

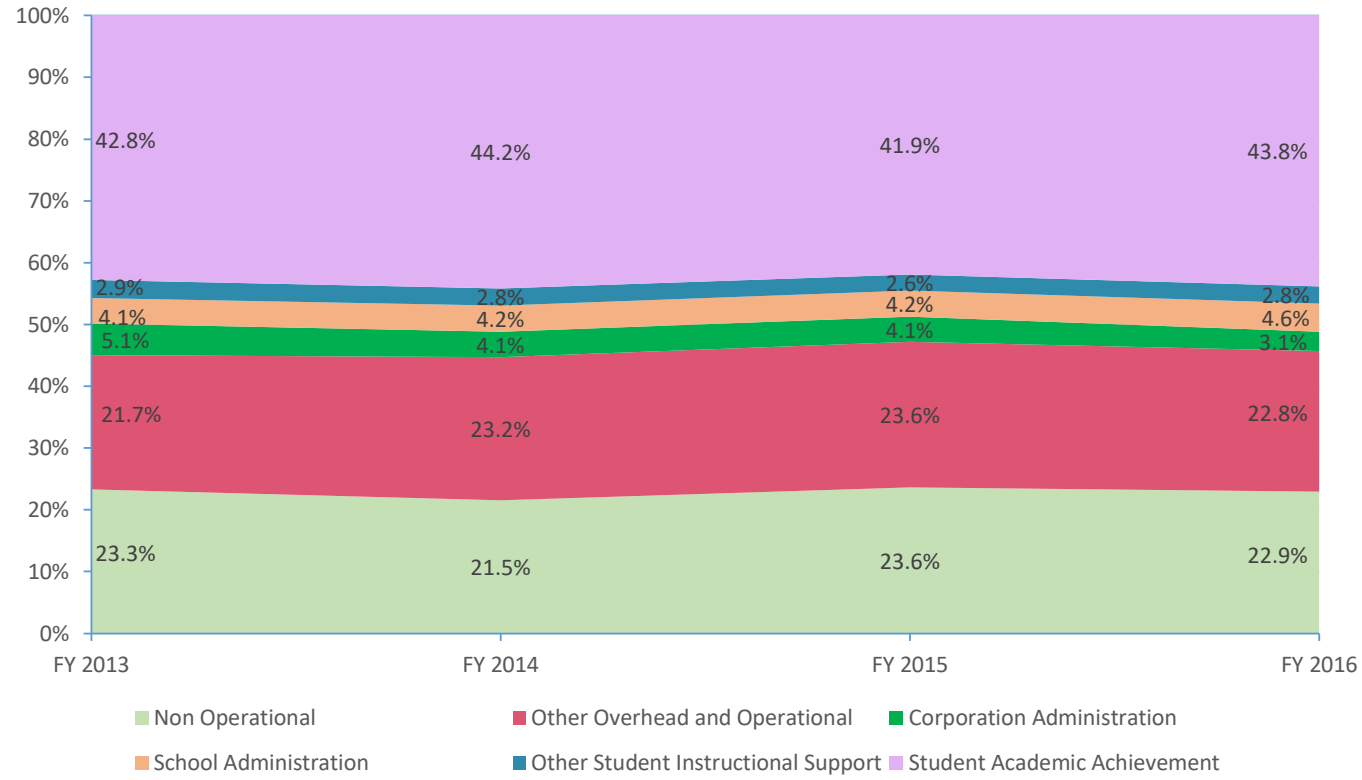
School Corporation Expenditures by Account
Biannual Financial Report Data
Monroe-Gregg School District (5900)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		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	\$6,018,389	39.9%	\$7,012,897	47.2%	\$5,968,467	42.8%	\$6,524,936	44.2%	\$6,546,664	41.9%	\$6,995,856	43.8%
Student Instructional Support	\$779,907	5.2%	\$1,196,961	8.1%	\$985,531	7.1%	\$1,035,087	7.0%	\$1,065,722	6.8%	\$1,170,782	7.3%
Total	\$6,798,296	45.1%	\$8,209,859	55.3%	\$6,953,998	49.9%	\$7,560,023	51.2%	\$7,612,386	48.7%	\$8,166,638	51.2%

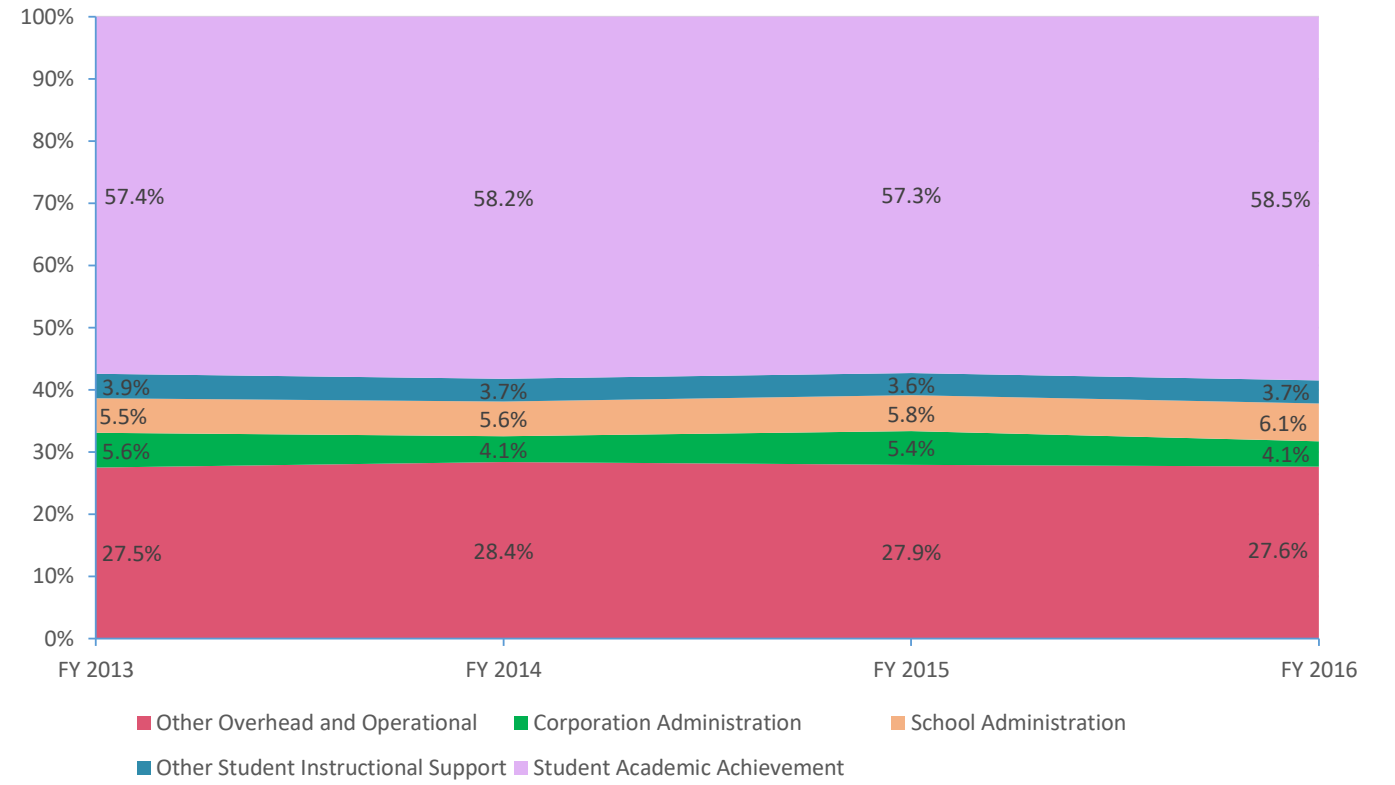
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,084,649	20.5%	\$3,854,850	26.0%	\$3,743,637	26.8%	\$4,029,802	27.3%	\$4,316,228	27.6%	\$4,129,564	25.9%
Non Operational	\$5,182,878	34.4%	\$2,783,485	18.7%	\$3,251,221	23.3%	\$3,182,158	21.5%	\$3,691,433	23.6%	\$3,661,812	22.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$8,267,527	54.9%	\$6,638,335	44.7%	\$6,994,858	50.1%	\$7,211,960	48.8%	\$8,007,661	51.3%	\$7,791,376	48.8%

Grand Total	\$15,065,823	\$14,848,193	\$13,948,856	\$14,771,983	\$15,620,047	\$15,958,015
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All Expenditures



Operational Expenditures Only³



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-Gregg School District (5900)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11025	Regular Programs	Non Special Education Preschool	\$0	\$349,680	\$267	\$0	NA	-100.0%	-100.0%
11050	Regular Programs	Full Day Kindergarten	\$0	\$58,293	\$168,566	\$142,856	NA	145.1%	-15.3%
11100	Regular Programs	Elementary	\$1,803,081	\$2,487,446	\$1,871,150	\$2,056,529	14.1%	-17.3%	9.9%
11200	Regular Programs	Middle/Junior High	\$298,895	\$1,027,615	\$832,585	\$937,291	213.6%	-8.8%	12.6%
11300	Regular Programs	High School	\$1,264,258	\$1,363,404	\$1,259,905	\$1,304,990	3.2%	-4.3%	3.6%
11350	Regular Programs	High School - Academic Honors Diploma	\$3,000	\$11,918	\$38,989	\$38,989	1199.6%	227.1%	0.0%
11410	Regular Programs	Vocational Education - Agriculture A	\$0	\$0	\$0	\$2,563	NA	NA	NA
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$56,453	\$71,932	\$13,505	\$16,966	-69.9%	-76.4%	25.6%
11470	Regular Programs	Vocational Education - Business Education	\$94,751	\$118,912	\$119,875	\$126,376	33.4%	6.3%	5.4%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$109,441	\$137,386	\$108,630	\$119,767	9.4%	-12.8%	10.3%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$86,226	\$88,155	NA	NA	2.2%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$0	\$0	\$10,495	\$0	NA	NA	-100.0%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$16,235	\$40,351	\$24,843	\$21,278	31.1%	-47.3%	-14.4%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$393,278	\$117,075	\$431,167	\$360,020	-8.5%	207.5%	-16.5%
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$0	\$0	\$135	\$0	NA	NA	-100.0%
12330	Special Programs	Physical Impairment - Visual Impairment	\$0	\$0	\$4,167	\$1,283	NA	NA	-69.2%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$115	\$3,669	\$9,185	NA	7894.1%	150.4%
12350	Special Programs	Physical Impairment - Homebound	\$6,758	\$5,790	\$9,756	\$7,663	13.4%	32.4%	-21.5%
12410	Special Programs	Emotional Disabilities - Full Time	\$0	\$186,148	\$121,888	\$135,903	NA	-27.0%	11.5%
12520	Special Programs	Culturally Different - Compensatory	\$4,000	\$5,383	\$0	\$8,990	124.7%	67.0%	NA
12610	Special Programs	Learning Disability	\$2,304	\$224,036	\$341,535	\$371,225	16010.8%	65.7%	8.7%
12810	Special Programs	Special Education Preschool	\$83,210	\$65,327	\$77,469	\$107,818	29.6%	65.0%	39.2%
12900	Special Programs	Other Special Programs	\$44,265	\$36,349	\$106,744	\$151,827	243.0%	317.7%	42.2%
13300	Adult/Continuing Education Programs	Occupational Programs	\$0	\$100	\$0	\$0	NA	-100.0%	NA
14100	Summer School Programs	Elementary	\$0	\$0	\$8,511	\$2,496	NA	NA	-70.7%
14300	Summer School Programs	High School	\$17,534	\$9,631	\$12,607	\$18,532	5.7%	92.4%	47.0%
16100	Remediation	Remediation Testing	\$200	\$0	\$0	\$0	-100.0%	NA	NA
16200	Remediation	Preventive Remediation	\$33,604	\$2,824	\$135,547	\$148,778	342.7%	5169.2%	9.8%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$0	\$0	\$617	\$38,990	NA	NA	6222.7%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$55,435	\$112,319	\$103,569	\$63,000	13.6%	-43.9%	-39.2%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$210,415	\$130,606	\$91,141	\$89,287	-57.6%	-31.6%	-2.0%
17600	Payments to Other Governmental Units Within State	Joint Services and Supply - Other	\$0	\$15,712	\$6,390	\$6,656	NA	-57.6%	4.2%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$25,449	\$43,666	\$50,113	\$33,433	31.4%	-23.4%	-33.3%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$988	\$1,479	\$3,624	\$69,900	6974.9%	4626.0%	1829.0%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$3,000	\$180	\$0	\$0	-100.0%	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$150,811	\$164,928	\$160,596	\$173,210	14.9%	5.0%	7.9%
22230	Instruction	Library/Media Services - Audiovisual	\$623	\$1,285	\$674	\$365	-41.4%	-71.6%	-45.8%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$98,308	\$0	\$0	NA	-100.0%	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$166,746	(\$60,976)	\$33,278	\$191,283	14.7%	413.7%	474.8%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$0	\$3,362	NA	NA	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$183,710	\$308,432	\$146,892	NA	-20.0%	-52.4%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$1,930	\$1,965	\$0	\$0	-100.0%	-100.0%	NA
25590	Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$168,956	\$0	\$0	\$0	-100.0%	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$257,808	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$5,273,425	\$7,012,897	\$6,546,664	\$6,995,856	32.7%	-0.2%	6.9%
Student Instructional Support									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$11,484	\$28,871	\$2,101	\$8,693	-24.3%	-69.9%	313.7%
21220	Students	Guidance Services - Counseling Services	\$88,087	\$228,018	\$176,671	\$187,349	112.7%	-17.8%	6.0%
21230	Students	Guidance Services - Appraisal Services	\$27	\$3,377	\$0	\$100	274.5%	-97.0%	NA
21340	Students	Health Services - Nurse Services	\$32,408	\$45,884	\$74,846	\$83,981	159.1%	83.0%	12.2%
21420	Students	Psychological Services - Psychological Testing	\$35,175	\$43,986	\$39,871	\$46,930	33.4%	6.7%	17.7%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$36,139	\$43,483	\$940	\$940	-97.4%	-97.8%	0.0%
21810	Students	Special Ed. Administration - Service Area Direction	\$0	\$73,668	\$79,789	\$83,562	NA	13.4%	4.7%

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$54,667	\$25,021	\$28,988	\$29,921	-45.3%	19.6%	3.2%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$1,130	\$2,226	\$2,074	NA	83.5%	-6.8%
24100	School Administration	Office of The Principal	\$416,828	\$703,525	\$660,290	\$727,232	74.5%	3.4%	10.1%
Student Instructional Support Total			\$674,815	\$1,196,961	\$1,065,722	\$1,170,782	73.5%	-2.2%	9.9%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$18,769	\$24,473	\$28,976	\$25,539	36.1%	4.4%	-11.9%
23120	General Administration	Board of Education - Service Area Assistants	\$605	\$822	\$0	\$0	-100.0%	-100.0%	NA
23150	General Administration	Board of Education - Legal Services	\$17,140	\$12,770	\$17,262	\$7,741	-54.8%	-39.4%	-55.2%
23160	General Administration	Board of Education - Promotion Expenses	\$26,181	\$14,013	\$14,624	\$26,093	-0.3%	86.2%	78.4%
23190	General Administration	Board of Education - Other Governing Body Services	\$12,335	\$0	\$260	\$411	-96.7%	NA	58.1%
23210	General Administration	Executive Administration - Office of The Superintendent	\$186,405	\$255,934	\$247,308	\$263,974	41.6%	3.1%	6.7%
23220	General Administration	Executive Administration - Community Relations	\$3,085	\$0	\$0	\$0	-100.0%	NA	NA
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$2,661	\$0	\$0	NA	-100.0%	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$7,420	\$4,695	\$39,227	\$33,470	351.1%	612.9%	-14.7%
25130	Central Services	Fiscal Services - Budgeting	\$0	\$0	\$95	\$0	NA	NA	-100.0%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$22,177	\$102,129	\$48,995	\$49,341	122.5%	-51.7%	0.7%
25150	Central Services	Fiscal Services - Payroll Services	\$38,442	\$45,733	\$65,233	\$71,006	84.7%	55.3%	8.8%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$2,153	\$0	\$0	NA	-100.0%	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$1,055	\$1,633	\$0	\$0	-100.0%	-100.0%	NA
25199	Central Services	Fiscal Services - Other - Other	\$0	\$139,935	\$0	\$0	NA	-100.0%	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$2,667	\$120	\$380	NA	-85.7%	216.8%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$154,284	\$0	NA	NA	-100.0%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$3,061	\$8,754	NA	NA	186.0%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$16,439	\$11,224	NA	NA	-31.7%
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$16,837	\$0	\$0	NA	-100.0%	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$2,500	\$412	\$0	\$0	-100.0%	-100.0%	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$931,533	\$1,332,764	\$1,212,205	\$1,241,770	33.3%	-6.8%	2.4%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$15,751	\$2,207	\$5,057	\$5,337	-66.1%	141.9%	5.5%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$109,548	\$91,659	\$164,177	\$147,228	34.4%	60.6%	-10.3%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$401	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$93,644	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$9,017	\$5,281	\$40,425	\$70,714	684.3%	1239.0%	74.9%
26700	Operation and Maintenance of Plant Services	Insurance	\$59,373	\$84,003	\$208,215	\$165,561	178.8%	97.1%	-20.5%
27010	Student Transportation	Service Area Direction	\$49,850	\$76,273	\$36,971	\$31,962	-35.9%	-58.1%	-13.5%
27100	Student Transportation	Vehicle Operation	\$209,515	\$370,329	\$431,815	\$459,606	119.4%	24.1%	6.4%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$190,418	\$258,783	\$285,610	\$305,029	60.2%	17.9%	6.8%
27400	Student Transportation	Purchase of School Buses	\$273,815	\$259,616	\$493,168	\$328,481	20.0%	26.5%	-33.4%
27500	Student Transportation	Insurance on Buses	\$62,301	\$26,362	\$17,658	\$0	-100.0%	-100.0%	-100.0%
27700	Student Transportation	Contracted Transportation Services	\$886	\$1,732	\$3,120	\$3,504	295.6%	102.3%	12.3%
27900	Student Transportation	Other Student Transportation Services	\$75,018	\$112,054	\$81,577	\$96,345	28.4%	-14.0%	18.1%
27910	Student Transportation	Bus Driver Training	\$793	\$4,672	\$318	\$642	-19.1%	-86.3%	101.6%
31100	Food Services Operations	Service Area Direction	\$36,108	\$313,265	\$375,811	\$406,788	1026.6%	29.9%	8.2%
31200	Food Services Operations	Food Preparation and Dispensing	\$226,774	\$0	\$0	\$0	-100.0%	NA	NA
31400	Food Services Operations	Food Purchases	\$176,318	\$258,225	\$292,854	\$324,071	83.8%	25.5%	10.7%
31900	Food Services Operations	Other Food Services	\$26,554	\$30,761	\$31,359	\$44,592	67.9%	45.0%	42.2%
Overhead and Operational Total			\$2,883,730	\$3,854,850	\$4,316,228	\$4,129,564	43.2%	7.1%	-4.3%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$2,822	\$0	\$0	\$0	-100.0%	NA	NA
33200	Category not Specified	Community Recreation	\$25,791	\$4,328	\$0	\$0	-100.0%	-100.0%	NA
33400	Category not Specified	Athletic Coaches	\$95,388	\$107,689	\$64,550	\$84,021	-11.9%	-22.0%	30.2%
33990	Other Community Services	Other	\$10,646	\$11,739	\$0	\$0	-100.0%	-100.0%	NA
41000	Category not Specified	Land Acquisition and Development	\$32,518	\$0	\$0	\$0	-100.0%	NA	NA

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Account							Percent Change					
							2006 to	2009 to	2015 to			
						FY 2006	FY 2009	FY 2015	FY 2016	2016	2016	2016
43000	Category not Specified	Professional Services	\$23,942	\$14,342	\$9,197	\$29,334	22.5%	104.5%	218.9%			
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$2,675,186	\$189,542	\$585,105	\$291,302	-89.1%	53.7%	-50.2%			
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$52,267	\$9,555	\$333,052	\$248,103	374.7%	2496.5%	-25.5%			
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$88,768	\$151,280	\$12,344	\$13,689	-84.6%	-91.0%	10.9%			
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$0	\$33,388	\$3,500	NA	NA	-89.5%			
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$327,795	\$220,061	\$333,375	\$721,912	120.2%	228.1%	116.5%			
49000	Category not Specified	Other Facilities Acq. and Construction	\$165,217	\$0	\$6,321	\$0	-100.0%	NA	-100.0%			
51100	Principal on Debt	Bonds	\$0	\$15,000	\$235,000	\$75,000	NA	400.0%	-68.1%			
52100	Interest on Debt	Bonds	\$0	\$159,281	\$463,840	\$381,615	NA	139.6%	-17.7%			
52200	Interest on Debt	Temporary Loans	\$2,153	\$60,962	\$0	\$0	-100.0%	-100.0%	NA			
53100	Lease Rental	Buildings-Principal	\$1,233,718	\$686,048	\$570,634	\$720,669	-41.6%	5.0%	26.3%			
53150	Lease Rental	Buildings-Interest	\$0	\$537,579	\$395,366	\$423,353	NA	-21.2%	7.1%			
53400	Lease Rental	Other-Principal	\$0	\$400	\$750	\$750	NA	87.5%	0.0%			
54200	Advancements and Obligations	Common School Fund - Principal	\$410,647	\$615,678	\$382,195	\$392,757	-4.4%	-36.2%	2.8%			
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$0	\$252,317	\$261,808	NA	NA	3.8%			
59200	Other Debt Services Obligations	Bank Fee	\$13,751	\$0	\$0	\$0	-100.0%	NA	NA			
60700	Category not Specified	Scholarships	\$0	\$0	\$14,000	\$14,000	NA	NA	0.0%			
Non Operational Total			\$5,160,609	\$2,783,485	\$3,691,433	\$3,661,812	-29.0%	31.6%	-0.8%			
Prorated by Fund												
26491 - SAA	NA	PERF - 2007 Account Code	\$48,936	\$0	\$0	\$0	NA	NA	NA			
26491 - SIS	NA	PERF - 2007 Account Code	\$5,933	\$0	\$0	\$0	NA	NA	NA			
26491 - O&O	NA	PERF - 2007 Account Code	\$25,725	\$0	\$0	\$0	NA	NA	NA			
26491 - NO	NA	PERF - 2007 Account Code	\$1,257	\$0	\$0	\$0	NA	NA	NA			
26492 - SAA	NA	Social Security - 2007 Account Code	\$320,804	\$0	\$0	\$0	NA	NA	NA			
26492 - SIS	NA	Social Security - 2007 Account Code	\$44,794	\$0	\$0	\$0	NA	NA	NA			
26492 - O&O	NA	Social Security - 2007 Account Code	\$72,767	\$0	\$0	\$0	NA	NA	NA			
26492 - NO	NA	Social Security - 2007 Account Code	\$9,497	\$0	\$0	\$0	NA	NA	NA			
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$34,572	\$0	\$0	\$0	NA	NA	NA			
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$5,124	\$0	\$0	\$0	NA	NA	NA			
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$5,655	\$0	\$0	\$0	NA	NA	NA			
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$1,078	\$0	\$0	\$0	NA	NA	NA			
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$340,446	\$0	\$0	\$0	NA	NA	NA			
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$49,210	\$0	\$0	\$0	NA	NA	NA			
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$96,739	\$0	\$0	\$0	NA	NA	NA			
26494 - NO	NA	Group Insurance - 2007 Account Code	\$10,431	\$0	\$0	\$0	NA	NA	NA			
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$205	\$0	\$0	\$0	NA	NA	NA			
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$30	\$0	\$0	\$0	NA	NA	NA			
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$34	\$0	\$0	\$0	NA	NA	NA			
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$6	\$0	\$0	\$0	NA	NA	NA			
Prorated by Fund Total			\$1,073,244	\$0	\$0	\$0	NA	NA	NA			