

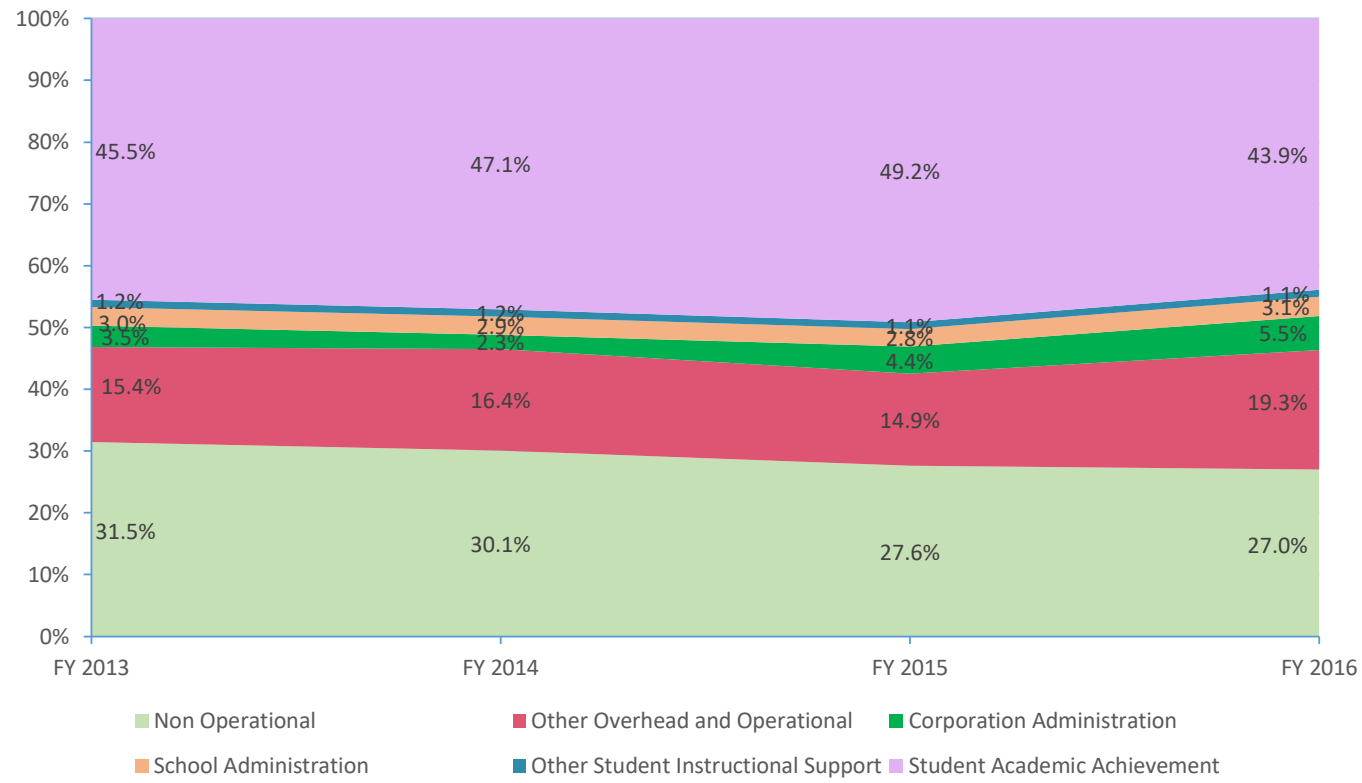
School Corporation Expenditures by Account
Biannual Financial Report Data
Mt Vernon Community Sch Corp (3135)

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	\$15,175,813	47.7%	\$18,972,582	50.5%	\$16,102,566	45.5%	\$16,865,757	47.1%	\$19,738,462	49.2%	\$19,486,876	43.9%
Student Instructional Support	\$2,303,227	7.2%	\$1,767,206	4.7%	\$1,484,887	4.2%	\$1,477,679	4.1%	\$1,577,565	3.9%	\$1,887,693	4.3%
Total	\$17,479,040	54.9%	\$20,739,788	55.2%	\$17,587,453	49.7%	\$18,343,437	51.2%	\$21,316,027	53.1%	\$21,374,569	48.1%

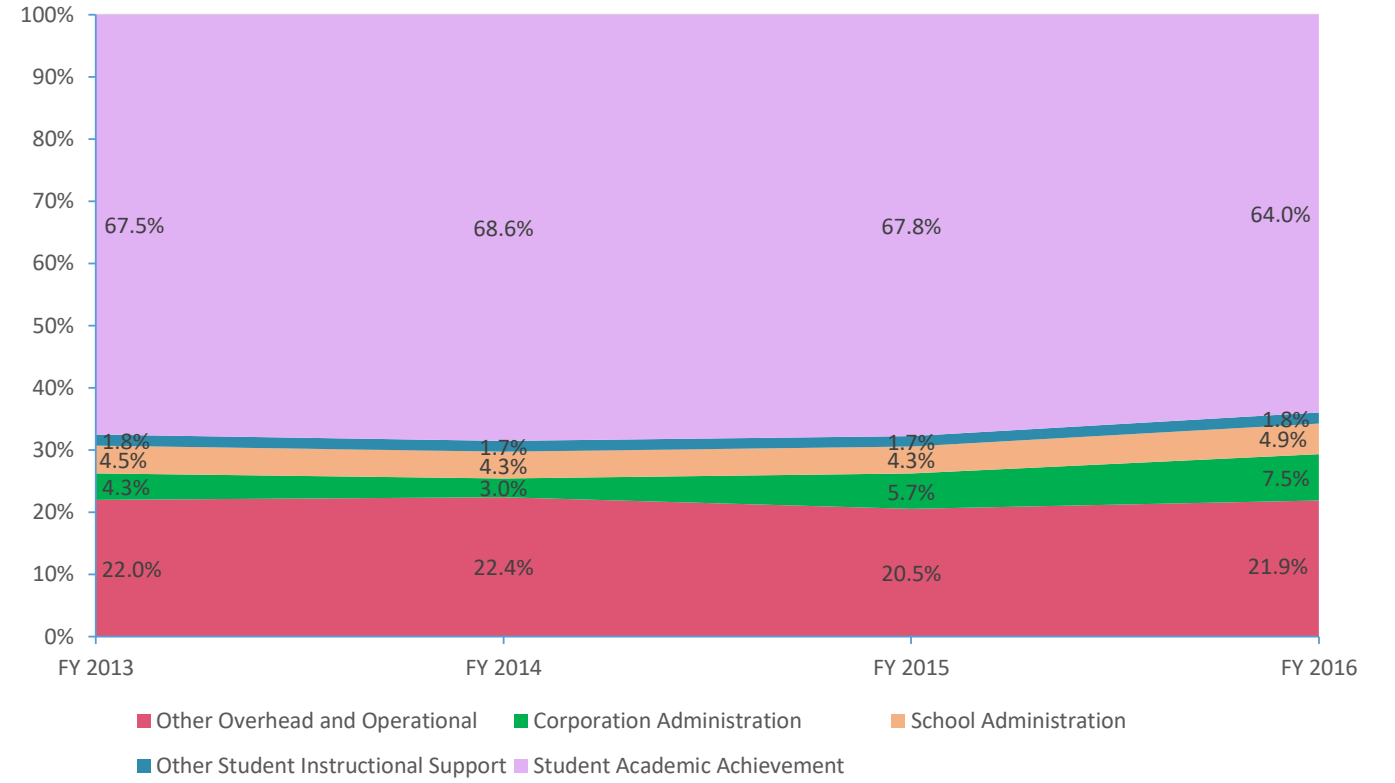
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$7,354,574	23.1%	\$7,683,196	20.5%	\$6,668,901	18.8%	\$6,716,343	18.7%	\$7,745,371	19.3%	\$11,028,049	24.8%
Non Operational	\$6,975,619	21.9%	\$9,136,991	24.3%	\$11,130,838	31.5%	\$10,774,247	30.1%	\$11,091,692	27.6%	\$11,989,696	27.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$14,330,193	45.1%	\$16,820,187	44.8%	\$17,799,739	50.3%	\$17,490,589	48.8%	\$18,837,062	46.9%	\$23,017,745	51.9%

Grand Total	\$31,809,233	\$37,559,975	\$35,387,192	\$35,834,026	\$40,153,089	\$44,392,314
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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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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	\$241,178	\$462,912	\$864,108	NA	258.3%	86.7%
11100	Regular Programs	Elementary	\$4,235,565	\$9,769,457	\$6,488,995	\$6,306,343	48.9%	-35.4%	-2.8%
11200	Regular Programs	Middle/Junior High	\$1,198,481	\$2,563,743	\$3,749,747	\$4,082,990	240.7%	59.3%	8.9%
11300	Regular Programs	High School	\$2,730,531	\$3,246,917	\$4,330,253	\$4,626,760	69.4%	42.5%	6.8%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$210,793	\$168,295	\$190,129	NA	-9.8%	13.0%
11420	Regular Programs	Vocational Education - Agriculture B	\$34,419	\$32,547	\$34,253	\$4,681	-86.4%	-85.6%	-86.3%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$58,242	\$29,211	\$0	\$0	-100.0%	-100.0%	NA
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$83,369	\$102,573	\$123,789	\$16,489	-80.2%	-83.9%	-86.7%
11470	Regular Programs	Vocational Education - Business Education	\$30,739	\$58,708	\$71,678	\$9,819	-68.1%	-83.3%	-86.3%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$11,716	\$8,112	\$32,949	\$72,290	517.0%	791.2%	119.4%
12350	Special Programs	Physical Impairment - Homebound	\$375	\$6,081	\$1,842	\$0	-100.0%	-100.0%	-100.0%
12710	Special Programs	Equal Opportunity At Risk	\$55,024	\$33,783	\$81,866	\$11,390	-79.3%	-66.3%	-86.1%
12810	Special Programs	Special Education Preschool	\$0	\$21,917	\$154,361	\$196,186	NA	795.1%	27.1%
12900	Special Programs	Other Special Programs	\$0	\$0	\$0	\$76,901	NA	NA	NA
13300	Adult/Continuing Education Programs	Occupational Programs	\$1,700	\$1,400	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$3,614	\$17,012	\$1,486	\$431	-88.1%	-97.5%	-71.0%
14200	Summer School Programs	Middle/Junior High School	\$0	\$1,470	\$0	\$0	NA	-100.0%	NA
14300	Summer School Programs	High School	\$121,369	\$96,835	\$40,330	\$32,501	-73.2%	-66.4%	-19.4%
16100	Remediation	Remediation Testing	\$112,951	\$91,574	\$138,220	\$5,868	-94.8%	-93.6%	-95.8%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$35,124	\$46,500	\$35,200	\$63,933	82.0%	37.5%	81.6%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$1,017,361	\$1,258,362	\$1,122,802	\$933,765	-8.2%	-25.8%	-16.8%
17900	Payments to Other Governmental Units Within State	Other	\$0	\$0	\$3,301	\$7,552	NA	NA	128.8%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$12,510	\$2,000	\$20	\$0	-100.0%	-100.0%	-100.0%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$43,525	\$85,354	\$0	\$0	-100.0%	-100.0%	NA
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$162	\$0	\$0	\$0	-100.0%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$305,800	\$441,233	\$179,225	\$260,951	-14.7%	-40.9%	45.6%
22230	Instruction	Library/Media Services - Audiovisual	\$21,252	\$25,043	\$18,467	\$6,695	-68.5%	-73.3%	-63.7%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$1,815,274	\$618,022	NA	NA	-66.0%
22330	Instruction	Instruc. Related Tech. - Systems Analysis and Planning	\$0	\$0	\$1,604	\$0	NA	NA	-100.0%
22360	Instruction	Instruc. Related Tech. - Network Support	\$46,259	\$8,940	\$370,897	\$724,941	1467.1%	8008.9%	95.5%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$10,312	\$116,763	NA	NA	1032.3%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$0	\$162,678	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$326,072	\$571,840	\$300,386	\$94,688	-71.0%	-83.4%	-68.5%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$17,983	\$0	\$0	\$0	-100.0%	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$607,127	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$11,111,271	\$18,972,582	\$19,738,462	\$19,486,876	75.4%	2.7%	-1.3%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$343,465	\$404,443	\$302,643	\$319,319	-7.0%	-21.0%	5.5%
21290	Students	Guidance Services - Other Guidance Services	\$0	\$131	\$511	\$0	NA	-100.0%	-100.0%
21340	Students	Health Services - Nurse Services	\$145,856	\$174,061	\$137,518	\$181,488	24.4%	4.3%	32.0%
21390	Students	Health Services - Other Health Services	\$3,465	\$0	\$0	\$0	-100.0%	NA	NA
21810	Students	Special Ed. Administration - Service Area Direction	\$0	\$2,740	\$650	\$356	NA	-87.0%	-45.3%
24100	School Administration	Office of The Principal	\$1,093,015	\$1,185,831	\$1,112,888	\$1,385,731	26.8%	16.9%	24.5%
24900	School Administration	Other Support Services - School Admin.	\$0	\$0	\$23,355	\$800	NA	NA	-96.6%
Student Instructional Support Total			\$1,585,802	\$1,767,206	\$1,577,565	\$1,887,693	19.0%	6.8%	19.7%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$10,000	\$10,000	\$10,000	\$10,765	7.7%	7.7%	7.7%
23120	General Administration	Board of Education - Service Area Assistants	\$136,271	\$229,698	\$223,907	\$562,835	313.0%	145.0%	151.4%
23150	General Administration	Board of Education - Legal Services	\$0	\$7,019	\$16,536	\$59,663	NA	750.1%	260.8%
23160	General Administration	Board of Education - Promotion Expenses	\$0	\$8,046	\$2,870	\$3,149	NA	-60.9%	9.7%
23190	General Administration	Board of Education - Other Governing Body Services	\$9,797	\$1,841	\$0	\$0	-100.0%	-100.0%	NA

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					2006 to 2016	2009 to 2016	2015 to 2016		
23210	General Administration	Executive Administration - Office of The Superintendent	\$315,100	\$342,713	\$467,367	\$445,048	41.2%	29.9%	-4.8%
23220	General Administration	Executive Administration - Community Relations	\$600	\$600	\$600	\$600	0.0%	0.0%	0.0%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$8,909	\$28,524	\$25,577	\$426,970	4692.4%	1396.9%	1569.4%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$0	\$121,160	\$18,291	NA	NA	-84.9%
25120	Central Services	Fiscal Services - Service Area Direction	\$0	\$0	\$7,612	\$9,700	NA	NA	27.4%
25130	Central Services	Fiscal Services - Budgeting	\$0	\$0	\$4,180	\$0	NA	NA	-100.0%
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$0	\$600	\$4,694	NA	NA	682.3%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$6,864	\$24,434	\$23,585	\$28,288	312.1%	15.8%	19.9%
25196	Central Services	Fiscal Services - Other - Cash Change	\$1,546	\$420	\$100	\$515,552	33247.5%	122650.5%	515451.9%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$1,128	\$544,691	\$35,745	NA	3069.3%	-93.4%
25300	Central Services	Printing, Pub., and Duplicating Services	\$0	\$5,001	\$1,112	\$2,861	NA	-42.8%	157.2%
25730	Central Services	Personnel Services - Personnel Services	\$0	\$0	\$353	\$311	NA	NA	-12.0%
25750	Central Services	Personnel Services - Health Services	\$0	\$0	\$93,956	\$0	NA	NA	-100.0%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$258	\$0	NA	NA	-100.0%
25820	Central Services	Admin. Tech. Services - Systems Analysis & Planning	\$0	\$421,609	\$76,807	\$44,106	NA	-89.5%	-42.6%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$40,889	\$93,081	NA	NA	127.6%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$281,739	\$99,421	\$168,107	NA	-40.3%	69.1%
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$11,367	\$0	\$0	NA	-100.0%	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$0	\$0	\$874	\$420	NA	NA	-51.9%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$0	\$0	\$11,944	NA	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$2,544,485	\$2,758,303	\$2,231,469	\$3,631,412	42.7%	31.7%	62.7%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$39,875	\$45,304	\$146,986	\$321,804	707.0%	610.3%	118.9%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$414,968	\$141,944	\$251,653	\$154,256	-62.8%	8.7%	-38.7%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$155	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$38,148	\$55,070	\$105,655	\$88,335	131.6%	60.4%	-16.4%
26700	Operation and Maintenance of Plant Services	Insurance	\$252,639	\$238,518	\$380,541	\$124,927	-50.6%	-47.6%	-67.2%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$700	\$12,959	\$168,031	NA	23904.5%	1196.7%
27010	Student Transportation	Service Area Direction	\$17,473	\$23,230	\$26,644	\$398,527	2180.8%	1615.6%	1395.8%
27100	Student Transportation	Vehicle Operation	\$598,119	\$766,719	\$604,849	\$329,850	-44.9%	-57.0%	-45.5%
27200	Student Transportation	Monitoring Services	\$36,207	\$41,626	\$42,537	\$22,966	-36.6%	-44.8%	-46.0%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$330,331	\$354,849	\$384,014	\$262,960	-20.4%	-25.9%	-31.5%
27400	Student Transportation	Purchase of School Buses	\$486,705	\$272,388	\$241,736	\$1,336,206	174.5%	390.6%	452.8%
27500	Student Transportation	Insurance on Buses	\$37,253	\$34,969	\$51,198	\$5,422	-85.4%	-84.5%	-89.4%
27700	Student Transportation	Contracted Transportation Services	\$1,010	\$4,040	\$166	\$268	-73.5%	-93.4%	61.1%
27900	Student Transportation	Other Student Transportation Services	\$17,861	\$17,206	\$32,678	\$17,250	-3.4%	0.3%	-47.2%
31100	Food Services Operations	Service Area Direction	\$73,489	\$66,692	\$114,323	\$151,262	105.8%	126.8%	32.3%
31200	Food Services Operations	Food Preparation and Dispensing	\$982,714	\$1,487,500	\$1,355,508	\$1,572,440	60.0%	5.7%	16.0%
Overhead and Operational Total			\$6,360,519	\$7,683,196	\$7,745,371	\$11,028,049	73.4%	43.5%	42.4%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$0	\$21,400	\$61,175	NA	NA	185.9%
33200	Category not Specified	Community Recreation	\$18,403	\$21,425	\$10,761	\$24,067	30.8%	12.3%	123.6%
33400	Category not Specified	Athletic Coaches	\$226,595	\$275,491	\$297,080	\$270,423	19.3%	-1.8%	-9.0%
33500	Category not Specified	Welfare Activities Services	\$946	\$1,737	\$0	\$0	-100.0%	-100.0%	NA
33990	Other Community Services	Other	\$8,406	\$6,260	\$0	\$0	-100.0%	-100.0%	NA
41000	Category not Specified	Land Acquisition and Development	\$1,027	\$27,494	\$0	\$0	-100.0%	-100.0%	NA
43000	Category not Specified	Professional Services	\$101,313	\$78,774	\$21,878	\$6,988	-93.1%	-91.1%	-68.1%
44000	Category not Specified	Educational Specifications Dev.	\$4,965	\$0	\$0	\$0	-100.0%	NA	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$310,880	\$285,485	\$215,716	\$480,722	54.6%	68.4%	122.9%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$60,617	\$121,817	\$142,042	NA	134.3%	16.6%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$170,247	\$253,107	\$0	\$0	-100.0%	-100.0%	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$747,889	\$310,459	\$255,213	\$223,158	-70.2%	-28.1%	-12.6%
49000	Category not Specified	Other Facilities Acq. and Construction	\$51,509	\$112,516	\$0	\$16,243	-68.5%	-85.6%	NA
51100	Principal on Debt	Bonds	\$889,000	\$1,600,000	\$820,000	\$414,340	-53.4%	-74.1%	-49.5%
52100	Interest on Debt	Bonds	\$2,990,149	\$2,718,465	\$435,827	\$321,635	-89.2%	-88.2%	-26.2%

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Account					Percent Change					
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016			
52200 Interest on Debt Temporary Loans	\$79,761	\$105,987	\$0	\$0	-100.0%	-100.0%	NA			
53100 Lease Rental Buildings-Principal	\$945,998	\$3,097,300	\$8,892,000	\$9,175,000	869.9%	196.2%	3.2%			
53400 Lease Rental Other-Principal	\$0	\$0	\$0	\$821,602	NA	NA	NA			
53450 Lease Rental Other-Interest	\$0	\$0	\$0	\$32,302	NA	NA	NA			
54200 Advancements and Obligations Common School Fund - Principal	\$309,375	\$181,875	\$0	\$0	-100.0%	-100.0%	NA			
59100 Other Debt Services Obligations Registrars Fee	\$7,520	\$0	\$0	\$0	-100.0%	NA	NA			
Non Operational Total				\$6,863,981	\$9,136,991	\$11,091,692	\$11,989,696	74.7%	31.2%	8.1%
Prorated by Fund										
26491 - SAA NA PERF - 2007 Account Code	\$97,708	\$0	\$0	\$0	NA	NA	NA			
26491 - SIS NA PERF - 2007 Account Code	\$18,680	\$0	\$0	\$0	NA	NA	NA			
26491 - O&O NA PERF - 2007 Account Code	\$41,055	\$0	\$0	\$0	NA	NA	NA			
26491 - NO NA PERF - 2007 Account Code	\$2,902	\$0	\$0	\$0	NA	NA	NA			
26492 - SAA NA Social Security - 2007 Account Code	\$649,603	\$0	\$0	\$0	NA	NA	NA			
26492 - SIS NA Social Security - 2007 Account Code	\$121,078	\$0	\$0	\$0	NA	NA	NA			
26492 - O&O NA Social Security - 2007 Account Code	\$203,087	\$0	\$0	\$0	NA	NA	NA			
26492 - NO NA Social Security - 2007 Account Code	\$18,781	\$0	\$0	\$0	NA	NA	NA			
26494 - SAA NA Group Insurance - 2007 Account Code	\$2,991,683	\$0	\$0	\$0	NA	NA	NA			
26494 - SIS NA Group Insurance - 2007 Account Code	\$561,028	\$0	\$0	\$0	NA	NA	NA			
26494 - O&O NA Group Insurance - 2007 Account Code	\$733,796	\$0	\$0	\$0	NA	NA	NA			
26494 - NO NA Group Insurance - 2007 Account Code	\$87,367	\$0	\$0	\$0	NA	NA	NA			
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$7,123	\$0	\$0	\$0	NA	NA	NA			
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$1,366	\$0	\$0	\$0	NA	NA	NA			
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$1,362	\$0	\$0	\$0	NA	NA	NA			
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$215	\$0	\$0	\$0	NA	NA	NA			
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$318,425	\$0	\$0	\$0	NA	NA	NA			
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$15,272	\$0	\$0	\$0	NA	NA	NA			
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$14,755	\$0	\$0	\$0	NA	NA	NA			
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$2,373	\$0	\$0	\$0	NA	NA	NA			
Prorated by Fund Total				\$5,887,659	\$0	\$0	\$0	NA	NA	NA