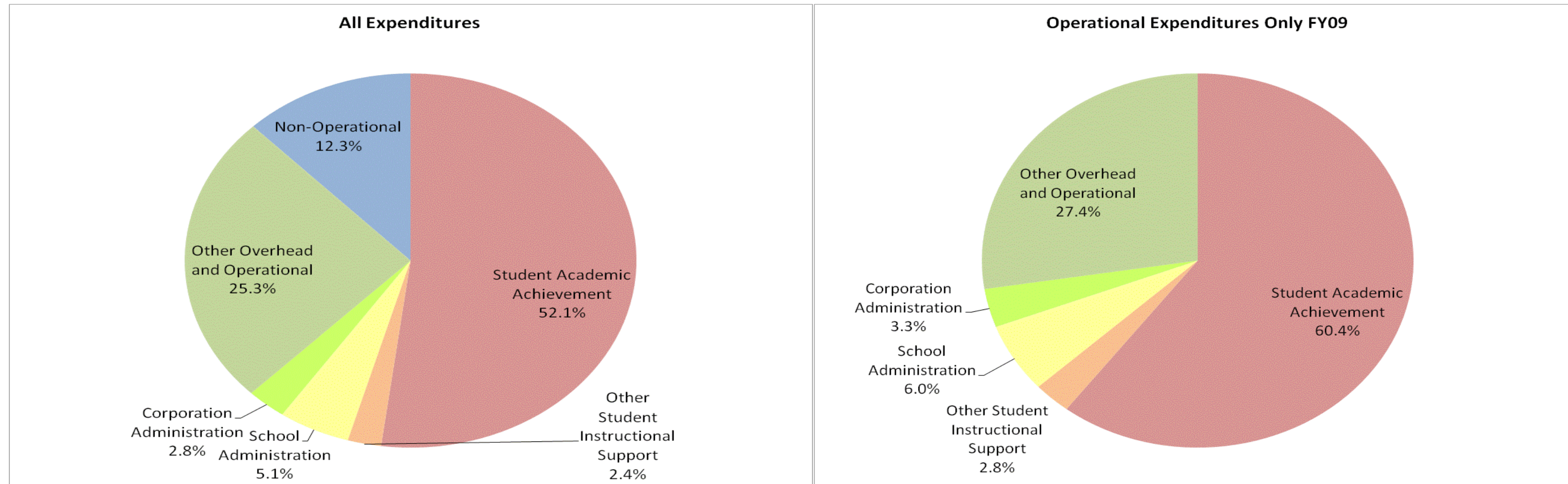


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
North Newton School Corp (5945)**

North Newton School Corp (5945)

| Student Instructional Category | FY99 % of Total | | FY06 % of Total | | FY08 % of Total | | FY09 % of Total | |
|--------------------------------|---------------------|-------|---------------------|-------|---------------------|-------------|---------------------|-------|
| | FY 1999 | Exp | FY 2006 | Exp | FY 2008 | Exp | FY 2009 | Exp |
| Student Academic Achievement | \$6,236,683 | 47.2% | \$10,083,691 | 59.7% | \$7,742,710 | 50.1% | \$7,577,251 | 52.1% |
| Student Instructional Support | \$884,861 | 6.7% | \$1,037,705 | 6.1% | \$1,064,632 | 6.9% | \$1,095,379 | 7.5% |
| Overhead and Operational | \$3,090,714 | 23.4% | \$3,809,752 | 22.6% | \$4,222,150 | 27.3% | \$4,088,985 | 28.1% |
| Nonoperational | \$2,993,541 | 22.7% | \$1,962,446 | 11.6% | \$2,429,360 | 15.7% | \$1,784,181 | 12.3% |
| Grand Total | \$13,205,799 | | \$16,893,594 | | \$15,458,852 | -14% | \$14,545,796 | |

| | FY1999 | FY2006 | FY2008 | FY2009 |
|---|--------|--------|--------|--------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 53.9% | 65.8% | 57.0% | 59.6% |



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
North Newton School Corp (5945)**

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2008 | FY 2009 | 10 Year Increase | 3 Year Increase | 1 Year Increase |
|--|---|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| Student Academic Achievement | | | | | | | | |
| | 11100 Regular Programs; Elementary | \$2,255,835 | \$2,555,592 | \$2,836,096 | \$3,208,744 | 42% | 26% | 13% |
| | 11200 Regular Programs; Middle/Junior High | \$0 | \$0 | \$364,778 | \$701,516 | | | 92% |
| | 11300 Regular Programs; High School | \$1,457,949 | \$1,726,820 | \$1,571,102 | \$1,427,951 | -2% | -17% | -9% |
| | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$0 | \$19,260 | \$18,940 | \$38,164 | | 98% | 101% |
| | 11420 Vocational Education; Agriculture B | \$129,752 | \$153,601 | \$199,758 | \$167,312 | 29% | 9% | -16% |
| | 11450 Vocational Education; Consumer and Homemaking | \$61,399 | \$94,563 | \$114,325 | \$130,212 | 112% | 38% | 14% |
| | 11470 Vocational Education; Business Education | \$0 | \$0 | \$43,141 | \$147,505 | | | 242% |
| | 11490 Vocational Education; Industrial Education B | \$0 | \$0 | \$5,705 | \$1,289 | | | -77% |
| | 11590 Other Vocational Education Programs | \$4,460 | \$8,045 | \$7,277 | \$0 | -100% | -100% | -100% |
| | 11620 Regular Programs; Alternative Education Programs; Middle/Junior High School | \$14,720 | \$0 | \$0 | \$0 | -100% | | |
| | 11630 Regular Programs; Alternative Education Programs; High School | \$26,209 | \$61,713 | \$67,990 | \$77,211 | 195% | 25% | 14% |
| | 12110 Gifted And Talented; Gifted and Talented | \$17,808 | \$12,076 | \$26,830 | \$8,968 | -50% | -26% | -67% |
| | 12150 Gifted And Talented; High Ability Student Programs | \$0 | \$0 | \$0 | \$30,764 | | | |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$193,068 | \$116,759 | \$138,405 | \$152,304 | -21% | 30% | 10% |
| | 12350 Physical Impairment; Homebound | \$6,248 | \$23,344 | \$34,272 | \$27,017 | 332% | 16% | -21% |
| | 12410 Emotional Disabilities; Emotional Disabilities; Full Time | \$48,862 | \$47,616 | \$61,671 | \$73,860 | 51% | 55% | 20% |
| | 12510 Culturally Different; Communication Disorders | \$65,574 | \$86,440 | \$156,178 | \$164,859 | 151% | 91% | 6% |
| | 12520 Culturally Different; Compensatory | \$14,725 | \$159 | \$147 | \$344 | -98% | 117% | 134% |
| | 12610 Learning Disability | \$194,475 | \$319,391 | \$412,479 | \$465,389 | 139% | 46% | 13% |
| | 12710 Equal Opportunity At Risk | \$29,875 | \$49,656 | \$59,599 | \$69,337 | 132% | 40% | 16% |
| | 12900 Other Special Programs | \$642 | \$0 | \$0 | \$0 | -100% | | |
| | 14300 Summer School Programs; High School | \$29,507 | \$14,372 | \$19,931 | \$18,362 | -38% | 28% | -8% |
| | 16100 Remediation Testing | \$4,689 | \$2,004 | \$979 | \$146 | -97% | -93% | -85% |
| | 16200 Preventive Remediation | \$79,937 | \$45,945 | \$36,376 | \$39,106 | -51% | -15% | 8% |
| | 17100 Payments to Other Governmental Units Within State; Transfer Tuition | \$0 | \$0 | \$2,125 | \$475 | | | -78% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$2,182 | \$27,490 | \$25,264 | \$25,231 | > 500% | -8% | 0% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$67,786 | \$85,001 | \$92,844 | \$69,519 | 3% | -18% | -25% |
| | 17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other | \$6,235 | \$9,029 | \$11,882 | \$11,561 | 85% | 28% | -3% |
| | 22110 Improvement of Instruction; Service Area Direction | \$35,618 | \$898 | \$25,339 | \$25,772 | -28% | > 500% | 2% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$0 | \$33,313 | \$19,042 | \$20,293 | | -39% | 7% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$1,393 | \$9,455 | \$29,691 | \$19,802 | > 500% | 109% | -33% |
| | 22210 Library/Media Services; Service Area Direction | \$81,411 | \$89,497 | \$105,748 | \$92,252 | 13% | 3% | -13% |
| | 22220 Library/Media Services; School Library | \$15,975 | \$15,275 | \$6,117 | \$12,832 | -20% | -16% | 110% |
| | 22230 Library/Media Services; Audiovisual | \$1,343 | \$359 | \$289 | \$281 | -79% | -22% | -2% |
| | 22250 Library/Media Services; Computer Assisted Instruction Services | \$0 | \$10,614 | \$0 | \$0 | | -100% | |
| | 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$48,946 | \$0 | \$0 | \$0 | -100% | | |
| | 22360 Instruction, Related Technology; Network Support | \$0 | \$101,662 | \$112,201 | \$121,179 | | 19% | 8% |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$136,507 | \$197,167 | \$166,382 | \$203,065 | 49% | 3% | 22% |
| | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$2,578 | \$2,614 | \$2,531 | \$0 | -100% | -100% | -100% |
| | 25570 Textbooks for Rent or Resale; Materials and Supplies | \$33,173 | \$26,887 | \$29,053 | \$24,626 | -26% | -8% | -15% |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$252,260 | \$329,805 | \$162,405 | \$0 | | | |
| Student Academic Achievement Total | | \$5,321,142 | \$6,276,424 | \$6,966,893 | \$7,577,251 | 42% | 21% | 9% |
| Student Instructional Support | | | | | | | | |
| | 21120 Attendance and Social Work Services; Attendance Services | \$18,041 | \$20,258 | \$28,539 | \$30,121 | 67% | 49% | 6% |
| | 21130 Attendance and Social Work Services; Social Work Services | \$20,860 | \$0 | \$0 | \$0 | -100% | | |
| | 21140 Attendance and Social Work Services; Pupil Accounting | \$23,194 | \$35,988 | \$39,979 | \$44,117 | 90% | 23% | 10% |
| | 21210 Guidance Services; Service Area Direction | \$18,725 | \$0 | \$0 | \$0 | -100% | | |
| | 21220 Guidance Services; Counseling Services | \$151,327 | \$157,478 | \$149,490 | \$202,030 | 34% | 28% | 35% |
| | 21320 Health Services; Medical Services | \$4,821 | \$0 | \$0 | \$0 | -100% | | |
| | 21340 Health Services; Nurse Services | \$42,303 | \$46,618 | \$61,414 | \$71,954 | 70% | 54% | 17% |
| | 21390 Health Services; Other Health Services | \$1,267 | \$0 | \$0 | \$352 | -72% | | |
| | 21890 Special Education Administration; Other Special Education Administration | \$0 | \$1,256 | \$0 | \$0 | | -100% | |
| | 24100 Office of The Principal | \$458,466 | \$572,364 | \$660,915 | \$746,806 | 63% | 30% | 13% |
| Student Instructional Support Total | | \$739,003 | \$833,961 | \$940,337 | \$1,095,379 | 48% | 31% | 16% |
| Overhead and Operational | | | | | | | | |
| | 23110 Board of Education; Service Area Direction | \$18,264 | \$14,929 | \$26,260 | \$21,726 | 19% | 46% | -17% |
| | 23150 Board of Education; Legal Services | \$32,018 | \$30,711 | \$15,628 | \$35,822 | 12% | 17% | 129% |
| | 23160 Board of Education; Promotion Expenses | \$1,239 | \$2,214 | \$2,024 | \$2,236 | 80% | 1% | 11% |
| | 23190 Board of Education; Other Governing Body Services | \$0 | \$4,496 | \$5,170 | \$10,318 | | 129% | 100% |
| | 23210 Executive Administration; Office of The Superintendent | \$137,227 | \$129,154 | \$200,293 | \$233,765 | 70% | 81% | 17% |
| | 23220 Executive Administration; Community Relations | \$3,412 | \$0 | \$0 | \$0 | -100% | | |
| | 25110 Fiscal Services; Office of The Business Manager | \$0 | \$70,119 | \$85,823 | \$98,789 | | 41% | 15% |
| | 25160 Fiscal Services; Financial Accounting | \$55,416 | \$0 | \$0 | \$0 | -100% | | |

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
North Newton School Corp (5945)**

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2008 | FY 2009 | 10 Year Increase | 3 Year Increase | 1 Year Increase |
|---------------------------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| | 25191 Other Fiscal Services; Refund of Revenue | \$0 | \$895 | \$17,591 | \$6,267 | | > 500% | -64% |
| | 25192 Other Fiscal Services; Petty Cash | \$1,050 | \$325 | \$325 | \$325 | -69% | 0% | 0% |
| | 25193 Other Fiscal Services; Printed Forms | \$0 | \$2,197 | \$2,162 | \$4,051 | | 84% | 87% |
| | 25195 Other Fiscal Services; Bank Account Service Charge | \$200 | \$178 | \$379 | \$423 | 112% | 138% | 12% |
| | 25196 Other Fiscal Services; Cash Change | \$0 | \$500 | \$500 | \$400 | | -20% | -20% |
| | 25920 Ditch Assessments | \$0 | \$10 | \$0 | \$20 | | 100% | |
| | 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$36,011 | \$92,778 | \$113,568 | \$132,759 | 269% | 43% | 17% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$1,045,055 | \$1,285,374 | \$1,428,930 | \$1,485,289 | 42% | 16% | 4% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$7,656 | \$675 | \$876 | \$498 | -93% | -26% | -43% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$174,751 | \$108,204 | \$190,298 | \$156,445 | -10% | 45% | -18% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$1,775 | \$0 | \$500 | \$0 | | | |
| | 26499 2007 Account Code - Other | \$3,500 | \$0 | \$0 | \$0 | | | |
| | 26600 Operation and Maintenance of Plant Services; Security Services | \$0 | \$1,595 | \$3,352 | \$0 | | -100% | -100% |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$86,306 | \$168,596 | \$166,265 | \$111,174 | 29% | -34% | -33% |
| | 27010 Student Transportation; Service Area Direction | \$110,620 | \$123,694 | \$140,141 | \$140,215 | 27% | 13% | 0% |
| | 27100 Student Transportation; Vehicle Operation | \$253,792 | \$329,725 | \$401,982 | \$446,429 | 76% | 35% | 11% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$214,675 | \$309,994 | \$353,131 | \$333,013 | 55% | 7% | -6% |
| | 27400 Student Transportation; Purchase of School Buses | \$164,850 | \$195,369 | \$215,895 | \$270,580 | 64% | 38% | 25% |
| | 27500 Student Transportation; Insurance on Buses | \$24,116 | \$51,233 | \$71,058 | \$50,326 | 109% | -2% | -29% |
| | 27900 Student Transportation; Other Student Transportation Services | \$862 | \$1,330 | \$940 | \$1,181 | 37% | -11% | 26% |
| | 31100 Food Services Operations; Service Area Direction | \$12,435 | \$16,413 | \$20,933 | \$25,388 | 104% | 55% | 21% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$178,217 | \$172,203 | \$213,387 | \$250,363 | 40% | 45% | 17% |
| | 31400 Food Services Operations; Food Purchases | \$199,855 | \$197,874 | \$245,641 | \$244,340 | 22% | 23% | -1% |
| | 31900 Other Food Services | \$23,831 | \$23,282 | \$42,565 | \$26,842 | 13% | 15% | -37% |
| Overhead and Operational Total | | \$2,787,133 | \$3,334,067 | \$3,965,615 | \$4,088,985 | 47% | 23% | 3% |
| Nonoperational | | | | | | | | |
| | 33400 Athletic Coaches | \$98,666 | \$114,845 | \$131,672 | \$131,210 | 33% | 14% | 0% |
| | 33950 Step Ahead | \$12,184 | \$14,315 | \$16,052 | \$16,523 | 36% | 15% | 3% |
| | 33990 Other Community Services; Other | \$6,420 | \$645 | \$500 | \$3,141 | -51% | 387% | > 500% |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$0 | \$0 | \$0 | \$500 | | | |
| | 45100 Building Acquisition, Construction and Improvements | \$1,139,831 | \$142,525 | \$620,868 | \$350,825 | -69% | 146% | -43% |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$131,137 | \$131,137 | \$0 | \$0 | -100% | -100% | |
| | 45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees | \$37,704 | \$0 | \$0 | \$0 | -100% | | |
| | 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$0 | \$24,515 | \$587 | \$10,396 | | -58% | > 500% |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$946 | \$164 | \$55 | \$0 | -100% | -100% | -100% |
| | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$32,638 | \$29,108 | \$85,847 | \$66,679 | 104% | 129% | -22% |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$512,685 | \$164,154 | \$256,228 | \$123,525 | -76% | -25% | -52% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$44,339 | \$130,215 | \$104,293 | \$92,994 | 110% | -29% | -11% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$15,000 | \$315,000 | \$265,000 | \$170,000 | > 500% | -46% | -36% |
| | 52100 Debt Services; Interest on Debt; Bonds | \$94,086 | \$166,110 | \$223,797 | \$127,760 | 36% | -23% | -43% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$0 | \$14,978 | \$0 | \$23,676 | | 58% | |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$710,000 | \$320,000 | \$365,000 | \$385,000 | -46% | 20% | 5% |
| | 53150 Debt Services; Lease Rental; Buildings ; Interest | \$0 | \$235,000 | \$190,000 | \$170,000 | | -28% | -11% |
| | 53400 Debt Services; Lease Rental; Other ; Principal | \$0 | \$0 | \$5,100 | \$0 | | | -100% |
| | 53450 Debt Services; Lease Rental; Other ; Interest | \$0 | \$0 | \$563 | \$0 | | | -100% |
| | 54200 Common School Fund; Principal | \$132,188 | \$128,365 | \$137,465 | \$93,702 | -29% | -27% | -32% |
| | 54250 Common School Fund; Interest | \$0 | \$0 | \$11,500 | \$18,250 | | | 59% |
| | 59100 Other Debt Services Obligations; Registrars Fee | \$0 | \$500 | \$500 | \$0 | | -100% | -100% |
| | 59200 Other Debt Services Obligations; Bank Fee | \$500 | \$0 | \$0 | \$0 | -100% | | |
| Nonoperational Total | | \$2,968,325 | \$1,931,577 | \$2,415,027 | \$1,784,181 | -40% | -8% | -26% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$55,407 | \$42,260 | \$18,452 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$491,437 | \$564,223 | \$274,679 | \$0 | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$50,563 | \$56,971 | \$52,959 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$746,046 | \$1,289,909 | \$753,179 | \$0 | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$3,905 | \$29,210 | \$4,398 | \$0 | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$42,837 | \$2,534,992 | \$67,313 | \$0 | | | |
| Prorated By Fund Total | | \$1,390,195 | \$4,517,566 | \$1,170,980 | \$0 | | | |