

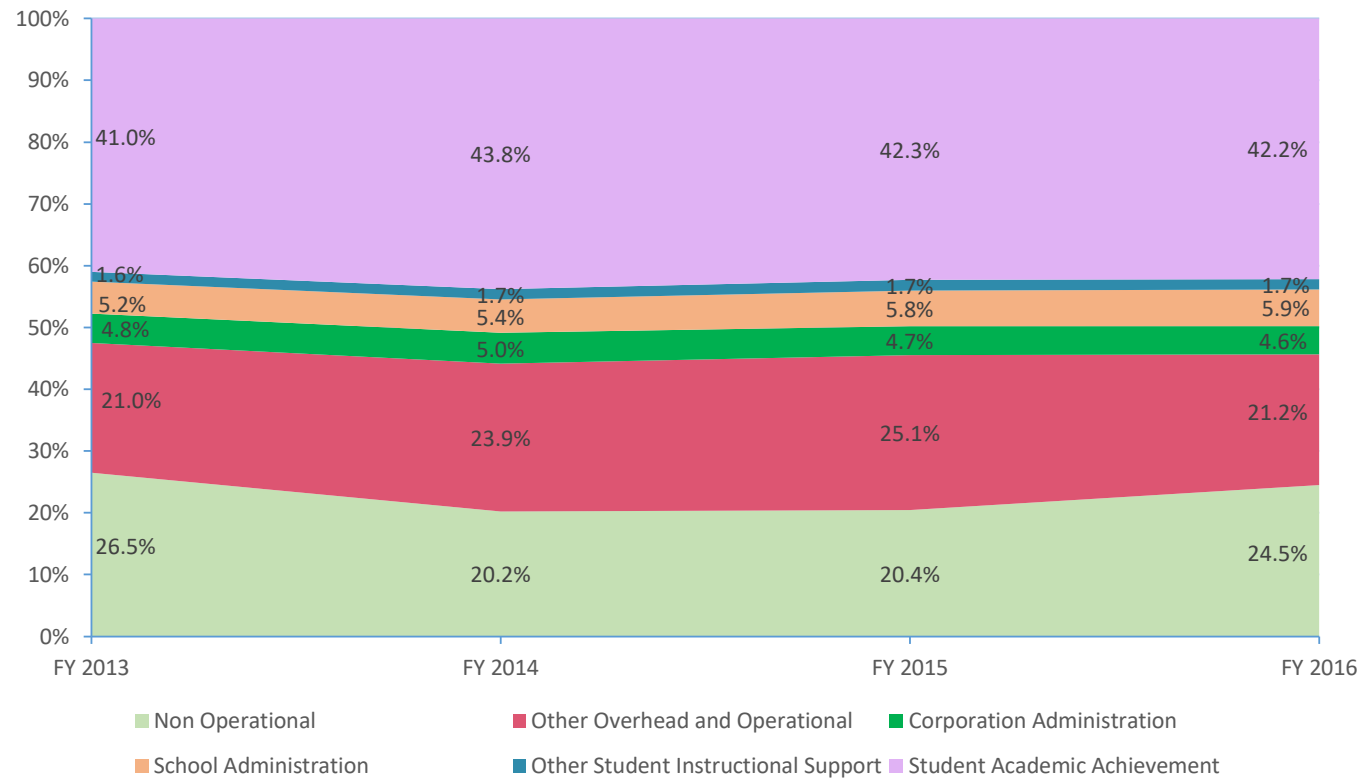
**School Corporation Expenditures by Account
Biannual Financial Report Data
Northwestern Con School Corp (7350)**

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	\$6,790,234	53.7%	\$6,287,187	50.6%	\$6,609,497	41.0%	\$6,306,954	43.8%	\$6,013,023	42.3%	\$6,425,055	42.2%
Student Instructional Support	\$650,133	5.1%	\$950,436	7.7%	\$1,089,074	6.8%	\$1,016,874	7.1%	\$1,067,119	7.5%	\$1,159,067	7.6%
Total	\$7,440,368	58.8%	\$7,237,623	58.3%	\$7,698,571	47.8%	\$7,323,829	50.9%	\$7,080,143	49.8%	\$7,584,122	49.8%

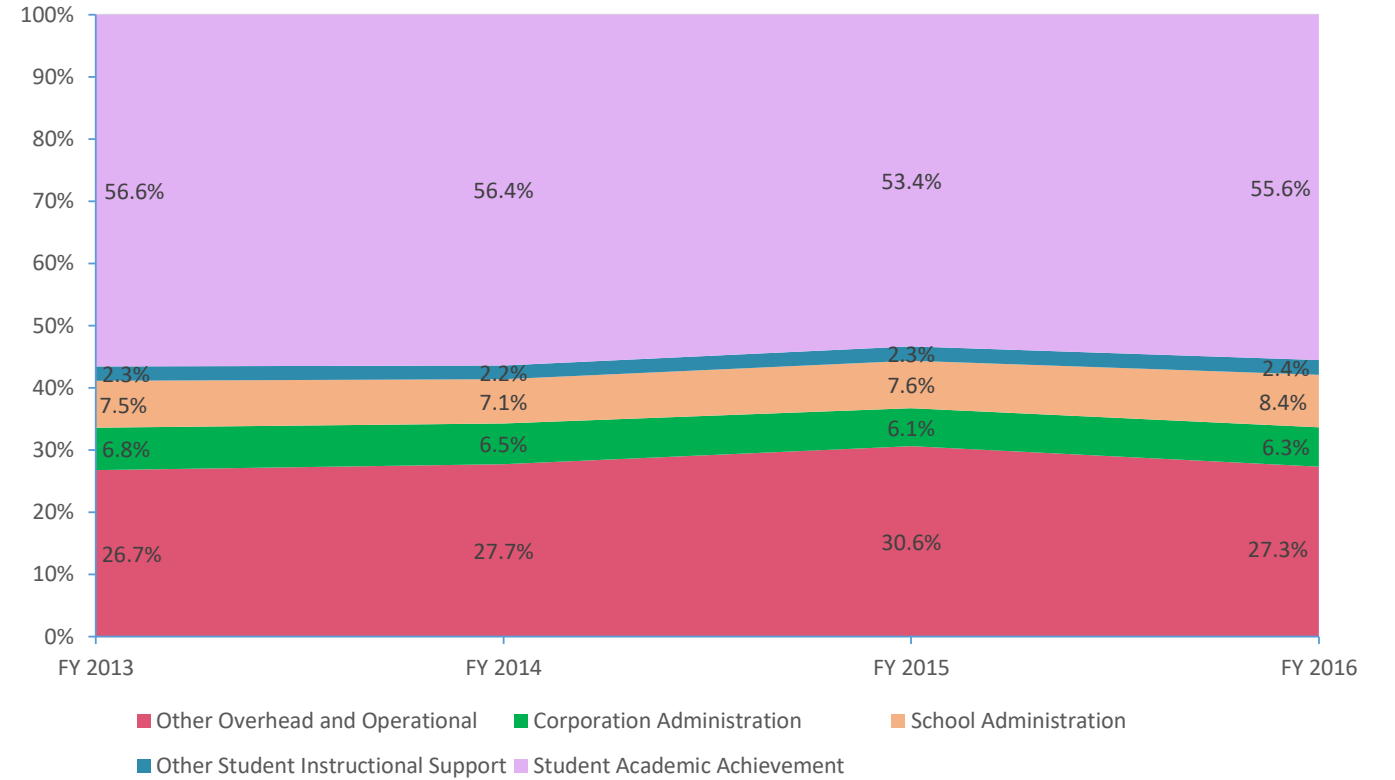
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,803,854	22.2%	\$3,197,561	25.7%	\$4,151,575	25.8%	\$4,165,306	28.9%	\$4,230,646	29.8%	\$3,917,844	25.7%
Non Operational	\$2,400,055	19.0%	\$1,986,828	16.0%	\$4,271,222	26.5%	\$2,911,932	20.2%	\$2,907,338	20.4%	\$3,731,426	24.5%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$5,203,909	41.2%	\$5,184,389	41.7%	\$8,422,798	52.2%	\$7,077,238	49.1%	\$7,137,984	50.2%	\$7,649,270	50.2%

Grand Total	\$12,644,277		\$12,422,012		\$16,121,369		\$14,401,067		\$14,218,126		\$15,233,392	
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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.

School Corporation Expenditures by Account
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Northwestern Con School Corp (7350)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$132,984	\$180,194	NA	NA	35.5%
11100	Regular Programs	Elementary	\$1,707,432	\$1,797,755	\$1,419,624	\$1,375,724	-19.4%	-23.5%	-3.1%
11200	Regular Programs	Middle/Junior High	\$1,286,109	\$1,638,967	\$1,175,999	\$1,256,223	-2.3%	-23.4%	6.8%
11300	Regular Programs	High School	\$1,303,997	\$1,406,404	\$1,313,606	\$1,403,814	7.7%	-0.2%	6.9%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$36,438	\$41,986	NA	NA	15.2%
11410	Regular Programs	Vocational Education - Agriculture A	\$68,351	\$84,192	\$49,221	\$37,678	-44.9%	-55.2%	-23.5%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$59,884	\$18,325	\$0	\$0	-100.0%	-100.0%	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$17,478	\$29,640	\$0	\$0	-100.0%	-100.0%	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$16,672	\$35,841	NA	NA	115.0%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$0	\$0	\$418,480	\$451,937	NA	NA	8.0%
12350	Special Programs	Physical Impairment - Homebound	\$0	\$9,657	\$0	\$244	NA	-97.5%	NA
12520	Special Programs	Culturally Different - Compensatory	\$3,664	\$0	\$0	\$0	-100.0%	NA	NA
12810	Special Programs	Special Education Preschool	\$24,908	\$22,321	\$0	\$0	-100.0%	-100.0%	NA
12900	Special Programs	Other Special Programs	\$0	\$23,153	\$156,959	\$183,444	NA	692.3%	16.9%
14100	Summer School Programs	Elementary	\$0	\$7,774	\$8,802	\$7,675	NA	-1.3%	-12.8%
14200	Summer School Programs	Middle/Junior High School	\$0	\$0	\$4,864	\$5,918	NA	NA	21.7%
14300	Summer School Programs	High School	\$41,901	\$16,321	\$447	\$1,097	-97.4%	-93.3%	145.4%
16100	Remediation	Remediation Testing	\$59,672	\$5,926	\$11,450	\$6,114	-89.8%	3.2%	-46.6%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$198,228	\$249,990	\$313,838	\$261,356	31.8%	4.5%	-16.7%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$429,628	\$549,301	\$363,609	\$423,009	-1.5%	-23.0%	16.3%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$59,857	\$807	\$4,174	\$1,999	-96.7%	147.6%	-52.1%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$20,784	\$31,583	\$29,230	\$29,527	42.1%	-6.5%	1.0%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$11,499	\$40,208	\$49,573	NA	331.1%	23.3%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$18,659	\$57,803	\$0	\$0	-100.0%	-100.0%	NA
22210	Instruction	Library/Media Services - Service Area Direction	\$1,100	\$73,033	\$81,670	\$15,021	1265.5%	-79.4%	-81.6%
22220	Instruction	Library/Media Services - School Library	\$91,710	\$68,134	\$48,584	\$79,021	-13.8%	16.0%	62.6%
22230	Instruction	Library/Media Services - Audiovisual	\$6,122	\$0	\$2,404	\$2,327	-62.0%	NA	-3.2%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$91,337	\$111,608	NA	NA	22.2%
22290	Instruction	Library/Media Services - Other Educational Media Services	\$570	\$0	\$0	\$0	-100.0%	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$3,900	\$99,269	NA	NA	2445.7%
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$0	\$0	\$62,934	NA	NA	NA
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$52,478	\$42,670	NA	NA	-18.7%
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$0	\$0	\$2,625	\$4,875	NA	NA	85.7%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$169,354	\$184,602	\$94,277	\$61,795	-63.5%	-66.5%	-34.5%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$139,143	\$191,009	NA	NA	37.3%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$7,205	\$0	\$0	\$0	-100.0%	NA	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$0	\$0	\$1,172	NA	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$254,549	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$5,831,162	\$6,287,187	\$6,013,023	\$6,425,055	10.2%	2.2%	6.9%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$118,165	\$183,664	\$178,937	\$188,335	59.4%	2.5%	5.3%
21290	Students	Guidance Services - Other Guidance Services	\$12,750	\$0	\$0	\$0	-100.0%	NA	NA
21340	Students	Health Services - Nurse Services	\$45,265	\$59,146	\$62,234	\$61,873	36.7%	4.6%	-0.6%
21390	Students	Health Services - Other Health Services	\$0	\$2,106	\$2,190	\$2,613	NA	24.1%	19.3%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$1,846	\$4,243	\$1,467	NA	-20.6%	-65.4%
24100	School Administration	Office of The Principal	\$362,188	\$693,432	\$808,202	\$885,632	144.5%	27.7%	9.6%
24900	School Administration	Other Support Services - School Admin.	\$927	\$10,242	\$11,314	\$19,148	1965.1%	87.0%	69.2%
Student Instructional Support Total			\$539,295	\$950,436	\$1,067,119	\$1,159,067	114.9%	22.0%	8.6%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$6,125	\$3,230	\$7,356	\$7,536	23.0%	133.3%	2.4%
23120	General Administration	Board of Education - Service Area Assistants	\$43,662	\$88,454	\$127,794	\$129,559	196.7%	46.5%	1.4%

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					2006 to 2016	2009 to 2016	2015 to 2016		
23150	General Administration	Board of Education - Legal Services	\$16,106	\$15,464	\$27,515	\$24,125	49.8%	56.0%	-12.3%
23160	General Administration	Board of Education - Promotion Expenses	\$11,288	\$1,881	\$2,575	\$1,250	-88.9%	-33.5%	-51.5%
23190	General Administration	Board of Education - Other Governing Body Services	\$9,481	\$17,003	\$3,750	\$3,750	-60.4%	-77.9%	0.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$177,312	\$396,651	\$455,857	\$495,237	179.3%	24.9%	8.6%
23220	General Administration	Executive Administration - Community Relations	\$8,939	\$4,669	\$109	\$0	-100.0%	-100.0%	-100.0%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$1,940	\$2,091	\$998	NA	-48.5%	-52.3%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$2,219	\$10,981	\$640	\$643	-71.0%	-94.1%	0.5%
25160	Central Services	Fiscal Services - Financial Accounting	\$27	\$0	\$19,091	\$15,786	58365.4%	NA	-17.3%
25180	Central Services	Fiscal Services - Property Accounting	\$0	\$0	\$0	\$2,541	NA	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$4,049	\$6,760	\$2,929	\$5,638	39.2%	-16.6%	92.5%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$88,112	\$0	\$0	NA	-100.0%	NA
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$0	\$1,000	\$750	NA	NA	-25.0%
25199	Central Services	Fiscal Services - Other - Other	\$264	\$3,143	\$0	\$0	-100.0%	-100.0%	NA
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$0	\$0	\$0	\$1,143	NA	NA	NA
25750	Central Services	Personnel Services - Health Services	\$4,153	\$0	\$0	\$0	-100.0%	NA	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$58,347	\$6,390	\$497	NA	-99.1%	-92.2%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$0	\$1,516	NA	NA	NA
25890	Central Services	Other Technology Services	\$0	\$0	\$0	\$4,125	NA	NA	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$0	\$8,500	\$0	NA	NA	-100.0%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$52,700	\$63,808	\$71,776	\$73,795	40.0%	15.7%	2.8%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$767,648	\$1,094,750	\$1,421,066	\$1,342,158	74.8%	22.6%	-5.6%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$0	\$0	\$20,967	\$16,090	NA	NA	-23.3%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$221,590	\$120,898	\$286,177	\$236,557	6.8%	95.7%	-17.3%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$982	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$87,962	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$31,500	\$20,122	NA	NA	-36.1%
26700	Operation and Maintenance of Plant Services	Insurance	\$94,572	\$151,731	\$63,726	\$144,403	52.7%	-4.8%	126.6%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$0	\$0	\$11,261	NA	NA	NA
27010	Student Transportation	Service Area Direction	\$80,672	\$103,025	\$174,763	\$149,059	84.8%	44.7%	-14.7%
27100	Student Transportation	Vehicle Operation	\$208,854	\$234,296	\$276,578	\$291,764	39.7%	24.5%	5.5%
27200	Student Transportation	Monitoring Services	\$11,631	\$14,018	\$566	\$2,416	-79.2%	-82.8%	326.9%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$114,139	\$147,120	\$203,734	\$132,561	16.1%	-9.9%	-34.9%
27400	Student Transportation	Purchase of School Buses	\$101,134	\$0	\$223,273	\$101,885	0.7%	NA	-54.4%
27500	Student Transportation	Insurance on Buses	\$27,205	\$3,756	\$21,227	\$19,362	-28.8%	415.5%	-8.8%
27700	Student Transportation	Contracted Transportation Services	\$39,306	\$14,812	\$33,563	\$34,231	-12.9%	131.1%	2.0%
27900	Student Transportation	Other Student Transportation Services	\$48,056	\$16,490	\$33,964	\$43,115	-10.3%	161.5%	26.9%
27910	Student Transportation	Bus Driver Training	\$0	\$375	\$0	\$0	NA	-100.0%	NA
31100	Food Services Operations	Service Area Direction	\$19,150	\$33,551	\$54,024	\$42,061	119.6%	25.4%	-22.1%
31200	Food Services Operations	Food Preparation and Dispensing	\$179,920	\$198,351	\$303,834	\$249,693	38.8%	25.9%	-17.8%
31400	Food Services Operations	Food Purchases	\$223,651	\$260,451	\$282,556	\$193,417	-13.5%	-25.7%	-31.5%
31900	Food Services Operations	Other Food Services	\$26,282	\$43,497	\$61,752	\$118,802	352.0%	173.1%	92.4%
Overhead and Operational Total			\$2,589,079	\$3,197,561	\$4,230,646	\$3,917,844	51.3%	22.5%	-7.4%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$0	\$3,966	\$2,888	NA	NA	-27.2%
33200	Category not Specified	Community Recreation	\$7,753	\$11,747	\$0	\$0	-100.0%	-100.0%	NA
33300	Category not Specified	Civic Services	\$0	\$0	\$2,103	\$243	NA	NA	-88.4%
33400	Category not Specified	Athletic Coaches	\$100,256	\$69,989	\$159,502	\$161,467	61.1%	130.7%	1.2%
33930	Other Community Services	Latch Key Kid Program	\$78,352	\$34,750	\$131,510	\$192,762	146.0%	454.7%	46.6%
33940	Other Community Services	Child Care Services	\$0	\$36,899	\$0	\$0	NA	-100.0%	NA
33990	Other Community Services	Other	\$1,151	\$39,519	\$0	\$12,471	983.4%	-68.4%	NA
43000	Category not Specified	Professional Services	\$17,237	\$12,792	\$198,497	\$108,354	528.6%	747.1%	-45.4%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$842,678	\$749,430	\$117,820	\$1,113,466	32.1%	48.6%	845.1%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$0	\$36,770	\$73,550	NA	NA	100.0%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$43,303	\$60,691	\$21,968	\$17,567	-59.4%	-71.1%	-20.0%

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$0	\$0	\$203,265	\$92,180	NA	NA	-54.7%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$175,687	\$67,691	\$68,898	\$26,190	-85.1%	-61.3%	-62.0%
49000	Category not Specified	Other Facilities Acq. and Construction	\$75,123	\$24,805	\$14,291	\$0	-100.0%	-100.0%	-100.0%
51100	Principal on Debt	Bonds	\$0	\$0	\$1,550,538	\$1,484,912	NA	NA	-4.2%
52100	Interest on Debt	Bonds	\$0	\$0	\$323,336	\$358,801	NA	NA	11.0%
52200	Interest on Debt	Temporary Loans	\$45,578	\$63,193	\$41	\$3,593	-92.1%	-94.3%	8687.9%
53100	Lease Rental	Buildings-Principal	\$875,529	\$765,635	\$0	\$0	-100.0%	-100.0%	NA
54200	Advancements and Obligations	Common School Fund - Principal	\$109,688	\$49,688	\$74,833	\$82,982	-24.3%	67.0%	10.9%
Non Operational Total			\$2,372,335	\$1,986,828	\$2,907,338	\$3,731,426	57.3%	87.8%	28.3%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$30,727	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$3,621	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$11,764	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$748	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$337,969	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$38,507	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$90,231	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$12,800	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$2,000	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$521,541	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$60,615	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$102,209	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$12,494	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$371	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$42	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$44	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$9	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$68,465	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$8,052	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$8,527	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$1,669	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$1,312,406	\$0	\$0	\$0	NA	NA	NA