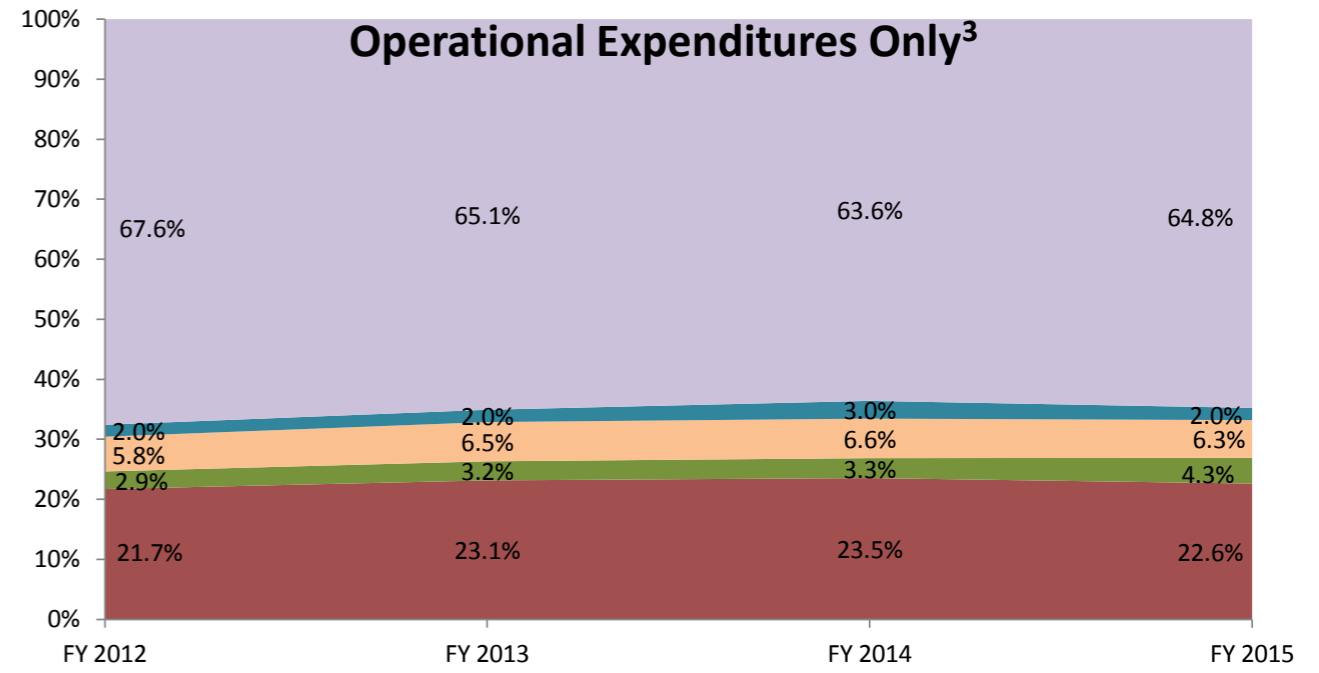
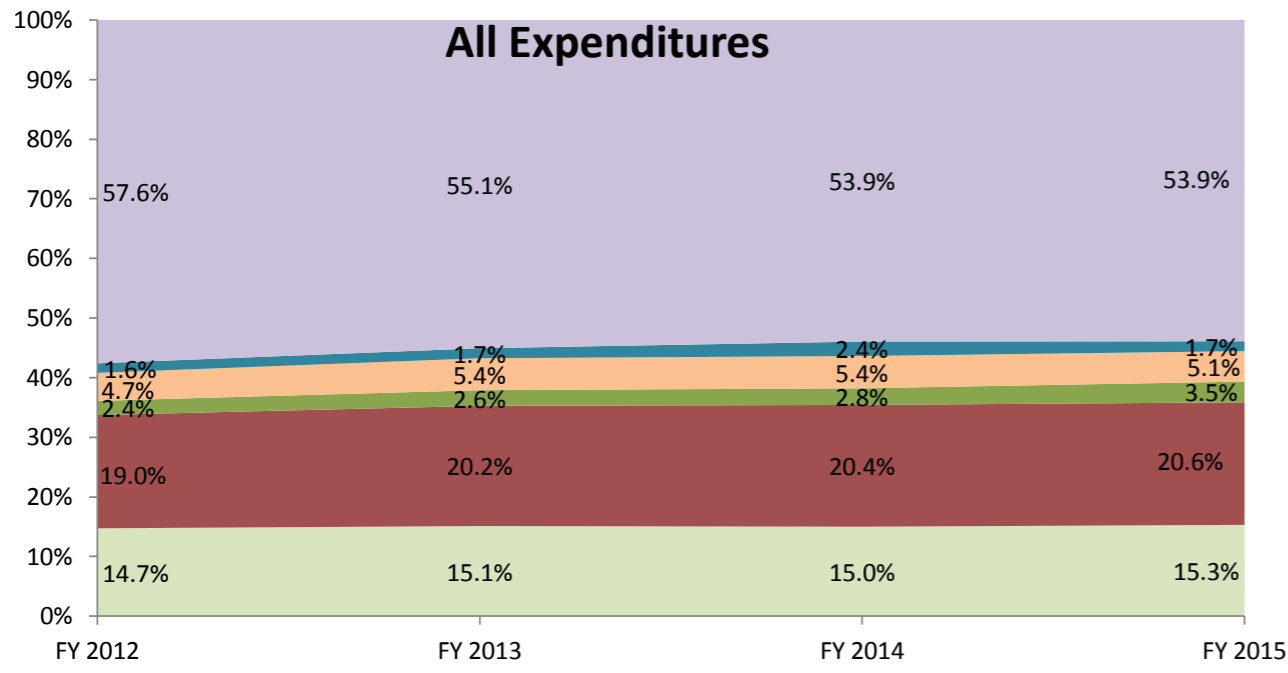


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**North Daviess Com Schools (1375)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		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	\$5,961,614	55.1%	\$6,349,228	51.7%	\$7,135,277	57.6%	\$6,391,408	55.1%	\$6,340,541	53.9%	\$6,724,723	53.9%
Student Instructional Support	\$684,898	6.3%	\$694,917	5.7%	\$779,923	6.3%	\$816,452	7.0%	\$921,943	7.8%	\$843,099	6.8%
<b>Total</b>	<b>\$6,646,512</b>	<b>61.5%</b>	<b>\$7,044,145</b>	<b>57.3%</b>	<b>\$7,915,200</b>	<b>63.9%</b>	<b>\$7,207,860</b>	<b>62.1%</b>	<b>\$7,262,484</b>	<b>61.8%</b>	<b>\$7,567,822</b>	<b>60.7%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		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	\$2,189,641	20.3%	\$3,008,394	24.5%	\$2,648,492	21.4%	\$2,645,136	22.8%	\$2,728,790	23.2%	\$2,999,884	24.0%
Non Operational	\$1,976,726	18.3%	\$2,230,411	18.2%	\$1,825,142	14.7%	\$1,753,334	15.1%	\$1,763,150	15.0%	\$1,910,029	15.3%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$4,166,367</b>	<b>38.5%</b>	<b>\$5,238,805</b>	<b>42.7%</b>	<b>\$4,473,634</b>	<b>36.1%</b>	<b>\$4,398,470</b>	<b>37.9%</b>	<b>\$4,491,940</b>	<b>38.2%</b>	<b>\$4,909,913</b>	<b>39.3%</b>

<b>Grand Total</b>	<b>\$10,812,879</b>	<b>\$12,282,951</b>	<b>\$12,388,835</b>	<b>\$11,606,330</b>	<b>\$11,754,424</b>	<b>\$12,477,736</b>
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- Non Operational
- 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 Daviess Com Schools (1375)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$161,629	\$317,654	\$255,410	NA	58.0%	-19.6%
11100	Regular Programs	Elementary	\$1,906,956	\$2,649,741	\$2,562,097	\$2,840,822	49.0%	7.2%	10.9%
11300	Regular Programs	High School	\$1,186,582	\$1,940,532	\$1,724,169	\$1,901,789	60.3%	-2.0%	10.3%
11420	Regular Programs	Vocational Education - Agriculture B	\$69,941	\$91,810	\$97,227	\$93,413	33.6%	1.7%	-3.9%
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$56,836	\$71,920	\$81,850	\$79,392	39.7%	10.4%	-3.0%
11470	Regular Programs	Vocational Education - Business Education	\$61,261	\$63,020	\$93,790	\$94,400	54.1%	49.8%	0.7%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$3,770	\$0	\$0	\$0	NA	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$9,039	\$14,231	\$0	\$0	NA	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$22,638	\$15,601	\$34,714	NA	53.3%	122.5%
14100	Summer School Programs	Elementary	\$5,914	\$6,536	\$6,114	\$6,183	4.5%	-5.4%	1.1%
14300	Summer School Programs	High School	\$2,573	\$1,644	\$0	\$0	NA	NA	NA
16200	Remediation	Preventive Remediation	\$19,925	\$24,052	\$20,096	\$9,908	-50.3%	-58.8%	-50.7%
17100	Pay. to Other Gov. Units in State	Transfer Tuition	\$0	\$3,613	\$0	\$1,295	NA	-64.2%	NA
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$39,738	\$26,272	\$44,246	\$28,535	-28.2%	8.6%	-35.5%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$564,646	\$1,060,709	\$0	\$0	NA	NA	NA
17500	Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$0	\$0	\$681,429	\$677,000	NA	NA	-0.6%
17600	Pay. to Other Gov. Units in State	Joint Services and Supply - Other	\$0	\$0	\$29,480	\$0	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$33,090	\$1,599	\$13,089	NA	-60.4%	718.5%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$471	\$0	\$0	\$1,217	158.5%	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$1,000	\$6,764	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$81,845	\$101,707	\$105,000	\$65,001	-20.6%	-36.1%	-38.1%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$64,309	\$0	\$297,081	\$239,789	272.9%	NA	-19.3%
22360	Instruction	Instruc. Related Tech. - Network Support	\$280,749	\$0	\$134,745	\$97,491	-65.3%	NA	-27.6%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$44,358	\$143,465	NA	NA	223.4%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$75,083	\$77,240	\$141,811	NA	88.9%	83.6%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$144,239	\$0	\$0	\$0	NA	NA	NA
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$308,371	\$0	\$0	\$0	NA	NA	NA
60500	Category not Specified	Debt Service TBR-Transfers ECA Only	\$6,284	\$0	\$0	\$0	NA	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$4,813,448</b>	<b>\$6,349,228</b>	<b>\$6,340,541</b>	<b>\$6,724,723</b>	<b>39.7%</b>	<b>5.9%</b>	<b>6.1%</b>
<b>Student Instructional Support</b>									
21210	Students	Guidance Services - Service Area Direction	\$2,486	\$0	\$0	\$0	NA	NA	NA
21220	Students	Guidance Services - Counseling Services	\$112,235	\$153,840	\$167,165	\$154,789	37.9%	0.6%	-7.4%
21340	Students	Health Services - Nurse Services	\$30,733	\$33,647	\$35,443	\$37,633	22.5%	11.8%	6.2%
21390	Students	Health Services - Other Health Services	\$2,501	\$1,500	\$81,564	\$14,021	460.6%	834.8%	-82.8%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$1,311	\$2	NA	NA	-99.9%
24100	School Administration	Office of The Principal	\$361,884	\$387,964	\$474,649	\$471,354	30.3%	21.5%	-0.7%
24900	School Administration	Other Support Services - School Admin.	\$0	\$117,966	\$161,812	\$165,300	NA	40.1%	2.2%
<b>Student Instructional Support Total</b>			<b>\$509,839</b>	<b>\$694,917</b>	<b>\$921,943</b>	<b>\$843,099</b>	<b>65.4%</b>	<b>21.3%</b>	<b>-8.6%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$16,765	\$19,322	\$18,983	\$18,837	12.4%	-2.5%	-0.8%
23150	General Administration	Board of Education - Legal Services	\$8,504	\$2,601	\$26,981	\$161,298	1796.8%	6101.4%	497.8%
23160	General Administration	Board of Education - Promotion Expenses	\$359	\$794	\$1,277	\$1,366	281.1%	72.0%	7.0%
23190	General Administration	Board of Education - Other Governing Body Services	\$6,047	\$0	\$0	\$0	NA	NA	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$152,638	\$176,554	\$193,446	\$185,681	21.6%	5.2%	-4.0%
23220	General Administration	Executive Administration - Community Relations	\$2,954	\$0	\$3,732	\$1,194	-59.6%	NA	-68.0%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$4,934	\$3,147	\$225	NA	-95.4%	-92.9%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$58,192	\$72,213	\$66,173	NA	13.7%	-8.4%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$0	\$0	\$0	\$350	NA	NA	NA
25300	Central Services	Printing, Pub., and Duplicating Services	\$1,071	\$922	\$777	\$100	-90.6%	-89.1%	-87.1%
25750	Central Services	Personnel Services - Health Services	\$388	\$300	\$0	\$0	NA	NA	NA

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**North Daviess Com Schools (1375)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$800	\$7,246	\$0	NA	NA	NA				
25810 Central Services Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$84,096	\$0	\$0	NA	NA	NA				
25840 Central Services Admin. Tech. Services - Systems Operations	\$0	(\$56,898)	\$0	\$0	NA	NA	NA				
25850 Central Services Admin. Tech. Services - Network Support	\$0	\$52,365	\$0	\$0	NA	NA	NA				
25860 Central Services Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$124,112	\$0	\$0	NA	NA	NA				
25870 Central Services Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$99,628	\$0	\$0	NA	NA	NA				
25890 Central Services Other Technology Services	\$0	\$84,900	\$0	\$0	NA	NA	NA				
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$68,904	\$97,377	\$113,459	\$120,649	75.1%	23.9%	6.3%				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$582,421	\$894,597	\$802,722	\$769,581	32.1%	-14.0%	-4.1%				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$8,300	\$6,065	\$7,462	\$12,239	47.5%	101.8%	64.0%				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$111,898	\$160,376	\$133,690	\$199,040	77.9%	24.1%	48.9%				
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,111	\$0	\$0	\$0	NA	NA	NA				
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$580	\$1,699	\$1,889	\$1,304	125.0%	-23.3%	-31.0%				
26600 Oper. & Maint. of Plant Serv. Security Services	\$3,106	\$0	\$0	\$0	NA	NA	NA				
26700 Oper. & Maint. of Plant Serv. Insurance	\$91,755	\$94,722	\$138,853	\$111,758	21.8%	18.0%	-19.5%				
27010 Student Transportation Service Area Direction	\$29,263	\$31,244	\$42,932	\$41,746	42.7%	33.6%	-2.8%				
27100 Student Transportation Vehicle Operation	\$809	\$9,796	\$19,797	\$2,913	260.1%	-70.3%	-85.3%				
27200 Student Transportation Monitoring Services	\$8,770	\$4,654	\$8,969	\$11,866	35.3%	155.0%	32.3%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$14,799	\$10,604	\$29,617	\$27,071	82.9%	155.3%	-8.6%				
27400 Student Transportation Purchase of School Buses	\$0	\$0	\$0	\$143,403	NA	NA	NA				
27500 Student Transportation Insurance on Buses	\$0	\$0	\$0	\$4,857	NA	NA	NA				
27700 Student Transportation Contracted Transportation Services	\$417,001	\$452,676	\$464,703	\$467,711	12.2%	3.3%	0.6%				
27900 Student Transportation Other Student Transportation Services	\$66,083	\$126,436	\$99,033	\$81,850	23.9%	-35.3%	-17.4%				
27910 Student Transportation Bus Driver Training	\$200	\$0	\$0	\$0	NA	NA	NA				
31100 Food Services Operations Service Area Direction	\$0	\$0	\$1,623	\$3,332	NA	NA	105.3%				
31200 Food Services Operations Food Preparation and Dispensing	\$187,494	\$213,996	\$245,890	\$248,836	32.7%	16.3%	1.2%				
31400 Food Services Operations Food Purchases	\$235,526	\$251,528	\$287,541	\$314,505	33.5%	25.0%	9.4%				
31900 Food Services Operations Other Food Services	\$0	\$0	\$2,807	\$1,998	NA	NA	-28.8%				
<b>Overhead and Operational Total</b>					<b>\$2,016,743</b>	<b>\$3,008,394</b>	<b>\$2,728,790</b>	<b>\$2,999,884</b>	<b>48.7%</b>	<b>-0.3%</b>	<b>9.9%</b>
<b>Non Operational</b>											
33100 Community Service Operations Direction of Community Services	\$4,082	\$5,843	\$0	\$0	NA	NA	NA				
33200 Category not Specified Community Recreation	\$78	\$2,349	\$0	\$0	NA	NA	NA				
33400 Category not Specified Athletic Coaches	\$120,825	\$150,004	\$171,606	\$162,827	34.8%	8.5%	-5.1%				
43000 Category not Specified Professional Services	\$12,067	\$47,600	\$1,475	\$5,250	-56.5%	-89.0%	255.9%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$207,594	\$516,745	\$11,197	\$66,111	-68.2%	-87.2%	490.5%				
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$0	\$0	\$126,705	\$125,955	NA	NA	-0.6%				
45400 Building Acq., Const. and Impr. Sports Facilities	\$27,052	\$28,674	(\$3,549)	\$39,313	45.3%	37.1%	NA				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$184,805	\$93,077	\$88,043	\$226,155	22.4%	143.0%	156.9%				
51100 Principal on Debt Bonds	\$0	\$161,288	\$168,174	\$86,023	NA	-46.7%	-48.8%				
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$8,698	\$0	\$0	NA	NA	NA				
52100 Interest on Debt Bonds	\$182,911	\$22,632	\$0	\$0	NA	NA	NA				
53100 Lease Rental Buildings-Principal	\$1,195,500	\$1,193,500	\$1,199,500	\$1,197,145	0.1%	0.3%	-0.2%				
59200 Other Debt Services Obligations Bank Fee	\$0	\$0	\$0	\$1,250	NA	NA	NA				
<b>Non Operational Total</b>					<b>\$1,934,914</b>	<b>\$2,230,411</b>	<b>\$1,763,150</b>	<b>\$1,910,029</b>	<b>-1.3%</b>	<b>-14.4%</b>	<b>8.3%</b>
<b>Prorated by Fund</b>											
26491 NA PERF - Academic Achievement	\$24,890	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Instructional Support	\$4,341	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Overhead and Operational	\$3,741	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Non Operational	\$1,057	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Academic Achievement	\$244,388	\$0	\$0	\$0	NA	NA	NA				

**School Corporation Expenditures by Account  
Biannual Financial Report Data  
North Daviess Com Schools (1375)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26492 NA Social Security - Instructional Support	\$38,278	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$49,761	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$9,249	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$829,642	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$123,882	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$112,040	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$29,558	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$16	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$3	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$2	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$1	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$49,230	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$8,555	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$7,354	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$1,948	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$1,537,935</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>