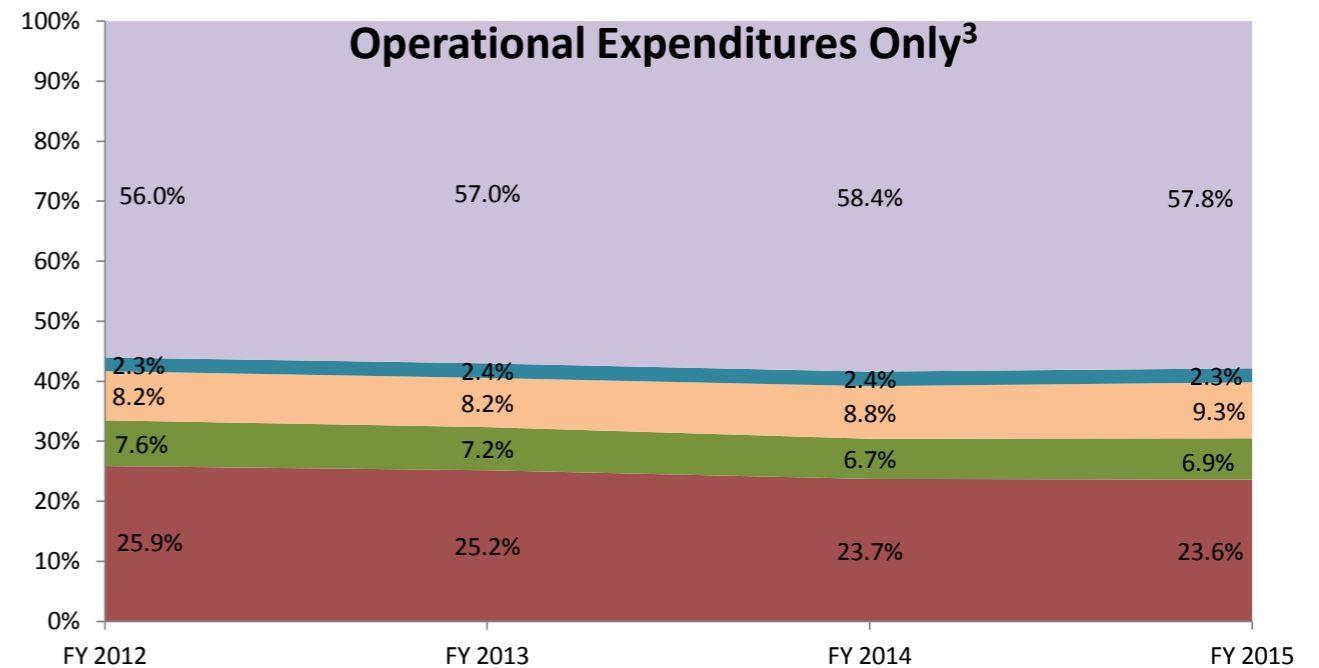
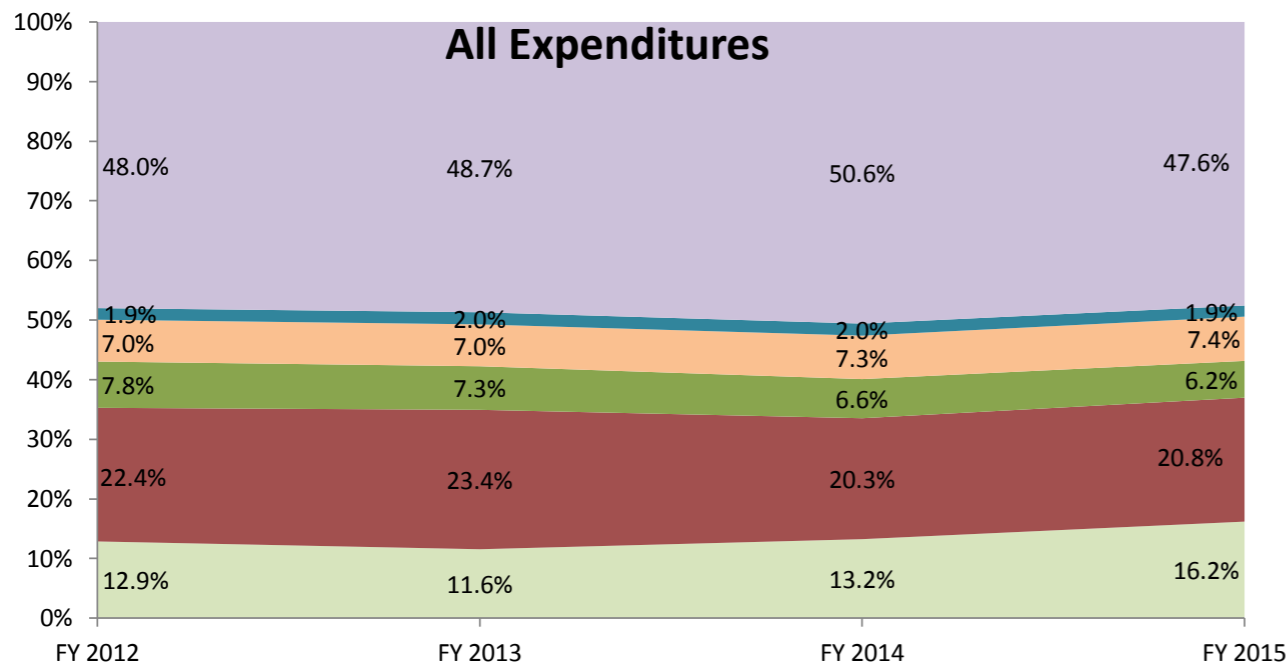


School Corporation Expenditures by Account
Biannual Financial Report Data
North Miami Community Schools (5620)

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	\$5,745,977	49.9%	\$5,047,622	52.8%	\$4,512,324	48.0%	\$4,647,551	48.7%	\$4,720,695	50.6%	\$4,695,290	47.6%
Student Instructional Support	\$749,991	6.5%	\$812,532	8.5%	\$842,976	9.0%	\$864,503	9.1%	\$868,438	9.3%	\$916,740	9.3%
Total	\$6,495,968	56.4%	\$5,860,155	61.2%	\$5,355,300	57.0%	\$5,512,055	57.8%	\$5,589,133	59.9%	\$5,612,030	56.9%

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	\$3,120,319	27.1%	\$2,447,840	25.6%	\$2,836,778	30.2%	\$2,929,719	30.7%	\$2,505,132	26.8%	\$2,661,122	27.0%
Non Operational	\$1,900,247	16.5%	\$1,259,938	13.2%	\$1,209,330	12.9%	\$1,102,825	11.6%	\$1,236,037	13.2%	\$1,598,282	16.2%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$5,020,566	43.6%	\$3,707,778	38.8%	\$4,046,108	43.0%	\$4,032,544	42.2%	\$3,741,169	40.1%	\$4,259,404	43.1%

Grand Total	\$11,516,534	\$9,567,933	\$9,401,408	\$9,544,599	\$9,330,303	\$9,871,434
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- Non Operational
- Other Overhead and Operational
- Corporation Administration
- School Administration
- Other Student Instructional Support
- Student Academic Achievement

- Other Overhead and Operational
- Corporation Administration
- School Administration
- Other Student Instructional Support
- Student Academic Achievement

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
North Miami Community Schools (5620)

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	\$169,918	\$217,497	\$224,268	NA	32.0%	3.1%
11100 Regular Programs Elementary	\$1,783,272	\$1,917,435	\$1,494,596	\$1,464,978	-17.8%	-23.6%	-2.0%
11300 Regular Programs High School	\$1,466,644	\$1,817,926	\$1,523,419	\$1,523,649	3.9%	-16.2%	0.0%
11350 Regular Programs High School - Academic Honors Diploma	\$0	\$0	\$1,465	\$4,989	NA	NA	240.5%
11420 Regular Programs Vocational Education - Agriculture B	\$70,726	\$86,728	\$93,743	\$93,947	32.8%	8.3%	0.2%
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$57,668	\$64,866	\$53,527	\$54,415	-5.6%	-16.1%	1.7%
11630 Regular Programs Alternative Education Programs - High School	\$0	\$0	\$36,370	\$59,547	NA	NA	63.7%
11910 Regular Programs Other Regular Programs - Competency Testing	\$590	\$0	\$0	\$0	NA	NA	NA
12110 Special Programs Gifted and Talented - Gifted And Talented	\$14,999	\$50,246	\$79,003	\$79,959	433.1%	59.1%	1.2%
12520 Special Programs Culturally Different - Compensatory	\$5,580	\$0	\$0	\$0	NA	NA	NA
12610 Special Programs Learning Disability	\$0	\$0	\$0	\$426,283	NA	NA	NA
12900 Special Programs Other Special Programs	\$5,439	\$0	\$0	\$0	NA	NA	NA
14200 Summer School Programs Middle/Junior High School	\$7,930	\$0	\$0	\$0	NA	NA	NA
14300 Summer School Programs High School	\$24,280	\$3,799	\$12,395	\$11,674	-51.9%	207.3%	-5.8%
16100 Remediation Remediation Testing	\$10,446	\$16,954	\$10,024	\$5,836	-44.1%	-65.6%	-41.8%
16200 Remediation Preventive Remediation	\$22,776	\$674	\$18,380	\$18,498	-18.8%	2645.1%	0.6%
17100 Pay. to Other Gov. Units in State Transfer Tuition	\$13,012	\$20,993	\$0	\$0	NA	NA	NA
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$202,632	\$191,159	\$178,099	\$188,159	-7.1%	-1.6%	5.6%
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$548,144	\$483,714	\$678,255	\$98,562	-82.0%	-79.6%	-85.5%
17500 Pay. to Other Gov. Units in State Special Ed. - Interlocal Agreements	\$0	\$2,193	\$0	\$0	NA	NA	NA
17700 Pay. to Other Gov. Units in State Interlocal Agreements - Other	\$21,343	\$28,140	\$0	\$0	NA	NA	NA
17900 Pay. to Other Gov. Units in State Other	\$0	\$66	\$0	\$823	NA	1139.2%	NA
22110 Instruction Imp. of Instruction - Service Area Direction	\$150,718	\$4,676	\$42,395	\$39,569	-73.7%	746.1%	-6.7%
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$34,751	\$7,978	\$0	\$0	NA	NA	NA
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$996	\$12,730	\$27,365	\$27,045	2614.6%	112.4%	-1.2%
22190 Instruction Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$3,504	\$0	NA	NA	NA
22220 Instruction Library/Media Services - School Library	\$85,031	\$95,345	\$93,211	\$99,552	17.1%	4.4%	6.8%
22230 Instruction Library/Media Services - Audiovisual	\$2,248	\$361	\$0	\$0	NA	NA	NA
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$15,966	\$68,698	NA	NA	330.3%
22330 Instruction Instruc. Related Tech. - Systems Analysis and Planning	\$0	\$0	\$47,382	\$0	NA	NA	NA
22360 Instruction Instruc. Related Tech. - Network Support	\$172,759	\$6,960	\$9,000	\$1,399	-99.2%	-79.9%	-84.5%
22370 Instruction Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$0	\$70,695	NA	NA	NA
22380 Instruction Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$7,084	\$11,493	NA	NA	62.2%
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$52,241	\$77,541	\$10,311	NA	-80.3%	-86.7%
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$35	\$12,284	\$0	\$0	NA	NA	NA
25560 Central Services Textbks. for Rent/Resale - Public Information Services	\$100,155	\$238	\$475	\$110,942	10.8%	46594.7%	23245.4%
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$162,095	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total							
	\$4,964,270	\$5,047,622	\$4,720,695	\$4,695,290	-5.4%	-7.0%	-0.5%
Student Instructional Support							
21210 Students Guidance Services - Service Area Direction	\$0	\$77,141	\$8	\$232	NA	-99.7%	2848.9%
21220 Students Guidance Services - Counseling Services	\$118,624	\$40,792	\$131,594	\$126,607	6.7%	210.4%	-3.8%
21340 Students Health Services - Nurse Services	\$41,392	\$50,637	\$53,249	\$54,476	31.6%	7.6%	2.3%
21390 Students Health Services - Other Health Services	\$0	\$6,849	\$3,580	\$226	NA	-96.7%	-93.7%
21890 Students Special Ed. Administration - Other Special Ed. Admin.	\$0	\$408	\$181	\$1,972	NA	382.8%	990.4%
24100 School Administration Office of The Principal	\$462,992	\$636,706	\$679,825	\$733,227	58.4%	15.2%	7.9%
Student Instructional Support Total							
	\$623,008	\$812,532	\$868,438	\$916,740	47.1%	12.8%	5.6%
Overhead and Operational							
23110 General Administration Board of Education - Service Area Direction	\$23,110	\$0	\$0	\$0	NA	NA	NA
23150 General Administration Board of Education - Legal Services	\$6,986	\$22,596	\$15,487	\$10,412	49.0%	-53.9%	-32.8%

School Corporation Expenditures by Account
Biannual Financial Report Data
North Miami Community Schools (5620)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
23160 General Administration Board of Education - Promotion Expenses	\$2,726	\$3,916	\$3,650	\$1,678	-38.5%	-57.1%	-54.0%
23190 General Administration Board of Education - Other Governing Body Services	\$9,339	\$41,541	\$39,885	\$41,694	346.5%	0.4%	4.5%
23210 General Administration Executive Administration - Office of The Superintendent	\$115,001	\$273,488	\$296,482	\$308,283	168.1%	12.7%	4.0%
25110 Central Services Fiscal Services - Office of The Business Manager	\$83,923	\$0	\$0	\$0	NA	NA	NA
25160 Central Services Fiscal Services - Financial Accounting	\$1,343	\$0	\$0	\$0	NA	NA	NA
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$708	\$7,626	\$699	\$0	NA	NA	NA
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$1,296	\$4,061	\$10,530	\$8,042	520.3%	98.0%	-23.6%
25750 Central Services Personnel Services - Health Services	\$0	\$0	\$2,531	\$0	NA	NA	NA
25810 Central Services Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$170,899	\$118,764	\$132,766	NA	-22.3%	11.8%
25840 Central Services Admin. Tech. Services - Systems Operations	\$0	\$69,417	\$124,407	\$106,523	NA	53.5%	-14.4%
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$893	\$0	\$0	\$0	NA	NA	NA
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$515,766	\$437,703	\$409,821	\$405,027	-21.5%	-7.5%	-1.2%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$34,978	\$15,900	\$56,107	\$35,260	0.8%	121.8%	-37.2%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$142,063	\$191,233	\$205,708	\$200,016	40.8%	4.6%	-2.8%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$888	\$0	\$0	\$0	NA	NA	NA
26499 Category not Specified Other - 2007 Account Code	\$1,079,038	\$0	\$0	\$0	NA	NA	NA
26700 Oper. & Maint. of Plant Serv. Insurance	\$31,271	\$231,396	\$234,179	\$226,147	623.2%	-2.3%	-3.4%
27010 Student Transportation Service Area Direction	\$15,436	\$25,996	\$33,105	\$20,633	33.7%	-20.6%	-37.7%
27100 Student Transportation Vehicle Operation	\$310,910	\$332,922	\$410,009	\$380,304	22.3%	14.2%	-7.2%
27200 Student Transportation Monitoring Services	\$138	\$0	\$0	\$1,484	975.4%	NA	NA
27300 Student Transportation Vehicle Servicing and Maintenance	\$78,853	\$101,720	\$95,539	\$113,161	43.5%	11.2%	18.4%
27400 Student Transportation Purchase of School Buses	\$119,449	\$84,479	\$2,025	\$93,900	-21.4%	11.2%	4537.0%
27500 Student Transportation Insurance on Buses	\$11,884	\$17,237	\$7,391	\$7,531	-36.6%	-56.3%	1.9%
27700 Student Transportation Contracted Transportation Services	\$0	\$4,647	\$3,970	\$3,572	NA	-23.1%	-10.0%
27900 Student Transportation Other Student Transportation Services	\$3,080	\$5,019	\$9,523	\$4,777	55.1%	-4.8%	-49.8%
31100 Food Services Operations Service Area Direction	\$14,692	\$34,312	\$44,165	\$53,053	261.1%	54.6%	20.1%
31200 Food Services Operations Food Preparation and Dispensing	\$176,094	\$173,689	\$170,775	\$278,298	58.0%	60.2%	63.0%
31400 Food Services Operations Food Purchases	\$190,293	\$186,951	\$196,116	\$185,165	-2.7%	-1.0%	-5.6%
31500 Food Services Operations Dist. of School Lunch Reimburs.	\$0	\$35	\$0	\$0	NA	NA	NA
31900 Food Services Operations Other Food Services	\$12,398	\$11,057	\$14,264	\$43,396	250.0%	292.5%	204.2%
Overhead and Operational Total	\$2,982,557	\$2,447,840	\$2,505,132	\$2,661,122	-10.8%	8.7%	6.2%
Non Operational							
33100 Community Service Operations Direction of Community Services	\$120	\$0	\$0	\$0	NA	NA	NA
33200 Category not Specified Community Recreation	\$0	\$2,414	\$2,117	\$2,467	NA	2.2%	16.5%
33400 Category not Specified Athletic Coaches	\$102,174	\$111,875	\$130,670	\$138,736	35.8%	24.0%	6.2%
33940 Other Community Services Child Care Services	\$0	\$29,964	\$25,067	\$18,594	NA	-37.9%	-25.8%
33990 Other Community Services Other	\$1,315	\$939	\$0	\$0	NA	NA	NA
41000 Category not Specified Land Acquisition and Development	\$11,209	\$100,930	\$24,164	\$79,248	607.0%	-21.5%	228.0%
43000 Category not Specified Professional Services	\$40,700	\$22,967	\$25,750	\$1,025	-97.5%	-95.5%	-96.0%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$196,822	\$243,545	\$93,758	\$386,843	96.5%	58.8%	312.6%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$37,285	\$59,984	\$10,341	\$0	NA	NA	NA
46000 Category not Specified Purchase of Moveable Equipment	\$0	\$0	\$0	\$100	NA	NA	NA
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$130,843	\$42,057	\$47,602	\$54,221	-58.6%	28.9%	13.9%
51100 Principal on Debt Bonds	\$60,000	\$105,000	\$135,000	\$145,000	141.7%	38.1%	7.4%
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$0	\$8,252	\$0	NA	NA	NA
52100 Interest on Debt Bonds	\$44,559	\$122,429	\$82,543	\$74,817	67.9%	-38.9%	-9.4%
52200 Interest on Debt Temporary Loans	\$39,759	\$41,527	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$0	\$0	\$55,465	\$114,044	NA	NA	105.6%
53150 Lease Rental Buildings-Interest	\$0	\$0	\$174,857	\$195,687	NA	NA	11.9%
54200 Advancements and Obligations Common School Fund - Principal	\$1,213,977	\$376,306	\$420,452	\$387,500	-68.1%	3.0%	-7.8%
59200 Other Debt Services Obligations Bank Fee	(\$21)	\$0	\$0	\$0	NA	NA	NA
Non Operational Total	\$1,878,741	\$1,259,938	\$1,236,037	\$1,598,282	-14.9%	26.9%	29.3%

School Corporation Expenditures by Account
Biannual Financial Report Data
North Miami Community Schools (5620)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Prorated by Fund									
26491 NA	PERF - Academic Achievement	\$1,081	\$0	\$0	\$0	NA	NA	NA	
26491 NA	PERF - Instructional Support	\$192	\$0	\$0	\$0	NA	NA	NA	
26491 NA	PERF - Overhead and Operational	\$796	\$0	\$0	\$0	NA	NA	NA	
26491 NA	PERF - Non Operational	\$32	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Academic Achievement	\$273,807	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Instructional Support	\$43,495	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Overhead and Operational	\$64,187	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Non Operational	\$7,423	\$0	\$0	\$0	NA	NA	NA	
26493 NA	Workman's Compensation - Academic Achievement	\$4,567	\$0	\$0	\$0	NA	NA	NA	
26493 NA	Workman's Compensation - Instructional Support	\$774	\$0	\$0	\$0	NA	NA	NA	
26493 NA	Workman's Compensation - Overhead and Operational	\$7,386	\$0	\$0	\$0	NA	NA	NA	
26493 NA	Workman's Compensation - Non Operational	\$130	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Academic Achievement	\$489,501	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Instructional Support	\$80,198	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Overhead and Operational	\$60,955	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Non Operational	\$13,508	\$0	\$0	\$0	NA	NA	NA	
26496 NA	Unemployment Compensation - Academic Achievement	\$5,721	\$0	\$0	\$0	NA	NA	NA	
26496 NA	Unemployment Compensation - Instructional Support	\$1,059	\$0	\$0	\$0	NA	NA	NA	
26496 NA	Unemployment Compensation - Overhead and Operational	\$3,491	\$0	\$0	\$0	NA	NA	NA	
26496 NA	Unemployment Compensation - Non Operational	\$196	\$0	\$0	\$0	NA	NA	NA	
26498 NA	Severance / Early Retirement Pay - Academic Achievement	\$7,029	\$0	\$0	\$0	NA	NA	NA	
26498 NA	Severance / Early Retirement Pay - Instructional Support	\$1,265	\$0	\$0	\$0	NA	NA	NA	
26498 NA	Severance / Early Retirement Pay - Overhead and Operational	\$947	\$0	\$0	\$0	NA	NA	NA	
26498 NA	Severance / Early Retirement Pay - Non Operational	\$217	\$0	\$0	\$0	NA	NA	NA	
Prorated by Fund Total		\$1,067,958	\$0	\$0	\$0	NA	NA	NA	