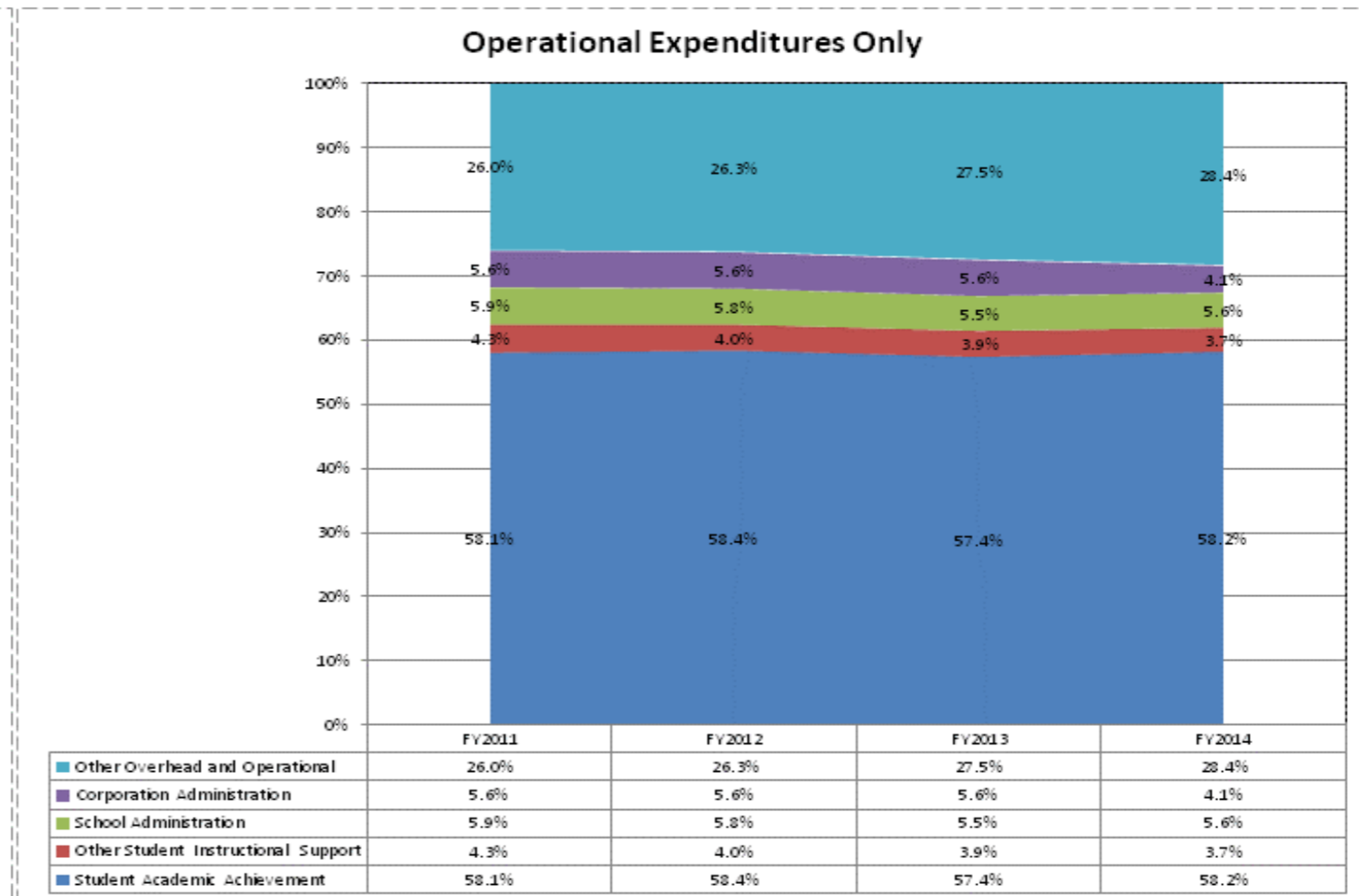
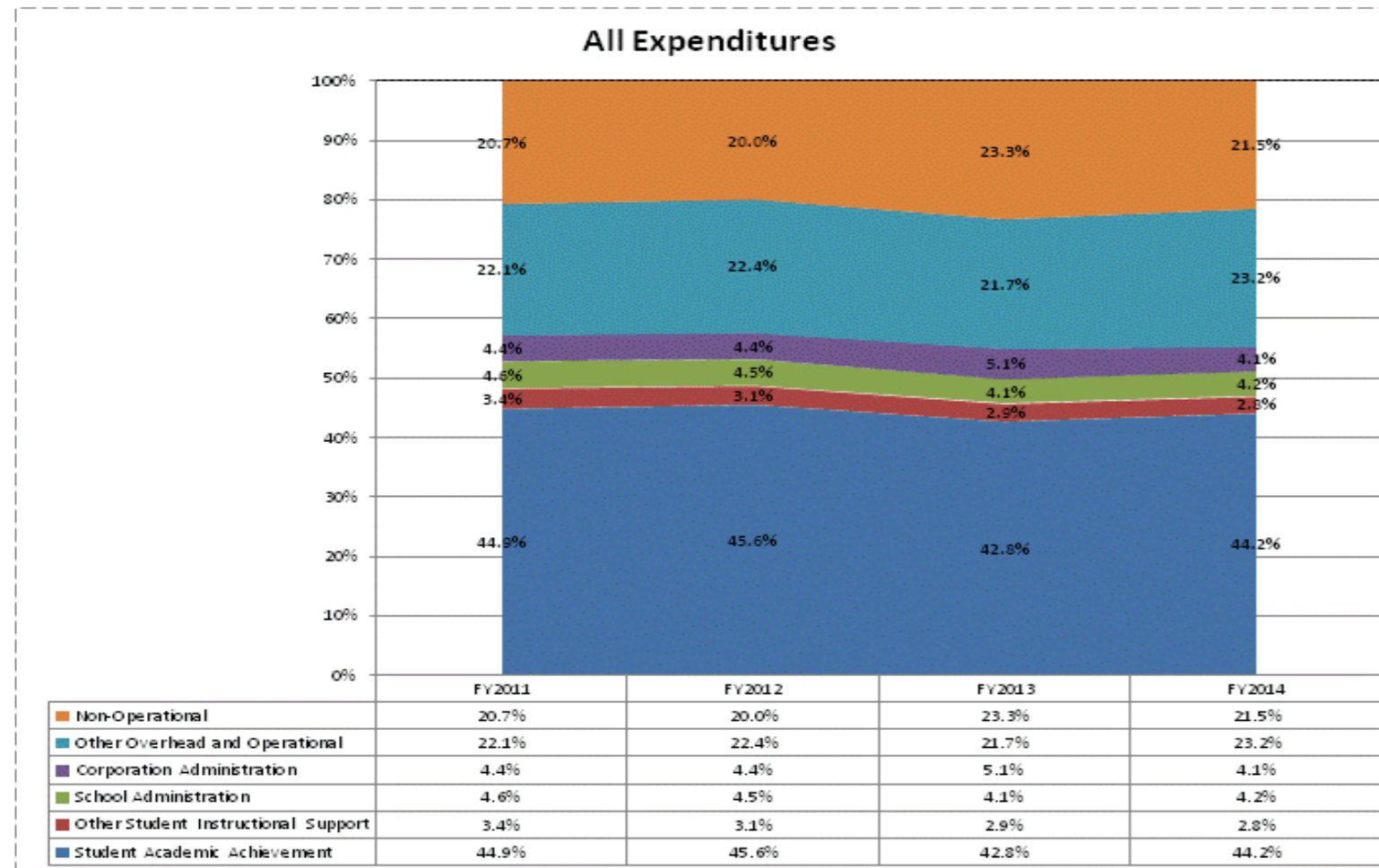


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Monroe-Gregg School District (5900)

Monroe-Gregg School District (5900)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
	Student Academic Achievement	\$6,018,389	39.9%	\$7,012,897	47.2%	\$5,968,467	42.8%	\$6,524,936
Student Instructional Support	\$779,907	5.2%	\$1,196,961	8.1%	\$985,531	7.1%	\$1,035,087	7.0%
Overhead and Operational Nonoperational	\$3,084,649	20.5%	\$3,854,850	26.0%	\$3,743,637	26.8%	\$4,029,802	27.3%
Nonoperational	\$5,182,878	34.4%	\$2,783,485	18.7%	\$3,251,221	23.3%	\$3,182,158	21.5%
Grand Total	\$15,065,823		\$14,848,193		\$13,948,856		\$14,771,983	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006 45.1%	FY 2009 55.3%	FY 2013 49.9%	FY 2014 51.2%
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School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Monroe-Gregg School District (5900)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$349,680	\$0	\$66	N/A	-100%	N/A
11050 Regular Programs; Full Day Kindergarten	\$0	\$58,293	\$197,658	\$232,969	N/A	300%	18%
11100 Regular Programs; Elementary	\$1,803,081	\$2,487,446	\$1,812,510	\$1,888,183	5%	-24%	4%
11200 Regular Programs; Middle/Junior High	\$298,895	\$1,027,615	\$897,134	\$848,807	184%	-17%	-5%
11300 Regular Programs; High School	\$1,264,258	\$1,363,404	\$1,181,124	\$1,274,225	1%	-7%	8%
11350 Regular Programs; High School; Academic Honors Diploma	\$3,000	\$11,918	\$17,307	\$30,187	> 500%	153%	74%
11450 Vocational Education; Consumer and Homemaking	\$56,453	\$71,932	\$23,179	\$12,426	-78%	-83%	-46%
11470 Vocational Education; Business Education	\$94,751	\$118,912	\$115,088	\$119,721	26%	1%	4%
11590 Other Vocational Education Programs	\$109,441	\$137,386	\$87,390	\$107,304	-2%	-22%	23%
11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$0	\$0	\$659	N/A	N/A	N/A
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$0	\$0	\$126	N/A	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$75,757	\$69,510	N/A	N/A	-8%
12110 Gifted And Talented; Gifted and Talented	\$16,235	\$40,351	\$6,811	\$1,837	-89%	-95%	-73%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12210 Mental Disabilities; Mild Mental Disabilities	\$393,278	\$117,075	\$349,544	\$370,282	-6%	216%	6%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12340 Physical Impairment; Hearing Impairment	\$0	\$115	\$0	\$3,184	N/A	> 500%	N/A
12350 Physical Impairment; Homebound	\$6,758	\$5,790	\$3,166	\$17,324	156%	199%	447%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$186,148	\$111,831	\$129,836	N/A	-30%	16%
12520 Culturally Different; Compensatory	\$4,000	\$5,383	\$0	\$3,000	-25%	-44%	N/A
12610 Learning Disability	\$2,304	\$224,036	\$222,435	\$301,500	> 500%	35%	36%
12810 Special Education Preschool	\$83,210	\$65,327	\$97,002	\$117,519	41%	80%	21%
12900 Other Special Programs	\$44,265	\$36,349	\$136,725	\$142,564	222%	292%	4%
13300 Adult/Continuing Education Programs; Occupational Programs	\$0	\$100	\$0	\$0	N/A	-100%	N/A
14100 Summer School Programs; Elementary	\$0	\$0	\$3,278	\$4,083	N/A	N/A	25%
14300 Summer School Programs; High School	\$17,534	\$9,631	\$5,064	\$6,777	-61%	-30%	34%
15100 Enrichment Programs; Non-Credit	\$0	\$0	\$7,669	\$5,718	N/A	N/A	-25%
16100 Remediation Testing	\$200	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$33,604	\$2,824	\$102,789	\$136,258	305%	> 500%	33%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$2,286	\$3,821	N/A	N/A	67%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$55,435	\$112,319	\$55,386	\$164,392	197%	46%	197%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$210,415	\$130,606	\$40,958	\$0	-100%	-100%	-100%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$15,712	\$5,817	\$12,722	N/A	-19%	119%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$25,449	\$43,666	\$27,042	\$74,887	194%	72%	177%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$988	\$1,479	\$0	\$0	-100%	-100%	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$3,000	\$180	\$0	\$0	-100%	-100%	N/A
22220 Library/Media Services; School Library	\$150,811	\$164,928	\$168,719	\$131,571	-13%	-20%	-22%
22230 Library/Media Services; Audiovisual	\$623	\$1,285	\$807	\$923	48%	-28%	14%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$98,308	\$0	\$0	N/A	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$166,746	-\$60,976	\$149,370	\$173,292	4%	N/A	16%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$19,797	\$0	N/A	N/A	-100%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$183,710	\$44,826	\$139,262	N/A	-24%	211%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$1,930	\$1,965	\$0	\$0	-100%	-100%	N/A
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$168,956	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$257,808	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$5,273,425	\$7,012,897	\$5,968,467	\$6,524,936	24%	-7%	9%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$11,484	\$28,871	\$6,712	\$6,847	-40%	-76%	2%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Monroe-Gregg School District (5900)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21220 Guidance Services; Counseling Services	\$88,087	\$228,018	\$179,762	\$177,311	101%	-22%	-1%
21230 Guidance Services; Appraisal Services	\$27	\$3,377	\$0	\$307	> 500%	-91%	N/A
21340 Health Services; Nurse Services	\$32,408	\$45,884	\$73,303	\$73,140	126%	59%	0%
21420 Psychological Testing	\$35,175	\$43,986	\$44,813	\$42,120	20%	-4%	-6%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$36,139	\$43,483	\$952	\$1,344	-96%	-97%	41%
21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21810 Special Education Administration; Service Area Direction	\$0	\$73,668	\$76,425	\$79,758	N/A	8%	4%
21890 Special Education Administration; Other Special Education Administration	\$54,667	\$25,021	\$27,060	\$28,241	-48%	13%	4%
21990 Other Support Services, Students; Other Student Services	\$0	\$1,130	\$0	\$922	N/A	-18%	N/A
24100 Office of The Principal	\$416,828	\$703,525	\$576,503	\$625,098	50%	-11%	8%
Student Instructional Support Total	\$674,815	\$1,196,961	\$985,531	\$1,035,087	53%	-14%	5%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$18,769	\$24,473	\$31,665	\$33,770	80%	38%	7%
23120 Board of Education; Service Area Assistants	\$605	\$822	\$0	\$0	-100%	-100%	N/A
23150 Board of Education; Legal Services	\$17,140	\$12,770	\$11,661	\$6,596	-62%	-48%	-43%
23160 Board of Education; Promotion Expenses	\$26,181	\$14,013	\$9,160	\$9,085	-65%	-35%	-1%
23190 Board of Education; Other Governing Body Services	\$12,335	\$0	\$0	\$0	-100%	N/A	N/A
23210 Executive Administration; Office of The Superintendent	\$186,405	\$255,934	\$318,932	\$240,289	29%	-6%	-25%
23220 Executive Administration; Community Relations	\$3,085	\$0	\$0	\$0	-100%	N/A	N/A
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$2,661	\$10,430	\$1,255	N/A	-53%	-88%
23290 Executive Administration; Other Executive Administration Services	\$7,420	\$4,695	\$44,146	\$37,730	408%	> 500%	-15%
25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$0	\$381	N/A	N/A	N/A
25120 Fiscal Services; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25140 Fiscal Services; Receiving and Disbursing Funds	\$22,177	\$102,129	\$78,381	\$49,398	123%	-52%	-37%
25150 Fiscal Services; Payroll Services	\$38,442	\$45,733	\$57,914	\$53,728	40%	17%	-7%
25191 Other Fiscal Services; Refund of Revenue	\$0	\$2,153	\$0	\$0	N/A	-100%	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$1,055	\$1,633	\$0	\$0	-100%	-100%	N/A
25199 Other Fiscal Services; Other	\$0	\$139,935	\$0	\$0	N/A	-100%	N/A
25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25790 Personnel Services; Other Professional Services	\$0	\$2,667	\$8,535	\$21,899	N/A	> 500%	157%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$2,363	\$0	N/A	N/A	-100%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$8,145	\$10,562	N/A	N/A	30%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$131,480	\$142,397	N/A	N/A	8%
25910 Judgments	\$0	\$16,837	\$0	\$0	N/A	-100%	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$2,500	\$412	\$0	\$0	-100%	-100%	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$931,533	\$1,332,764	\$1,127,836	\$1,221,341	31%	-8%	8%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$15,751	\$2,207	\$5,521	\$3,191	-80%	45%	-42%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$109,548	\$91,659	\$129,340	\$157,140	43%	71%	21%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$401	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$93,644	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$9,017	\$5,281	\$23,626	\$43,666	384%	> 500%	85%
26700 Operation and Maintenance of Plant Services; Insurance	\$59,373	\$84,003	\$146,482	\$200,546	238%	139%	37%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$255	\$0	N/A	N/A	-100%
27010 Student Transportation; Service Area Direction	\$49,850	\$76,273	\$31,782	\$44,214	-11%	-42%	39%
27100 Student Transportation; Vehicle Operation	\$209,515	\$370,329	\$366,202	\$418,971	100%	13%	14%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$190,418	\$258,783	\$262,383	\$292,675	54%	13%	12%
27400 Student Transportation; Purchase of School Buses	\$273,815	\$259,616	\$175,876	\$247,201	-10%	-5%	41%
27500 Student Transportation; Insurance on Buses	\$62,301	\$26,362	\$0	\$0	-100%	-100%	N/A
27700 Student Transportation; Contracted Transportation Services	\$886	\$1,732	\$2,778	\$3,899	340%	125%	40%
27900 Student Transportation; Other Student Transportation Services	\$75,018	\$112,054	\$84,152	\$80,132	7%	-28%	-5%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Monroe-Gregg School District (5900)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
27910 Student Transportation; Bus Driver Training	\$793	\$4,672	\$22	\$1,301	64%	-72%	> 500%
31100 Food Services Operations; Service Area Direction	\$36,108	\$313,265	\$349,676	\$356,379	> 500%	14%	2%
31200 Food Services Operations; Food Preparation and Dispensing	\$226,774	\$0	\$0	\$0	-100%	N/A	N/A
31400 Food Services Operations; Food Purchases	\$176,318	\$258,225	\$286,036	\$309,571	76%	20%	8%
31900 Other Food Services	\$26,554	\$30,761	\$38,859	\$42,485	60%	38%	9%
Overhead and Operational Total	\$2,883,730	\$3,854,850	\$3,743,637	\$4,029,802	40%	5%	8%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$2,822	\$0	\$3,817	\$0	-100%	N/A	-100%
33200 Community Recreation	\$25,791	\$4,328	\$0	\$0	-100%	-100%	N/A
33400 Athletic Coaches	\$95,388	\$107,689	\$74,021	\$60,667	-36%	-44%	-18%
33990 Other Community Services; Other	\$10,646	\$11,739	\$9,165	\$8,000	-25%	-32%	-13%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$32,518	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$23,942	\$14,342	\$1,921	\$17,995	-25%	25%	> 500%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$2,675,186	\$189,542	\$219,144	\$206,997	-92%	9%	-6%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$52,267	\$9,555	\$25,767	\$276,516	429%	> 500%	> 500%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$88,768	\$151,280	\$6,886	\$7,782	-91%	-95%	13%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$41,905	\$0	N/A	N/A	-100%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$327,795	\$220,061	\$496,017	\$310,992	-5%	41%	-37%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$165,217	\$0	\$77,138	\$2,645	-98%	N/A	-97%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$15,000	\$527,000	\$225,000	N/A	> 500%	-57%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$159,281	\$168,103	\$473,879	N/A	198%	182%
52200 Debt Services; Interest on Debt; Temporary Loans	\$2,153	\$60,962	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,233,718	\$686,048	\$523,799	\$544,757	-56%	-21%	4%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$537,579	\$442,201	\$419,243	N/A	-22%	-5%
53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$400	\$400	\$400	N/A	0%	0%
54200 Common School Fund; Principal	\$410,647	\$615,678	\$190,898	\$327,685	-20%	-47%	72%
54250 Common School Fund; Interest	\$0	\$0	\$413,039	\$299,599	N/A	N/A	-27%
59200 Other Debt Services Obligations; Bank Fee	\$13,751	\$0	\$0	\$0	-100%	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$30,000	\$0	N/A	N/A	-100%
Nonoperational Total	\$5,160,609	\$2,783,485	\$3,251,221	\$3,182,158	-38%	14%	-2%
Prorated By Fund							
26491 2007 Account Code - PERF	\$81,851	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$447,861	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$46,430	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$496,826	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$276	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,073,244	\$0	\$0	\$0	N/A	N/A	N/A