

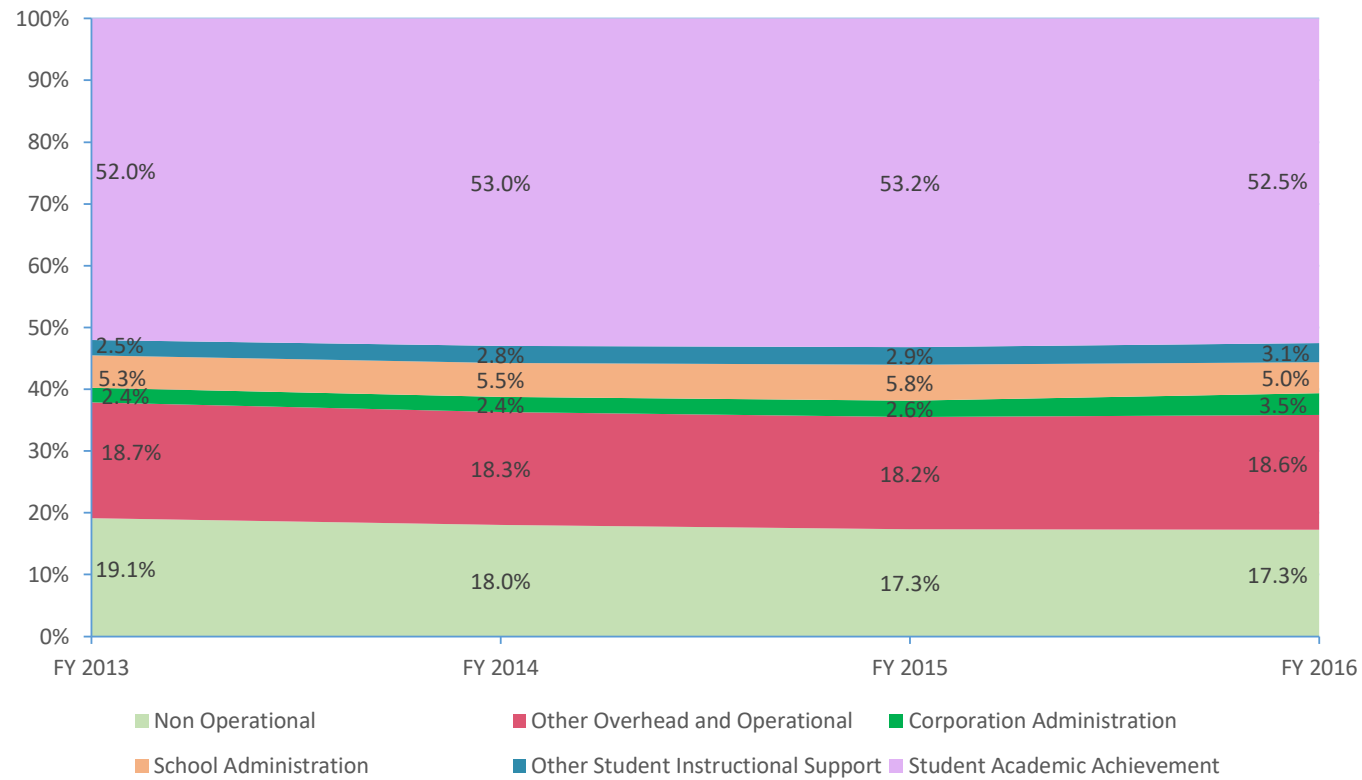
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Garrett-Keyser-Butler Com (1820)**

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	\$10,905,702	58.4%	\$13,126,381	58.4%	\$10,091,273	52.0%	\$10,059,463	53.0%	\$10,239,478	53.2%	\$10,374,311	52.5%
Student Instructional Support	\$1,262,461	6.8%	\$1,432,683	6.4%	\$1,500,940	7.7%	\$1,566,547	8.3%	\$1,668,690	8.7%	\$1,602,111	8.1%
<b>Total</b>	<b>\$12,168,163</b>	<b>65.1%</b>	<b>\$14,559,064</b>	<b>64.8%</b>	<b>\$11,592,213</b>	<b>59.8%</b>	<b>\$11,626,010</b>	<b>61.2%</b>	<b>\$11,908,167</b>	<b>61.8%</b>	<b>\$11,976,422</b>	<b>60.6%</b>

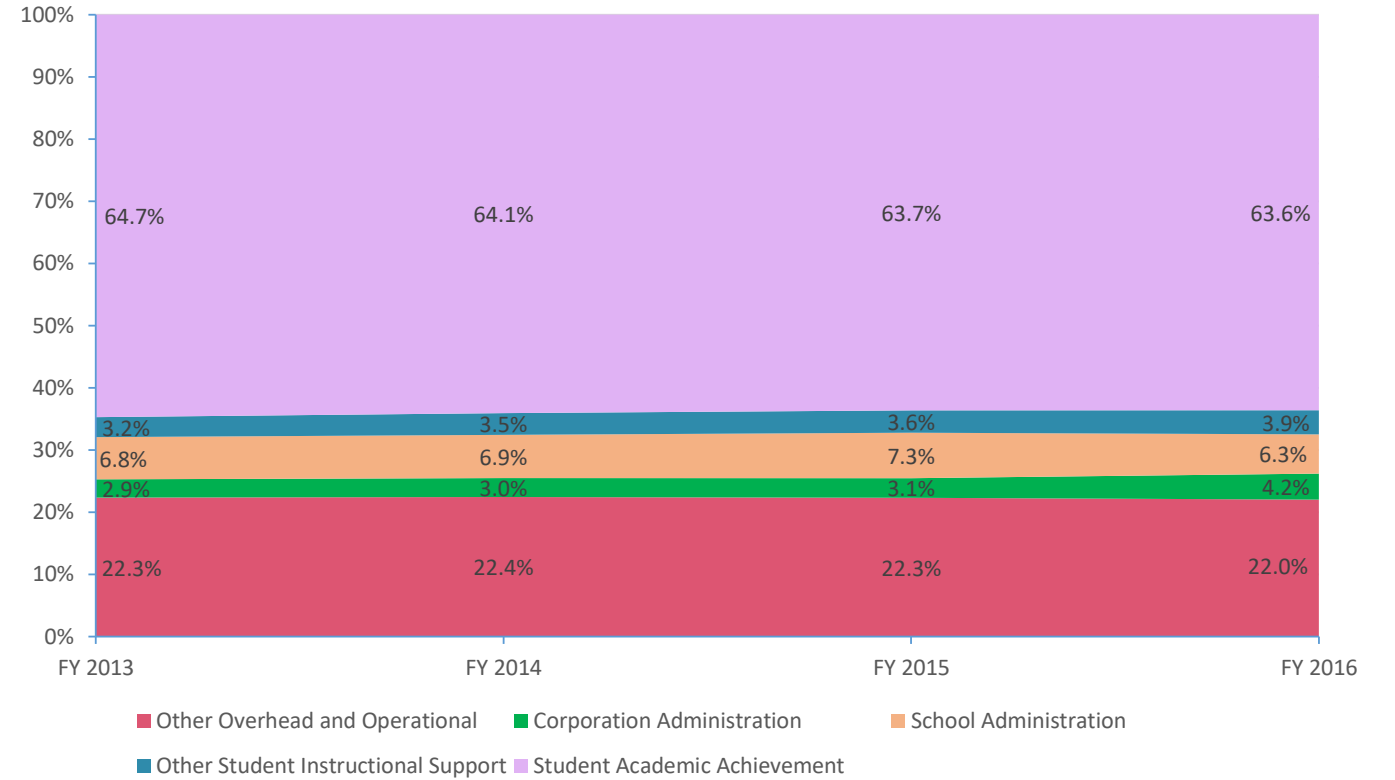
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,127,903	22.1%	\$4,633,177	20.6%	\$4,092,832	21.1%	\$3,934,896	20.7%	\$4,006,501	20.8%	\$4,365,560	22.1%
Non Operational	\$2,381,490	12.8%	\$3,279,354	14.6%	\$3,711,065	19.1%	\$3,425,207	18.0%	\$3,338,847	17.3%	\$3,409,589	17.3%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$6,509,393</b>	<b>34.9%</b>	<b>\$7,912,530</b>	<b>35.2%</b>	<b>\$7,803,897</b>	<b>40.2%</b>	<b>\$7,360,103</b>	<b>38.8%</b>	<b>\$7,345,348</b>	<b>38.2%</b>	<b>\$7,775,149</b>	<b>39.4%</b>

<b>Grand Total</b>	<b>\$18,677,556</b>	<b>\$22,471,595</b>	<b>\$19,396,110</b>	<b>\$18,986,113</b>	<b>\$19,253,515</b>	<b>\$19,751,571</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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**Garrett-Keyser-Butler Com (1820)**

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	\$37,389	\$223,218	\$352,871	\$322,211	761.8%	44.3%	-8.7%
11100	Regular Programs	Elementary	\$1,606,104	\$2,050,013	\$2,165,098	\$2,175,824	35.5%	6.1%	0.5%
11200	Regular Programs	Middle/Junior High	\$977,734	\$1,324,056	\$1,321,239	\$1,346,882	37.8%	1.7%	1.9%
11300	Regular Programs	High School	\$1,383,331	\$2,023,623	\$1,713,587	\$1,798,660	30.0%	-11.1%	5.0%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$42,775	\$72,909	\$80,529	NA	88.3%	10.5%
11410	Regular Programs	Vocational Education - Agriculture A	\$57,755	\$67,942	\$58,291	\$53,756	-6.9%	-20.9%	-7.8%
11430	Regular Programs	Vocational Education - Distributive Education	\$0	\$0	\$95,830	\$144,963	NA	NA	51.3%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$57,763	\$73,191	\$0	\$0	-100.0%	-100.0%	NA
11470	Regular Programs	Vocational Education - Business Education	\$0	\$0	\$101,398	\$151,958	NA	NA	49.9%
11480	Regular Programs	Vocational Education - Industrial Education A	\$60,684	\$74,453	\$74,746	\$71,969	18.6%	-3.3%	-3.7%
11490	Regular Programs	Vocational Education - Industrial Education B	\$115,790	\$78,993	\$59,687	\$23,670	-79.6%	-70.0%	-60.3%
11510	Regular Programs	Vocational Education - Cooperative Education	\$45,144	\$58,915	\$50,659	\$58,242	29.0%	-1.1%	15.0%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$1,316,601	\$2,910,741	\$0	\$0	-100.0%	-100.0%	NA
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$30,438	\$209,431	\$159,179	NA	423.0%	-24.0%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$2,752	\$0	\$0	\$0	-100.0%	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$57,973	\$29,154	\$31,394	NA	-45.8%	7.7%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$825,643	\$1,035,722	\$643,115	\$673,649	-18.4%	-35.0%	4.7%
12510	Special Programs	Culturally Different - Communication Disorders	\$57,482	\$27,746	\$120,002	\$122,710	113.5%	342.3%	2.3%
12900	Special Programs	Other Special Programs	\$1,064,432	\$1,291,303	\$1,640,774	\$1,636,966	53.8%	26.8%	-0.2%
13100	Adult/Continuing Education Programs	Instruction	\$244,884	\$325,023	\$0	\$0	-100.0%	-100.0%	NA
13600	Adult/Continuing Education Programs	Special Interest Programs	\$655	\$797	\$852	\$996	52.0%	25.0%	16.9%
13900	Adult/Continuing Education Programs	Other Adult/Continuing Ed. Program	\$15,348	\$15,425	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$0	\$10,729	\$8,147	\$11,043	NA	2.9%	35.5%
14200	Summer School Programs	Middle/Junior High School	\$0	\$10,441	\$8,392	\$3,416	NA	-67.3%	-59.3%
14300	Summer School Programs	High School	\$8,632	\$24,559	\$22,696	\$32,877	280.9%	33.9%	44.9%
16200	Remediation	Preventive Remediation	\$57,207	\$41,201	\$15,984	\$15,921	-72.2%	-61.4%	-0.4%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$0	\$59,998	\$36,513	\$38,680	NA	-35.5%	5.9%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$144,591	\$206,175	\$212,756	\$240,183	66.1%	16.5%	12.9%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$111,717	\$232,719	\$349,216	\$305,733	173.7%	31.4%	-12.5%
17700	Payments to Other Governmental Units Within State	Interlocal Agreements - Other	\$200,000	\$104,625	\$0	\$0	-100.0%	-100.0%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$4,586	\$74,191	NA	NA	1517.7%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$16,525	\$29,228	\$34,234	\$35,818	116.7%	22.5%	4.6%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$27,936	\$39,691	\$13,744	\$49,144	75.9%	23.8%	257.6%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$26,927	\$0	\$0	NA	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$210,275	\$244,860	\$88,671	\$89,802	-57.3%	-63.3%	1.3%
22230	Instruction	Library/Media Services - Audiovisual	\$73,725	\$43,837	\$2,527	\$3,674	-95.0%	-91.6%	45.4%
22290	Instruction	Library/Media Services - Other Educational Media Services	\$0	\$0	\$0	\$36	NA	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$119,209	\$231,016	\$237,046	\$343,800	188.4%	48.8%	45.0%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$1	\$0	NA	NA	-100.0%
22360	Instruction	Instruc. Related Tech. - Network Support	\$4,384	\$0	\$85,442	\$30,483	595.3%	NA	-64.3%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$79,138	\$82,630	\$53,936	NA	-31.8%	-34.7%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$39,516	\$1,914	NA	NA	-95.2%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$0	\$10,033	\$10,033	NA	NA	0.0%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$244,503	\$126,142	NA	NA	-48.4%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$10,751	\$28,889	\$33,195	\$53,929	401.6%	86.7%	62.5%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$402,746	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$9,257,190</b>	<b>\$13,126,381</b>	<b>\$10,239,478</b>	<b>\$10,374,311</b>	<b>12.1%</b>	<b>-21.0%</b>	<b>1.3%</b>
<b>Student Instructional Support</b>									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$19,241	\$0	\$11,560	\$7,115	-63.0%	NA	-38.5%
21220	Students	Guidance Services - Counseling Services	\$236,763	\$396,132	\$371,211	\$407,090	71.9%	2.8%	9.7%
21340	Students	Health Services - Nurse Services	\$30,772	\$46,628	\$96,065	\$109,835	256.9%	135.6%	14.3%
21390	Students	Health Services - Other Health Services	\$0	\$0	\$143	\$3,683	NA	NA	2471.2%
21430	Students	Psychological Services - Psychological Counseling	\$825	\$0	\$0	\$0	-100.0%	NA	NA

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Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
21990	Students	Other Support Services Students - Other Student Services	\$58,465	\$58,220	\$70,145	\$84,462	44.5%	45.1%	20.4%
24100	School Administration	Office of The Principal	\$626,015	\$830,098	\$1,005,747	\$880,040	40.6%	6.0%	-12.5%
24900	School Administration	Other Support Services - School Admin.	\$60,577	\$101,605	\$113,820	\$109,887	81.4%	8.2%	-3.5%
<b>Student Instructional Support Total</b>			<b>\$1,032,658</b>	<b>\$1,432,683</b>	<b>\$1,668,690</b>	<b>\$1,602,111</b>	<b>55.1%</b>	<b>11.8%</b>	<b>-4.0%</b>
<b>Overhead and Operational</b>									
23150	General Administration	Board of Education - Legal Services	\$11,482	\$6,823	\$7,807	\$10,465	-8.9%	53.4%	34.1%
23160	General Administration	Board of Education - Promotion Expenses	\$4,271	\$1,489	\$2,564	\$1,913	-55.2%	28.5%	-25.4%
23210	General Administration	Executive Administration - Office of The Superintendent	\$257,773	\$359,796	\$398,653	\$577,881	124.2%	60.6%	45.0%
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$19,924	\$26,807	NA	NA	34.5%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$0	\$7,300	\$8,815	NA	NA	20.8%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$338,726	\$496,429	\$32,154	\$23,369	-93.1%	-95.3%	-27.3%
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$1,050	\$0	\$0	NA	-100.0%	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$492	\$1,703	\$10	\$289	-41.3%	-83.1%	2715.3%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$151	\$100	\$0	\$2,571	1605.1%	2471.0%	NA
25199	Central Services	Fiscal Services - Other - Other	\$0	\$536	\$0	\$20	NA	-96.2%	NA
25740	Central Services	Personnel Services - Noninstructional Personnel Training	\$0	\$1,128	\$0	\$0	NA	-100.0%	NA
25750	Central Services	Personnel Services - Health Services	\$720	\$2,125	\$40,037	\$40,190	5484.0%	1791.3%	0.4%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$5	\$0	\$312	\$3,027	60435.6%	NA	870.1%
25940	Central Services	Other Supp. Serv. Cent. Serv. - Settlements	\$5,000	\$0	\$0	\$0	-100.0%	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,407,721	\$1,785,841	\$1,553,666	\$1,537,019	9.2%	-13.9%	-1.1%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$68,395	\$68,228	\$14,770	\$19,164	-72.0%	-71.9%	29.7%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$118,967	\$134,291	\$121,292	\$105,938	-11.0%	-21.1%	-12.7%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$420	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$127,118	\$0	\$0	\$0	-100.0%	NA	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$177,273	\$140,662	\$117,963	\$113,329	-36.1%	-19.4%	-3.9%
27010	Student Transportation	Service Area Direction	\$0	\$0	\$914	\$9,748	NA	NA	966.7%
27100	Student Transportation	Vehicle Operation	\$299,326	\$463,921	\$472,020	\$477,540	59.5%	2.9%	1.2%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$143,983	\$147,700	\$168,415	\$206,565	43.5%	39.9%	22.7%
27400	Student Transportation	Purchase of School Buses	\$76,114	\$259,067	\$73,679	\$181,589	138.6%	-29.9%	146.5%
27500	Student Transportation	Insurance on Buses	\$18,102	\$0	\$23,139	\$17,346	-4.2%	NA	-25.0%
27700	Student Transportation	Contracted Transportation Services	\$70,598	\$7,663	\$1,473	\$9,026	-87.2%	17.8%	512.9%
27900	Student Transportation	Other Student Transportation Services	\$9,363	\$4,474	\$2,352	\$4,057	-56.7%	-9.3%	72.5%
31100	Food Services Operations	Service Area Direction	\$0	\$0	\$8,667	\$3,049	NA	NA	-64.8%
31200	Food Services Operations	Food Preparation and Dispensing	\$289,864	\$385,878	\$456,945	\$477,568	64.8%	23.8%	4.5%
31400	Food Services Operations	Food Purchases	\$295,056	\$363,782	\$481,730	\$507,771	72.1%	39.6%	5.4%
31900	Food Services Operations	Other Food Services	\$0	\$490	\$716	\$505	NA	3.0%	-29.4%
<b>Overhead and Operational Total</b>			<b>\$3,720,919</b>	<b>\$4,633,177</b>	<b>\$4,006,501</b>	<b>\$4,365,560</b>	<b>17.3%</b>	<b>-5.8%</b>	<b>9.0%</b>
<b>Non Operational</b>									
33400	Category not Specified	Athletic Coaches	\$149,663	\$195,214	\$189,929	\$189,543	26.6%	-2.9%	-0.2%
33600	Category not Specified	Nonpublic School Pupil Services	\$4,190	\$3,825	\$1,451	\$3,207	-23.5%	-16.2%	121.0%
33930	Other Community Services	Latch Key Kid Program	\$0	\$0	\$178	\$1,538	NA	NA	763.6%
33990	Other Community Services	Other	\$4,116	\$451	\$0	\$0	-100.0%	-100.0%	NA
41000	Category not Specified	Land Acquisition and Development	\$3,000	\$23,170	\$0	\$0	-100.0%	-100.0%	NA
43000	Category not Specified	Professional Services	\$125,252	\$140,011	\$3,935	\$29,044	-76.8%	-79.3%	638.1%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$207,935	\$779,421	\$363,719	\$439,464	111.3%	-43.6%	20.8%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$0	\$151,700	\$173,244	NA	NA	14.2%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$0	\$32,629	\$5,258	NA	NA	-83.9%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$181,642	\$265,734	\$25,051	\$24,414	-86.6%	-90.8%	-2.5%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$0	\$25,120	\$25,716	NA	NA	2.4%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$100,244	\$219,616	\$216,741	\$157,417	57.0%	-28.3%	-27.4%
51100	Principal on Debt	Bonds	\$105,000	\$164,600	\$0	\$0	-100.0%	-100.0%	NA
52100	Interest on Debt	Bonds	\$71,680	\$52,680	\$0	\$0	-100.0%	-100.0%	NA

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
52200	Interest on Debt	Temporary Loans	\$8,786	\$28,743	\$208	\$0	-100.0%	-100.0%	-100.0%
53100	Lease Rental	Buildings-Principal	\$1,337,668	\$1,347,041	\$1,228,878	\$1,276,641	-4.6%	-5.2%	3.9%
53150	Lease Rental	Buildings-Interest	\$0	\$0	\$1,092,497	\$1,077,386	NA	NA	-1.4%
54200	Advancements and Obligations	Common School Fund - Principal	\$45,978	\$57,948	\$0	\$0	-100.0%	-100.0%	NA
59100	Other Debt Services Obligations	Registrars Fee	\$400	\$400	\$2,500	\$0	-100.0%	-100.0%	-100.0%
60700	Category not Specified	Scholarships	\$500	\$500	\$4,310	\$6,718	1243.7%	1243.7%	55.9%
<b>Non Operational Total</b>			<b>\$2,346,053</b>	<b>\$3,279,354</b>	<b>\$3,338,847</b>	<b>\$3,409,589</b>	<b>45.3%</b>	<b>4.0%</b>	<b>2.1%</b>
<b>Prorated by Fund</b>									
26491 - SAA	NA	PERF - 2007 Account Code	\$139,911	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$15,971	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$60,697	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$2,454	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$499,164	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$70,225	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$117,165	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$10,798	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$60,456	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$7,378	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$34,368	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$1,165	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$826,770	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$114,048	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$174,143	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$17,552	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$6,820	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$633	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$1,734	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$100	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$115,390	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$21,549	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$18,877	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$3,368	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>			<b>\$2,320,735</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>