

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**North Vermillion Com Sch Corp (8010)**

| <b>Object Name</b>                                       | <b>Object</b>  | <b>FY 2013</b>   | <b>FY 2014</b>   | <b>FY 2015</b>   | <b>FY 2016</b>   | <b>4 year<br/>Compound<br/>Annual Growth</b> | <b>Percent<br/>Change 2015<br/>to 2016</b> |
|--|----------------|------------------|------------------|------------------|------------------|--|--|
| <b>Student Instructional Support</b>                     |                |                  |                  |                  |                  |  |  |
| Certified Salaries                                       | 110            | \$327,701        | \$385,774        | \$381,165        | \$346,381        | 1.40%  | -9.13%                                     |
| Non - Certified Salaries                                 | 120            | \$163,733        | \$174,702        | \$156,362        | \$94,608         | -12.81%                                      | -39.49%                                    |
| Other Professional and Technical Services                | 319            | \$0              | \$0              | \$21,742         | \$61,235         | NA   | 181.65%                                    |
| Group Health Insurance                                   | 222            | \$44,160         | \$46,670         | \$46,195         | \$47,221         | 1.69%  | 2.22%                                      |
| Social Security Certified                                | 212            | \$24,747         | \$24,680         | \$25,868         | \$25,794         | 1.04%  | -0.29%                                     |
| Teacher Retirement Fund, After 7-1-95                    | 216            | \$29,094         | \$21,825         | \$23,532         | \$23,676         | -5.02%                                       | 0.61%                                      |
| Public Employees Retirement Fund                         | 214            | \$26,665         | \$29,889         | \$28,759         | \$20,012         | -6.92%                                       | -30.42%                                    |
| Social Security Noncertified                             | 211            | \$11,762         | \$12,463         | \$11,363         | \$7,117          | -11.80%                                      | -37.37%                                    |
| Other Employee Benefits                                  | 241 - 290      | \$8,738          | \$9,753          | \$9,781          | \$6,508          | -7.10%                                       | -33.47%                                    |
| Travel   | 580            | \$2,815          | \$1,219          | \$1,269          | \$2,916          | 0.89%  | 129.75%                                    |
| Operational Supplies                                     | 611            | \$2,969          | \$2,845          | \$989            | \$2,437          | -4.82%                                       | 146.45%                                    |
| Teacher Retirement Fund, Prior to 7-1-95                 | 215            | \$2,280          | \$2,145          | \$2,149          | \$2,149          | -1.47%                                       | 0.00%                                      |
| Dues and Fees  | 810            | \$719            | \$280            | \$209            | \$215            | -26.04%                                      | 2.92%                                      |
| <b>Student Instructional Support Total</b>               |                | <b>\$645,385</b> | <b>\$712,244</b> | <b>\$709,384</b> | <b>\$640,267</b> | <b>-0.20%</b>                                | <b>-9.74%</b>                              |
| <b>Student Academic Achievement</b>                      |                |                  |                  |                  |                  |  |  |
| Certified Salaries                                       | 110            | \$2,582,194      | \$2,429,705      | \$2,476,122      | \$2,254,697      | -3.33%                                       | -8.94%                                     |
| Services Purch. From School Corp/Ed Service Ag. in State | 591            | \$284,860        | \$212,197        | \$249,118        | \$327,379        | 3.54%  | 31.42%                                     |
| Group Health Insurance                                   | 222            | \$179,955        | \$225,541        | \$270,851        | \$253,439        | 8.94%  | -6.43%                                     |
| Social Security Certified                                | 212            | \$198,513        | \$186,687        | \$188,659        | \$172,718        | -3.42%                                       | -8.45%                                     |
| Teacher Retirement Fund, After 7-1-95                    | 216            | \$165,657        | \$161,359        | \$168,297        | \$144,476        | -3.36%                                       | -14.15%                                    |
| Non - Certified Salaries                                 | 120            | \$161,411        | \$179,190        | \$163,490        | \$122,250        | -6.71%                                       | -25.22%                                    |
| Other Employee Benefits                                  | 241 - 290      | \$88,494         | \$75,183         | \$81,591         | \$61,220         | -8.80%                                       | -24.97%                                    |
| Textbooks  | 630            | \$37,180         | \$47,765         | \$46,648         | \$56,169         | 10.87%                                       | 20.41%                                     |
| Nonlicensed Employees                                    | 136            | \$62,906         | \$58,312         | \$52,688         | \$50,209         | -5.48%                                       | -4.71%                                     |
| Other Professional and Technical Services                | 319            | \$55,116         | \$51,392         | \$46,722         | \$47,010         | -3.90%                                       | 0.62%                                      |
| Content  | 747            | \$22,836         | \$27,547         | \$38,508         | \$32,401         | 9.14%  | -15.86%                                    |
| Teacher Retirement Fund, Prior to 7-1-95                 | 215            | \$53,817         | \$31,678         | \$30,233         | \$30,933         | -12.93%                                      | 2.32%                                      |
| Operational Supplies                                     | 611            | \$74,836         | \$12,076         | \$7,642          | \$30,038         | -20.40%                                      | 293.04%                                    |
| Other Supplies and Materials                             | 615, 660 - 689 | \$8,882          | \$29,266         | \$25,042         | \$22,886         | 26.70%                                       | -8.61%                                     |
| Connectivity   | 744            | \$84,329         | \$22,867         | \$22,157         | \$18,000         | -32.03%                                      | -18.76%                                    |

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| <b>Object Name</b>   | <b>Object</b> | <b>FY 2013</b>     | <b>FY 2014</b>     | <b>FY 2015</b>     | <b>FY 2016</b>     | <b>4 year<br/>Compound<br/>Annual Growth</b> | <b>Percent<br/>Change 2015<br/>to 2016</b> |
|--|---------------|--------------------|--------------------|--------------------|--------------------|--|--|
| Social Security Noncertified                               | 211           | \$21,907           | \$25,990           | \$21,590           | \$17,457           | -5.52%                                       | -19.14%                                    |
| Telephone  | 531           | \$0                | \$0                | \$0                | \$16,875           | NA   | NA   |
| Instruction Services                                       | 311           | \$8,018            | \$12,038           | \$5,039            | \$14,746           | 16.45%                                       | 192.66%                                    |
| Other Communication Services                               | 533 - 539     | \$23,119           | \$16,207           | \$12,204           | \$11,784           | -15.50%                                      | -3.44%                                     |
| Public Employees Retirement Fund                           | 214           | \$13,728           | \$15,826           | \$17,202           | \$11,368           | -4.61%                                       | -33.92%                                    |
| Other Purchased Services                                   | 593           | \$0                | \$3,447            | \$5,531            | \$8,022            | NA   | 45.04%                                     |
| Computer Hardware  | 741           | \$865,270          | \$96,425           | \$48,330           | \$4,547            | -73.08%                                      | -90.59%                                    |
| Travel   | 580           | \$3,566            | \$4,334            | \$1,984            | \$3,226            | -2.48%                                       | 62.57%                                     |
| Equipment  | 730           | \$0                | \$0                | \$0                | \$1,531            | NA   | NA   |
| Other Technology Hardware                                  | 746           | \$5,316            | \$0                | \$2,853            | \$862              | -36.54%                                      | -69.78%                                    |
| Dues and Fees  | 810           | \$0                | \$100              | \$150              | \$550              | NA   | 266.67%                                    |
| Services Purch. From School Corp/Ed Service Age. Out State | 592           | \$13,769           | \$0                | \$0                | \$0                | -100.00%                                     | NA   |
| Telecommunications Equipment                               | 745           | \$690              | \$664              | \$0                | \$0                | -100.00%                                     | NA   |
| Miscellaneous Objects                                      | 876 - 899     | \$29,931           | \$0                | \$0                | \$0                | -100.00%                                     | NA   |
| Staff Services   | 314           | \$463              | \$0                | \$0                | \$0                | -100.00%                                     | NA   |
| Student Transportation Services                            | 510           | \$1,385            | \$92               | \$0                | \$0                | -100.00%                                     | NA   |
| Professional Development                                   | 748           | \$4,885            | \$4,681            | \$1,500            | \$0                | -100.00%                                     | -100.00%                                   |
| Instructional Programs Improvement Services                | 312           | \$0                | \$0                | \$30               | \$0                | NA   | -100.00%                                   |
| <b>Student Academic Achievement Total</b>                  |               | <b>\$5,053,037</b> | <b>\$3,930,570</b> | <b>\$3,984,181</b> | <b>\$3,714,792</b> | <b>-7.40%</b>                                | <b>-6.76%</b>                              |
| <b>Overhead and Operational</b>                            |               |                    |                    |                    |                    |  |  |
| Non - Certified Salaries                                   | 120           | \$570,891          | \$539,611          | \$558,290          | \$501,544          | -3.19%                                       | -10.16%                                    |
| Student Transportation Services                            | 510           | \$439,168          | \$447,203          | \$444,089          | \$460,394          | 1.19%  | 3.67%                                      |
| Food Purchases   | 614           | \$246,062          | \$228,026          | \$254,386          | \$236,149          | -1.02%                                       | -7.17%                                     |
| Heating and Cooling for Buildings - Electricity            | 621           | \$203,541          | \$106,921          | \$72,252           | \$125,087          | -11.46%                                      | 73.12%                                     |
| Certified Salaries   | 110           | \$89,410           | \$90,145           | \$96,963           | \$105,832          | 4.31%  | 9.15%                                      |
| Vehicles   | 731           | \$2,927            | \$142,857          | \$46,603           | \$104,605          | 144.50%                                      | 124.46%                                    |
| Operational Supplies                                       | 611           | \$132,924          | \$108,260          | \$105,925          | \$99,223           | -7.05%                                       | -6.33%                                     |
| Insurance  | 520           | \$70,333           | \$88,407           | \$81,347           | \$80,411           | 3.40%  | -1.15%                                     |
| Repairs and Maintenance Services                           | 430           | \$40,681           | \$35,737           | \$32,081           | \$65,616           | 12.70%                                       | 104.53%                                    |
| Light and Power - Other Than Heating and Cooling           | 625           | \$0                | \$127,786          | \$151,869          | \$61,954           | NA   | -59.21%                                    |
| Severance/Early Retirement Pay                             | 213           | \$71,017           | \$131,076          | \$48,467           | \$57,306           | -5.22%                                       | 18.24%                                     |
| Public Employees Retirement Fund                           | 214           | \$58,466           | \$59,500           | \$65,532           | \$54,509           | -1.74%                                       | -16.82%                                    |

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|---|---------------|--------------------|--------------------|--------------------|--------------------|--|--|
| Group Health Insurance                    | 222           | \$55,883           | \$56,620           | \$63,136           | \$43,810           | -5.90%                                       | -30.61%                                    |
| Heating and Cooling for Buildings - Gas   | 622           | \$43,255           | \$109,374          | \$73,389           | \$40,228           | -1.80%                                       | -45.18%                                    |
| Board of Education Services               | 318           | \$33,058           | \$30,195           | \$34,283           | \$37,094           | 2.92%  | 8.20%                                      |
| Social Security Noncertified              | 211           | \$41,803           | \$39,944           | \$40,200           | \$36,285           | -3.48%                                       | -9.74%                                     |
| Equipment                                 | 730           | \$4,393            | \$7,844            | \$9,953            | \$27,520           | 58.20%                                       | 176.49%                                    |
| Gasoline and Lubricants                   | 613           | \$23,273           | \$31,337           | \$25,800           | \$15,794           | -9.24%                                       | -38.78%                                    |
| Other Employee Benefits                   | 241 - 290     | \$53,174           | \$44,707           | \$15,511           | \$14,188           | -28.13%                                      | -8.53%                                     |
| Board Member Compensation                 | 115           | \$13,563           | \$14,000           | \$14,000           | \$14,000           | 0.80%  | 0.00%                                      |
| Unemployment Insurance                    | 230           | \$4,546            | \$912              | \$0                | \$12,532           | 28.85%                                       | NA   |
| Telephone                                 | 531           | \$23,438           | \$33,475           | \$14,902           | \$9,529            | -20.15%                                      | -36.06%                                    |
| Removal of Refuse and Garbage             | 412           | \$9,180            | \$9,180            | \$9,180            | \$9,180            | 0.00%  | 0.00%                                      |
| Meals Provided                            | 235           | \$0                | \$0                | \$0                | \$3,886            | NA   | NA   |
| Miscellaneous Objects                     | 876 - 899     | \$0                | \$13,459           | \$9,909            | \$3,347            | NA   | -66.23%                                    |
| Postage and Postage Machine Rental        | 532           | \$2,507            | \$2,406            | \$2,466            | \$2,479            | -0.28%                                       | 0.55%                                      |
| Bank Service Charges                      | 871           | \$1,613            | \$2,715            | \$2,193            | \$1,704            | 1.39%  | -22.27%                                    |
| Travel                                    | 580           | \$5,683            | \$3,371            | \$2,905            | \$1,245            | -31.58%                                      | -57.13%                                    |
| Other Communication Services              | 533 - 539     | \$663              | \$183              | \$825              | \$674              | 0.44%  | -18.26%                                    |
| Dues and Fees                             | 810           | \$1,260            | \$1,142            | \$1,236            | \$519              | -19.88%                                      | -57.99%                                    |
| Other Professional and Technical Services | 319           | \$28,208           | \$500              | \$500              | \$500              | -63.51%                                      | 0.00%                                      |
| Cleaning Services                         | 420           | \$590              | \$1,150            | \$0                | \$195              | -24.18%                                      | NA   |
| Social Security Certified                 | 212           | \$6,898            | \$6,896            | \$6,896            | \$0                | -100.00%                                     | -100.00%                                   |
| Teacher Retirement Fund, After 7-1-95     | 216           | \$11,556           | \$9,389            | \$9,389            | \$0                | -100.00%                                     | -100.00%                                   |
| <b>Overhead and Operational Total</b>     |               | <b>\$2,289,963</b> | <b>\$2,524,328</b> | <b>\$2,294,476</b> | <b>\$2,227,340</b> | <b>-0.69%</b>                                | <b>-2.93%</b>                              |
| <b>Non Operational</b>                    |               |                    |                    |                    |                    |  |  |
| Redemption of Principal                   | 831           | \$0                | \$820,000          | \$750,000          | \$963,000          | NA   | 28.40%                                     |
| Computer Hardware                         | 741           | \$27,346           | \$0                | \$16,173           | \$175,497          | 59.16%                                       | 985.15%                                    |
| Operational Supplies                      | 611           | \$470              | \$350              | \$346              | \$126,102          | 304.64%                                      | 36349.99%                                  |
| Certified Salaries                        | 110           | \$136,104          | \$140,783          | \$132,469          | \$117,699          | -3.57%                                       | -11.15%                                    |
| Construction Services                     | 450           | \$1,470,084        | \$3,843,392        | \$46,389           | \$107,101          | -48.05%                                      | 130.88%                                    |
| Interest                                  | 832           | \$769,972          | \$450,605          | \$142,415          | \$64,459           | -46.21%                                      | -54.74%                                    |
| Other Professional and Technical Services | 319           | \$468,549          | \$52,489           | \$38,433           | \$51,778           | -42.34%                                      | 34.72%                                     |
| Non - Certified Salaries                  | 120           | \$28,000           | \$23,705           | \$30,006           | \$37,804           | 7.79%  | 25.99%                                     |

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|----------------------------------|----------------|---------------------|---------------------|--------------------|--------------------|--|--|
| Repairs and Maintenance Services | 430            | \$15,099            | \$45,877            | \$23,921           | \$25,827           | 14.36%                                       | 7.97%                                      |
| Buildings                        | 720            | \$0                 | \$0                 | \$31,499           | \$20,000           | NA   | -36.51%                                    |
| Equipment                        | 730            | \$13,938            | \$11,394            | \$9,896            | \$5,678            | -20.11%                                      | -42.63%                                    |
| Miscellaneous Objects            | 876 - 899      | \$67,500            | \$1,500             | \$6,700            | \$1,500            | -61.39%                                      | -77.61%                                    |
| Pupil Services                   | 313            | \$0                 | \$2,000             | \$1,000            | \$1,000            | NA   | 0.00%                                      |
| Bank Service Charges             | 871            | \$0                 | \$0                 | \$0                | \$15               | NA   | NA   |
| Other Supplies and Materials     | 615, 660 - 689 | \$14                | \$511               | \$0                | \$0                | -100.00%                                     | NA   |
| Staff Services                   | 314            | \$1,600             | \$2,200             | \$2,500            | \$0                | -100.00%                                     | -100.00%                                   |
| Dues and Fees                    | 810            | \$20                | \$0                 | \$0                | \$0                | -100.00%                                     | NA   |
| <b>Non Operational Total</b>     |                | <b>\$2,998,696</b>  | <b>\$5,394,806</b>  | <b>\$1,231,746</b> | <b>\$1,697,459</b> | <b>-13.26%</b>                               | <b>37.81%</b>                              |
| <b>Grand Total</b>               |                | <b>\$10,987,079</b> | <b>\$12,561,948</b> | <b>\$8,219,786</b> | <b>\$8,279,859</b> | <b>-6.83%</b>                                | <b>0.73%</b>                               |