

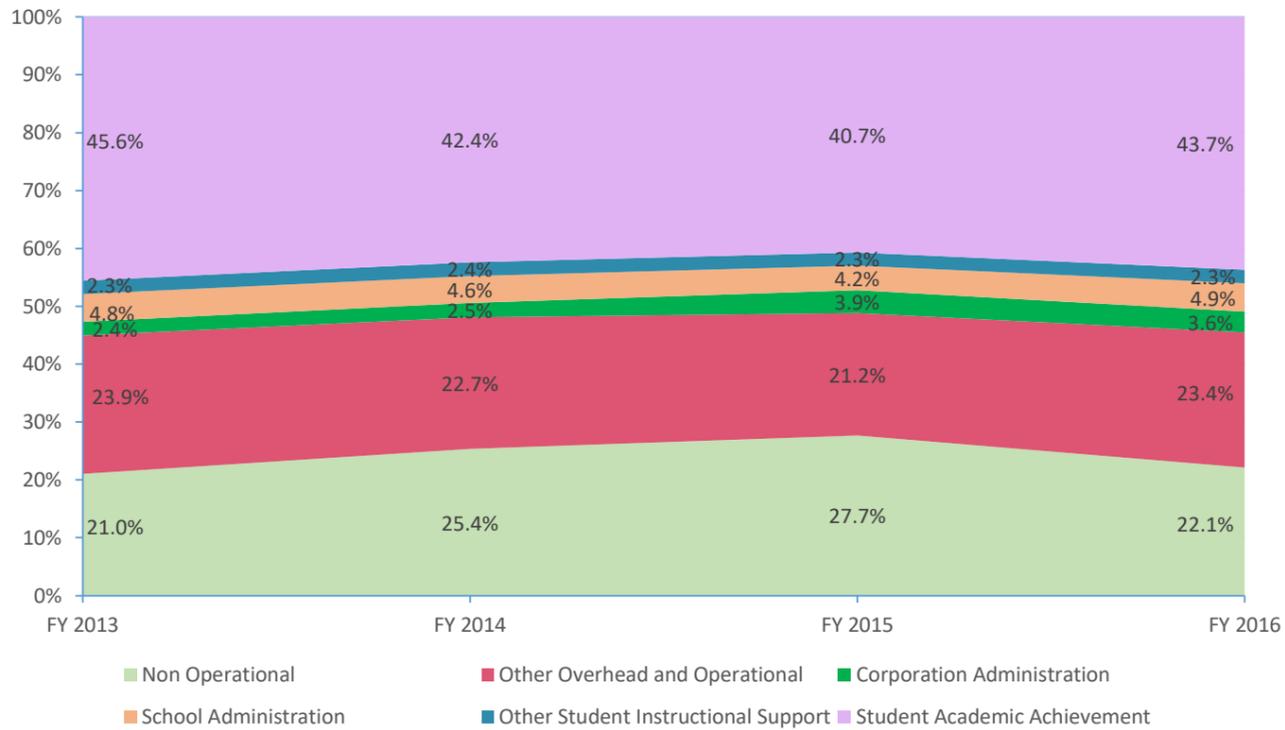
**School Corporation Expenditures by Account  
Biannual Financial Report Data  
North Newton School Corp (5945)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		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	\$10,083,691	59.7%	\$7,577,251	52.1%	\$7,334,659	45.6%	\$7,018,738	42.4%	\$6,948,387	40.7%	\$6,533,432	43.7%
Student Instructional Support	\$1,037,705	6.1%	\$1,095,379	7.5%	\$1,141,835	7.1%	\$1,162,424	7.0%	\$1,112,976	6.5%	\$1,082,529	7.2%
<b>Total</b>	<b>\$11,121,396</b>	<b>65.8%</b>	<b>\$8,672,630</b>	<b>59.6%</b>	<b>\$8,476,494</b>	<b>52.7%</b>	<b>\$8,181,162</b>	<b>49.4%</b>	<b>\$8,061,363</b>	<b>47.2%</b>	<b>\$7,615,961</b>	<b>50.9%</b>

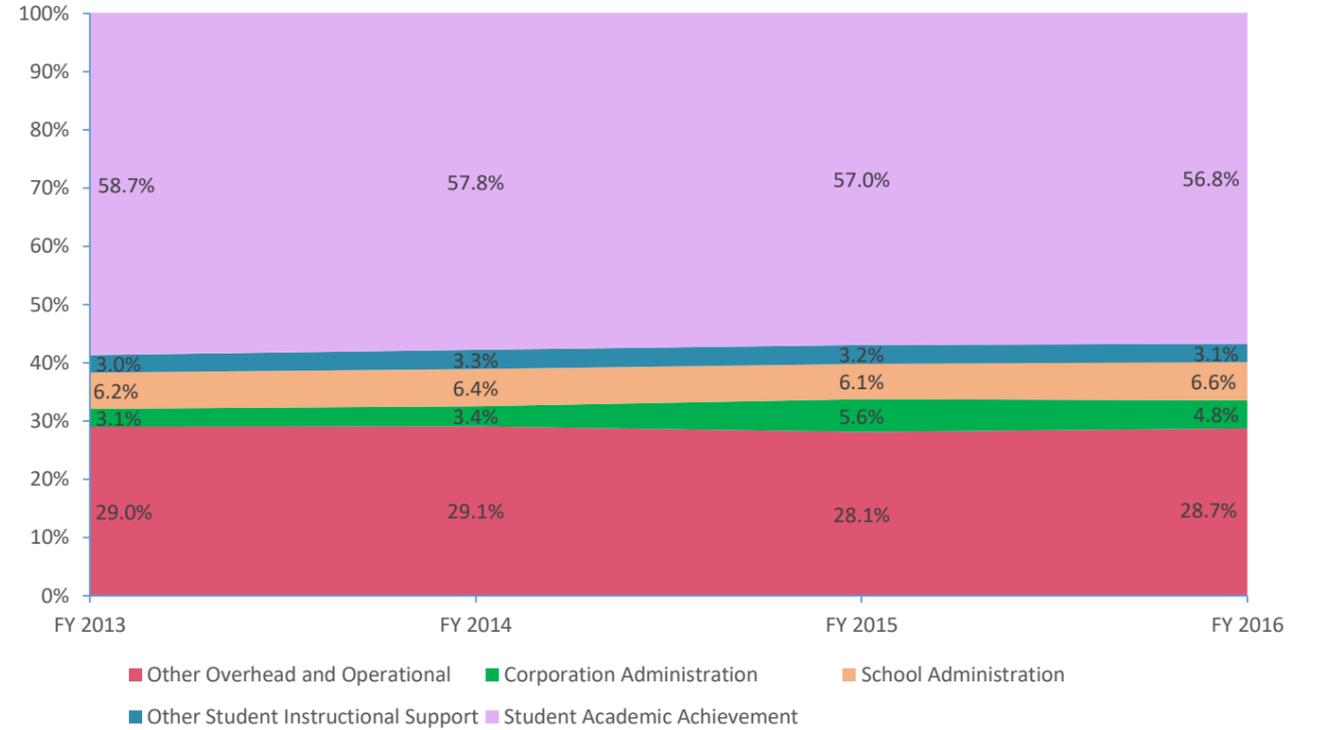
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,809,752	22.6%	\$4,088,985	28.1%	\$4,230,440	26.3%	\$4,175,193	25.2%	\$4,286,635	25.1%	\$4,029,531	26.9%
Non Operational	\$1,962,446	11.6%	\$1,784,181	12.3%	\$3,385,886	21.0%	\$4,197,811	25.4%	\$4,724,057	27.7%	\$3,310,368	22.1%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$5,772,198</b>	<b>34.2%</b>	<b>\$5,873,165</b>	<b>40.4%</b>	<b>\$7,616,326</b>	<b>47.3%</b>	<b>\$8,373,004</b>	<b>50.6%</b>	<b>\$9,010,692</b>	<b>52.8%</b>	<b>\$7,339,899</b>	<b>49.1%</b>

<b>Grand Total</b>	<b>\$16,893,594</b>	<b>\$14,545,796</b>	<b>\$16,092,820</b>	<b>\$16,554,167</b>	<b>\$17,072,055</b>	<b>\$14,955,860</b>
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



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**  
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**North Newton School Corp (5945)**

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$284,364	\$304,070	NA	NA	6.9%
11100	Regular Programs	Elementary	\$2,555,592	\$3,208,744	\$2,676,659	\$2,337,867	-8.5%	-27.1%	-12.7%
11200	Regular Programs	Middle/Junior High	\$0	\$701,516	\$583,794	\$514,428	NA	-26.7%	-11.9%
11300	Regular Programs	High School	\$1,726,820	\$1,427,951	\$1,202,518	\$1,142,928	-33.8%	-20.0%	-5.0%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$19,260	\$38,164	\$28,298	\$68,336	254.8%	79.1%	141.5%
11420	Regular Programs	Vocational Education - Agriculture B	\$153,601	\$167,312	\$150,828	\$151,909	-1.1%	-9.2%	0.7%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$94,563	\$130,212	\$131,281	\$136,787	44.7%	5.0%	4.2%
11470	Regular Programs	Vocational Education - Business Education	\$0	\$147,505	\$96,776	\$115,669	NA	-21.6%	19.5%
11490	Regular Programs	Vocational Education - Industrial Education B	\$0	\$1,289	\$0	\$0	NA	-100.0%	NA
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$8,045	\$0	\$0	\$0	-100.0%	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$61,713	\$77,211	\$69,044	\$63,912	3.6%	-17.2%	-7.4%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$12,076	\$8,968	\$0	\$0	-100.0%	-100.0%	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$30,764	\$36,978	\$32,791	NA	6.6%	-11.3%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$116,759	\$152,304	\$63,205	\$69,891	-40.1%	-54.1%	10.6%
12350	Special Programs	Physical Impairment - Homebound	\$23,344	\$27,017	\$3,431	\$5,227	-77.6%	-80.7%	52.4%
12410	Special Programs	Emotional Disabilities - Full Time	\$47,616	\$73,860	\$0	\$0	-100.0%	-100.0%	NA
12510	Special Programs	Culturally Different - Communication Disorders	\$86,440	\$164,859	\$144,994	\$147,783	71.0%	-10.4%	1.9%
12520	Special Programs	Culturally Different - Compensatory	\$159	\$344	\$0	\$0	-100.0%	-100.0%	NA
12610	Special Programs	Learning Disability	\$319,391	\$465,389	\$630,059	\$590,788	85.0%	26.9%	-6.2%
12710	Special Programs	Equal Opportunity At Risk	\$49,656	\$69,337	\$83,505	\$83,447	68.1%	20.4%	-0.1%
12900	Special Programs	Other Special Programs	\$0	\$0	\$13,688	\$13,994	NA	NA	2.2%
14100	Summer School Programs	Elementary	\$0	\$0	\$1,332	\$0	NA	NA	-100.0%
14300	Summer School Programs	High School	\$14,372	\$18,362	\$0	\$0	-100.0%	-100.0%	NA
16100	Remediation	Remediation Testing	\$2,004	\$146	\$0	\$0	-100.0%	-100.0%	NA
16200	Remediation	Preventive Remediation	\$45,945	\$39,106	\$101,277	\$39,465	-14.1%	0.9%	-61.0%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$0	\$475	\$0	\$0	NA	-100.0%	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$27,490	\$25,231	\$28,365	\$22,826	-17.0%	-9.5%	-19.5%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$85,001	\$69,519	\$48,112	\$73,781	-13.2%	6.1%	53.4%
17600	Payments to Other Governmental Units Within State	Joint Services and Supply - Other	\$9,029	\$11,561	\$7,962	\$7,962	-11.8%	-31.1%	0.0%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$898	\$25,772	\$0	\$0	-100.0%	-100.0%	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$33,313	\$20,293	\$0	\$0	-100.0%	-100.0%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$9,455	\$19,802	\$63,565	\$124,432	1216.1%	528.4%	95.8%
22210	Instruction	Library/Media Services - Service Area Direction	\$89,497	\$92,252	\$0	\$0	-100.0%	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$15,275	\$12,832	\$61,833	\$60,742	297.7%	373.4%	-1.8%
22230	Instruction	Library/Media Services - Audiovisual	\$359	\$281	\$189	\$131	-63.5%	-53.4%	-30.6%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$10,614	\$0	\$0	\$0	-100.0%	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$101,662	\$121,179	\$212,514	\$234,970	131.1%	93.9%	10.6%
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$0	\$0	\$4,274	\$3,970	NA	NA	-7.1%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$197,167	\$203,065	\$159,014	\$69,176	-64.9%	-65.9%	-56.5%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$0	\$58,727	NA	NA	NA
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$2,614	\$0	\$0	\$0	-100.0%	NA	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$26,887	\$24,626	\$60,529	\$57,421	113.6%	133.2%	-5.1%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$329,805	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$6,276,424</b>	<b>\$7,577,251</b>	<b>\$6,948,387</b>	<b>\$6,533,432</b>	<b>4.1%</b>	<b>-13.8%</b>	<b>-6.0%</b>
<b>Student Instructional Support</b>									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$20,258	\$30,121	\$31,716	\$32,260	59.2%	7.1%	1.7%
21140	Students	Attend. & Social Work Serv. - Pupil Accounting	\$35,988	\$44,117	\$46,215	\$50,741	41.0%	15.0%	9.8%
21220	Students	Guidance Services - Counseling Services	\$157,478	\$202,030	\$230,492	\$176,574	12.1%	-12.6%	-23.4%
21340	Students	Health Services - Nurse Services	\$46,618	\$71,954	\$77,521	\$88,697	90.3%	23.3%	14.4%
21390	Students	Health Services - Other Health Services	\$0	\$352	\$308	\$836	NA	137.5%	171.4%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$1,256	\$0	\$1,703	\$1,852	47.5%	NA	8.7%
24100	School Administration	Office of The Principal	\$572,364	\$746,806	\$725,020	\$731,568	27.8%	-2.0%	0.9%
<b>Student Instructional Support Total</b>			<b>\$833,961</b>	<b>\$1,095,379</b>	<b>\$1,112,976</b>	<b>\$1,082,529</b>	<b>29.8%</b>	<b>-1.2%</b>	<b>-2.7%</b>

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$14,929	\$21,726	\$23,547	\$19,061	27.7%	-12.3%	-19.1%
23150	General Administration	Board of Education - Legal Services	\$30,711	\$35,822	\$39,768	\$79,240	158.0%	121.2%	99.3%
23160	General Administration	Board of Education - Promotion Expenses	\$2,214	\$2,236	\$2,707	\$3,032	36.9%	35.6%	12.0%
23190	General Administration	Board of Education - Other Governing Body Services	\$4,496	\$10,318	\$251,279	\$53,928	1099.5%	422.6%	-78.5%
23210	General Administration	Executive Administration - Office of The Superintendent	\$129,154	\$233,765	\$226,875	\$253,993	96.7%	8.7%	12.0%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$0	\$0	\$4,475	NA	NA	NA
25110	Central Services	Fiscal Services - Office of The Business Manager	\$70,119	\$98,789	\$109,373	\$116,259	65.8%	17.7%	6.3%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$895	\$6,267	\$2,976	\$1,975	120.7%	-68.5%	-33.6%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$325	\$325	\$325	\$175	-46.2%	-46.2%	-46.2%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$2,197	\$4,051	\$1,284	\$1,884	-14.2%	-53.5%	46.8%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$178	\$423	\$457	\$361	102.8%	-14.7%	-21.0%
25196	Central Services	Fiscal Services - Other - Cash Change	\$500	\$400	\$0	\$0	-100.0%	-100.0%	NA
25720	Central Services	Personnel Services - Recruitment and Placement	\$0	\$0	\$980	\$1,722	NA	NA	75.7%
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$0	\$13,736	\$0	NA	NA	-100.0%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$10	\$20	\$36	\$148	1384.2%	642.1%	314.5%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$92,778	\$132,759	\$127,787	\$139,455	50.3%	5.0%	9.1%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,285,374	\$1,485,289	\$1,223,809	\$1,039,596	-19.1%	-30.0%	-15.1%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$675	\$498	\$9	\$482	-28.5%	-3.1%	5229.3%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$108,204	\$156,445	\$201,229	\$232,327	114.7%	48.5%	15.5%
26600	Operation and Maintenance of Plant Services	Security Services	\$1,595	\$0	\$0	\$0	-100.0%	NA	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$168,596	\$111,174	\$122,210	\$158,963	-5.7%	43.0%	30.1%
27010	Student Transportation	Service Area Direction	\$123,694	\$140,215	\$132,792	\$114,977	-7.0%	-18.0%	-13.4%
27100	Student Transportation	Vehicle Operation	\$329,725	\$446,429	\$498,031	\$503,598	52.7%	12.8%	1.1%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$309,994	\$333,013	\$464,686	\$389,216	25.6%	16.9%	-16.2%
27400	Student Transportation	Purchase of School Buses	\$195,369	\$270,580	\$218,597	\$255,715	30.9%	-5.5%	17.0%
27500	Student Transportation	Insurance on Buses	\$51,233	\$50,326	\$22,759	\$30,303	-40.9%	-39.8%	33.1%
27900	Student Transportation	Other Student Transportation Services	\$1,330	\$1,181	\$1,504	\$289	-78.3%	-75.5%	-80.8%
31100	Food Services Operations	Service Area Direction	\$16,413	\$25,388	\$32,487	\$35,925	118.9%	41.5%	10.6%
31200	Food Services Operations	Food Preparation and Dispensing	\$172,203	\$250,363	\$247,151	\$272,480	58.2%	8.8%	10.2%
31400	Food Services Operations	Food Purchases	\$197,874	\$244,340	\$280,168	\$273,829	38.4%	12.1%	-2.3%
31900	Food Services Operations	Other Food Services	\$23,282	\$26,842	\$40,073	\$46,121	98.1%	71.8%	15.1%
<b>Overhead and Operational Total</b>			<b>\$3,334,067</b>	<b>\$4,088,985</b>	<b>\$4,286,635</b>	<b>\$4,029,531</b>	<b>20.9%</b>	<b>-1.5%</b>	<b>-6.0%</b>
<b>Non Operational</b>									
33400	Category not Specified	Athletic Coaches	\$114,845	\$131,210	\$143,060	\$142,251	23.9%	8.4%	-0.6%
33950	Other Community Services	Step Ahead	\$14,315	\$16,523	\$4,898	\$5,556	-61.2%	-66.4%	13.4%
33990	Other Community Services	Other	\$645	\$3,141	\$936	\$0	-100.0%	-100.0%	-100.0%
43000	Category not Specified	Professional Services	\$0	\$500	\$1,000	\$0	NA	-100.0%	-100.0%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$142,525	\$350,825	\$1,405,702	\$339,717	138.4%	-3.2%	-75.8%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$131,137	\$0	\$0	\$0	-100.0%	NA	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$24,515	\$10,396	\$29,816	\$29,315	19.6%	182.0%	-1.7%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$164	\$0	\$0	\$0	-100.0%	NA	NA
46000	Category not Specified	Purchase of Moveable Equipment	\$29,108	\$66,679	\$47,931	\$27,837	-4.4%	-58.3%	-41.9%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$164,154	\$123,525	\$493,548	\$304,399	85.4%	146.4%	-38.3%
49000	Category not Specified	Other Facilities Acq. and Construction	\$130,215	\$92,994	\$201,731	\$184,577	41.7%	98.5%	-8.5%
51100	Principal on Debt	Bonds	\$315,000	\$170,000	\$385,000	\$500,000	58.7%	194.1%	29.9%
52100	Interest on Debt	Bonds	\$166,110	\$127,760	\$115,268	\$80,157	-51.7%	-37.3%	-30.5%
52200	Interest on Debt	Temporary Loans	\$14,978	\$23,676	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$320,000	\$385,000	\$1,273,667	\$945,000	195.3%	145.5%	-25.8%
53150	Lease Rental	Buildings-Interest	\$235,000	\$170,000	\$617,000	\$516,501	119.8%	203.8%	-16.3%
54200	Advancements and Obligations	Common School Fund - Principal	\$128,365	\$93,702	\$0	\$230,188	79.3%	145.7%	NA
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$18,250	\$0	\$1,720	NA	-90.6%	NA

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Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
59100	Other Debt Services Obligations	Registrars Fee	\$500	\$0	\$4,500	\$3,150	530.0%	NA	-30.0%
<b>Non Operational Total</b>			<b>\$1,931,577</b>	<b>\$1,784,181</b>	<b>\$4,724,057</b>	<b>\$3,310,368</b>	<b>71.4%</b>	<b>85.5%</b>	<b>-29.9%</b>
<b>Prorated by Fund</b>									
26491 - SAA	NA	PERF - 2007 Account Code	\$29,072	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$4,036	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$8,544	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$609	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$387,136	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$55,296	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$112,246	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$9,545	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$37,576	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$5,684	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$12,984	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$728	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$837,244	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$120,184	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$315,408	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$17,074	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$17,908	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$2,423	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$8,231	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$648	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$2,498,332	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$16,121	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$18,273	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$2,266	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>			<b>\$4,517,566</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>