

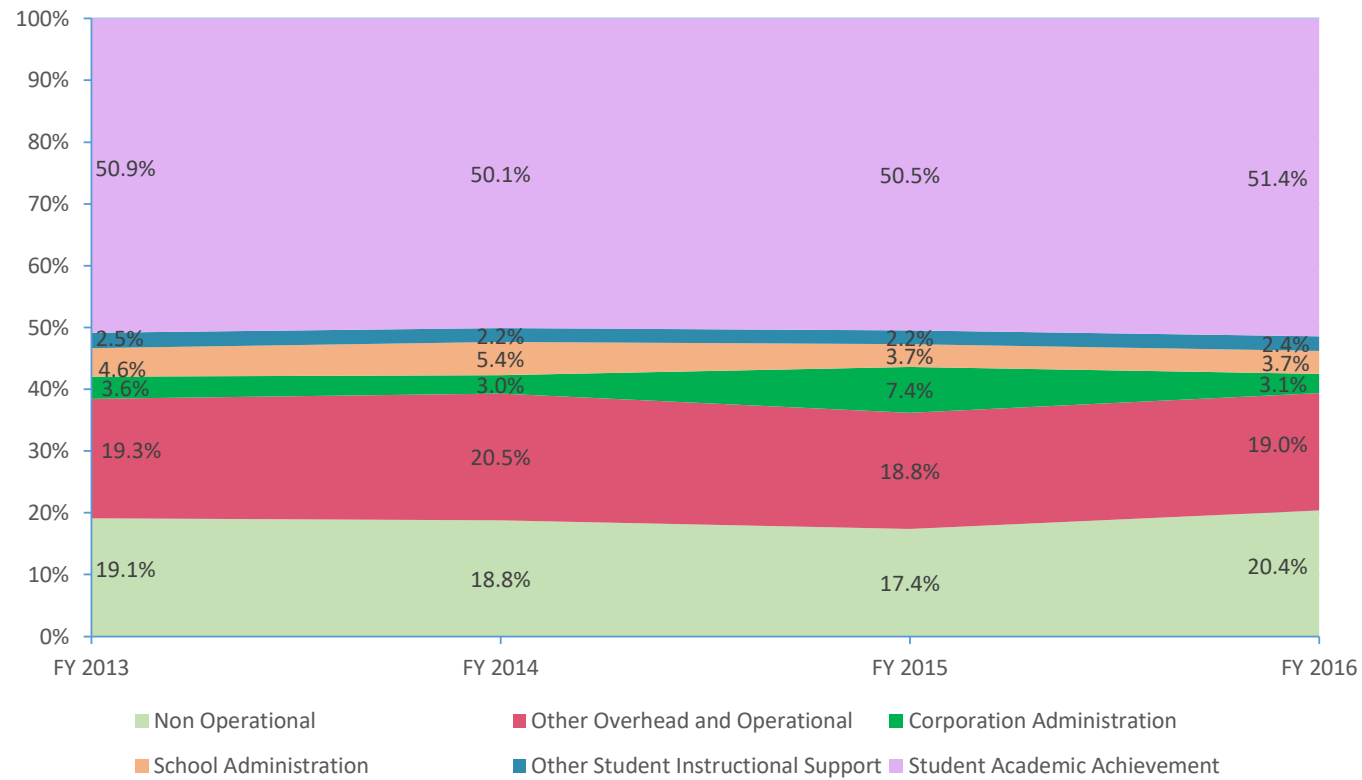
**School Corporation Expenditures by Account  
Biannual Financial Report Data  
Greencastle Community Sch Corp (6755)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		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	\$10,016,206	47.3%	\$10,411,791	48.1%	\$10,654,202	50.9%	\$10,748,104	50.1%	\$11,510,962	50.5%	\$11,221,055	51.4%
Student Instructional Support	\$1,460,824	6.9%	\$1,536,339	7.1%	\$1,487,434	7.1%	\$1,635,599	7.6%	\$1,348,102	5.9%	\$1,324,951	6.1%
<b>Total</b>	<b>\$11,477,030</b>	<b>54.2%</b>	<b>\$11,948,130</b>	<b>55.2%</b>	<b>\$12,141,636</b>	<b>58.0%</b>	<b>\$12,383,704</b>	<b>57.7%</b>	<b>\$12,859,064</b>	<b>56.4%</b>	<b>\$12,546,006</b>	<b>57.5%</b>

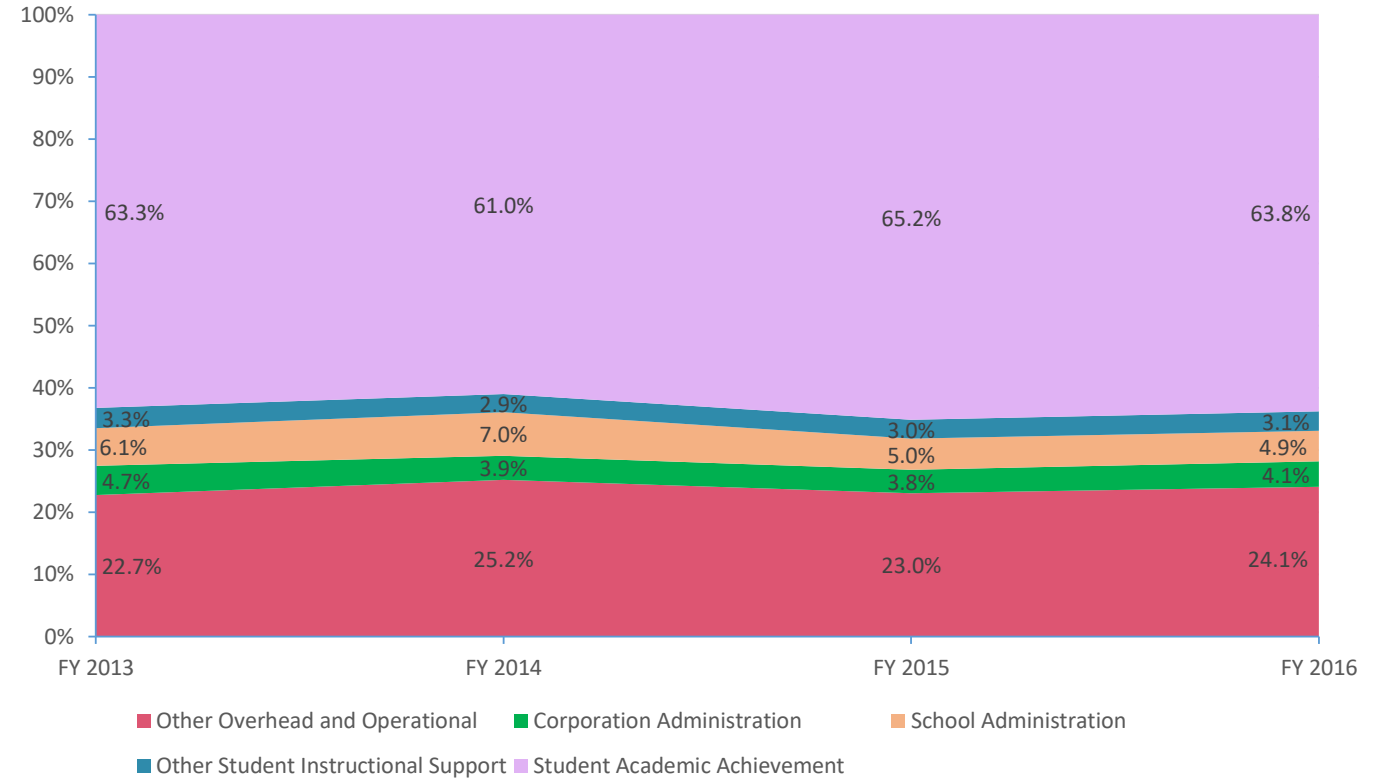
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,834,894	22.8%	\$5,430,478	25.1%	\$4,802,330	22.9%	\$5,040,357	23.5%	\$5,980,360	26.2%	\$4,822,899	22.1%
Non Operational	\$4,848,480	22.9%	\$4,277,177	19.8%	\$4,003,859	19.1%	\$4,029,079	18.8%	\$3,965,391	17.4%	\$4,447,560	20.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$9,683,373</b>	<b>45.8%</b>	<b>\$9,707,654</b>	<b>44.8%</b>	<b>\$8,806,189</b>	<b>42.0%</b>	<b>\$9,069,436</b>	<b>42.3%</b>	<b>\$9,945,752</b>	<b>43.6%</b>	<b>\$9,270,459</b>	<b>42.5%</b>

<b>Grand Total</b>	<b>\$21,160,403</b>	<b>\$21,655,784</b>	<b>\$20,947,826</b>	<b>\$21,453,140</b>	<b>\$22,804,815</b>	<b>\$21,816,465</b>
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



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							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$32,515	\$154,421	\$359,939	\$372,881	1046.8%	141.5%	3.6%
11100	Regular Programs	Elementary	\$2,567,820	\$3,632,311	\$3,597,702	\$3,311,998	29.0%	-8.8%	-7.9%
11200	Regular Programs	Middle/Junior High	\$1,038,877	\$1,741,800	\$1,903,789	\$1,790,401	72.3%	2.8%	-6.0%
11300	Regular Programs	High School	\$1,499,048	\$2,448,777	\$2,533,708	\$2,195,625	46.5%	-10.3%	-13.3%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$165,948	\$175,295	\$192,458	NA	16.0%	9.8%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$22,608	\$0	\$0	\$0	-100.0%	NA	NA
11420	Regular Programs	Vocational Education - Agriculture B	\$19,089	\$0	\$0	\$0	-100.0%	NA	NA
11520	Regular Programs	Vocational Education - Area School Participation	\$365,978	\$404,329	\$333,060	\$365,748	-0.1%	-9.5%	9.8%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$12,858	\$0	\$0	\$0	-100.0%	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$33,794	\$33,437	NA	NA	-1.1%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$0	\$0	\$838,645	\$1,003,430	NA	NA	19.6%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$53,401	\$54,241	\$5,223	\$0	-100.0%	-100.0%	-100.0%
12350	Special Programs	Physical Impairment - Homebound	\$5,291	\$9,400	\$0	\$0	-100.0%	-100.0%	NA
12520	Special Programs	Culturally Different - Compensatory	(\$54)	\$0	\$0	\$0	100.0%	NA	NA
12710	Special Programs	Equal Opportunity At Risk	\$54,567	\$17,642	\$0	\$0	-100.0%	-100.0%	NA
12810	Special Programs	Special Education Preschool	\$0	\$0	\$22,386	\$19,012	NA	NA	-15.1%
12900	Special Programs	Other Special Programs	\$0	\$0	\$552,240	\$557,010	NA	NA	0.9%
14100	Summer School Programs	Elementary	\$959	\$1,890	\$0	\$0	-100.0%	-100.0%	NA
14200	Summer School Programs	Middle/Junior High School	\$5,846	\$644	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$29,022	\$35,289	\$4,950	\$0	-100.0%	-100.0%	-100.0%
16100	Remediation	Remediation Testing	\$600	\$97,999	\$11,457	\$698	16.3%	-99.3%	-93.9%
16200	Remediation	Preventive Remediation	\$132,334	\$0	\$0	\$0	-100.0%	NA	NA
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$18,428	\$0	\$0	\$0	-100.0%	NA	NA
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$1,237,579	\$302,987	\$0	\$0	-100.0%	-100.0%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$5,448	\$0	\$11,291	\$10,379	90.5%	NA	-8.1%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$25,500	\$27,520	\$29	\$10,012	-60.7%	-63.6%	34713.6%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$0	\$81,596	\$96,452	NA	NA	18.2%
22220	Instruction	Library/Media Services - School Library	\$95,889	\$49,734	\$26,445	\$34,303	-64.2%	-31.0%	29.7%
22230	Instruction	Library/Media Services - Audiovisual	\$32,394	\$0	\$0	\$0	-100.0%	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$139,253	\$226,230	\$168,660	\$162,416	16.6%	-28.2%	-3.7%
22360	Instruction	Instruc. Related Tech. - Network Support	\$658,014	\$836,610	\$488,781	\$668,433	1.6%	-20.1%	36.8%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$160,566	\$190,696	\$304,435	\$353,898	120.4%	85.6%	16.2%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$57,535	\$42,465	NA	NA	-26.2%
25590	Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$24,360	\$13,325	\$0	\$0	-100.0%	-100.0%	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$490,874	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$8,729,060</b>	<b>\$10,411,791</b>	<b>\$11,510,962</b>	<b>\$11,221,055</b>	<b>28.5%</b>	<b>7.8%</b>	<b>-2.5%</b>
<b>Student Instructional Support</b>									
21220	Students	Guidance Services - Counseling Services	\$230,446	\$349,086	\$285,004	\$296,321	28.6%	-15.1%	4.0%
21250	Students	Guidance Services - Records Maintenance	\$23,080	\$29,185	\$0	\$0	-100.0%	-100.0%	NA
21320	Students	Health Services - Medical Services	\$1,490	\$3,856	\$12,458	\$7,211	383.9%	87.0%	-42.1%
21340	Students	Health Services - Nurse Services	\$76,939	\$84,661	\$93,432	\$97,901	27.2%	15.6%	4.8%
21390	Students	Health Services - Other Health Services	\$15,420	\$75,762	\$14,816	\$10,627	-31.1%	-86.0%	-28.3%
21810	Students	Special Ed. Administration - Service Area Direction	\$0	\$0	\$101,552	\$103,320	NA	NA	1.7%
24100	School Administration	Office of The Principal	\$824,553	\$993,789	\$840,840	\$809,571	-1.8%	-18.5%	-3.7%
<b>Student Instructional Support Total</b>			<b>\$1,171,928</b>	<b>\$1,536,339</b>	<b>\$1,348,102</b>	<b>\$1,324,951</b>	<b>13.1%</b>	<b>-13.8%</b>	<b>-1.7%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$16,980	\$20,216	\$12,970	\$11,164	-34.3%	-44.8%	-13.9%
23150	General Administration	Board of Education - Legal Services	\$54,451	\$21,997	\$19,917	\$29,611	-45.6%	34.6%	48.7%
23160	General Administration	Board of Education - Promotion Expenses	\$3,855	\$616	\$5,933	\$17,292	348.5%	2707.9%	191.5%
23190	General Administration	Board of Education - Other Governing Body Services	\$90,966	\$16,778	\$3,731	\$11,948	-86.9%	-28.8%	220.3%
23210	General Administration	Executive Administration - Office of The Superintendent	\$284,540	\$986,148	\$488,006	\$492,181	73.0%	-50.1%	0.9%

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					2006 to 2016	2009 to 2016	2015 to 2016		
23220	General Administration	Executive Administration - Community Relations	\$2,940	\$2,941	\$0	\$0	-100.0%	-100.0%	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$3,996	\$7,025	\$947	NA	-76.3%	-86.5%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$162,714	\$82,344	\$69,664	\$73,555	-54.8%	-10.7%	5.6%
25120	Central Services	Fiscal Services - Service Area Direction	\$0	\$921	\$0	\$0	NA	-100.0%	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$387	\$753	\$4,408	\$1,782	360.5%	136.7%	-59.6%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$167	\$218	\$0	\$0	-100.0%	-100.0%	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$4,784	\$1,633	\$17,808	\$20,951	338.0%	1182.6%	17.6%
25199	Central Services	Fiscal Services - Other - Other	\$686	\$1,020	\$3,125	\$4,246	519.0%	316.4%	35.9%
25220	Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$0	\$0	\$1,059,905	\$4,870	NA	NA	-99.5%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$2,260	\$0	\$0	\$0	-100.0%	NA	NA
25950	Central Services	Other Supp. Serv. Cent. Serv. - Other Assessments	\$0	\$0	\$0	\$11,168	NA	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,561,492	\$1,534,848	\$1,683,941	\$1,599,281	2.4%	4.2%	-5.0%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$0	\$0	\$5,426	\$0	NA	NA	-100.0%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$532,624	\$759,037	\$227,280	\$223,598	-58.0%	-70.5%	-1.6%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,130	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$104,561	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$0	\$0	\$86,127	\$0	NA	NA	-100.0%
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$42,521	\$51,683	NA	NA	21.5%
26700	Operation and Maintenance of Plant Services	Insurance	\$77,188	\$115,161	\$82,658	\$173,678	125.0%	50.8%	110.1%
27010	Student Transportation	Service Area Direction	\$47,041	\$191,069	\$96,151	\$110,994	136.0%	-41.9%	15.4%
27100	Student Transportation	Vehicle Operation	\$386,705	\$502,093	\$597,943	\$619,099	60.1%	23.3%	3.5%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$137,044	\$160,721	\$172,695	\$126,140	-8.0%	-21.5%	-27.0%
27400	Student Transportation	Purchase of School Buses	\$225,318	\$208,360	\$206,598	\$106,999	-52.5%	-48.6%	-48.2%
27500	Student Transportation	Insurance on Buses	\$71,171	\$21,081	\$11,628	\$0	-100.0%	-100.0%	-100.0%
27600	Student Transportation	Insurance on Pupils	\$0	\$0	\$0	\$2,500	NA	NA	NA
27700	Student Transportation	Contracted Transportation Services	\$3,353	\$0	\$0	\$0	-100.0%	NA	NA
27900	Student Transportation	Other Student Transportation Services	\$2,370	\$5,594	\$0	\$0	-100.0%	-100.0%	NA
27910	Student Transportation	Bus Driver Training	\$2,914	\$1,703	\$3,150	\$3,206	10.0%	88.2%	1.8%
31100	Food Services Operations	Service Area Direction	\$34,282	\$73,975	\$165,129	\$167,159	387.6%	126.0%	1.2%
31200	Food Services Operations	Food Preparation and Dispensing	\$257,173	\$294,736	\$342,805	\$339,833	32.1%	15.3%	-0.9%
31400	Food Services Operations	Food Purchases	\$271,367	\$371,906	\$463,276	\$421,609	55.4%	13.4%	-9.0%
31900	Food Services Operations	Other Food Services	\$56,276	\$50,613	\$100,542	\$197,406	250.8%	290.0%	96.3%
<b>Overhead and Operational Total</b>			<b>\$4,396,738</b>	<b>\$5,430,478</b>	<b>\$5,980,360</b>	<b>\$4,822,899</b>	<b>9.7%</b>	<b>-11.2%</b>	<b>-19.4%</b>
<b>Non Operational</b>									
33100	Community Service Operations	Direction of Community Services	\$1,000	\$0	\$0	\$0	-100.0%	NA	NA
33400	Category not Specified	Athletic Coaches	\$162,591	\$160,445	\$209,690	\$209,909	29.1%	30.8%	0.1%
33990	Other Community Services	Other	\$0	\$0	\$42	\$0	NA	NA	-100.0%
41000	Category not Specified	Land Acquisition and Development	\$10,592	\$0	\$0	\$0	-100.0%	NA	NA
43000	Category not Specified	Professional Services	\$5,800	\$47,825	\$20,110	\$63,264	990.8%	32.3%	214.6%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$868,300	\$10,251	\$39,472	\$454,200	-47.7%	4330.7%	1050.7%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$127,520	\$0	\$0	\$0	-100.0%	NA	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$158,137	\$262,476	\$152,040	\$152,544	-3.5%	-41.9%	0.3%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$258,048	\$27,374	\$44,896	\$72,440	-71.9%	164.6%	61.4%
49000	Category not Specified	Other Facilities Acq. and Construction	\$70,000	\$58,330	\$6,640	\$0	-100.0%	-100.0%	-100.0%
52100	Interest on Debt	Bonds	\$271,011	\$265,713	\$270,502	\$0	-100.0%	-100.0%	-100.0%
52200	Interest on Debt	Temporary Loans	\$20,099	\$241,264	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$2,791,500	\$3,203,500	\$3,222,000	\$3,223,000	15.5%	0.6%	0.0%
53400	Lease Rental	Other-Principal	\$0	\$0	\$0	\$150,000	NA	NA	NA
53450	Lease Rental	Other-Interest	\$0	\$0	\$0	\$122,204	NA	NA	NA
54200	Advancements and Obligations	Common School Fund - Principal	\$63,822	\$0	\$0	\$0	-100.0%	NA	NA
<b>Non Operational Total</b>			<b>\$4,808,419</b>	<b>\$4,277,177</b>	<b>\$3,965,391</b>	<b>\$4,447,560</b>	<b>-7.5%</b>	<b>4.0%</b>	<b>12.2%</b>
<b>Prorated by Fund</b>									

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
26491 - SAA NA PERF - 2007 Account Code	\$57,713	\$0	\$0	\$0	NA	NA	NA
26491 - SIS NA PERF - 2007 Account Code	\$11,549	\$0	\$0	\$0	NA	NA	NA
26491 - O&O NA PERF - 2007 Account Code	\$68,023	\$0	\$0	\$0	NA	NA	NA
26491 - NO NA PERF - 2007 Account Code	\$1,583	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA Social Security - 2007 Account Code	\$404,836	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA Social Security - 2007 Account Code	\$87,367	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$150,073	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$12,323	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$23,034	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$5,295	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$5,345	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA Workman's Compensation - 2007 Account Code	\$831	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$698,326	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$162,608	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$178,562	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$22,465	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$5,367	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$1,241	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$1,221	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$185	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$97,871	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$20,836	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$34,930	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$2,675	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$2,054,257</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>