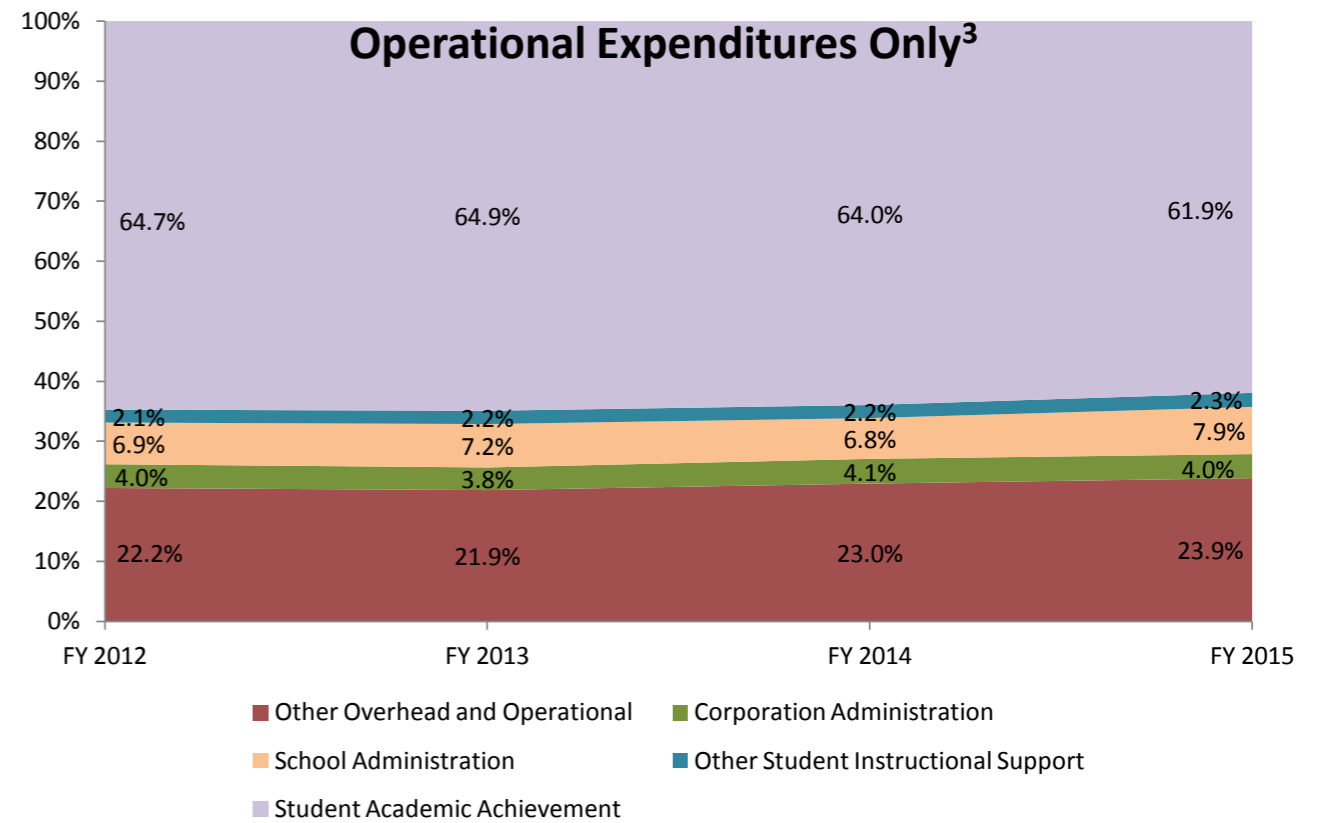
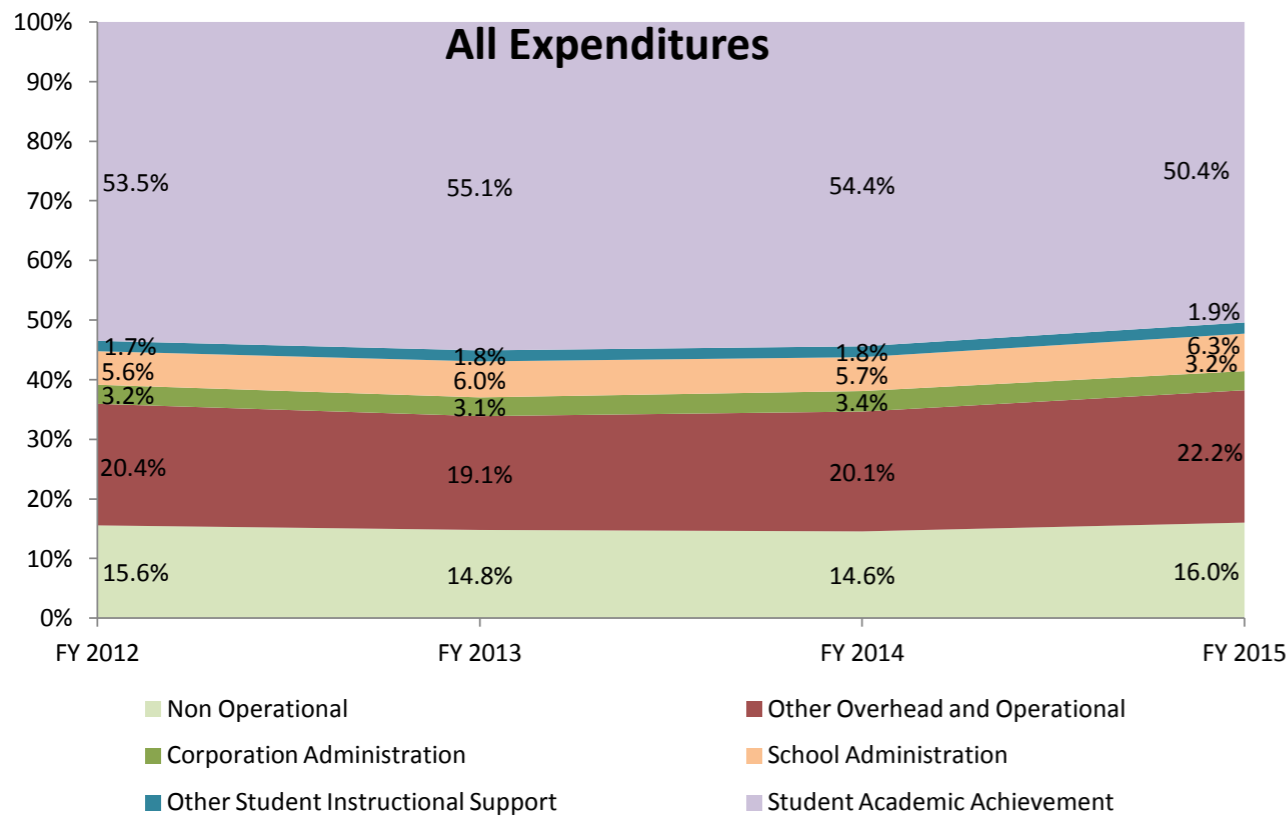


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Monroe Central School Corp (6820)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		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	\$5,045,140	59.0%	\$5,171,715	54.1%	\$5,619,138	53.5%	\$5,543,012	55.1%	\$5,124,126	54.4%	\$5,087,059	50.4%
Student Instructional Support	\$645,627	7.6%	\$773,058	8.1%	\$773,539	7.4%	\$792,739	7.9%	\$706,683	7.5%	\$823,255	8.2%
<b>Total</b>	<b>\$5,690,767</b>	<b>66.6%</b>	<b>\$5,944,774</b>	<b>62.2%</b>	<b>\$6,392,677</b>	<b>60.9%</b>	<b>\$6,335,751</b>	<b>63.0%</b>	<b>\$5,830,809</b>	<b>61.9%</b>	<b>\$5,910,314</b>	<b>58.6%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		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	\$1,810,019	21.2%	\$2,104,638	22.0%	\$2,478,548	23.6%	\$2,237,401	22.2%	\$2,217,318	23.5%	\$2,564,317	25.4%
Non Operational	\$1,049,422	12.3%	\$1,505,318	15.8%	\$1,634,011	15.6%	\$1,487,999	14.8%	\$1,370,444	14.6%	\$1,616,692	16.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$2,859,440</b>	<b>33.4%</b>	<b>\$3,609,956</b>	<b>37.8%</b>	<b>\$4,112,559</b>	<b>39.1%</b>	<b>\$3,725,400</b>	<b>37.0%</b>	<b>\$3,587,763</b>	<b>38.1%</b>	<b>\$4,181,009</b>	<b>41.4%</b>

<b>Grand Total</b>	<b>\$8,550,207</b>	<b>\$9,554,729</b>	<b>\$10,505,236</b>	<b>\$10,061,151</b>	<b>\$9,418,572</b>	<b>\$10,091,323</b>
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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**  
**Monroe Central School Corp (6820)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
<b>Student Academic Achievement</b>											
11050 Regular Programs Full Day Kindergarten	\$0	\$0	\$160,810	\$197,024	NA	NA	22.5%				
11100 Regular Programs Elementary	\$1,586,754	\$2,076,426	\$1,895,511	\$1,854,396	16.9%	-10.7%	-2.2%				
11300 Regular Programs High School	\$1,352,883	\$1,803,641	\$1,546,161	\$1,656,309	22.4%	-8.2%	7.1%				
11350 Regular Programs High School - Academic Honors Diploma	\$41,399	\$55,546	\$2,184	\$40,317	-2.6%	-27.4%	1746.3%				
11420 Regular Programs Vocational Education - Agriculture B	\$44,178	\$59,938	\$70,717	\$72,448	64.0%	20.9%	2.4%				
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$87,555	\$47,435	\$54,071	\$55,754	-36.3%	17.5%	3.1%				
11510 Regular Programs Vocational Education - Cooperative Education	\$25,372	\$29,401	\$25,984	\$6,714	-73.5%	-77.2%	-74.2%				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$45,335	\$11,957	\$0	\$0	NA	NA	NA				
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$251,787	\$235,487	\$331,859	\$362,066	43.8%	53.8%	9.1%				
12510 Special Programs Culturally Different - Communication Disorders	\$43,731	\$83,968	\$100,707	\$94,886	117.0%	13.0%	-5.8%				
12610 Special Programs Learning Disability	\$73,510	\$130,156	\$118,523	\$140,240	90.8%	7.7%	18.3%				
12710 Special Programs Equal Opportunity At Risk	\$33,274	\$37,601	\$0	\$0	NA	NA	NA				
12810 Special Programs Special Education Preschool	\$0	\$0	\$63,250	\$24,750	NA	NA	-60.9%				
12900 Special Programs Other Special Programs	\$1,614	\$1,623	\$74,811	\$17,768	1000.9%	994.7%	-76.2%				
14300 Summer School Programs High School	\$6,544	\$0	\$0	\$0	NA	NA	NA				
16100 Remediation Remediation Testing	\$27,205	\$9,011	\$9,055	\$11,109	-59.2%	23.3%	22.7%				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$77,878	\$39,544	\$105,588	\$97,375	25.0%	146.2%	-7.8%				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$81,097	\$139,729	\$35,632	\$35,637	-56.1%	-74.5%	0.0%				
17900 Pay. to Other Gov. Units in State Other	\$0	\$819	\$0	\$0	NA	NA	NA				
22190 Instruction Imp. of Instruction - Other Imp. of Instruct. Services	\$7,219	\$9,669	\$325	\$0	NA	NA	NA				
22220 Instruction Library/Media Services - School Library	\$113,683	\$104,303	\$102,753	\$115,982	2.0%	11.2%	12.9%				
22230 Instruction Library/Media Services - Audiovisual	\$720	\$612	\$1,369	\$433	-39.9%	-29.3%	-68.4%				
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$76,412	\$57,905	\$87,430	\$86,725	13.5%	49.8%	-0.8%				
22360 Instruction Instruc. Related Tech. - Network Support	\$69,454	\$144,711	\$211,272	\$125,143	80.2%	-13.5%	-40.8%				
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$0	\$73,740	\$5,361	NA	NA	-92.7%				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$74,101	\$86,500	\$46,181	\$81,974	10.6%	-5.2%	77.5%				
25560 Central Services Textbks. for Rent/Resale - Public Information Services	\$0	\$5,733	\$6,194	\$4,649	NA	-18.9%	-24.9%				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$240,829	\$0	\$0	\$0	NA	NA	NA				
<b>Student Academic Achievement Total</b>					<b>\$4,362,534</b>	<b>\$5,171,715</b>	<b>\$5,124,126</b>	<b>\$5,087,059</b>	<b>16.6%</b>	<b>-1.6%</b>	<b>-0.7%</b>
<b>Student Instructional Support</b>											
21110 Students Attend. & Social Work Serv. - Service Area Direction	\$5,000	\$2,488	\$1,500	\$0	NA	NA	NA				
21220 Students Guidance Services - Counseling Services	\$58,447	\$81,908	\$125,543	\$138,227	136.5%	68.8%	10.1%				
21340 Students Health Services - Nurse Services	\$55,363	\$69,974	\$44,184	\$48,317	-12.7%	-30.9%	9.4%				
21390 Students Health Services - Other Health Services	\$297	\$0	\$0	\$0	NA	NA	NA				
21490 Students Psychological Services - Other Psychological Services	\$0	\$0	\$244	\$2,375	NA	NA	872.5%				
24100 School Administration Office of The Principal	\$427,761	\$618,688	\$535,211	\$634,335	48.3%	2.5%	18.5%				
<b>Student Instructional Support Total</b>					<b>\$546,869</b>	<b>\$773,058</b>	<b>\$706,683</b>	<b>\$823,255</b>	<b>50.5%</b>	<b>6.5%</b>	<b>16.5%</b>
<b>Overhead and Operational</b>											
23110 General Administration Board of Education - Service Area Direction	\$13,260	\$24,106	\$17,095	\$13,163	-0.7%	-45.4%	-23.0%				
23120 General Administration Board of Education - Service Area Assistants	\$80,216	\$93,287	\$130,901	\$129,252	61.1%	38.6%	-1.3%				
23150 General Administration Board of Education - Legal Services	\$0	\$17,134	\$545	\$0	NA	NA	NA				
23160 General Administration Board of Education - Promotion Expenses	\$3,081	\$8,387	\$8,694	\$6,622	115.0%	-21.0%	-23.8%				
23210 General Administration Executive Administration - Office of The Superintendent	\$94,727	\$140,099	\$144,422	\$146,690	54.9%	4.7%	1.6%				
23290 General Administration Executive Administration - Other Executive Admin. Services	\$12,528	\$9,698	\$10,706	\$7,755	-38.1%	-20.0%	-27.6%				
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$517	\$0	\$15	\$0	NA	NA	NA				
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$1,481	\$948	\$1,027	\$1,259	-15.0%	32.8%	22.6%				
25400 Central Services Planning, Research, Dev. and Evaluation	\$0	\$933	\$0	\$0	NA	NA	NA				
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$0	\$0	\$6,361	NA	NA	NA				
25840 Central Services Admin. Tech. Services - Systems Operations	\$0	\$0	\$5,431	\$2,648	NA	NA	-51.2%				

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Monroe Central School Corp (6820)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
25890 Central Services Other Technology Services	\$0	\$0	\$3,049	\$9,722	NA	NA	218.8%
25920 Central Services Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$259	\$1,808	\$178	\$181	-30.1%	-90.0%	1.4%
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$0	\$2,080	\$0	NA	NA	NA
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$601,028	\$724,576	\$766,300	\$761,029	26.6%	5.0%	-0.7%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$23,007	\$72,716	\$19,569	\$32,251	40.2%	-55.6%	64.8%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$29,324	\$44,789	\$26,566	\$56,129	91.4%	25.3%	111.3%
26700 Oper. & Maint. of Plant Serv. Insurance	\$84,364	\$27,837	\$64,079	\$57,406	-32.0%	106.2%	-10.4%
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$0	\$0	\$24,010	\$24,108	NA	NA	0.4%
27010 Student Transportation Service Area Direction	\$51,500	\$137,450	\$101,352	\$120,575	134.1%	-12.3%	19.0%
27100 Student Transportation Vehicle Operation	\$194,382	\$281,576	\$352,098	\$375,093	93.0%	33.2%	6.5%
27200 Student Transportation Monitoring Services	\$496	\$0	\$0	\$0	NA	NA	NA
27300 Student Transportation Vehicle Servicing and Maintenance	\$136,769	\$155,794	\$227,916	\$235,953	72.5%	51.5%	3.5%
27400 Student Transportation Purchase of School Buses	\$85,654	\$74,517	\$85,943	\$314,573	267.3%	322.1%	266.0%
27500 Student Transportation Insurance on Buses	\$16,760	\$9,758	\$15,736	\$15,366	-8.3%	57.5%	-2.4%
27900 Student Transportation Other Student Transportation Services	\$0	\$0	\$0	\$146	NA	NA	NA
31200 Food Services Operations Food Preparation and Dispensing	\$0	\$0	\$4,726	\$3,222	NA	NA	-31.8%
31400 Food Services Operations Food Purchases	\$187,600	\$255,173	\$194,946	\$232,331	23.8%	-9.0%	19.2%
31900 Food Services Operations Other Food Services	\$10,280	\$24,052	\$9,936	\$12,484	21.4%	-48.1%	25.6%
<b>Overhead and Operational Total</b>	<b>\$1,627,231</b>	<b>\$2,104,638</b>	<b>\$2,217,318</b>	<b>\$2,564,317</b>	<b>57.6%</b>	<b>21.8%</b>	<b>15.6%</b>
<b>Non Operational</b>							
33200 Category not Specified Community Recreation	\$8,573	\$3,280	\$5,495	\$4,613	-46.2%	40.6%	-16.0%
33400 Category not Specified Athletic Coaches	\$85,742	\$132,187	\$190,375	\$192,394	124.4%	45.5%	1.1%
33910 Other Community Services High School Band Uniforms	\$6,317	\$0	\$0	\$0	NA	NA	NA
33990 Other Community Services Other	\$1,532	\$7,386	\$0	\$0	NA	NA	NA
43000 Category not Specified Professional Services	\$12,657	\$10,447	\$13,403	\$10,697	-15.5%	2.4%	-20.2%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$52,440	\$311,871	\$108,134	\$154,852	195.3%	-50.3%	43.2%
45400 Building Acq., Const. and Impr. Sports Facilities	\$0	\$0	\$26,770	\$14,717	NA	NA	-45.0%
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$9,927	\$295,493	\$122,343	\$174,342	1656.2%	-41.0%	42.5%
49000 Category not Specified Other Facilities Acq. and Construction	\$194,464	\$35,986	\$12,346	\$15,861	-91.8%	-55.9%	28.5%
51100 Principal on Debt Bonds	\$48,333	\$60,000	\$30,671	\$89,329	84.8%	48.9%	191.3%
52100 Interest on Debt Bonds	\$108,539	\$84,029	\$0	\$55,576	-48.8%	-33.9%	NA
52200 Interest on Debt Temporary Loans	\$13,332	\$29,874	\$4,166	\$4,419	-66.8%	-85.2%	6.1%
53100 Lease Rental Buildings-Principal	\$209,125	\$235,710	\$513,500	\$561,000	168.3%	138.0%	9.3%
54100 Advancements and Obligations Veterans' Memorial Fund - Principal	\$10,875	\$10,578	\$10,095	\$9,998	-8.1%	-5.5%	-1.0%
54200 Advancements and Obligations Common School Fund - Principal	\$265,523	\$274,103	\$319,394	\$314,025	18.3%	14.6%	-1.7%
60700 Category not Specified Scholarships	\$4,493	\$14,374	\$13,754	\$14,868	230.9%	3.4%	8.1%
<b>Non Operational Total</b>	<b>\$1,031,874</b>	<b>\$1,505,318</b>	<b>\$1,370,444</b>	<b>\$1,616,692</b>	<b>56.7%</b>	<b>7.4%</b>	<b>18.0%</b>
<b>Prorated by Fund</b>							
26491 NA PERF - Academic Achievement	\$21,733	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$2,685	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$16,658	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$491	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$275,093	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$39,200	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$53,253	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$6,976	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$5,935	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$982	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$853	\$0	\$0	\$0	NA	NA	NA

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Monroe Central School Corp (6820)**

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
26493	NA	Workman's Compensation - Non Operational	\$226	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Academic Achievement	\$327,721	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support	\$51,437	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational	\$108,152	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational	\$8,827	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Academic Achievement	\$7,433	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Instructional Support	\$1,241	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Overhead and Operational	\$1,071	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Non Operational	\$201	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Academic Achievement	\$44,691	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Instructional Support	\$3,214	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Overhead and Operational	\$2,801	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Non Operational	\$827	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>			<b>\$981,699</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>