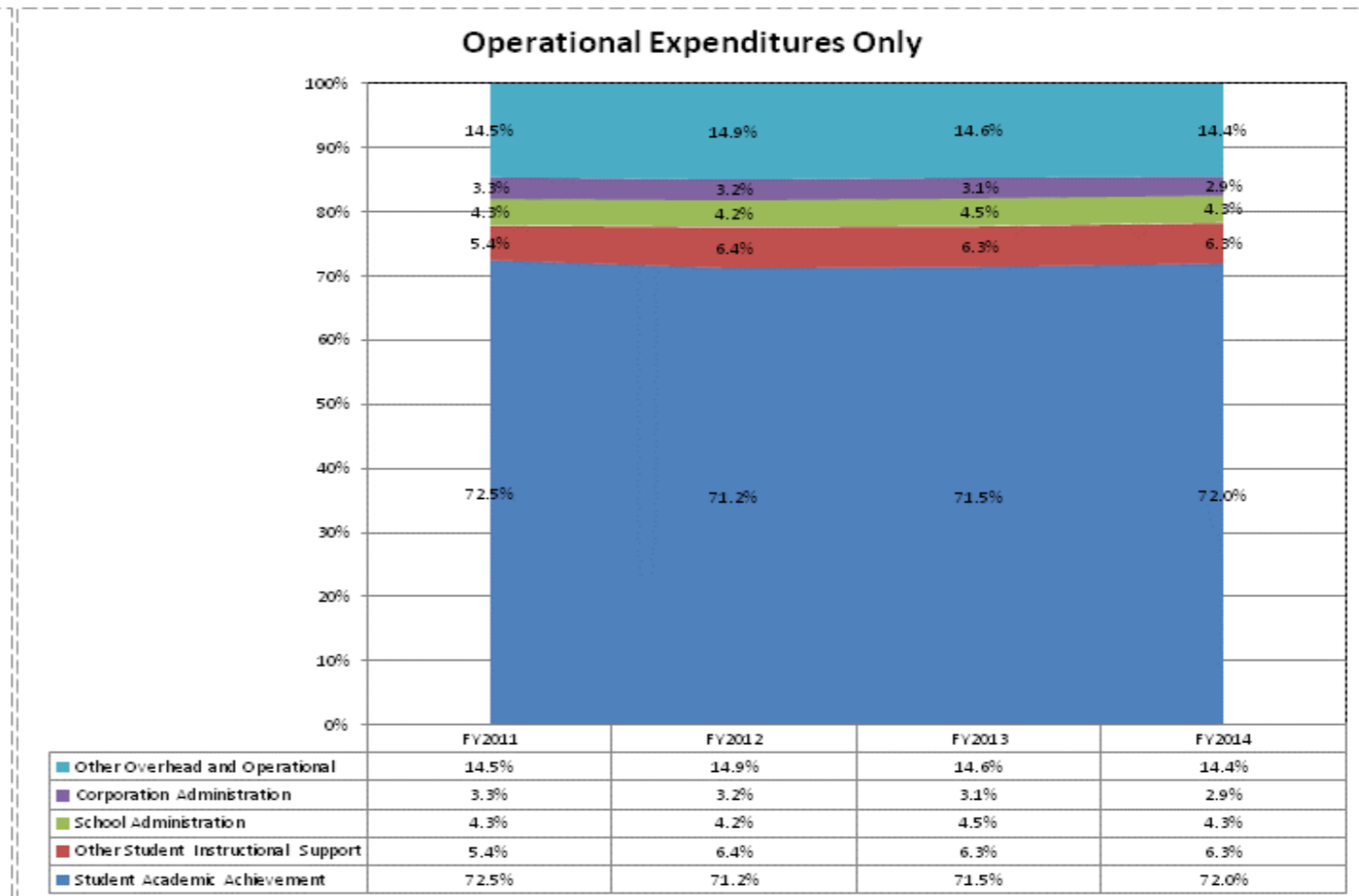
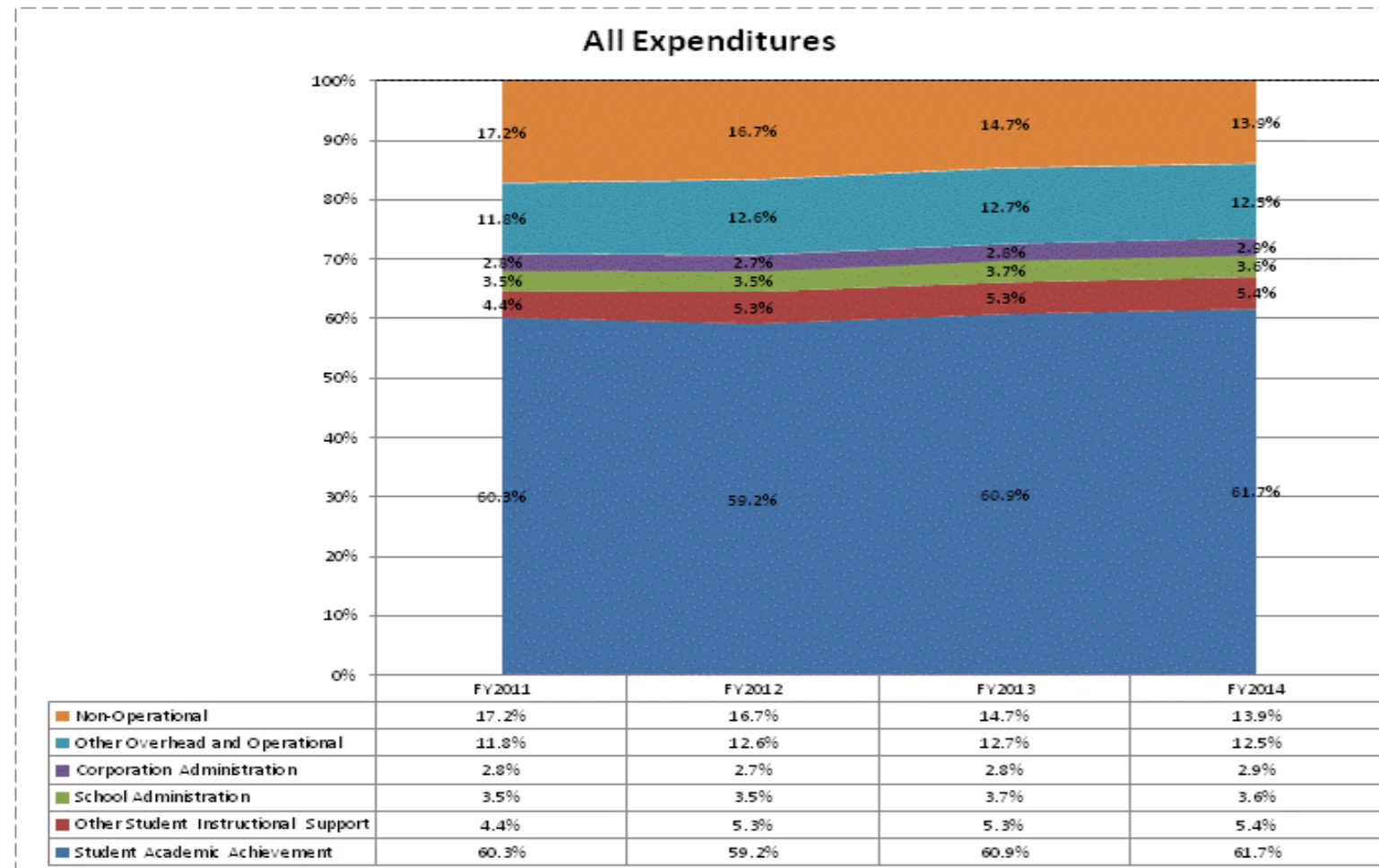


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Goshen Community Schools (2315)**

Goshen Community Schools (2315)	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	\$43,141,421	61.0%	\$47,875,591	59.6%	\$53,071,818	60.9%	\$53,676,266	61.7%
Student Instructional Support	\$6,118,629	8.6%	\$6,878,012	8.6%	\$7,845,123	9.0%	\$7,818,014	9.0%
Overhead and Operational Nonoperational	\$10,730,097	15.2%	\$12,534,813	15.6%	\$13,495,231	15.5%	\$13,353,529	15.4%
Nonoperational	\$10,750,973	15.2%	\$13,027,392	16.2%	\$12,799,119	14.7%	\$12,128,849	13.9%
Grand Total	\$70,741,119		\$80,315,808		\$87,211,290		\$86,976,657	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	69.6%	68.2%	69.8%	70.7%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Goshen Community Schools (2315)

<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	\$0	\$129,227	\$140,523	N/A	N/A	9%
11050 Regular Programs; Full Day Kindergarten	\$146,489	\$1,484,687	\$1,295,006	\$1,378,358	> 500%	-7%	6%
11100 Regular Programs; Elementary	\$9,191,815	\$13,936,629	\$12,699,806	\$12,777,519	39%	-8%	1%
11200 Regular Programs; Middle/Junior High	\$3,107,380	\$4,512,912	\$4,714,895	\$4,765,645	53%	6%	1%
11300 Regular Programs; High School	\$4,019,284	\$5,909,166	\$6,028,330	\$6,349,996	58%	7%	5%
11440 Vocational Education; Health Occupations	\$0	\$0	\$0	\$769	N/A	N/A	N/A
11460 Vocational Education; Occupational Home Economics	\$189,983	\$234,692	\$287,992	\$267,504	41%	14%	-7%
11470 Vocational Education; Business Education	\$166,069	\$159,148	\$167,261	\$168,723	2%	6%	1%
11490 Vocational Education; Industrial Education B	\$254,582	\$325,060	\$380,942	\$371,667	46%	14%	-2%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$90,676	\$254,980	\$283,942	\$231,024	155%	-9%	-19%
11630 Regular Programs; Alternative Education Programs; High School	\$645,590	\$1,018,194	\$925,270	\$990,006	53%	-3%	7%
12110 Gifted And Talented; Gifted and Talented	\$127,536	\$229,276	\$101,507	\$15,225	-88%	-93%	-85%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$36,705	\$81,053	\$62,522	N/A	70%	-23%
12210 Mental Disabilities; Mild Mental Disabilities	\$2,116	\$546	\$1,891,020	\$1,531,541	> 500%	> 500%	-19%
12220 Mental Disabilities; Moderate Mental Disabilities	\$1,938,408	\$3,011,908	\$2,765,152	\$2,820,660	46%	-6%	2%
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$2,203	\$1,473	N/A	N/A	-33%
12310 Physical Impairment; Orthopedic Impairment	\$71,124	\$113,116	\$0	\$0	-100%	-100%	N/A
12330 Physical Impairment; Visual Impairment	\$107,745	\$171,672	\$184,013	\$160,002	48%	-7%	-13%
12340 Physical Impairment; Hearing Impairment	\$353,484	\$502,502	\$573,471	\$514,444	46%	2%	-10%
12350 Physical Impairment; Homebound	\$81,679	\$24,603	\$26,647	\$47,821	-41%	94%	79%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$946,839	\$1,365,871	\$1,422,655	\$1,147,973	21%	-16%	-19%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$549,816	\$1,180,455	\$1,679,083	\$1,695,762	208%	44%	1%
12510 Culturally Different; Communication Disorders	\$0	\$0	\$440,371	\$436,853	N/A	N/A	-1%
12520 Culturally Different; Compensatory	\$329,090	\$742,432	\$78,670	\$0	-100%	-100%	-100%
12610 Learning Disability	\$849,031	\$1,504,324	\$1,361,361	\$1,358,756	60%	-10%	0%
12810 Special Education Preschool	\$1,050,613	\$1,387,786	\$1,336,708	\$1,320,169	26%	-5%	-1%
12900 Other Special Programs	\$285,520	\$349,681	\$330,830	\$429,964	51%	23%	30%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$4,895	\$168,839	\$2	\$0	-100%	-100%	-100%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$166,075	\$8,389	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$69,716	\$274,690	\$146,295	\$86,205	24%	-69%	-41%
14200 Summer School Programs; Middle/Junior High School	\$42,236	\$98,962	\$36,368	\$26,623	-37%	-73%	-27%
14300 Summer School Programs; High School	\$72,786	\$47,767	\$23,022	\$12,618	-83%	-74%	-45%
16100 Remediation Testing	\$53,369	\$221,166	\$411,422	\$367,518	> 500%	66%	-11%
16200 Preventive Remediation	\$460,576	\$471,545	\$243,248	\$270,505	-41%	-43%	11%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$10,167	\$0	\$0	N/A	-100%	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$141,676	\$168,066	\$250,838	\$394,784	179%	135%	57%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$4,344,797	\$4,429,818	\$5,226,657	\$6,531,322	50%	47%	25%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$223,719	\$0	\$0	\$0	-100%	N/A	N/A
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$10,537	\$764,132	\$928,977	\$465,768	> 500%	-39%	-50%
17900 Payments to Other Governmental Units Within State; Other	\$1,000	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$38,935	\$93,747	\$17,710	\$6,129	-84%	-93%	-65%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$130,547	\$263,739	\$358,136	\$387,749	197%	47%	8%
22130 Improvement of Instruction; Instructional Staff Training	\$328	\$295	\$2,975,967	\$3,120,668	> 500%	> 500%	5%
22220 Library/Media Services; School Library	\$317,297	\$476,890	\$485,745	\$492,584	55%	3%	1%
22230 Library/Media Services; Audiovisual	\$12,658	\$13,338	\$7,885	\$9,908	-22%	-26%	26%
22240 Library/Media Services; Educational Television	\$7,802	\$7,207	\$5,422	\$9,077	16%	26%	67%
22250 Library/Media Services; Computer Assisted Instruction Services	\$525,473	\$594,785	\$1,120,992	\$1,536,953	192%	158%	37%
22290 Library/Media Services; Other Educational Media Services	\$0	\$62,460	\$0	\$57,937	N/A	-7%	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$101,943	\$0	\$0	N/A	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$402,241	\$5,094	\$9,779	\$0	-100%	-100%	-100%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Goshen Community Schools (2315)

<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>
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$225,783	\$592,054	\$234,471	N/A	4%	-60%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$112,653	\$56,805	N/A	N/A	-50%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$0	\$0	\$4,771	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$526,826	\$785,418	\$547,350	\$376,469	-29%	-52%	-31%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$8,603	\$125,006	\$156,900	\$242,505	> 500%	94%	55%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$226,982	\$0	N/A	N/A	-100%
26497 2007 Account Code - Teachers Retirement Fund	\$1,651,677	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$33,718,637	\$47,875,591	\$53,071,818	\$53,676,266	59%	12%	1%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$0	\$13,008	\$0	\$0	N/A	-100%	N/A
21140 Attendance and Social Work Services; Pupil Accounting	\$9,147	\$11,259	\$642	\$0	-100%	-100%	-100%
21220 Guidance Services; Counseling Services	\$705,654	\$1,119,615	\$1,103,839	\$1,152,810	63%	3%	4%
21250 Guidance Services; Records Maintenance	\$0	\$28,843	\$53,092	\$56,761	N/A	97%	7%
21310 Health Services; Service Area Direction	\$5,169	\$9,432	\$0	\$0	-100%	-100%	N/A
21330 Health Services; Dental Services	\$0	\$0	\$1,085	\$1,943	N/A	N/A	79%
21340 Health Services; Nurse Services	\$227,413	\$378,222	\$431,848	\$434,741	91%	15%	1%
21390 Health Services; Other Health Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21410 Psychological Services; Service Area Direction	\$0	\$0	\$3,450	\$0	N/A	N/A	-100%
21420 Psychological Testing	\$520,081	\$911,601	\$883,955	\$824,454	59%	-10%	-7%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$191,839	\$295,096	\$1,030,019	\$978,373	410%	232%	-5%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$149,880	\$104,045	\$113,981	N/A	-24%	10%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$41,263	\$24,499	\$24,087	N/A	-42%	-2%
21810 Special Education Administration; Service Area Direction	\$745,388	\$1,092,830	\$986,432	\$1,047,495	41%	-4%	6%
21890 Special Education Administration; Other Special Education Administration	\$91,362	\$322	\$0	\$0	-100%	-100%	N/A
21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$5,055	\$54,506	N/A	N/A	> 500%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$8,950	\$0	N/A	N/A	-100%
24100 Office of The Principal	\$1,854,112	\$2,755,948	\$3,127,084	\$3,037,219	64%	10%	-3%
24900 Other Support Services, School Administration	\$155,779	\$70,694	\$81,128	\$91,643	-41%	30%	13%
Student Instructional Support Total	\$4,505,943	\$6,878,012	\$7,845,123	\$7,818,014	74%	14%	0%
Overhead and Operational							
23120 Board of Education; Service Area Assistants	\$54,792	\$51,989	\$55,893	\$48,174	-12%	-7%	-14%
23150 Board of Education; Legal Services	\$11,659	\$21,315	\$78,675	\$44,013	277%	106%	-44%
23160 Board of Education; Promotion Expenses	\$6,486	\$3,045	\$4,878	\$7,220	11%	137%	48%
23190 Board of Education; Other Governing Body Services	\$1,875	\$1,808	\$450	\$0	-100%	-100%	-100%
23210 Executive Administration; Office of The Superintendent	\$440,688	\$817,730	\$867,172	\$956,044	117%	17%	10%
23230 Executive Administration; Staff Relations and Negotiations	\$1,754	\$1,917	\$445	\$0	-100%	-100%	-100%
25110 Fiscal Services; Office of The Business Manager	\$139,037	\$335,931	\$359,510	\$411,904	196%	23%	15%
25120 Fiscal Services; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25160 Fiscal Services; Financial Accounting	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$124,015	\$52,845	\$2,903	\$302	-100%	-99%	-90%
25192 Other Fiscal Services; Petty Cash	\$0	\$142	\$0	\$0	N/A	-100%	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$2,112	\$3,368	\$3,753	\$23,813	> 500%	> 500%	> 500%
25400 Planning, Research, Development and Evaluation	\$0	\$10,000	\$0	\$0	N/A	-100%	N/A
25790 Personnel Services; Other Professional Services	\$0	\$267,753	\$166,824	\$100,502	N/A	-62%	-40%
25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$0	\$331,476	N/A	N/A	N/A
25850 Administrative Technology Services; Network Support	\$0	\$710,752	\$870,411	\$601,333	N/A	-15%	-31%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,316,550	\$4,580,530	\$4,080,556	\$4,452,405	34%	-3%	9%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$6,661	\$502	\$1,396	\$102,287	> 500%	> 500%	> 500%

School Corporation Expenditures by Expenditure Type
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Goshen Community Schools (2315)

<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>
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$686,800	\$569,304	\$691,700	\$649,115	-5%	14%	-6%
26499 2007 Account Code - Other	\$436,887	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$54,674	\$47,603	\$65,904	N/A	21%	38%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$16,875	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$218,931	\$166,249	\$204,748	\$258,947	18%	56%	26%
27010 Student Transportation; Service Area Direction	\$101,662	\$147,076	\$157,154	\$118,232	16%	-20%	-25%
27100 Student Transportation; Vehicle Operation	\$872,976	\$1,164,428	\$1,361,213	\$1,147,824	31%	-1%	-16%
27200 Student Transportation; Monitoring Services	\$5,491	\$54,368	\$58,984	\$71,979	> 500%	32%	22%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$466,769	\$654,508	\$665,862	\$545,828	17%	-17%	-18%
27400 Student Transportation; Purchase of School Buses	\$409,761	\$0	\$411,974	\$205,591	-50%	N/A	-50%
27500 Student Transportation; Insurance on Buses	\$67,232	\$539	\$68,158	\$62,270	-7%	> 500%	-9%
27700 Student Transportation; Contracted Transportation Services	\$132,954	\$156,399	\$134,438	\$66,501	-50%	-57%	-51%
27900 Student Transportation; Other Student Transportation Services	\$8,429	\$38,587	\$7,000	\$32,695	288%	-15%	367%
31100 Food Services Operations; Service Area Direction	\$0	\$0	\$2,323	\$10,554	N/A	N/A	354%
31200 Food Services Operations; Food Preparation and Dispensing	\$647,377	\$1,327,785	\$1,484,584	\$1,404,670	117%	6%	-5%
31400 Food Services Operations; Food Purchases	\$803,590	\$1,138,237	\$1,520,771	\$1,498,611	86%	32%	-1%
31900 Other Food Services	\$131,091	\$203,031	\$185,854	\$118,459	-10%	-42%	-36%
Overhead and Operational Total	\$9,095,581	\$12,534,813	\$13,495,231	\$13,353,529	47%	7%	-1%
Nonoperational							
33400 Athletic Coaches	\$300,036	\$381,711	\$427,009	\$400,585	34%	5%	-6%
33940 Child Care Services	\$51,707	\$0	\$78,211	\$46,803	-9%	N/A	-40%
33950 Step Ahead	\$33,568	\$42,703	-\$154	\$0	-100%	-100%	N/A
33990 Other Community Services; Other	\$6,930	\$20,660	\$29,357	\$29,952	332%	45%	2%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$763,860	\$279,784	\$339,774	\$170,192	-78%	-39%	-50%
43000 Facilities Acquisition and Construction; Professional Services	\$100,152	\$30,834	\$404,675	\$298,670	198%	> 500%	-26%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$396,899	\$775,333	\$155,623	\$711,313	79%	-8%	357%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$94,292	\$0	\$0	\$0	-100%	N/A	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$140,000	\$3,634	\$6,673	\$28,648	-80%	> 500%	329%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$611,182	\$776,427	\$570,095	\$24,737	-96%	-97%	-96%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$112,024	\$65,273	\$0	\$53,013	-53%	-19%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$813,726	\$266,876	\$196,696	\$207,599	-74%	-22%	6%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$85,789	\$49,566	\$89,292	\$0	-100%	-100%	-100%
51100 Debt Services; Principal on Debt; Bonds	\$390,000	\$490,000	\$636,996	\$710,200	82%	45%	11%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$0	\$0	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$253,844	\$201,746	\$99,283	\$20,641	-92%	-90%	-79%
52200 Debt Services; Interest on Debt; Temporary Loans	\$56,571	\$94,829	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$6,046,700	\$7,185,263	\$6,415,000	\$7,110,000	18%	-1%	11%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,786,265	\$2,734,000	\$2,030,000	N/A	14%	-26%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$18,668	\$0	\$0	\$0	-100%	N/A	N/A
54200 Common School Fund; Principal	\$335,224	\$569,188	\$575,428	\$284,296	-15%	-50%	-51%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$3,400	\$5,200	\$2,200	N/A	-35%	-58%
60700 Nonprogramed Charges; Scholarships	\$18,045	\$3,900	\$35,961	\$0	-100%	-100%	-100%
Nonoperational Total	\$10,629,216	\$13,027,392	\$12,799,119	\$12,128,849	14%	-7%	-5%
Prorated By Fund							
26491 2007 Account Code - PERF	\$826,383	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,299,298	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$194,465	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$7,901,104	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$10,219	\$0	\$0	\$0	N/A	N/A	N/A

School Corporation Expenditures by Expenditure Type
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Goshen Community Schools (2315)

<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>
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,560,274	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$12,791,743	\$0	\$0	\$0	N/A	N/A	N/A