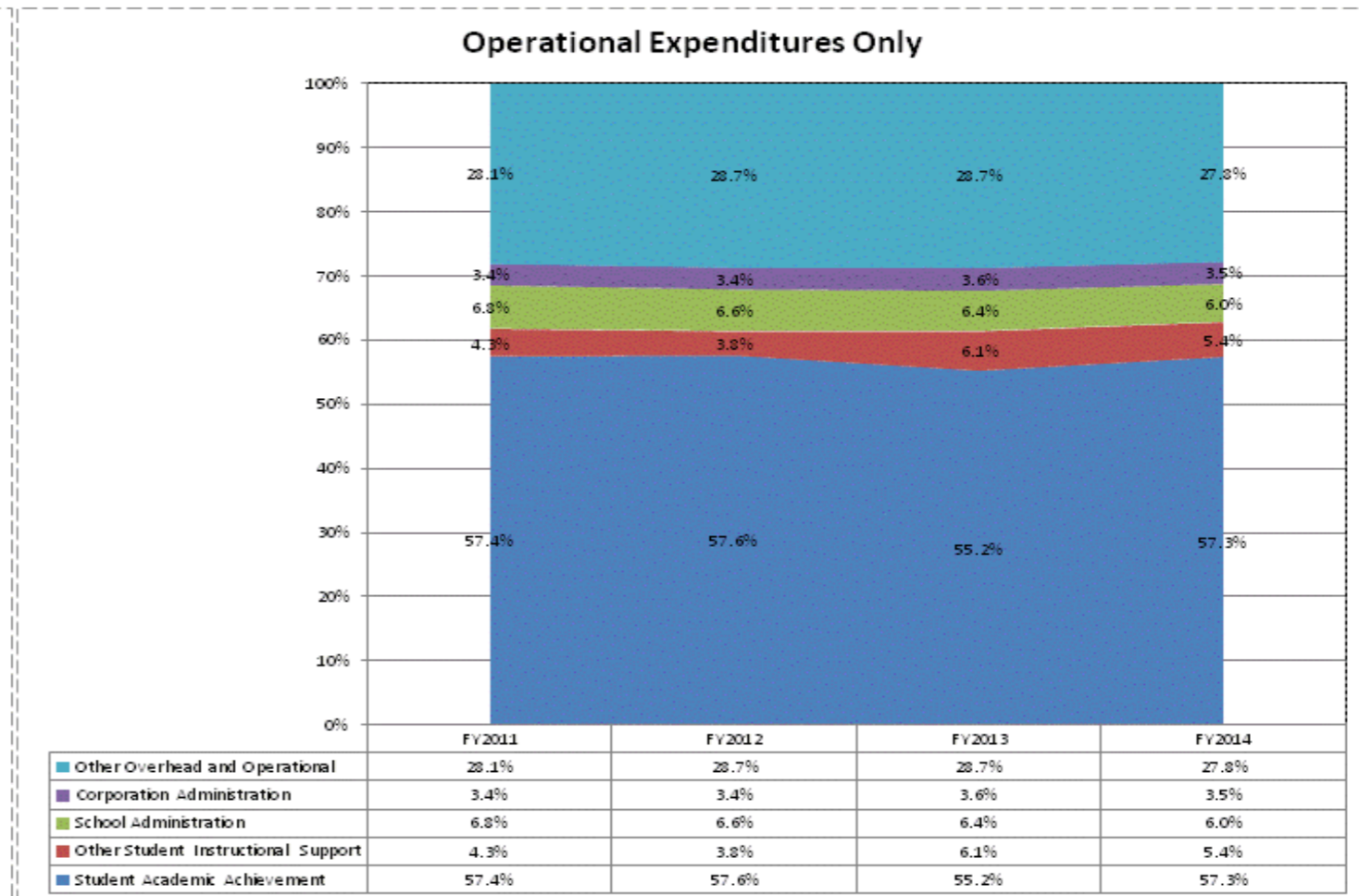
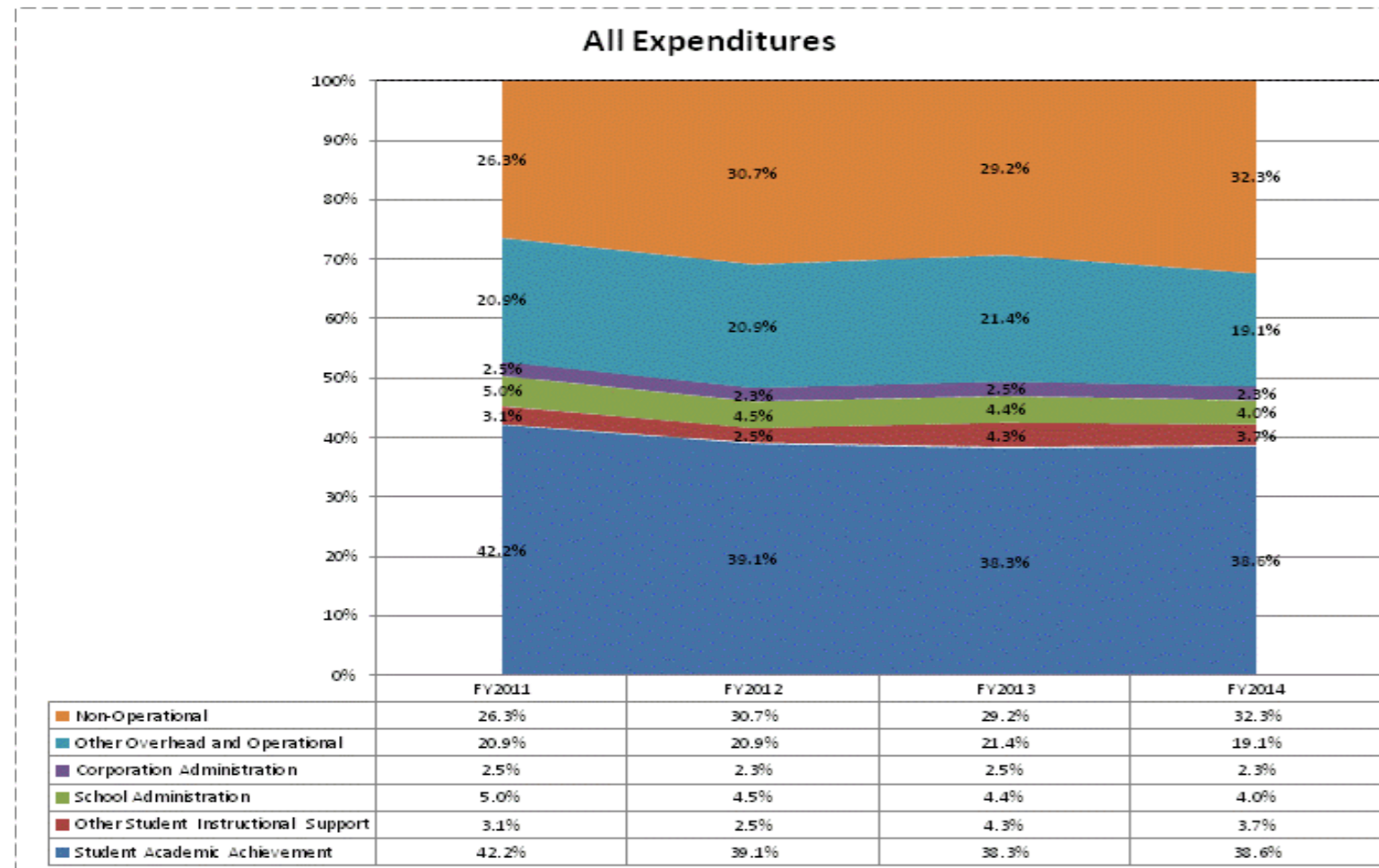


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Danville Community School Corp (3325)

Danville Community School Corp (3325)	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	\$10,434,121	45.7%	\$10,921,162	40.6%	\$10,693,078	38.3%	\$11,409,751	38.6%
Student Instructional Support	\$1,599,591	7.0%	\$2,554,170	9.5%	\$2,421,728	8.7%	\$2,267,567	7.7%
Overhead and Operational Nonoperational	\$5,580,390	24.4%	\$6,145,216	22.8%	\$6,653,472	23.8%	\$6,342,147	21.5%
Nonoperational	\$5,225,173	22.9%	\$7,294,430	27.1%	\$8,152,340	29.2%	\$9,543,647	32.3%
Grand Total	\$22,839,275		\$26,914,978		\$27,920,619		\$29,563,112	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	52.7%	50.1%	47.0%	46.3%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Danville Community School Corp (3325)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$59,536	\$376,518	\$451,782	N/A	> 500%	20%
11100 Regular Programs; Elementary	\$3,209,569	\$4,375,627	\$2,678,015	\$2,577,502	-20%	-41%	-4%
11200 Regular Programs; Middle/Junior High	\$860,591	\$1,383,202	\$2,121,914	\$2,223,514	158%	61%	5%
11300 Regular Programs; High School	\$1,919,446	\$2,366,909	\$2,510,312	\$2,489,885	30%	5%	-1%
11350 Regular Programs; High School; Academic Honors Diploma	\$43,631	\$142,207	\$91,267	\$63,488	46%	-55%	-30%
11410 Vocational Education; Agriculture A	\$63,540	\$68,493	\$79,637	\$81,908	29%	20%	3%
11450 Vocational Education; Consumer and Homemaking	\$103,865	\$116,753	\$64,900	\$92,274	-11%	-21%	42%
11630 Regular Programs; Alternative Education Programs; High School	\$51,201	\$86,145	\$170,414	\$335,351	> 500%	289%	97%
11910 Other Regular Programs; Competency Testing	\$170,011	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$9,727	\$2,992	\$7,150	\$20,104	107%	> 500%	181%
12210 Mental Disabilities; Mild Mental Disabilities	\$426	\$32,979	\$33,811	\$2,328	446%	-93%	-93%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$1,768	\$0	\$220,847	N/A	> 500%	N/A
12350 Physical Impairment; Homebound	\$6,889	\$12,214	\$4,142	\$5,570	-19%	-54%	34%
12510 Culturally Different; Communication Disorders	\$58,563	\$41,266	\$92,335	\$149,349	155%	262%	62%
12610 Learning Disability	\$519,501	\$690,694	\$723,345	\$583,445	12%	-16%	-19%
12810 Special Education Preschool	\$52,787	\$47,304	\$82,618	\$70,371	33%	49%	-15%
12900 Other Special Programs	\$16,093	\$0	\$3	\$0	-100%	N/A	-100%
14100 Summer School Programs; Elementary	\$4,173	\$0	\$0	\$0	-100%	N/A	N/A
14200 Summer School Programs; Middle/Junior High School	\$2,859	\$2,271	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$9,173	\$9,499	\$0	\$0	-100%	-100%	N/A
16200 Preventive Remediation	\$61,665	\$40,678	\$42,516	\$41,868	-32%	3%	-2%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$677	\$7,958	\$0	N/A	-100%	-100%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Shar	\$180,345	\$98,324	\$134,458	\$192,699	7%	96%	43%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$259,415	\$190,404	\$309,327	\$572,029	121%	200%	85%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$53,512	\$70,708	\$300,299	\$319,580	497%	352%	6%
22130 Improvement of Instruction; Instructional Staff Training	\$4,799	\$1,274	\$72,812	\$24,854	418%	> 500%	-66%
22220 Library/Media Services; School Library	\$226,333	\$298,438	\$256,669	\$279,956	24%	-6%	9%
22230 Library/Media Services; Audiovisual	\$3,031	\$1,871	\$1,691	\$1,772	-42%	-5%	5%
22240 Library/Media Services; Educational Television	\$1,309	\$1,955	\$3,343	\$2,029	55%	4%	-39%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$0	\$8,983	N/A	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$62,267	\$83,110	\$93,763	\$122,290	96%	47%	30%
22350 Instruction, Related Technology; Systems Operations	\$0	\$370,108	\$271,423	\$221,665	N/A	-40%	-18%
22360 Instruction, Related Technology; Network Support	\$223,683	\$697	\$0	\$0	-100%	-100%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$251,137	\$321,859	\$159,085	\$251,317	0%	-22%	58%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$1,200	\$3,355	\$2,992	N/A	149%	-11%
26497 2007 Account Code - Teachers Retirement Fund	\$468,372	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$8,897,915	\$10,921,162	\$10,693,078	\$11,409,751	28%	4%	7%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$238,633	\$410,014	\$476,403	\$483,294	103%	18%	1%
21230 Guidance Services; Appraisal Services	\$21,319	\$6,120	\$4,527	\$4,621	-78%	-24%	2%
21290 Guidance Services; Other Guidance Services	\$84,402	\$1,127	\$0	\$0	-100%	-100%	N/A
21340 Health Services; Nurse Services	\$94,719	\$128,755	\$131,007	\$115,796	22%	-10%	-12%
21410 Psychological Services; Service Area Direction	\$0	\$0	\$0	\$167,075	N/A	N/A	N/A
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$19,092	\$0	\$0	N/A	-100%	N/A
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$51,770	\$77,992	\$71,568	N/A	38%	-8%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$21,226	\$25,875	\$21,192	N/A	0%	-18%
21810 Special Education Administration; Service Area Direction	\$31,998	\$33,698	\$52,821	\$180,701	465%	436%	242%
21890 Special Education Administration; Other Special Education Administration	\$23,204	\$435,135	\$420,938	\$35,547	53%	-92%	-92%
24100 Office of The Principal	\$861,566	\$1,447,233	\$1,232,167	\$1,187,773	38%	-18%	-4%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Danville Community School Corp (3325)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Instructional Support Total	\$1,355,842	\$2,554,170	\$2,421,728	\$2,267,567	67%	-11%	-6%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$18,588	\$18,344	\$18,357	\$20,937	13%	14%	14%
23120 Board of Education; Service Area Assistants	\$106,969	\$108,146	\$96,804	\$3,712	-97%	-97%	-96%
23150 Board of Education; Legal Services	\$6,774	\$11,002	\$7,174	\$3,868	-43%	-65%	-46%
23160 Board of Education; Promotion Expenses	\$4,525	\$4,076	\$3,085	\$2,879	-36%	-29%	-7%
23190 Board of Education; Other Governing Body Services	\$16,934	\$10,069	\$12,495	\$17,863	5%	77%	43%
23210 Executive Administration; Office of The Superintendent	\$185,556	\$370,378	\$429,573	\$603,305	225%	63%	40%
23230 Executive Administration; Staff Relations and Negotiations	\$3,172	\$3,169	\$0	\$0	-100%	-100%	N/A
23290 Executive Administration; Other Executive Administration Services	\$26,847	\$52,425	\$36,930	\$38,669	44%	-26%	5%
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$563	\$563	N/A	N/A	0%
25150 Fiscal Services; Payroll Services	\$52,330	\$47,369	\$43,608	\$1,966	-96%	-96%	-95%
25191 Other Fiscal Services; Refund of Revenue	\$26,942	\$9,348	\$22,772	-\$20,258	-175%	-317%	-189%
25195 Other Fiscal Services; Bank Account Service Charge	\$866	\$4,525	\$9,738	\$8,980	> 500%	98%	-8%
25750 Personnel Services; Health Services	\$23,877	\$33,122	\$7,899	\$5,789	-76%	-83%	-27%
25790 Personnel Services; Other Professional Services	\$0	\$846	\$360	\$450	N/A	-47%	25%
25910 Judgments	\$0	\$40,393	\$0	\$2,596	N/A	-94%	N/A
25920 Ditch Assessments	\$1,615	\$0	\$0	\$0	-100%	N/A	N/A
25950 Other Assessments	\$0	\$2,707	\$0	\$0	N/A	-100%	N/A
25990 Other Support Services, Central	\$79,111	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,814,581	\$2,288,950	\$2,314,057	\$2,294,053	26%	0%	-1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$27,910	\$57,561	\$28,773	\$37,402	34%	-35%	30%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$305,653	\$345,152	\$414,521	\$313,610	3%	-9%	-24%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$550	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$145,513	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$5,010	\$18,560	\$31,060	\$32,490	> 500%	75%	5%
26700 Operation and Maintenance of Plant Services; Insurance	\$123,792	\$97,868	\$191,204	\$199,748	61%	104%	4%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$1,527	\$1,766	\$3,991	\$3,936	158%	123%	-1%
27010 Student Transportation; Service Area Direction	\$718,841	\$451,256	\$47,116	\$37,184	-95%	-92%	-21%
27100 Student Transportation; Vehicle Operation	\$19,079	\$638,835	\$1,019,207	\$1,016,662	> 500%	59%	0%
27200 Student Transportation; Monitoring Services	\$6,765	\$2,860	\$10,565	\$7,342	9%	157%	-31%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$200,973	\$274,318	\$301,535	\$304,869	52%	11%	1%
27400 Student Transportation; Purchase of School Buses	\$292,942	\$0	\$359,402	\$100,754	-66%	N/A	-72%
27500 Student Transportation; Insurance on Buses	\$37,554	\$26,304	\$34,300	\$34,513	-8%	31%	1%
27700 Student Transportation; Contracted Transportation Services	\$2,773	\$700	\$5,716	\$1,772	-36%	153%	-69%
27910 Student Transportation; Bus Driver Training	\$225	\$1,094	\$637	\$390	73%	-64%	-39%
31100 Food Services Operations; Service Area Direction	\$0	\$0	\$16,950	\$17,540	N/A	N/A	3%
31200 Food Services Operations; Food Preparation and Dispensing	\$307,040	\$529,138	\$566,575	\$616,019	101%	16%	9%
31400 Food Services Operations; Food Purchases	\$486,212	\$665,249	\$571,363	\$596,691	23%	-10%	4%
31900 Other Food Services	\$26,042	\$29,687	\$47,143	\$35,855	38%	21%	-24%
Overhead and Operational Total	\$5,077,088	\$6,145,216	\$6,653,472	\$6,342,147	25%	3%	-5%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$72	\$0	\$0	\$0	-100%	N/A	N/A
33200 Community Recreation	\$8,237	\$8,989	\$0	\$0	-100%	-100%	N/A
33400 Athletic Coaches	\$194,137	\$232,509	\$318,216	\$310,701	60%	34%	-2%
33930 Latch Key Kid Program	\$0	\$0	\$124,441	\$134,349	N/A	N/A	8%
33990 Other Community Services; Other	\$4,999	\$0	\$0	\$0	-100%	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$4,588	\$6,100	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$169,350	\$19,844	\$103,609	\$1,206,485	> 500%	> 500%	> 500%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Danville Community School Corp (3325)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$328,987	\$599,142	\$498,466	\$519,101	58%	-13%	4%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$697	-\$1,092	\$26,450	\$33,127	> 500%	N/A	25%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$225,354	\$254,957	\$442,470	\$330,950	47%	30%	-25%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$237,929	\$316,632	\$121,347	\$99,814	-58%	-68%	-18%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$318,179	\$365,000	\$225,000	\$235,000	-26%	-36%	4%
51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$0	\$0	\$0	N/A	N/A	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$32,469	\$32,469	N/A	N/A	0%
52100 Debt Services; Interest on Debt; Bonds	\$322,000	\$17,300	\$86,168	\$101,048	-69%	484%	17%
52200 Debt Services; Interest on Debt; Temporary Loans	\$34,157	\$61,187	\$0	\$0	-100%	-100%	N/A
52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$81,263	\$4,438	\$2,367	N/A	-97%	-47%
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$156,964	\$0	\$0	\$9,506	-94%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,413,500	\$2,305,000	\$3,118,180	\$3,539,620	150%	54%	14%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$2,821,750	\$2,917,320	\$2,716,380	N/A	-4%	-7%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$1,543,000	\$0	\$0	\$0	-100%	N/A	N/A
54200 Common School Fund; Principal	\$219,584	\$205,850	\$130,360	\$263,842	20%	28%	102%
54250 Common School Fund; Interest	\$0	\$0	\$2,806	\$8,638	N/A	N/A	208%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$600	\$250	N/A	N/A	-58%
60700 Nonprogramed Charges; Scholarships	\$3,066	\$0	\$0	\$0	-100%	N/A	N/A
Nonoperational Total	\$5,184,799	\$7,294,430	\$8,152,340	\$9,543,647	84%	31%	17%
Prorated By Fund							
26491 2007 Account Code - PERF	\$144,901	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$830,430	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$180,445	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,159,758	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$8,097	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,323,632	\$0	\$0	\$0	N/A	N/A	N/A