

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
North Vermillion Com Sch Corp (8010)

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	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$3,874,342	50.3%	\$4,201,416	46.0%	\$5,053,037	46.0%	\$3,930,570	31.3%
Student Instructional Support	\$551,458	7.2%	\$786,380	8.6%	\$645,385	5.9%	\$712,244	5.7%
Overhead and Operational Nonoperational	\$1,899,616	24.7%	\$2,380,868	26.1%	\$2,289,963	20.8%	\$2,524,328	20.1%
Nonoperational	\$1,375,747	17.9%	\$1,769,113	19.4%	\$2,998,696	27.3%	\$5,394,806	42.9%
Grand Total	\$7,701,163		\$9,137,777		\$10,987,079		\$12,561,948	

Student Instructional Expenditures (Academic Achievement plus Support)

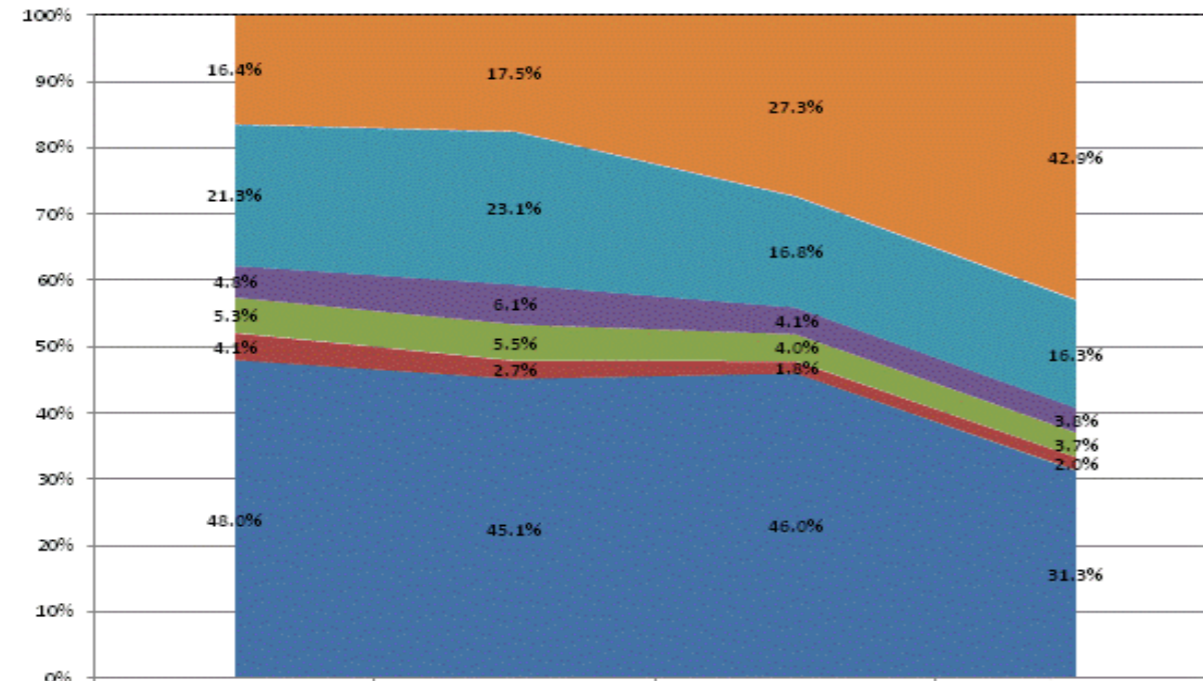
FY 2006
57.5%

FY 2009
54.6%

FY 2013
51.9%

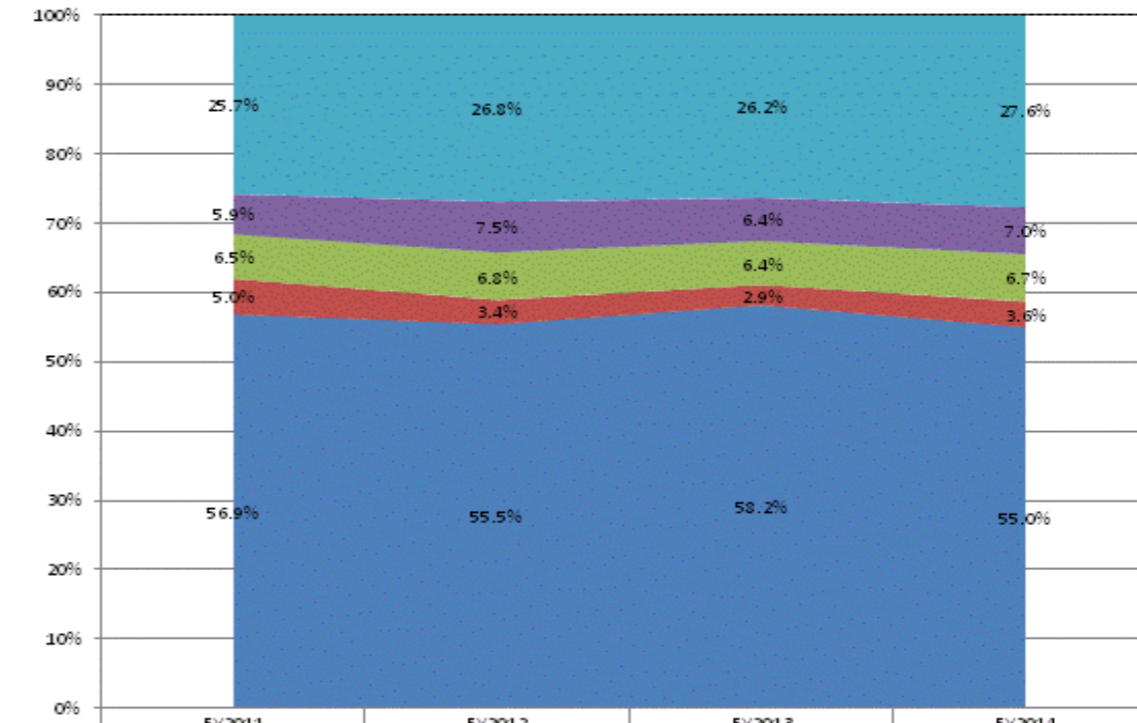
FY 2014
37.0%

All Expenditures



Non-Operational	16.4%	17.5%	27.3%	42.9%
Other Overhead and Operational	21.3%	23.1%	16.8%	16.3%
Corporation Administration	4.8%	6.1%	4.1%	3.8%
School Administration	5.3%	5.5%	4.0%	3.7%
Other Student Instructional Support	4.1%	2.7%	1.8%	2.0%
Student Academic Achievement	48.0%	45.1%	46.0%	31.3%

Operational Expenditures Only



Other Overhead and Operational	25.7%	26.8%	26.2%	27.6%
Corporation Administration	5.9%	7.5%	6.4%	7.0%
School Administration	6.5%	6.8%	6.4%	6.7%
Other Student Instructional Support	5.0%	3.4%	2.9%	3.6%
Student Academic Achievement	56.9%	55.5%	58.2%	55.0%

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Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$137,961	\$215,411	\$142,062	\$146,347	6%	-32%	3%
11100 Regular Programs; Elementary	\$1,037,904	\$1,397,298	\$1,529,070	\$1,262,453	22%	-10%	-17%
11300 Regular Programs; High School	\$1,064,510	\$1,172,315	\$1,197,373	\$1,261,357	18%	8%	5%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$363	\$0	N/A	N/A	-100%
11450 Vocational Education; Consumer and Homemaking	\$34,442	\$43,288	\$0	\$0	-100%	-100%	N/A
11470 Vocational Education; Business Education	\$38,161	\$106,214	\$116,877	\$122,509	221%	15%	5%
11480 Vocational Education; Industrial Education A	\$0	\$23,967	\$0	\$0	N/A	-100%	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$32,764	\$43,654	\$57,395	\$55,394	69%	27%	-3%
12110 Gifted And Talented; Gifted and Talented	\$0	\$96,909	\$55,984	\$54,749	N/A	-44%	-2%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$100	\$0	N/A	N/A	-100%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$46,387	\$0	\$0	N/A	-100%	N/A
12230 Mental Disabilities; Severe Mental Disabilities	\$69,452	\$93,084	\$0	\$0	-100%	-100%	N/A
12340 Physical Impairment; Hearing Impairment	\$29,287	\$11,627	\$373	\$0	-100%	-100%	-100%
12350 Physical Impairment; Homebound	\$0	\$848	\$0	\$0	N/A	-100%	N/A
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$36,209	\$4,932	N/A	N/A	-86%
12520 Culturally Different; Compensatory	\$72	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$147,701	\$178,713	\$221,810	\$229,820	56%	29%	4%
12810 Special Education Preschool	\$16,932	\$11,384	\$2,050	\$2,639	-84%	-77%	29%
12900 Other Special Programs	\$3,262	\$1,820	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$0	\$6,032	\$39	\$1,292	N/A	-79%	> 500%
14300 Summer School Programs; High School	\$20,017	\$10,001	\$12,315	\$6,886	-66%	-31%	-44%
16200 Preventive Remediation	\$14,524	\$17,844	\$15,855	\$0	-100%	-100%	-100%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$0	\$100,698	\$127,323	\$112,531	N/A	12%	-12%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$231,105	\$22,280	\$0	\$0	-100%	-100%	N/A
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$166,708	\$157,072	\$99,666	N/A	-40%	-37%
17900 Payments to Other Governmental Units Within State; Other	\$150,204	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$1,523	\$6,149	\$0	\$0	-100%	-100%	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$1,522	\$0	\$0	\$0	-100%	N/A	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$23,421	\$24,448	\$4,885	\$4,681	-80%	-81%	-4%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$18,934	\$0	N/A	N/A	-100%
22210 Library/Media Services; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22220 Library/Media Services; School Library	\$35,113	\$45,951	\$79,203	\$80,311	129%	75%	1%
22290 Library/Media Services; Other Educational Media Services	\$28,415	\$112,488	\$23,119	\$16,207	-43%	-86%	-30%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$57,838	\$120,827	\$180,493	\$205,552	255%	70%	14%
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$40,477	\$21,392	\$78,660	\$79,947	98%	274%	2%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$54,031	\$954,225	\$118,628	N/A	120%	-88%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$1,324	\$414	N/A	N/A	-69%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$56,772	\$45,275	\$37,180	\$47,765	-16%	5%	28%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$10,425	\$4,374	\$2,743	\$16,490	58%	277%	> 500%
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$149,901	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$3,433,705	\$4,201,416	\$5,053,037	\$3,930,570	14%	-6%	-22%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$58,971	\$51,729	\$999	\$1,036	-98%	-98%	4%
21210 Guidance Services; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21220 Guidance Services; Counseling Services	\$91,220	\$168,307	\$108,974	\$131,425	44%	-22%	21%
21340 Health Services; Nurse Services	\$24,471	\$33,431	\$54,276	\$59,229	142%	77%	9%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$31,555	\$36,716	\$57,251	N/A	81%	56%

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21990 Other Support Services, Students; Other Student Services	\$772	\$0	\$0	\$0	-100%	N/A	N/A
24100 Office of The Principal	\$295,893	\$501,357	\$444,420	\$463,302	57%	-8%	4%
Student Instructional Support Total	\$471,327	\$786,380	\$645,385	\$712,244	51%	-9%	10%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$14,025	\$15,026	\$16,383	\$17,235	23%	15%	5%
23120 Board of Education; Service Area Assistants	\$26,183	\$0	\$0	\$0	-100%	N/A	N/A
23150 Board of Education; Legal Services	\$9,551	\$31,045	\$57,766	\$28,945	203%	-7%	-50%
23160 Board of Education; Promotion Expenses	\$3,239	\$4,612	\$3,004	\$2,720	-16%	-41%	-9%
23210 Executive Administration; Office of The Superintendent	\$129,234	\$191,550	\$237,814	\$234,503	81%	22%	-1%
23230 Executive Administration; Staff Relations and Negotiations	\$5,250	\$1,750	\$43,065	\$33,243	> 500%	> 500%	-23%
25130 Fiscal Services; Budgeting	\$0	\$3,217	\$0	\$750	N/A	-77%	N/A
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$0	\$13,459	N/A	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$1,613	\$2,715	N/A	N/A	68%
25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25790 Personnel Services; Other Professional Services	\$0	\$33,080	\$75,563	\$131,988	N/A	299%	75%
25840 Administrative Technology Services; Systems Operations	\$0	\$257,968	\$12,904	\$11,765	N/A	-95%	-9%
25890 Other Technology Services	\$0	\$15,441	\$0	\$0	N/A	-100%	N/A
25990 Other Support Services, Central	\$135	\$0	\$0	\$0	-100%	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$47,267	\$108,660	\$119,590	\$123,015	160%	13%	3%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$582,077	\$716,619	\$692,487	\$752,218	29%	5%	9%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$18,246	\$296	\$163	N/A	-99%	-45%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$86,596	\$72,527	\$28,163	\$27,024	-69%	-63%	-4%
26499 2007 Account Code - Other	\$106,916	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$1,294	\$1,519	\$2,028	N/A	57%	33%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$228	\$0	\$0	N/A	-100%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$89,563	\$67,714	\$70,333	\$88,407	-1%	31%	26%
27010 Student Transportation; Service Area Direction	\$35,713	\$332	\$226	\$0	-100%	-100%	-100%
27100 Student Transportation; Vehicle Operation	\$10,147	\$30,147	\$23,868	\$32,094	216%	6%	34%
27200 Student Transportation; Monitoring Services	\$0	\$1,450	\$1,408	\$2,635	N/A	82%	87%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$29,648	\$12,024	\$27,767	\$20,903	-29%	74%	-25%
27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$0	\$138,195	N/A	N/A	N/A
27500 Student Transportation; Insurance on Buses	\$1,618	\$0	\$0	\$0	-100%	N/A	N/A
27700 Student Transportation; Contracted Transportation Services	\$347,653	\$367,040	\$437,842	\$447,203	29%	22%	2%
27900 Student Transportation; Other Student Transportation Services	\$0	\$5,871	\$1,325	\$0	N/A	-100%	-100%
31200 Food Services Operations; Food Preparation and Dispensing	\$102,525	\$152,567	\$185,661	\$175,985	72%	15%	-5%
31400 Food Services Operations; Food Purchases	\$174,881	\$263,023	\$246,062	\$228,026	30%	-13%	-7%
31900 Other Food Services	\$0	\$9,436	\$5,303	\$9,112	N/A	-3%	72%
Overhead and Operational Total	\$1,802,222	\$2,380,868	\$2,289,963	\$2,524,328	40%	6%	10%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$987	\$1,019	\$0	\$0	-100%	-100%	N/A
33300 Civic Services	\$0	\$424	\$470	\$350	N/A	-17%	-26%
33400 Athletic Coaches	\$130,909	\$155,951	\$164,117	\$164,999	26%	6%	1%
33990 Other Community Services; Other	\$0	\$0	\$1,600	\$2,200	N/A	N/A	38%
43000 Facilities Acquisition and Construction; Professional Services	\$9,200	\$26,677	\$455,389	\$51,764	463%	94%	-89%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$931	\$725	\$725	N/A	-22%	0%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$0	\$0	\$1,482,519	\$3,843,392	N/A	N/A	159%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$232,956	\$7,994	\$0	\$0	-100%	-100%	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$5,983	\$21	N/A	N/A	-100%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$25,794	\$0	\$1,618	\$0	-100%	N/A	-100%

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47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$100,329	\$142,687	\$33,683	\$11,373	-89%	-92%	-66%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$348	\$817	\$15,099	\$45,877	> 500%	> 500%	204%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$0	\$820,000	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$82,041	N/A	N/A	N/A
52200 Debt Services; Interest on Debt; Temporary Loans	\$46,255	\$39,628	\$0	\$0	-100%	-100%	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$395,472	\$395,472	\$370,064	N/A	-6%	-6%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$749,000	\$749,000	\$374,500	\$0	-100%	-100%	-100%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$201,481	\$0	\$0	N/A	-100%	N/A
53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$67,500	\$0	N/A	N/A	-100%
54200 Common School Fund; Principal	\$57,054	\$35,831	\$0	\$0	-100%	-100%	N/A
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$20	\$0	N/A	N/A	-100%
60700 Nonprogramed Charges; Scholarships	\$500	\$11,202	\$0	\$2,000	300%	-82%	N/A
Nonoperational Total	\$1,353,332	\$1,769,113	\$2,998,696	\$5,394,806	299%	205%	80%
Prorated By Fund							
26491 2007 Account Code - PERF	\$36,653	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$283,211	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$264,281	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$5,154	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$51,277	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$640,577	\$0	\$0	\$0	N/A	N/A	N/A