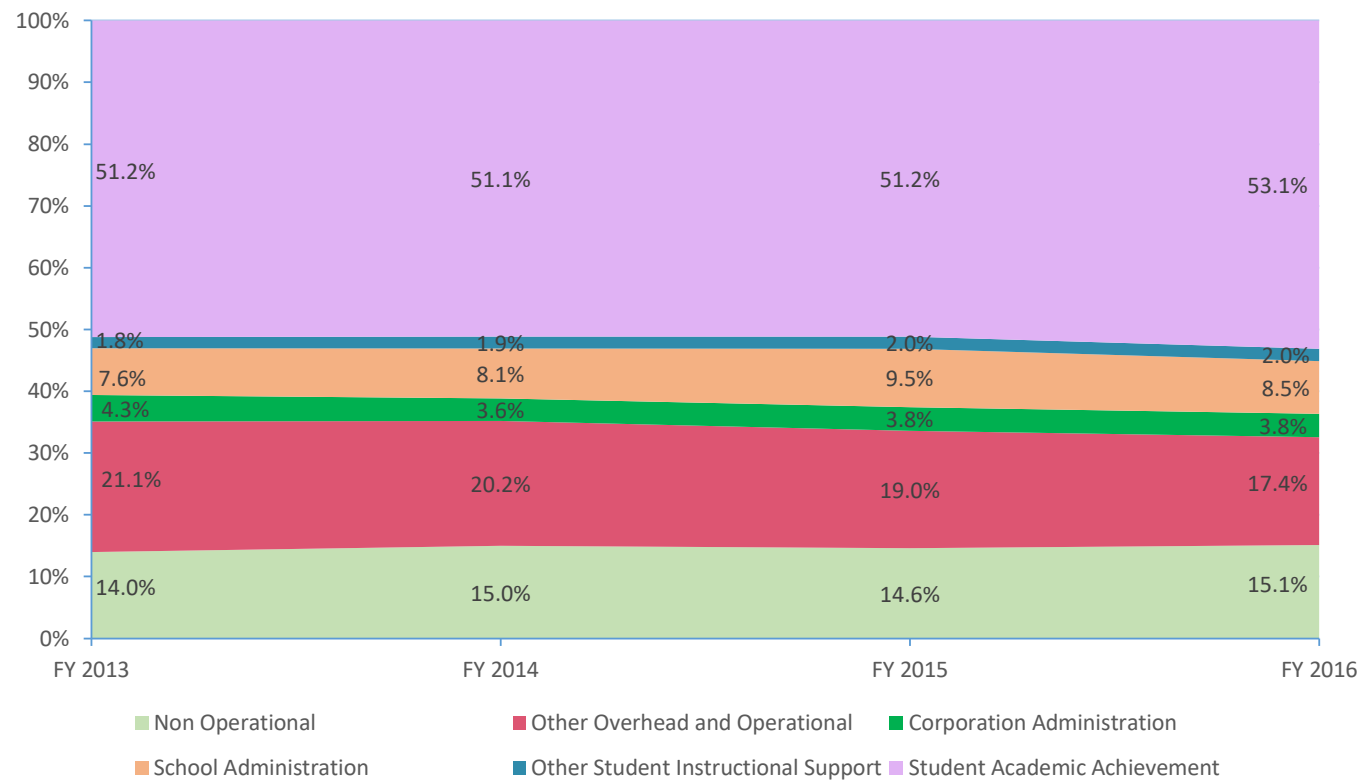
**School Corporation Expenditures by Account
Biannual Financial Report Data
Northeastern Wayne Schools (8375)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,439,078	55.7%	\$5,265,069	54.1%	\$5,712,653	51.2%	\$5,691,693	51.1%	\$5,833,214	51.2%	\$6,327,857	53.1%
Student Instructional Support	\$651,471	6.7%	\$775,444	8.0%	\$1,044,986	9.4%	\$1,114,121	10.0%	\$1,302,315	11.4%	\$1,253,830	10.5%
Total	\$6,090,549	62.3%	\$6,040,513	62.1%	\$6,757,639	60.6%	\$6,805,814	61.2%	\$7,135,529	62.6%	\$7,581,686	63.7%

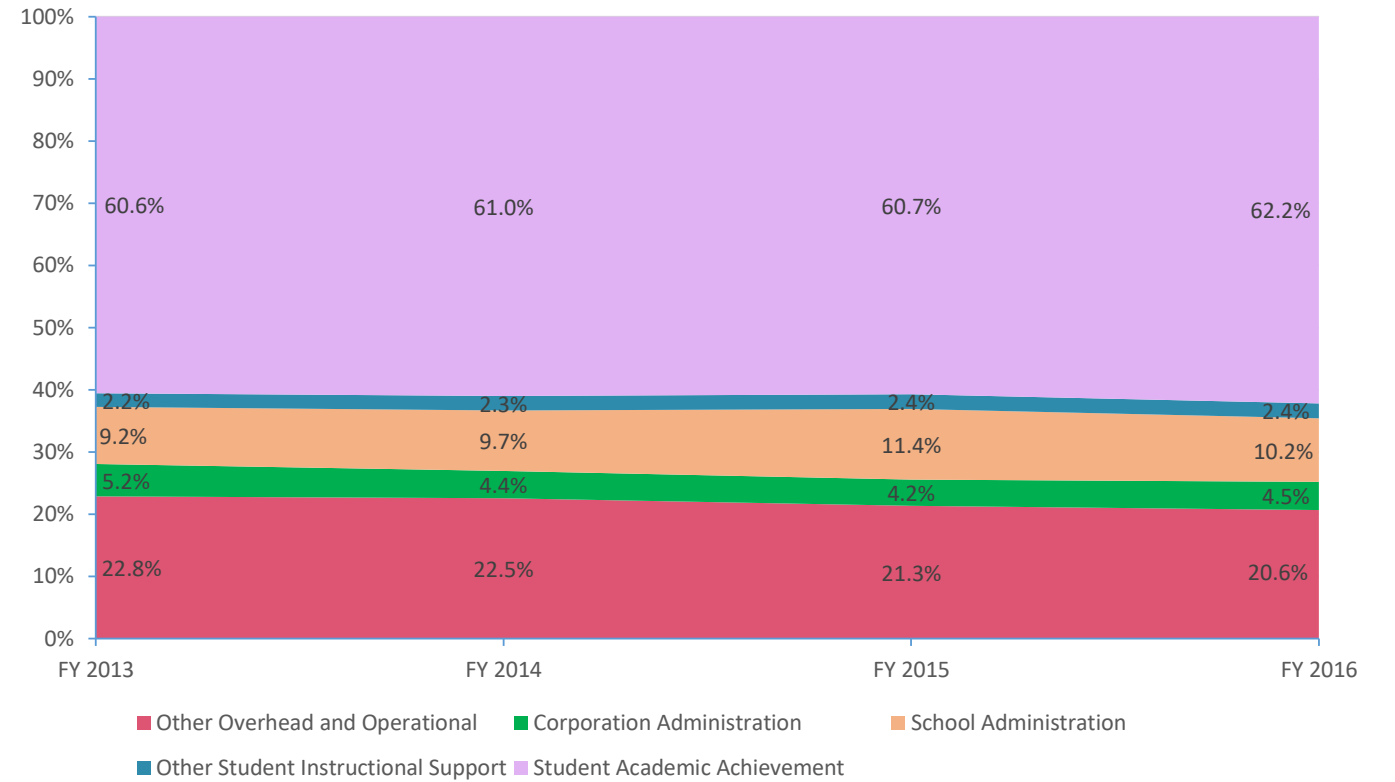
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,045,734	20.9%	\$2,257,006	23.2%	\$2,834,757	25.4%	\$2,654,316	23.9%	\$2,602,044	22.8%	\$2,529,467	21.2%
Non Operational	\$1,634,209	16.7%	\$1,430,622	14.7%	\$1,558,115	14.0%	\$1,668,002	15.0%	\$1,664,860	14.6%	\$1,800,231	15.1%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,679,943	37.7%	\$3,687,628	37.9%	\$4,392,873	39.4%	\$4,322,318	38.8%	\$4,266,905	37.4%	\$4,329,698	36.3%

Grand Total	\$9,770,492	\$9,728,141	\$11,150,511	\$11,128,132	\$11,402,434	\$11,911,384
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All Expenditures



Operational Expenditures Only³



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.

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$52,922	\$163,552	\$288,507	\$252,560	377.2%	54.4%	-12.5%
11100	Regular Programs	Elementary	\$1,622,026	\$2,075,361	\$2,057,380	\$2,030,185	25.2%	-2.2%	-1.3%
11200	Regular Programs	Middle/Junior High	\$0	\$0	\$402,818	\$1,033,964	NA	NA	156.7%
11300	Regular Programs	High School	\$1,809,076	\$2,165,944	\$1,970,913	\$1,845,458	2.0%	-14.8%	-6.4%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$0	\$41,400	NA	NA	NA
11410	Regular Programs	Vocational Education - Agriculture A	\$203,991	\$148,168	\$78,460	\$71,347	-65.0%	-51.8%	-9.1%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$5,121	\$22,389	\$26,287	\$32,895	542.4%	46.9%	25.1%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$104,399	\$94,587	\$107,672	\$117,298	12.4%	24.0%	8.9%
12350	Special Programs	Physical Impairment - Homebound	\$129	\$2,332	\$7,596	\$1,610	1150.5%	-30.9%	-78.8%
12610	Special Programs	Learning Disability	\$86,107	\$125,126	\$427,337	\$404,817	370.1%	223.5%	-5.3%
12810	Special Programs	Special Education Preschool	\$0	\$5,351	\$0	\$0	NA	-100.0%	NA
14100	Summer School Programs	Elementary	\$0	\$0	\$3,242	\$0	NA	NA	-100.0%
14300	Summer School Programs	High School	\$0	\$0	\$1,758	\$0	NA	NA	-100.0%
16100	Remediation	Remediation Testing	\$25,897	\$44,752	\$0	\$0	-100.0%	-100.0%	NA
16200	Remediation	Preventive Remediation	\$705	\$0	\$0	\$0	-100.0%	NA	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$44,809	\$37,406	\$64,246	\$93,480	108.6%	149.9%	45.5%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$152,797	\$153,828	\$195	\$0	-100.0%	-100.0%	-100.0%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$25,000	\$0	NA	NA	-100.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$15,222	\$6,904	\$3,811	\$1,256	-91.7%	-81.8%	-67.0%
22220	Instruction	Library/Media Services - School Library	\$102,101	\$115,511	\$141,331	\$137,940	35.1%	19.4%	-2.4%
22230	Instruction	Library/Media Services - Audiovisual	\$5,767	\$5,948	\$12,202	\$20,037	247.4%	236.9%	64.2%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$35,401	\$45,779	\$47,912	NA	35.3%	4.7%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$94,718	\$62,510	\$168,681	\$195,696	106.6%	213.1%	16.0%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$239,335	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$4,565,121	\$5,265,069	\$5,833,214	\$6,327,857	38.6%	20.2%	8.5%
Student Instructional Support									
21210	Students	Guidance Services - Service Area Direction	\$57,310	\$82,703	\$92,323	\$95,373	66.4%	15.3%	3.3%
21220	Students	Guidance Services - Counseling Services	\$37,094	\$56,900	\$68,197	\$73,992	99.5%	30.0%	8.5%
21340	Students	Health Services - Nurse Services	\$31,285	\$37,882	\$63,218	\$67,336	115.2%	77.8%	6.5%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$27	\$0	\$736	\$1,414	5067.3%	NA	92.2%
24100	School Administration	Office of The Principal	\$413,866	\$597,959	\$1,077,841	\$1,015,714	145.4%	69.9%	-5.8%
Student Instructional Support Total			\$539,582	\$775,444	\$1,302,315	\$1,253,830	132.4%	61.7%	-3.7%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$10,000	\$10,765	\$10,765	\$10,765	7.7%	0.0%	0.0%
23150	General Administration	Board of Education - Legal Services	\$10,206	\$24,372	\$9,593	\$22,133	116.9%	-9.2%	130.7%
23210	General Administration	Executive Administration - Office of The Superintendent	\$166,824	\$234,439	\$355,992	\$363,555	117.9%	55.1%	2.1%
23220	General Administration	Executive Administration - Community Relations	\$1,325	\$1,559	\$2,113	\$2,293	73.1%	47.1%	8.6%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$18,451	\$19,266	\$25,737	\$27,343	48.2%	41.9%	6.2%
25130	Central Services	Fiscal Services - Budgeting	\$7,509	\$10,355	\$3,960	\$4,880	-35.0%	-52.9%	23.2%
25160	Central Services	Fiscal Services - Financial Accounting	\$5,743	\$450	\$450	\$450	-92.2%	0.0%	0.0%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,419	\$1,926	\$100	\$100	-93.0%	-94.8%	0.0%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$51,335	\$27,573	\$13,248	NA	-74.2%	-52.0%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$0	\$6,323	NA	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$499,705	\$728,413	\$794,980	\$797,694	59.6%	9.5%	0.3%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$68,445	\$17,876	\$26,091	\$25,846	-62.2%	44.6%	-0.9%
26600	Operation and Maintenance of Plant Services	Security Services	\$3,352	\$3,142	\$1,085	\$1,085	-67.6%	-65.5%	0.0%
26700	Operation and Maintenance of Plant Services	Insurance	\$115,482	\$135,384	\$113,124	\$100,593	-12.9%	-25.7%	-11.1%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$0	\$14,123	\$61,321	NA	NA	334.2%
27010	Student Transportation	Service Area Direction	\$21,459	\$36,563	\$53,930	\$54,504	154.0%	49.1%	1.1%
27100	Student Transportation	Vehicle Operation	\$278,149	\$344,485	\$356,463	\$341,758	22.9%	-0.8%	-4.1%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$160,372	\$177,983	\$199,716	\$191,258	19.3%	7.5%	-4.2%

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	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
27400	Student Transportation	Purchase of School Buses	\$81,056	\$0	\$100,337	\$0	-100.0%	NA	-100.0%
27500	Student Transportation	Insurance on Buses	\$25,359	\$0	\$20,614	\$21,743	-14.3%	NA	5.5%
27900	Student Transportation	Other Student Transportation Services	\$10,665	\$11,503	\$2,015	\$2,056	-80.7%	-82.1%	2.0%
31400	Food Services Operations	Food Purchases	\$408,663	\$433,894	\$425,265	\$440,436	7.8%	1.5%	3.6%
31900	Food Services Operations	Other Food Services	\$9,356	\$13,296	\$58,020	\$40,084	328.4%	201.5%	-30.9%
Overhead and Operational Total			\$1,903,540	\$2,257,006	\$2,602,044	\$2,529,467	32.9%	12.1%	-2.8%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$1,477	\$8,500	\$39,117	NA	2547.8%	360.2%
33200	Category not Specified	Community Recreation	\$13,262	\$17,653	\$16,823	\$16,927	27.6%	-4.1%	0.6%
33910	Other Community Services	High School Band Uniforms	\$0	\$25,109	\$0	\$0	NA	-100.0%	NA
41000	Category not Specified	Land Acquisition and Development	\$6,300	\$0	\$0	\$0	-100.0%	NA	NA
43000	Category not Specified	Professional Services	\$54,476	\$95,719	\$94,923	\$95,109	74.6%	-0.6%	0.2%
44000	Category not Specified	Educational Specifications Dev.	\$8,463	\$0	\$0	\$0	-100.0%	NA	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$71,446	\$0	\$167,450	\$183,702	157.1%	NA	9.7%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$100,000	\$100,000	\$0	\$0	-100.0%	-100.0%	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$11,532	\$26,706	\$22,277	\$12,684	10.0%	-52.5%	-43.1%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$22,011	\$28,130	\$25,876	\$26,302	19.5%	-6.5%	1.6%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$101,701	\$150,486	\$157,848	\$250,683	146.5%	66.6%	58.8%
49000	Category not Specified	Other Facilities Acq. and Construction	\$6,185	\$18,205	\$0	\$0	-100.0%	-100.0%	NA
51100	Principal on Debt	Bonds	\$301,350	\$0	\$0	\$0	-100.0%	NA	NA
52100	Interest on Debt	Bonds	\$156,415	\$250,573	\$246,339	\$243,381	55.6%	-2.9%	-1.2%
52200	Interest on Debt	Temporary Loans	\$0	\$8,631	\$0	\$0	NA	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$778,191	\$367,550	\$685,500	\$693,000	-10.9%	88.5%	1.1%
53200	Lease Rental	Equipment-Principal	\$0	\$0	\$19,991	\$19,991	NA	NA	0.0%
54200	Advancements and Obligations	Common School Fund - Principal	\$0	\$340,382	\$219,334	\$219,334	NA	-35.6%	0.0%
Non Operational Total			\$1,631,330	\$1,430,622	\$1,664,860	\$1,800,231	10.4%	25.8%	8.1%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$25,216	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$3,527	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$23,085	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$89	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$282,322	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$38,927	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$68,127	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$992	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$478,437	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$67,598	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$49,691	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$1,755	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$836	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$113	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$75	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$2	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$87,146	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$1,724	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$1,216	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$41	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$1,130,920	\$0	\$0	\$0	NA	NA	NA