

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

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

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$2,509,809	\$2,582,194	\$2,429,705	\$2,476,122	-0.3%	1.9%
Group Health Insurance	222	\$198,553	\$179,955	\$225,541	\$270,851	8.1%	20.1%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$227,552	\$284,860	\$212,197	\$249,118	2.3%	17.4%
Social Security Certified	212	\$196,298	\$198,513	\$186,687	\$188,659	-1.0%	1.1%
Teacher Retirement Fund, After 7-1-95	216	\$119,182	\$165,657	\$161,359	\$168,297	9.0%	4.3%
Non - Certified Salaries	120	\$155,717	\$161,411	\$179,190	\$163,490	1.2%	-8.8%
Other Employee Benefits	241 - 290	\$88,806	\$88,494	\$75,183	\$81,591	-2.1%	8.5%
Nonlicensed Employees	136	\$42,440	\$62,906	\$58,312	\$52,688	5.6%	-9.6%
Computer Hardware	741	\$0	\$865,270	\$96,425	\$48,330	NA	-49.9%
Other Professional and Technical Services	319	\$27,072	\$55,116	\$51,392	\$46,722	14.6%	-9.1%
Textbooks	630	\$44,220	\$37,180	\$47,765	\$46,648	1.3%	-2.3%
Content	747	\$11,348	\$22,836	\$27,547	\$38,508	35.7%	39.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$50,992	\$53,817	\$31,678	\$30,233	-12.3%	-4.6%
Other Supplies and Materials	615, 660 - 689	\$8,284	\$8,882	\$29,266	\$25,042	31.9%	-14.4%
Connectivity	744	\$18,641	\$84,329	\$22,867	\$22,157	4.4%	-3.1%
Social Security Noncertified	211	\$19,828	\$21,907	\$25,990	\$21,590	2.2%	-16.9%
Public Employees Retirement Fund	214	\$19,760	\$13,728	\$15,826	\$17,202	-3.4%	8.7%
Other Communication Services	533 - 539	\$17,571	\$23,119	\$16,207	\$12,204	-8.7%	-24.7%
Operational Supplies	611	\$21,571	\$74,836	\$12,076	\$7,642	-22.8%	-36.7%
Other Purchased Services	593	\$0	\$0	\$3,447	\$5,531	NA	60.4%
Instruction Services	311	\$12,900	\$8,018	\$12,038	\$5,039	-20.9%	-58.1%
Other Technology Hardware	746	\$2,326	\$5,316	\$0	\$2,853	5.2%	NA
Travel	580	\$4,813	\$3,566	\$4,334	\$1,984	-19.9%	-54.2%
Professional Development	748	\$6,107	\$4,885	\$4,681	\$1,500	-29.6%	-68.0%
Dues and Fees	810	\$0	\$0	\$100	\$150	NA	50.0%
Instructional Programs Improvement Services	312	\$0	\$0	\$0	\$30	NA	NA
Equipment	730	\$7,635	\$0	\$0	\$0	-100.0%	NA
Licensed Employees	135	\$6,175	\$0	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$20,712	\$29,931	\$0	\$0	-100.0%	NA
Student Transportation Services	510	\$13,090	\$1,385	\$92	\$0	-100.0%	-100.0%
Staff Services	314	\$719	\$463	\$0	\$0	-100.0%	NA
Telecommunications Equipment	745	\$1,000	\$690	\$664	\$0	-100.0%	-100.0%
Services Purch. From School Corp/Ed Service Age. Out State	592	\$6,482	\$13,769	\$0	\$0	-100.0%	NA
Heating and Cooling for Buildings - Gas	622	\$57	\$0	\$0	\$0	-100.0%	NA
<b>Student Academic Achievement Total</b>		<b>\$3,859,661</b>	<b>\$5,053,037</b>	<b>\$3,930,570</b>	<b>\$3,984,181</b>	<b>0.8%</b>	<b>1.4%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$368,496	\$327,701	\$385,774	\$381,165	0.8%	-1.2%

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## North Vermillion Com Sch Corp (8010)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Non - Certified Salaries	120	\$158,573	\$163,733	\$174,702	\$156,362	-0.4%	-10.5%
Group Health Insurance	222	\$51,530	\$44,160	\$46,670	\$46,195	-2.7%	-1.0%
Public Employees Retirement Fund	214	\$30,594	\$26,665	\$29,889	\$28,759	-1.5%	-3.8%
Social Security Certified	212	\$27,213	\$24,747	\$24,680	\$25,868	-1.3%	4.8%
Teacher Retirement Fund, After 7-1-95	216	\$25,599	\$29,094	\$21,825	\$23,532	-2.1%	7.8%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$21,742	NA	NA
Social Security Noncertified	211	\$11,264	\$11,762	\$12,463	\$11,363	0.2%	-8.8%
Other Employee Benefits	241 - 290	\$9,424	\$8,738	\$9,753	\$9,781	0.9%	0.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,173	\$2,280	\$2,145	\$2,149	-0.3%	0.2%
Travel	580	\$3,396	\$2,815	\$1,219	\$1,269	-21.8%	4.2%
Operational Supplies	611	\$7,590	\$2,969	\$2,845	\$989	-39.9%	-65.2%
Dues and Fees	810	\$0	\$719	\$280	\$209	NA	-25.4%
Equipment	730	\$1,227	\$0	\$0	\$0	-100.0%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$4,309	\$0	\$0	\$0	-100.0%	NA
<b>Student Instructional Support Total</b>		<b>\$701,386</b>	<b>\$645,385</b>	<b>\$712,244</b>	<b>\$709,384</b>	<b>0.3%</b>	<b>-0.4%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$544,084	\$570,891	\$539,611	\$558,290	0.6%	3.5%
Student Transportation Services	510	\$425,943	\$439,168	\$447,203	\$444,089	1.0%	-0.7%
Food Purchases	614	\$220,895	\$246,062	\$228,026	\$254,386	3.6%	11.6%
Light and Power - Other Than Heating and Cooling	625	\$0	\$0	\$127,786	\$151,869	NA	18.8%
Operational Supplies	611	\$120,006	\$132,924	\$108,260	\$105,925	-3.1%	-2.2%
Certified Salaries	110	\$89,457	\$89,410	\$90,145	\$96,963	2.0%	7.6%
Insurance	520	\$77,566	\$70,333	\$88,407	\$81,347	1.2%	-8.0%
Heating and Cooling for Buildings - Gas	622	\$124,348	\$43,255	\$109,374	\$73,389	-12.4%	-32.9%
Heating and Cooling for Buildings - Electricity	621	\$182,201	\$203,541	\$106,921	\$72,252	-20.6%	-32.4%
Public Employees Retirement Fund	214	\$66,903	\$58,466	\$59,500	\$65,532	-0.5%	10.1%
Group Health Insurance	222	\$67,188	\$55,883	\$56,620	\$63,136	-1.5%	11.5%
Severance/Early Retirement Pay	213	\$186,836	\$71,017	\$131,076	\$48,467	-28.6%	-63.0%
Vehicles	731	\$130,403	\$2,927	\$142,857	\$46,603	-22.7%	-67.4%
Social Security Noncertified	211	\$38,963	\$41,803	\$39,944	\$40,200	0.8%	0.6%
Board of Education Services	318	\$21,637	\$33,058	\$30,195	\$34,283	12.2%	13.5%
Repairs and Maintenance Services	430	\$66,999	\$40,681	\$35,737	\$32,081	-16.8%	-10.2%
Gasoline and Lubricants	613	\$21,042	\$23,273	\$31,337	\$25,800	5.2%	-17.7%
Other Employee Benefits	241 - 290	\$16,885	\$53,174	\$44,707	\$15,511	-2.1%	-65.3%
Telephone	531	\$23,485	\$23,438	\$33,475	\$14,902	-10.7%	-55.5%
Board Member Compensation	115	\$14,000	\$13,563	\$14,000	\$14,000	0.0%	0.0%
Equipment	730	\$3,811	\$4,393	\$7,844	\$9,953	27.1%	26.9%
Miscellaneous Objects	876 - 899	\$0	\$0	\$13,459	\$9,909	NA	-26.4%

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

<b>Object Name</b>	<b>Object</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>4 Year Compound Annual Growth</b>	<b>Percent Change 2014 to 2015</b>
Teacher Retirement Fund, After 7-1-95	216	\$9,751	\$11,556	\$9,389	\$9,389	-0.9%	0.0%
Removal of Refuse and Garbage	412	\$9,180	\$9,180	\$9,180	\$9,180	0.0%	0.0%
Social Security Certified	212	\$6,896	\$6,898	\$6,896	\$6,896	0.0%	0.0%
Travel	580	\$5,128	\$5,683	\$3,371	\$2,905	-13.2%	-13.8%
Postage and Postage Machine Rental	532	\$2,132	\$2,507	\$2,406	\$2,466	3.7%	2.5%
Bank Service Charges	871	\$1,944	\$1,613	\$2,715	\$2,193	3.1%	-19.3%
Dues and Fees	810	\$2,782	\$1,260	\$1,142	\$1,236	-18.4%	8.2%
Other Communication Services	533 - 539	\$756	\$663	\$183	\$825	2.2%	351.1%
Other Professional and Technical Services	319	\$0	\$28,208	\$500	\$500	NA	0.0%
Cleaning Services	420	\$295	\$590	\$1,150	\$0	-100.0%	-100.0%
Tires and Repairs	612	\$1,615	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$7,971	\$4,546	\$912	\$0	-100.0%	-100.0%
Professional Development	748	\$174	\$0	\$0	\$0	-100.0%	NA
<b>Overhead and Operational Total</b>		<b>\$2,491,276</b>	<b>\$2,289,963</b>	<b>\$2,524,328</b>	<b>\$2,294,476</b>	<b>-2.0%</b>	<b>-9.1%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$0	\$0	\$820,000	\$750,000	NA	-8.5%
Interest	832	\$1,144,472	\$769,972	\$450,605	\$142,415	-40.6%	-68.4%
Certified Salaries	110	\$107,057	\$136,104	\$140,783	\$132,469	5.5%	-5.9%
Construction Services	450	\$21,595	\$1,470,084	\$3,843,392	\$46,389	21.1%	-98.8%
Other Professional and Technical Services	319	\$114,990	\$468,549	\$52,489	\$38,433	-24.0%	-26.8%
Buildings	720	\$0	\$0	\$0	\$31,499	NA	NA
Non - Certified Salaries	120	\$33,864	\$28,000	\$23,705	\$30,006	-3.0%	26.6%
Repairs and Maintenance Services	430	\$26,662	\$15,099	\$45,877	\$23,921	-2.7%	-47.9%
Computer Hardware	741	\$7,755	\$27,346	\$0	\$16,173	20.2%	NA
Equipment	730	\$36,305	\$13,938	\$11,394	\$9,896	-27.7%	-13.1%
Miscellaneous Objects	876 - 899	\$0	\$67,500	\$1,500	\$6,700	NA	346.7%
Staff Services	314	\$400	\$1,600	\$2,200	\$2,500	58.1%	13.6%
Pupil Services	313	\$1,500	\$0	\$2,000	\$1,000	-9.6%	-50.0%
Operational Supplies	611	\$614	\$470	\$350	\$346	-13.4%	-1.2%
Other Supplies and Materials	615. 660 - 689	\$1,333	\$14	\$511	\$0	-100.0%	-100.0%
Dues and Fees	810	\$0	\$20	\$0	\$0	NA	NA
<b>Non Operational Total</b>		<b>\$1,496,548</b>	<b>\$2,998,696</b>	<b>\$5,394,806</b>	<b>\$1,231,746</b>	<b>-4.8%</b>	<b>-77.2%</b>
<b>Grand Total</b>		<b>\$8,548,871</b>	<b>\$10,987,079</b>	<b>\$12,561,948</b>	<b>\$8,219,786</b>	<b>-1.0%</b>	<b>-34.6%</b>