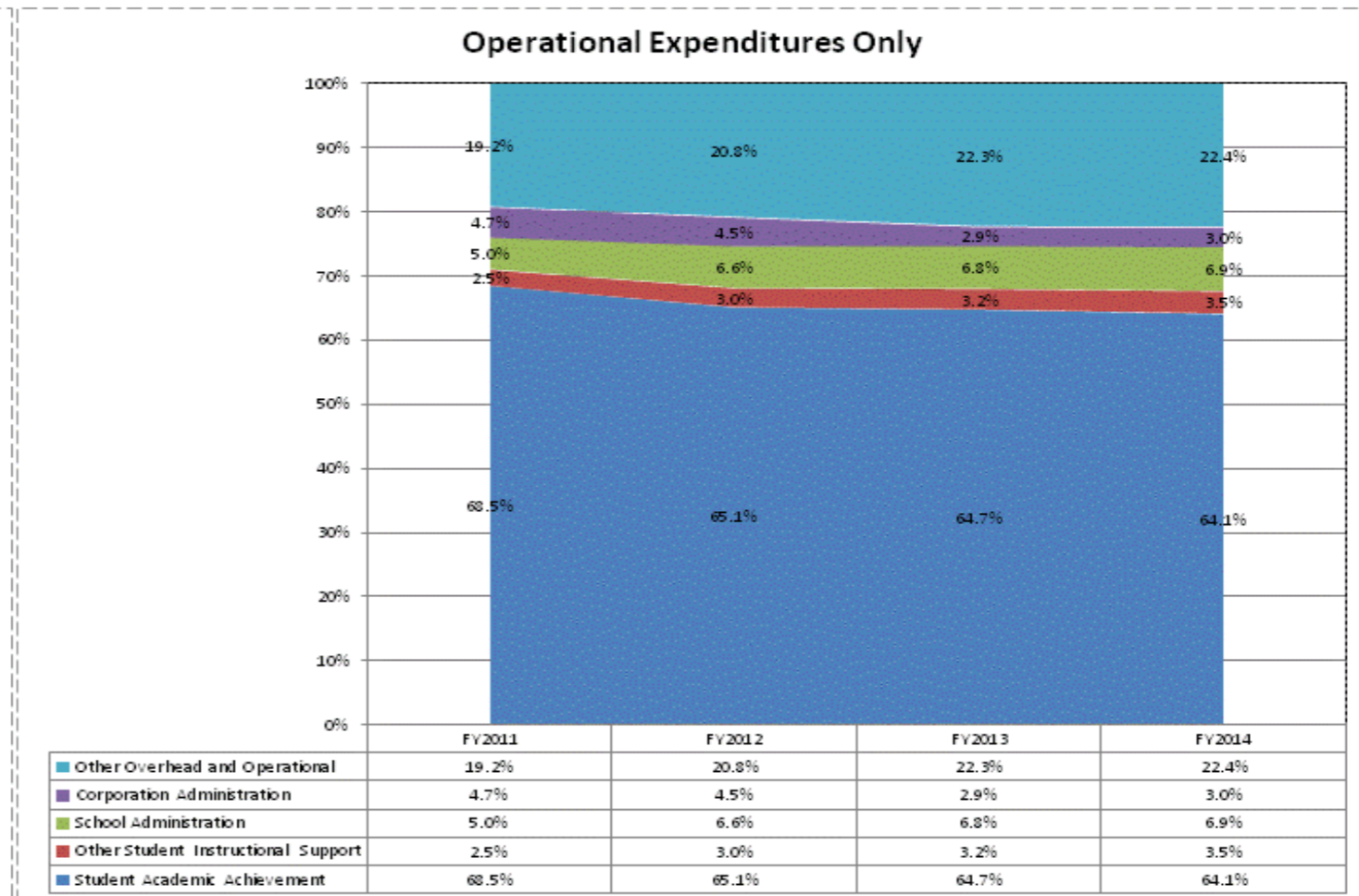
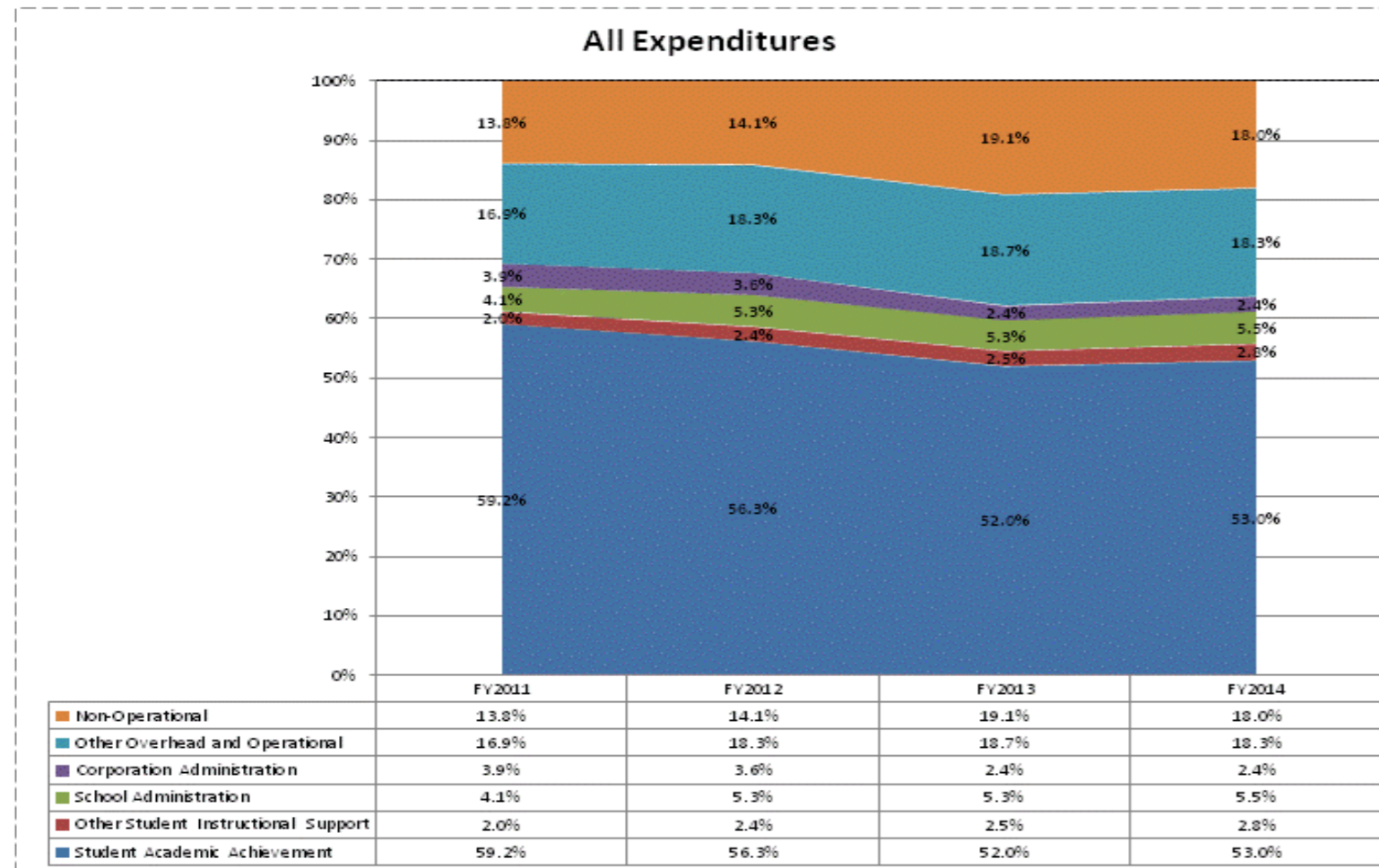


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Garrett-Keyser-Butler Com (1820)

Garrett-Keyser-Butler Com (1820)	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	\$10,905,702	58.4%	\$13,126,381	58.4%	\$10,091,273	52.0%	\$10,059,463	53.0%
Student Instructional Support	\$1,262,461	6.8%	\$1,432,683	6.4%	\$1,500,940	7.7%	\$1,566,547	8.3%
Overhead and Operational Nonoperational	\$4,127,903	22.1%	\$4,633,177	20.6%	\$4,092,832	21.1%	\$3,934,896	20.7%
Nonoperational	\$2,381,490	12.8%	\$3,279,354	14.6%	\$3,711,065	19.1%	\$3,425,207	18.0%
Grand Total	\$18,677,556		\$22,471,595		\$19,396,110		\$18,986,113	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	65.1%	64.8%	59.8%	61.2%



School Corporation Expenditures by Expenditure Type
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Garrett-Keyser-Butler Com (1820)

<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							
11050 Regular Programs; Full Day Kindergarten	\$37,389	\$223,218	\$332,432	\$329,306	> 500%	48%	-1%
11100 Regular Programs; Elementary	\$1,606,104	\$2,050,013	\$1,971,773	\$2,081,776	30%	2%	6%
11200 Regular Programs; Middle/Junior High	\$977,734	\$1,324,056	\$1,544,109	\$1,426,869	46%	8%	-8%
11300 Regular Programs; High School	\$1,383,331	\$2,023,623	\$1,969,296	\$1,806,503	31%	-11%	-8%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$42,775	\$61,284	\$61,235	N/A	43%	0%
11410 Vocational Education; Agriculture A	\$57,755	\$67,942	\$44,607	\$44,857	-22%	-34%	1%
11430 Vocational Education; Distributive Education	\$0	\$0	\$0	\$67,723	N/A	N/A	N/A
11450 Vocational Education; Consumer and Homemaking	\$57,763	\$73,191	\$0	\$0	-100%	-100%	N/A
11470 Vocational Education; Business Education	\$0	\$0	\$0	\$69,153	N/A	N/A	N/A
11480 Vocational Education; Industrial Education A	\$60,684	\$74,453	\$70,172	\$68,239	12%	-8%	-3%
11490 Vocational Education; Industrial Education B	\$115,790	\$78,993	\$79,625	\$105,438	-9%	33%	32%
11510 Vocational Education; Cooperative Education	\$45,144	\$58,915	\$41,763	\$51,576	14%	-12%	23%
11590 Other Vocational Education Programs	\$1,316,601	\$2,910,741	\$0	\$0	-100%	-100%	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$30,438	\$161,041	\$165,393	N/A	443%	3%
12110 Gifted And Talented; Gifted and Talented	\$2,752	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$57,973	\$28,089	\$32,701	N/A	-44%	16%
12210 Mental Disabilities; Mild Mental Disabilities	\$825,643	\$1,035,722	\$828,263	\$740,059	-10%	-29%	-11%
12510 Culturally Different; Communication Disorders	\$57,482	\$27,746	\$122,581	\$117,316	104%	323%	-4%
12900 Other Special Programs	\$1,064,432	\$1,291,303	\$1,486,612	\$1,461,240	37%	13%	-2%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$244,884	\$325,023	\$0	\$0	-100%	-100%	N/A
13600 Adult/Continuing Education Programs; Special Interest Programs	\$655	\$797	\$802	\$775	18%	-3%	-3%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$15,348	\$15,425	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$0	\$10,729	\$9,925	\$4,527	N/A	-58%	-54%
14200 Summer School Programs; Middle/Junior High School	\$0	\$10,441	\$8,288	\$2,758	N/A	-74%	-67%
14300 Summer School Programs; High School	\$8,632	\$24,559	\$18,227	\$19,115	121%	-22%	5%
16200 Preventive Remediation	\$57,207	\$41,201	\$34,380	\$18,571	-68%	-55%	-46%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$59,998	\$21,271	\$33,047	N/A	-45%	55%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$144,591	\$206,175	\$225,215	\$234,241	62%	14%	4%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$111,717	\$232,719	\$156,091	\$248,084	122%	7%	59%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$200,000	\$104,625	\$0	\$0	-100%	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$16,525	\$29,228	\$113,659	\$29,649	79%	1%	-74%
22130 Improvement of Instruction; Instructional Staff Training	\$27,936	\$39,691	\$22,547	\$30,813	10%	-22%	37%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$26,927	\$0	\$0	N/A	-100%	N/A
22220 Library/Media Services; School Library	\$210,275	\$244,860	\$155,093	\$106,809	-49%	-56%	-31%
22230 Library/Media Services; Audiovisual	\$73,725	\$43,837	\$12,540	\$1,340	-98%	-97%	-89%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$119,209	\$231,016	\$243,911	\$270,624	127%	17%	11%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$19,094	\$3,395	N/A	N/A	-82%
22360 Instruction, Related Technology; Network Support	\$4,384	\$0	\$27,321	\$24,260	453%	N/A	-11%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$79,138	\$84,690	\$78,020	N/A	-1%	-8%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$1,712	\$47,988	N/A	N/A	> 500%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$0	\$2,156	\$10,218	N/A	N/A	374%
25525 Computers Purchased in Lieu of Textbooks	\$0	\$0	\$172,050	\$238,916	N/A	N/A	39%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$10,751	\$28,889	\$20,654	\$26,928	150%	-7%	30%
26497 2007 Account Code - Teachers Retirement Fund	\$402,746	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$9,257,190	\$13,126,381	\$10,091,273	\$10,059,463	9%	-23%	0%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$19,241	\$0	\$10,000	\$7,000	-64%	N/A	-30%

School Corporation Expenditures by Expenditure Type
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Garrett-Keyser-Butler Com (1820)

<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>
21220 Guidance Services; Counseling Services	\$236,763	\$396,132	\$374,151	\$375,211	58%	-5%	0%
21340 Health Services; Nurse Services	\$30,772	\$46,628	\$47,860	\$70,653	130%	52%	48%
21390 Health Services; Other Health Services	\$0	\$0	\$1,432	\$1,275	N/A	N/A	-11%
21430 Psychological Counseling	\$825	\$0	\$500	\$0	-100%	N/A	-100%
21990 Other Support Services, Students; Other Student Services	\$58,465	\$58,220	\$48,584	\$70,657	21%	21%	45%
24100 Office of The Principal	\$626,015	\$830,098	\$897,849	\$929,841	49%	12%	4%
24900 Other Support Services, School Administration	\$60,577	\$101,605	\$120,564	\$111,911	85%	10%	-7%
Student Instructional Support Total	\$1,032,658	\$1,432,683	\$1,500,940	\$1,566,547	52%	9%	4%
Overhead and Operational							
23150 Board of Education; Legal Services	\$11,482	\$6,823	\$5,669	\$4,373	-62%	-36%	-23%
23160 Board of Education; Promotion Expenses	\$4,271	\$1,489	\$1,772	\$3,154	-26%	112%	78%
23210 Executive Administration; Office of The Superintendent	\$257,773	\$359,796	\$365,362	\$389,175	51%	8%	7%
23220 Executive Administration; Community Relations	\$0	\$0	\$12,400	\$8,499	N/A	N/A	-31%
23290 Executive Administration; Other Executive Administration Services	\$338,726	\$496,429	\$25,721	\$27,731	-92%	-94%	8%
25150 Fiscal Services; Payroll Services	\$0	\$1,050	\$0	\$0	N/A	-100%	N/A
25191 Other Fiscal Services; Refund of Revenue	\$492	\$1,703	\$95	\$135	-73%	-92%	43%
25192 Other Fiscal Services; Petty Cash	\$151	\$100	\$200	\$100	-34%	0%	-50%
25199 Other Fiscal Services; Other	\$0	\$536	\$104	\$500	N/A	-7%	380%
25740 Personnel Services; Noninstructional Personnel Training	\$0	\$1,128	\$0	\$0	N/A	-100%	N/A
25750 Personnel Services; Health Services	\$720	\$2,125	\$45,858	\$31,217	> 500%	> 500%	-32%
25920 Ditch Assessments	\$5	\$0	\$168	\$166	> 500%	N/A	-1%
25940 Settlements	\$5,000	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,407,721	\$1,785,841	\$1,355,405	\$1,468,246	4%	-18%	8%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$68,395	\$68,228	\$30,023	\$20,126	-71%	-71%	-33%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$118,967	\$134,291	\$100,345	\$76,619	-36%	-43%	-24%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$420	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$127,118	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$177,273	\$140,662	\$110,097	\$113,595	-36%	-19%	3%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$7,175	\$0	N/A	N/A	-100%
27010 Student Transportation; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
27100 Student Transportation; Vehicle Operation	\$299,326	\$463,921	\$473,396	\$516,917	73%	11%	9%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$143,983	\$147,700	\$218,207	\$238,016	65%	61%	9%
27400 Student Transportation; Purchase of School Buses	\$76,114	\$259,067	\$255,195	\$82,519	8%	-68%	-68%
27500 Student Transportation; Insurance on Buses	\$18,102	\$0	\$22,626	\$33,128	83%	N/A	46%
27700 Student Transportation; Contracted Transportation Services	\$70,598	\$7,663	\$6,336	\$6,215	-91%	-19%	-2%
27900 Student Transportation; Other Student Transportation Services	\$9,363	\$4,474	\$7,393	\$7,126	-24%	59%	-4%
31100 Food Services Operations; Service Area Direction	\$0	\$0	\$22,683	\$6,904	N/A	N/A	-70%
31200 Food Services Operations; Food Preparation and Dispensing	\$289,864	\$385,878	\$447,264	\$438,354	51%	14%	-2%
31400 Food Services Operations; Food Purchases	\$295,056	\$363,782	\$578,615	\$461,771	57%	27%	-20%
31900 Other Food Services	\$0	\$490	\$723	\$309	N/A	-37%	-57%
Overhead and Operational Total	\$3,720,919	\$4,633,177	\$4,092,832	\$3,934,896	6%	-15%	-4%
Nonoperational							
33400 Athletic Coaches	\$149,663	\$195,214	\$175,827	\$177,951	19%	-9%	1%
33600 Nonpublic School Pupil Services	\$4,190	\$3,825	\$2,150	\$1,867	-55%	-51%	-13%
33990 Other Community Services; Other	\$4,116	\$451	\$0	\$0	-100%	-100%	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$3,000	\$23,170	\$29,754	\$34,704	> 500%	50%	17%
43000 Facilities Acquisition and Construction; Professional Services	\$125,252	\$140,011	\$25,215	\$16,671	-87%	-88%	-34%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$207,935	\$779,421	\$376,477	\$533,328	156%	-32%	42%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$149,829	\$153,063	N/A	N/A	2%

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<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>
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$181,642	\$265,734	\$29,353	\$36,148	-80%	-86%	23%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$401,567	\$79,768	N/A	N/A	-80%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$100,244	\$219,616	\$101,258	\$181,316	81%	-17%	79%
51100 Debt Services; Principal on Debt; Bonds	\$105,000	\$164,600	\$128,955	\$0	-100%	-100%	-100%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$61,351	\$0	N/A	N/A	-100%
52100 Debt Services; Interest on Debt; Bonds	\$71,680	\$52,680	\$4,350	\$0	-100%	-100%	-100%
52200 Debt Services; Interest on Debt; Temporary Loans	\$8,786	\$28,743	\$16,045	\$2,167	-75%	-92%	-86%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,337,668	\$1,347,041	\$1,348,633	\$832,720	-38%	-38%	-38%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$855,301	\$1,366,324	N/A	N/A	60%
54200 Common School Fund; Principal	\$45,978	\$57,948	\$0	\$0	-100%	-100%	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$400	\$400	\$0	\$0	-100%	-100%	N/A
60700 Nonprogramed Charges; Scholarships	\$500	\$500	\$5,000	\$9,182	> 500%	> 500%	84%
Nonoperational Total	\$2,346,053	\$3,279,354	\$3,711,065	\$3,425,207	46%	4%	-8%
Prorated By Fund							
26491 2007 Account Code - PERF	\$219,033	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$697,352	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$103,367	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,132,512	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$9,287	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$159,185	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,320,735	\$0	\$0	\$0	N/A	N/A	N/A