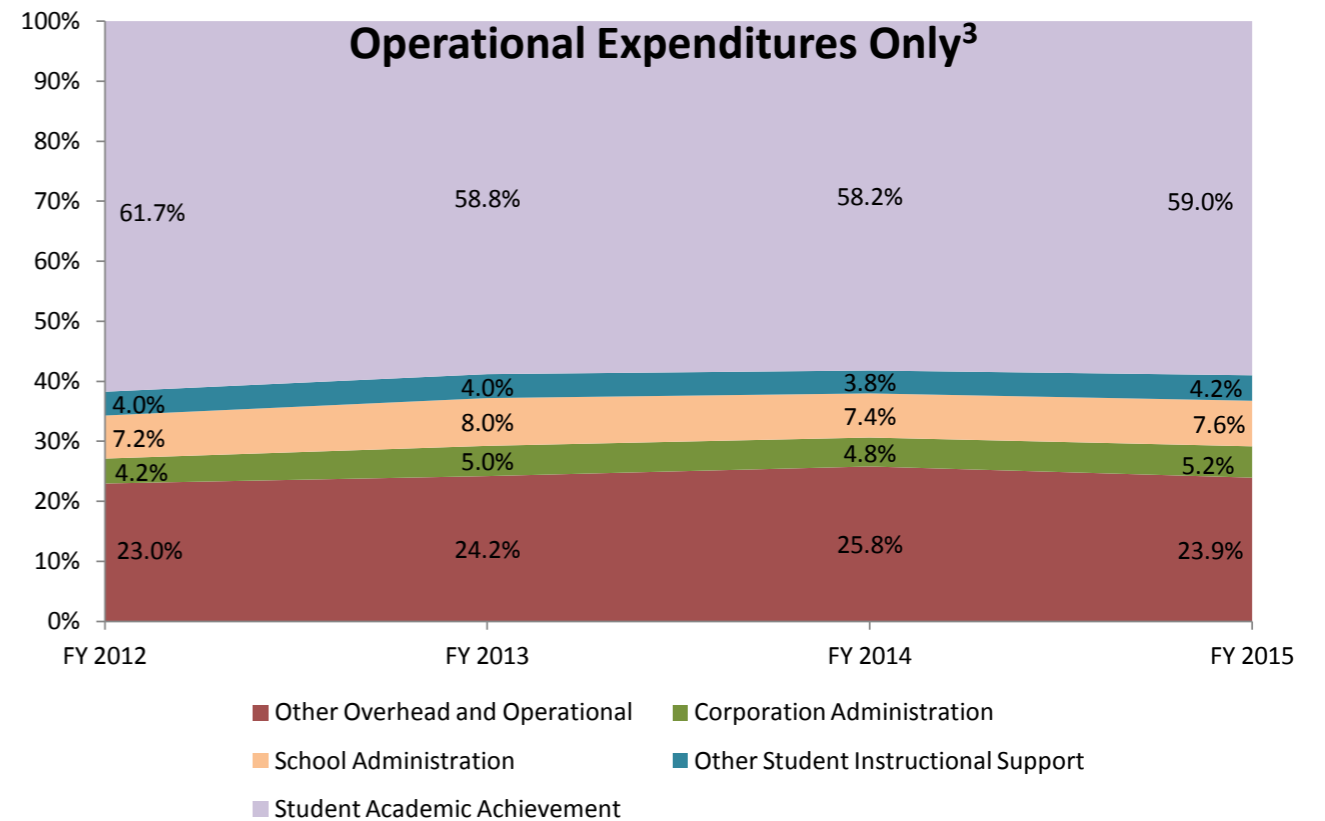
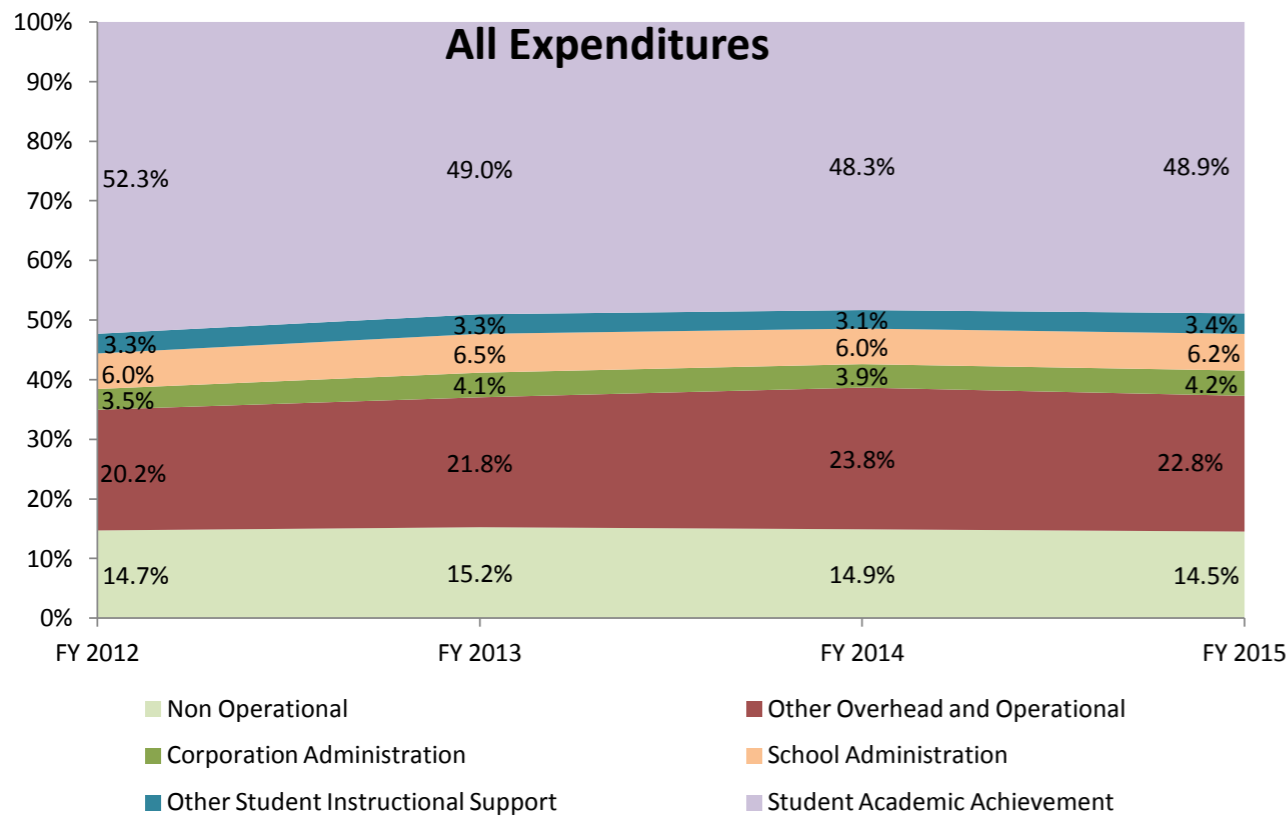


School Corporation Expenditures by Account
Biannual Financial Report Data
South Vermillion Com Sch Corp (8020)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		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	\$9,512,684	49.7%	\$9,920,462	49.2%	\$10,104,394	52.3%	\$9,281,579	49.0%	\$9,565,914	48.3%	\$9,643,671	48.9%
Student Instructional Support	\$1,610,294	8.4%	\$1,896,829	9.4%	\$1,789,100	9.3%	\$1,854,797	9.8%	\$1,795,203	9.1%	\$1,893,152	9.6%
Total	\$11,122,977	58.1%	\$11,817,291	58.6%	\$11,893,494	61.6%	\$11,136,376	58.8%	\$11,361,117	57.4%	\$11,536,823	58.5%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		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	\$4,366,813	22.8%	\$4,780,725	23.7%	\$4,584,110	23.7%	\$4,906,663	25.9%	\$5,482,377	27.7%	\$5,326,189	27.0%
Non Operational	\$3,654,337	19.1%	\$3,578,796	17.7%	\$2,841,925	14.7%	\$2,886,576	15.2%	\$2,949,745	14.9%	\$2,865,128	14.5%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$8,021,150	41.9%	\$8,359,520	41.4%	\$7,426,035	38.4%	\$7,793,238	41.2%	\$8,432,123	42.6%	\$8,191,317	41.5%

Grand Total	\$19,144,127	\$20,176,812	\$19,319,529	\$18,929,614	\$19,793,240	\$19,728,140
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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
South Vermillion Com Sch Corp (8020)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11050 Regular Programs Full Day Kindergarten	\$184,262	\$206,004	\$250,253	\$315,718	71.3%	53.3%	26.2%				
11100 Regular Programs Elementary	\$2,634,865	\$3,598,188	\$3,140,759	\$3,324,500	26.2%	-7.6%	5.9%				
11200 Regular Programs Middle/Junior High	\$1,135,503	\$1,543,363	\$1,356,987	\$1,491,864	31.4%	-3.3%	9.9%				
11300 Regular Programs High School	\$1,280,625	\$1,708,524	\$1,937,025	\$1,971,978	54.0%	15.4%	1.8%				
11350 Regular Programs High School - Academic Honors Diploma	\$30,400	\$0	\$0	\$0	NA	NA	NA				
11355 Regular Programs High School - Acad. Honors High Ability Students	\$0	\$2,320	\$32,843	\$39,047	NA	1583.1%	18.9%				
11430 Regular Programs Vocational Education - Distributive Education	\$5,371	\$0	\$20,559	\$708	-86.8%	NA	-96.6%				
11440 Regular Programs Vocational Education - Health Occupations	\$27,700	\$54,234	\$59,751	\$57,442	107.4%	5.9%	-3.9%				
11470 Regular Programs Vocational Education - Business Education	\$62,068	\$78,990	\$81,155	\$89,993	45.0%	13.9%	10.9%				
11480 Regular Programs Vocational Education - Industrial Education A	\$42,600	\$49,050	\$54,488	\$63,895	50.0%	30.3%	17.3%				
11490 Regular Programs Vocational Education - Industrial Education B	\$62,198	\$5,306	\$26,948	\$24,158	-61.2%	355.3%	-10.4%				
11510 Regular Programs Vocational Education - Cooperative Education	\$93,689	\$120,732	\$28,983	\$2,150	-97.7%	-98.2%	-92.6%				
11520 Regular Programs Vocational Education - Area School Participation	\$48,500	\$69,600	\$55,300	\$66,800	37.7%	-4.0%	20.8%				
11590 Regular Programs Vocational Education - Other Vocational Ed. Programs	\$62,889	\$83,300	\$108,418	\$3,248	-94.8%	-96.1%	-97.0%				
11630 Regular Programs Alternative Education Programs - High School	\$22,595	\$32,936	\$23,667	\$0	NA	NA	NA				
11910 Regular Programs Other Regular Programs - Competency Testing	\$27,582	\$43,154	\$9,145	\$11,121	-59.7%	-74.2%	21.6%				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$16,492	\$12,190	\$30,143	\$1,137	-93.1%	-90.7%	-96.2%				
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$304,894	\$310,003	\$356,378	\$359,996	18.1%	16.1%	1.0%				
12230 Special Programs Mental Disabilities - Severe Mental Disabilities	\$0	\$62,376	\$57,477	\$55,322	NA	-11.3%	-3.7%				
12410 Special Programs Emotional Disabilities - Full Time	\$218,067	\$309,590	\$235,512	\$260,043	19.2%	-16.0%	10.4%				
12510 Special Programs Culturally Different - Communication Disorders	\$37,687	\$10,788	\$0	\$0	NA	NA	NA				
12610 Special Programs Learning Disability	\$181,916	\$194,347	\$160,706	\$161,030	-11.5%	-17.1%	0.2%				
12710 Special Programs Equal Opportunity At Risk	\$12,634	\$2,839	\$0	\$0	NA	NA	NA				
12810 Special Programs Special Education Preschool	\$70,125	\$70,125	\$0	\$0	NA	NA	NA				
12900 Special Programs Other Special Programs	\$132,945	\$96,891	\$83,409	\$82,919	-37.6%	-14.4%	-0.6%				
13100 Adult/Cont. Ed. Programs Instruction	\$9,247	\$11,988	\$92,788	\$89,983	873.1%	650.6%	-3.0%				
13300 Adult/Cont. Ed. Programs Occupational Programs	\$9,824	\$12,618	\$29,510	(\$544)	-105.5%	-104.3%	-101.8%				
13900 Adult/Cont. Ed. Programs Other Adult/Continuing Ed. Program	\$62,297	\$5,026	\$1,710	\$48,797	-21.7%	870.8%	2754.2%				
14100 Summer School Programs Elementary	\$0	\$13,147	\$19,335	\$0	NA	NA	NA				
14200 Summer School Programs Middle/Junior High School	\$0	\$6,133	\$6,510	\$211	NA	-96.6%	-96.8%				
14300 Summer School Programs High School	\$31,024	\$42,720	\$33,012	\$28,084	-9.5%	-34.3%	-14.9%				
16100 Remediation Remediation Testing	\$90,495	\$52,312	\$77,413	\$68,254	-24.6%	30.5%	-11.8%				
17100 Pay. to Other Gov. Units in State Transfer Tuition	\$0	\$2,137	\$15,576	\$11,043	NA	416.8%	-29.1%				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$141,353	\$143,111	\$86,094	\$116,669	-17.5%	-18.5%	35.5%				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$198,540	\$245,320	\$149,461	\$154,601	-22.1%	-37.0%	3.4%				
17700 Pay. to Other Gov. Units in State Interlocal Agreements - Other	\$0	\$37,042	\$196,603	\$170,899	NA	361.4%	-13.1%				
22110 Instruction Imp. of Instruction - Service Area Direction	\$19,694	\$21,045	\$0	\$15,409	-21.8%	-26.8%	NA				
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$9,268	\$63,370	\$255,404	\$191,416	1965.4%	202.1%	-25.1%				
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$58,530	\$143,222	\$12,668	\$15,904	-72.8%	-88.9%	25.5%				
22220 Instruction Library/Media Services - School Library	\$186,731	\$200,264	\$129,218	\$134,187	-28.1%	-33.0%	3.8%				
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$0	\$2,014	\$45,708	\$3,192	NA	58.5%	-93.0%				
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$57,023	\$0	\$0	\$0	NA	NA	NA				
22360 Instruction Instruc. Related Tech. - Network Support	\$7,631	\$430	\$1,580	\$1,957	-74.4%	355.1%	23.9%				
22380 Instruction Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$16,033	\$4,650	\$2,850	NA	-82.2%	-38.7%				
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$62,802	\$83,869	\$87,833	NA	39.9%	4.7%				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$174,333	\$150,342	\$113,626	\$20,866	-88.0%	-86.1%	-81.6%				
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$17,103	\$23,998	\$101,276	\$98,829	477.8%	311.8%	-2.4%				
25570 Central Services Textbks. for Rent/Resale - Materials and Supplies	\$0	\$539	\$0	\$163	NA	-69.7%	NA				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$422,270	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$8,190,969	\$9,920,462	\$9,565,914	\$9,643,671	17.7%	-2.8%	0.8%
Student Instructional Support											
21110 Students Attend. & Social Work Serv. - Service Area Direction	\$117,700	\$171,726	\$135,375	\$157,624	33.9%	-8.2%	16.4%				

School Corporation Expenditures by Account
Biannual Financial Report Data
South Vermillion Com Sch Corp (8020)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
21120 Students Attend. & Social Work Serv. - Attendance Services	\$25,704	\$42,897	\$0	\$0	NA	NA	NA
21220 Students Guidance Services - Counseling Services	\$249,865	\$317,092	\$273,582	\$302,030	20.9%	-4.7%	10.4%
21230 Students Guidance Services - Appraisal Services	\$1,280	\$0	\$0	\$0	NA	NA	NA
21340 Students Health Services - Nurse Services	\$106,152	\$115,219	\$119,623	\$125,927	18.6%	9.3%	5.3%
21390 Students Health Services - Other Health Services	\$0	\$3,529	\$3,911	\$5,083	NA	44.0%	30.0%
21520 Students Speech Path. & Audio. Serv. - Speech Pathology Services	\$61,109	\$77,946	\$80,668	\$88,035	44.1%	12.9%	9.1%
21990 Students Other Support Services Students - Other Student Services	\$2,200	\$214	\$0	\$0	NA	NA	NA
24100 School Administration Office of The Principal	\$785,528	\$1,159,360	\$1,182,045	\$1,214,453	54.6%	4.8%	2.7%
24900 School Administration Other Support Services - School Admin.	\$0	\$8,847	\$0	\$0	NA	NA	NA
Student Instructional Support Total	\$1,349,537	\$1,896,829	\$1,795,203	\$1,893,152	40.3%	-0.2%	5.5%
Overhead and Operational							
23110 General Administration Board of Education - Service Area Direction	\$19,865	\$17,596	\$22,330	\$22,464	13.1%	27.7%	0.6%
23150 General Administration Board of Education - Legal Services	\$2,920	\$20,650	\$3,190	\$7,000	139.7%	-66.1%	119.4%
23160 General Administration Board of Education - Promotion Expenses	\$3,020	\$3,912	\$7,125	\$113	-96.3%	-97.1%	-98.4%
23210 General Administration Executive Administration - Office of The Superintendent	\$156,155	\$227,550	\$336,915	\$240,545	54.0%	5.7%	-28.6%
23220 General Administration Executive Administration - Community Relations	\$24,498	\$175	\$0	\$0	NA	NA	NA
23290 General Administration Executive Administration - Other Executive Admin. Services	\$1,697	\$146,246	\$78,411	\$84,436	4877.1%	-42.3%	7.7%
25120 Central Services Fiscal Services - Service Area Direction	\$50,111	\$62,355	\$70,428	\$75,196	50.1%	20.6%	6.8%
25140 Central Services Fiscal Services - Receiving and Disbursing Funds	\$11,050	\$34,794	\$22,898	\$112,237	915.7%	222.6%	390.2%
25180 Central Services Fiscal Services - Property Accounting	\$40,000	\$40,000	\$20,000	\$40,000	0.0%	0.0%	100.0%
25199 Central Services Fiscal Services - Other - Other	\$8,318	\$3,000	\$3,239	\$11,210	34.8%	273.7%	246.1%
25300 Central Services Printing, Pub., and Duplicating Services	\$4,436	\$3,499	\$3,364	\$2,985	-32.7%	-14.7%	-11.2%
25400 Central Services Planning, Research, Dev. and Evaluation	\$10,769	\$0	\$0	\$0	NA	NA	NA
25810 Central Services Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$123,168	\$206,886	\$226,795	NA	84.1%	9.6%
25890 Central Services Other Technology Services	\$0	\$0	\$3,755	\$12,840	NA	NA	241.9%
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$1,205,239	\$1,465,912	\$1,404,522	\$1,374,715	14.1%	-6.2%	-2.1%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$6,877	\$0	\$0	\$0	NA	NA	NA
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$392,085	\$420,261	\$548,219	\$532,499	35.8%	26.7%	-2.9%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,321	\$0	\$0	\$0	NA	NA	NA
26499 Category not Specified Other - 2007 Account Code	\$217,588	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$2,110	\$702	\$716	\$4,976	135.8%	608.9%	594.7%
26700 Oper. & Maint. of Plant Serv. Insurance	\$143,438	\$90,894	\$108,923	\$80,981	-43.5%	-10.9%	-25.7%
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$8,782	\$0	\$46,765	\$25,000	184.7%	NA	-46.5%
27010 Student Transportation Service Area Direction	\$2,371	\$1,310	\$2,536	\$3,178	34.0%	142.6%	25.3%
27100 Student Transportation Vehicle Operation	\$316,813	\$416,001	\$469,766	\$453,507	43.1%	9.0%	-3.5%
27200 Student Transportation Monitoring Services	\$8,473	\$11,805	\$28,616	\$31,605	273.0%	167.7%	10.4%
27300 Student Transportation Vehicle Servicing and Maintenance	\$264,608	\$322,980	\$459,326	\$396,287	49.8%	22.7%	-13.7%
27400 Student Transportation Purchase of School Buses	\$408,127	\$327,731	\$369,383	\$462,570	13.3%	41.1%	25.2%
27500 Student Transportation Insurance on Buses	\$25,770	\$20,346	\$0	\$19,032	-26.1%	-6.5%	NA
27700 Student Transportation Contracted Transportation Services	\$9,029	\$16,065	\$144	\$801	-91.1%	-95.0%	456.3%
27900 Student Transportation Other Student Transportation Services	\$0	\$0	\$16,722	\$13,675	NA	NA	-18.2%
31100 Food Services Operations Service Area Direction	\$0	\$0	\$21,814	\$187,679	NA	NA	760.4%
31200 Food Services Operations Food Preparation and Dispensing	\$289,467	\$629,838	\$441,268	\$663,579	129.2%	5.4%	50.4%
31400 Food Services Operations Food Purchases	\$386,149	\$239,164	\$460,270	\$206,971	-46.4%	-13.5%	-55.0%
31900 Food Services Operations Other Food Services	\$22,781	\$134,773	\$324,849	\$33,315	46.2%	-75.3%	-89.7%
Overhead and Operational Total	\$4,043,866	\$4,780,725	\$5,482,377	\$5,326,189	31.7%	11.4%	-2.8%
Non Operational							
33200 Category not Specified Community Recreation	\$12,931	\$11,551	\$11,086	\$14,491	12.1%	25.4%	30.7%
33300 Category not Specified Civic Services	\$25,830	\$5,421	\$833	\$14,898	-42.3%	174.8%	1688.5%
33400 Category not Specified Athletic Coaches	\$185,710	\$213,896	\$144,729	\$92,623	-50.1%	-56.7%	-36.0%
33990 Other Community Services Other	\$0	\$1,000	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
South Vermillion Com Sch Corp (8020)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
43000 Category not Specified Professional Services	\$88,815	\$83,179	\$172,720	\$119,850	34.9%	44.1%	-30.6%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$853,125	\$291,581	\$324,471	\$103,057	-87.9%	-64.7%	-68.2%
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$0	\$504,161	\$152,841	\$296,036	NA	-41.3%	93.7%
45400 Building Acq., Const. and Impr. Sports Facilities	\$22,437	\$4,911	\$27,134	\$2,800	-87.5%	-43.0%	-89.7%
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$562,056	\$683,045	\$392,260	\$492,953	-12.3%	-27.8%	25.7%
52100 Interest on Debt Bonds	\$726,495	\$543,182	\$244,999	\$208,421	-71.3%	-61.6%	-14.9%
52200 Interest on Debt Temporary Loans	\$51,523	\$81,202	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$955,000	\$1,150,000	\$1,475,000	\$1,520,000	59.2%	32.2%	3.1%
54100 Advancements and Obligations Veterans' Memorial Fund - Principal	\$7,659	\$0	\$0	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$113,304	\$0	\$0	\$0	NA	NA	NA
60700 Category not Specified Scholarships	\$550	\$5,668	\$3,672	\$0	NA	NA	NA
Non Operational Total	\$3,605,435	\$3,578,796	\$2,949,745	\$2,865,128	-20.5%	-19.9%	-2.9%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$97,452	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$18,194	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$39,935	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$4,029	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$476,481	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$95,745	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$113,467	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$15,790	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$15,867	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$2,860	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$30,671	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$1,040	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$661,288	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$130,940	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$130,700	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$24,810	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$3,109	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$622	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$397	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$98	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$67,517	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$12,394	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$7,778	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$3,135	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,954,320	\$0	\$0	\$0	NA	NA	NA