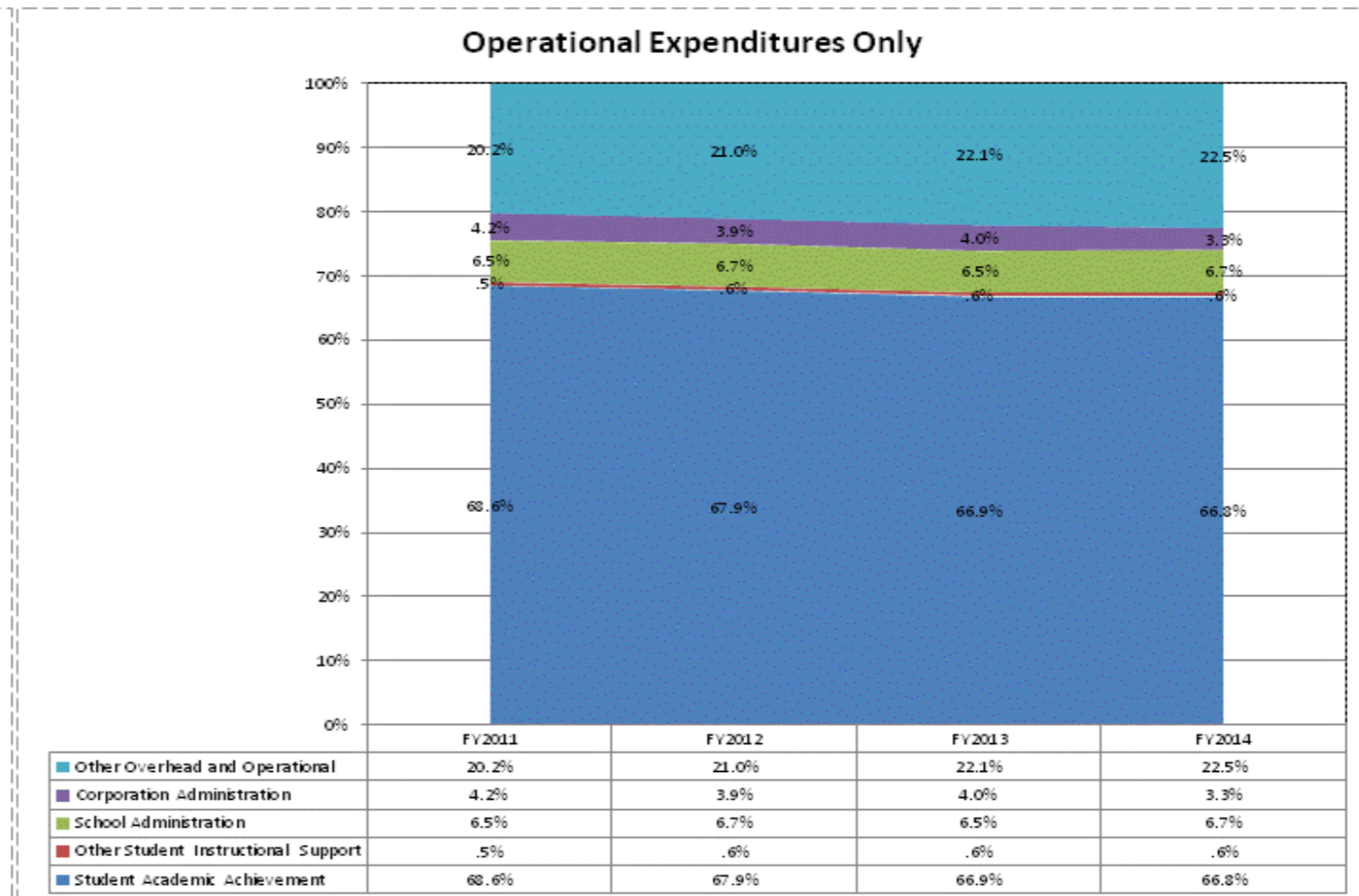
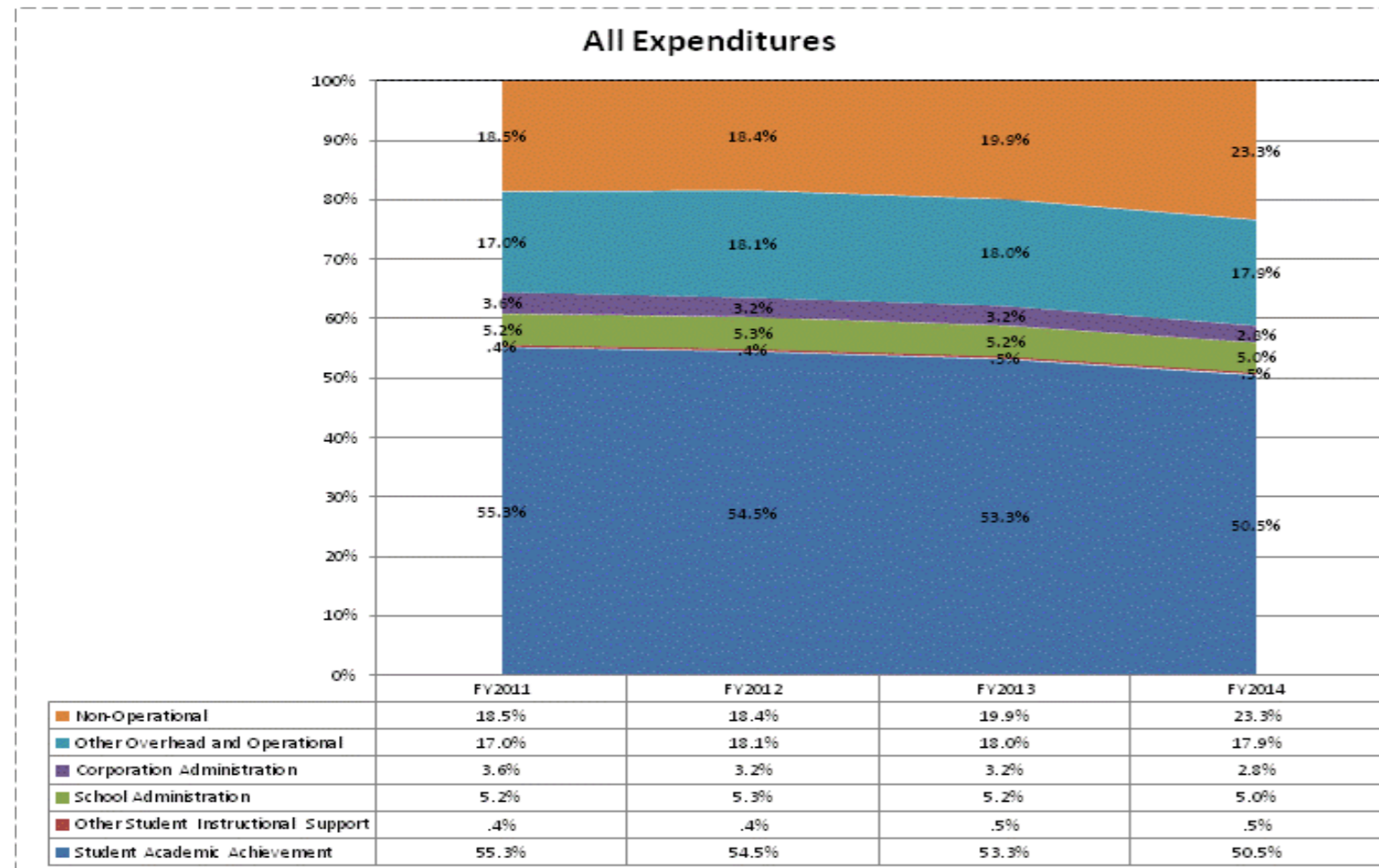


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Greenwood Community Sch Corp (4245)

| Greenwood Community Sch Corp (4245) | 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 | \$17,842,623 | 54.9% | \$18,548,001 | 53.8% | \$19,555,246 | 53.3% | \$19,958,038 | 50.5% |
| Student Instructional Support | \$1,709,419 | 5.3% | \$2,007,387 | 5.8% | \$2,071,235 | 5.6% | \$2,175,279 | 5.5% |
| Overhead and Operational Nonoperational | \$6,732,074 | 20.7% | \$7,563,917 | 21.9% | \$7,798,537 | 21.2% | \$8,142,121 | 20.6% |
| Nonoperational | \$6,192,516 | 19.1% | \$6,383,113 | 18.5% | \$7,295,914 | 19.9% | \$9,222,536 | 23.3% |
| Grand Total | \$32,476,632 | | \$34,502,417 | | \$36,720,932 | | \$39,497,975 | |

| Student Instructional Expenditures (Academic Achievement plus Support) | FY 2006 | FY 2009 | FY 2013 | FY 2014 |
|--|---------|---------|---------|---------|
| | 60.2% | 59.6% | 58.9% | 56.0% |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Greenwood Community Sch Corp (4245)

| <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 | \$0 | \$236,064 | \$767,081 | \$736,824 | N/A | 212% | -4% |
| 11100 Regular Programs; Elementary | \$4,892,128 | \$7,157,100 | \$6,769,099 | \$6,440,649 | 32% | -10% | -5% |
| 11200 Regular Programs; Middle/Junior High | \$2,350,114 | \$3,337,217 | \$3,220,580 | \$3,238,882 | 38% | -3% | 1% |
| 11300 Regular Programs; High School | \$3,516,268 | \$4,572,778 | \$4,136,589 | \$4,237,497 | 21% | -7% | 2% |
| 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$39,503 | \$109,587 | \$477,050 | \$648,220 | > 500% | 492% | 36% |
| 11910 Other Regular Programs; Competency Testing | \$109 | -\$2,616 | \$0 | \$750 | > 500% | N/A | N/A |
| 12110 Gifted And Talented; Gifted and Talented | \$69,551 | \$30,984 | \$28,417 | \$21,922 | -68% | -29% | -23% |
| 12150 Gifted And Talented; High Ability Student Programs | \$0 | \$43,971 | \$34,591 | \$48,509 | N/A | 10% | 40% |
| 12210 Mental Disabilities; Mild Mental Disabilities | \$1,350,088 | \$1,746,183 | \$960,242 | \$1,020,373 | -24% | -42% | 6% |
| 12230 Mental Disabilities; Severe Mental Disabilities | \$0 | \$0 | \$1,187 | \$1,949 | N/A | N/A | 64% |
| 12320 Physical Impairment; Multiple Disabilities | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 12350 Physical Impairment; Homebound | \$1,625 | \$5,048 | \$6,697 | \$15,157 | > 500% | 200% | 126% |
| 12410 Emotional Disabilities; Emotional Disabilities; Full Time | \$0 | \$0 | \$118,932 | \$130,880 | N/A | N/A | 10% |
| 12510 Culturally Different; Communication Disorders | \$15,038 | \$37,961 | \$9,069 | \$19,367 | 29% | -49% | 114% |
| 12520 Culturally Different; Compensatory | \$0 | \$9,660 | \$0 | \$0 | N/A | -100% | N/A |
| 12610 Learning Disability | \$0 | \$0 | \$1,058,996 | \$1,214,520 | N/A | N/A | 15% |
| 12710 Equal Opportunity At Risk | \$164,785 | \$276,448 | \$318,684 | \$354,560 | 115% | 28% | 11% |
| 12810 Special Education Preschool | \$115,500 | \$45,375 | \$0 | \$3,528 | -97% | -92% | N/A |
| 12900 Other Special Programs | \$27,987 | \$18,072 | \$3,544 | \$2,852 | -90% | -84% | -20% |
| 14300 Summer School Programs; High School | \$8,800 | \$23,701 | \$22,202 | \$15,200 | 73% | -36% | -32% |
| 16100 Remediation Testing | \$41,216 | \$18,086 | \$4,722 | \$4,232 | -90% | -77% | -10% |
| 16200 Preventive Remediation | \$63,372 | \$63,881 | \$60,737 | \$59,898 | -5% | -6% | -1% |
| 17100 Payments to Other Governmental Units Within State; Transfer Tuition | \$0 | \$0 | \$0 | \$1,822 | N/A | N/A | N/A |
| 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$299,899 | \$185,865 | \$269,576 | \$326,422 | 9% | 76% | 21% |
| 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$352,215 | \$178,889 | \$606,015 | \$529,186 | 50% | 196% | -13% |
| 17800 Payments to Other Governmental Units Within State; Payments to Charter Schools | \$6,956 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 17900 Payments to Other Governmental Units Within State; Other | \$0 | \$1,552 | \$0 | \$798 | N/A | -49% | N/A |
| 22110 Improvement of Instruction; Service Area Direction | \$0 | \$10,536 | \$0 | \$0 | N/A | -100% | N/A |
| 22120 Improvement of Instruction; Instruction and Curriculum Development | \$17,445 | \$25,617 | \$26,008 | \$30,433 | 74% | 19% | 17% |
| 22130 Improvement of Instruction; Instructional Staff Training | \$108,997 | \$64,918 | \$140,688 | \$113,035 | 4% | 74% | -20% |
| 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$455 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 22220 Library/Media Services; School Library | \$71,912 | \$61,570 | \$55,776 | \$39,990 | -44% | -35% | -28% |
| 22370 Instruction, Related Technology; Hardware Maintenance and Support | \$0 | \$0 | \$224,569 | \$241,339 | N/A | N/A | 7% |
| 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$326,894 | \$289,551 | \$234,196 | \$459,243 | 40% | 59% | 96% |
| 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$15,691 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 26497 2007 Account Code - Teachers Retirement Fund | \$674,402 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Student Academic Achievement Total | \$14,530,952 | \$18,548,001 | \$19,555,246 | \$19,958,038 | 37% | 8% | 2% |
| Student Instructional Support | | | | | | | |
| 21290 Guidance Services; Other Guidance Services | \$0 | \$0 | \$2,155 | \$1,042 | N/A | N/A | -52% |
| 21340 Health Services; Nurse Services | \$120,912 | \$182,974 | \$156,603 | \$177,341 | 47% | -3% | 13% |
| 21390 Health Services; Other Health Services | \$3,958 | \$4,476 | \$7,099 | \$4,295 | 9% | -4% | -39% |
| 21990 Other Support Services, Students; Other Student Services | \$0 | \$760 | \$266 | \$0 | N/A | -100% | -100% |
| 24100 Office of The Principal | \$1,239,852 | \$1,819,177 | \$1,905,112 | \$1,992,600 | 61% | 10% | 5% |
| Student Instructional Support Total | \$1,364,723 | \$2,007,387 | \$2,071,235 | \$2,175,279 | 59% | 8% | 5% |
| Overhead and Operational | | | | | | | |
| 23150 Board of Education; Legal Services | \$18,434 | \$27,063 | \$6,680 | \$21,730 | 18% | -20% | 225% |
| 23160 Board of Education; Promotion Expenses | \$0 | \$3,973 | \$4,814 | \$4,770 | N/A | 20% | -1% |
| 23190 Board of Education; Other Governing Body Services | \$14,750 | \$17,886 | \$19,652 | \$15,785 | 7% | -12% | -20% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Greenwood Community Sch Corp (4245)

| <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> |
|---|--------------------|--------------------|--------------------|--------------------|------------------------------|------------------------------|------------------------------------|
| 23210 Executive Administration; Office of The Superintendent | \$606,560 | \$934,110 | \$893,866 | \$948,340 | 56% | 2% | 6% |
| 23220 Executive Administration; Community Relations | \$25,936 | \$16,626 | \$295 | \$372 | -99% | -98% | 26% |
| 23290 Executive Administration; Other Executive Administration Services | \$49,119 | \$48,608 | \$85,281 | -\$119,966 | -344% | -347% | -241% |
| 25191 Other Fiscal Services; Refund of Revenue | \$5,900 | \$27 | \$12 | \$0 | -100% | -100% | -100% |
| 25193 Other Fiscal Services; Printed Forms | \$2,005 | \$870 | \$2,613 | \$1,353 | -33% | 56% | -48% |
| 25195 Other Fiscal Services; Bank Account Service Charge | \$0 | \$853 | \$328 | \$1,004 | N/A | 18% | 206% |
| 25199 Other Fiscal Services; Other | \$5,030 | \$17,944 | \$49,535 | \$91,929 | > 500% | 412% | 86% |
| 25400 Planning, Research, Development and Evaluation | \$3,303 | \$7,542 | \$14,266 | \$4,614 | 40% | -39% | -68% |
| 25750 Personnel Services; Health Services | \$0 | \$1,157 | \$0 | \$2,232 | N/A | 93% | N/A |
| 25860 Administrative Technology Services; Hardware Maintenance And Support | \$0 | \$0 | \$113,776 | \$116,319 | N/A | N/A | 2% |
| 25950 Other Assessments | \$0 | \$0 | \$53 | \$0 | N/A | N/A | -100% |
| 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$2,120,087 | \$2,868,891 | \$2,932,704 | \$3,263,766 | 54% | 14% | 11% |
| 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$555,297 | \$608,847 | \$244,578 | \$279,566 | -50% | -54% | 14% |
| 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$255 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26600 Operation and Maintenance of Plant Services; Security Services | \$3,600 | \$400 | \$360 | \$400 | -89% | 0% | 11% |
| 26700 Operation and Maintenance of Plant Services; Insurance | \$268,182 | \$137,679 | \$367,834 | \$186,746 | -30% | 36% | -49% |
| 27010 Student Transportation; Service Area Direction | \$85,694 | \$180,193 | \$214,420 | \$226,099 | 164% | 25% | 5% |
| 27100 Student Transportation; Vehicle Operation | \$480,530 | \$620,305 | \$657,999 | \$673,518 | 40% | 9% | 2% |
| 27300 Student Transportation; Vehicle Servicing and Maintenance | \$295,519 | \$405,076 | \$558,423 | \$590,322 | 100% | 46% | 6% |
| 27400 Student Transportation; Purchase of School Buses | \$304,318 | \$348,710 | \$189,986 | \$301,120 | -1% | -14% | 58% |
| 27500 Student Transportation; Insurance on Buses | \$40,554 | \$30,005 | \$57,339 | \$31,814 | -22% | 6% | -45% |
| 27900 Student Transportation; Other Student Transportation Services | \$28,880 | \$36,111 | \$25,996 | \$30,688 | 6% | -15% | 18% |
| 31100 Food Services Operations; Service Area Direction | \$0 | \$55,626 | \$63,140 | \$62,516 | N/A | 12% | -1% |
| 31200 Food Services Operations; Food Preparation and Dispensing | \$526,052 | \$691,927 | \$710,173 | \$842,274 | 60% | 22% | 19% |
| 31400 Food Services Operations; Food Purchases | \$552,118 | \$502,755 | \$583,708 | \$563,464 | 2% | 12% | -3% |
| 31900 Other Food Services | \$66,738 | \$733 | \$706 | \$1,346 | -98% | 84% | 91% |
| Overhead and Operational Total | \$6,058,860 | \$7,563,917 | \$7,798,537 | \$8,142,121 | 34% | 8% | 4% |
| Nonoperational | | | | | | | |
| 33400 Athletic Coaches | \$0 | \$270,296 | \$232,159 | \$241,288 | N/A | -11% | 4% |
| 33500 Welfare Activities Services | \$2,676 | \$1,465 | \$0 | \$0 | -100% | -100% | N/A |
| 33990 Other Community Services; Other | \$0 | \$4,751 | \$27,072 | \$25,172 | N/A | 430% | -7% |
| 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$21,976 | \$173,385 | \$928,564 | \$78,793 | 259% | -55% | -92% |
| 43000 Facilities Acquisition and Construction; Professional Services | \$161,370 | \$54,700 | \$260,679 | \$95,911 | -41% | 75% | -63% |
| 45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im | \$967,543 | \$1,138,071 | \$610,621 | \$3,124,410 | 223% | 175% | 412% |
| 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$160,240 | \$2,444 | \$11,842 | \$180 | -100% | -93% | -98% |
| 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$131,831 | \$112,167 | \$204,467 | \$191,498 | 45% | 71% | -6% |
| 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$21,911 | \$0 | \$26,141 | \$912,816 | > 500% | N/A | > 500% |
| 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$525,923 | \$706,996 | \$952,174 | \$803,024 | 53% | 14% | -16% |
| 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$104,913 | \$52,992 | \$84,100 | \$15,787 | -85% | -70% | -81% |
| 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del | \$680,000 | \$500,000 | \$655,455 | \$370,456 | -46% | -26% | -43% |
| 52100 Debt Services; Interest on Debt; Bonds | \$0 | \$0 | \$31,750 | \$31,750 | N/A | N/A | 0% |
| 52200 Debt Services; Interest on Debt; Temporary Loans | \$88,925 | \$79,801 | \$13,816 | \$9,051 | -90% | -89% | -34% |
| 52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt | \$274,959 | \$134,448 | \$37,702 | \$7,812 | -97% | -94% | -79% |
| 53100 Debt Services; Lease Rental; Buildings ; Principal | \$3,050,250 | \$3,150,598 | \$3,217,872 | \$3,309,485 | 8% | 5% | 3% |
| 59200 Other Debt Services Obligations; Bank Fee | \$0 | \$0 | \$0 | \$1,595 | N/A | N/A | N/A |
| 60700 Nonprogramed Charges; Scholarships | \$0 | \$1,000 | \$1,500 | \$3,508 | N/A | 251% | 134% |
| Nonoperational Total | \$6,192,516 | \$6,383,113 | \$7,295,914 | \$9,222,536 | 49% | 44% | 26% |
| Prorated By Fund | | | | | | | |
| 26491 2007 Account Code - PERF | \$202,268 | \$0 | \$0 | \$0 | N/A | N/A | N/A |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Greenwood Community Sch Corp (4245)

| <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> |
|--|--------------------|----------------|----------------|----------------|------------------------------|------------------------------|------------------------------------|
| 26492 2007 Account Code - Social Security | \$1,236,489 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26494 2007 Account Code - Group Insurance | \$2,595,969 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26498 2007 Account Code - Severance / Early Retirement Pay | \$294,856 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Prorated By Fund Total | \$4,329,582 | \$0 | \$0 | \$0 | N/A | N/A | N/A |