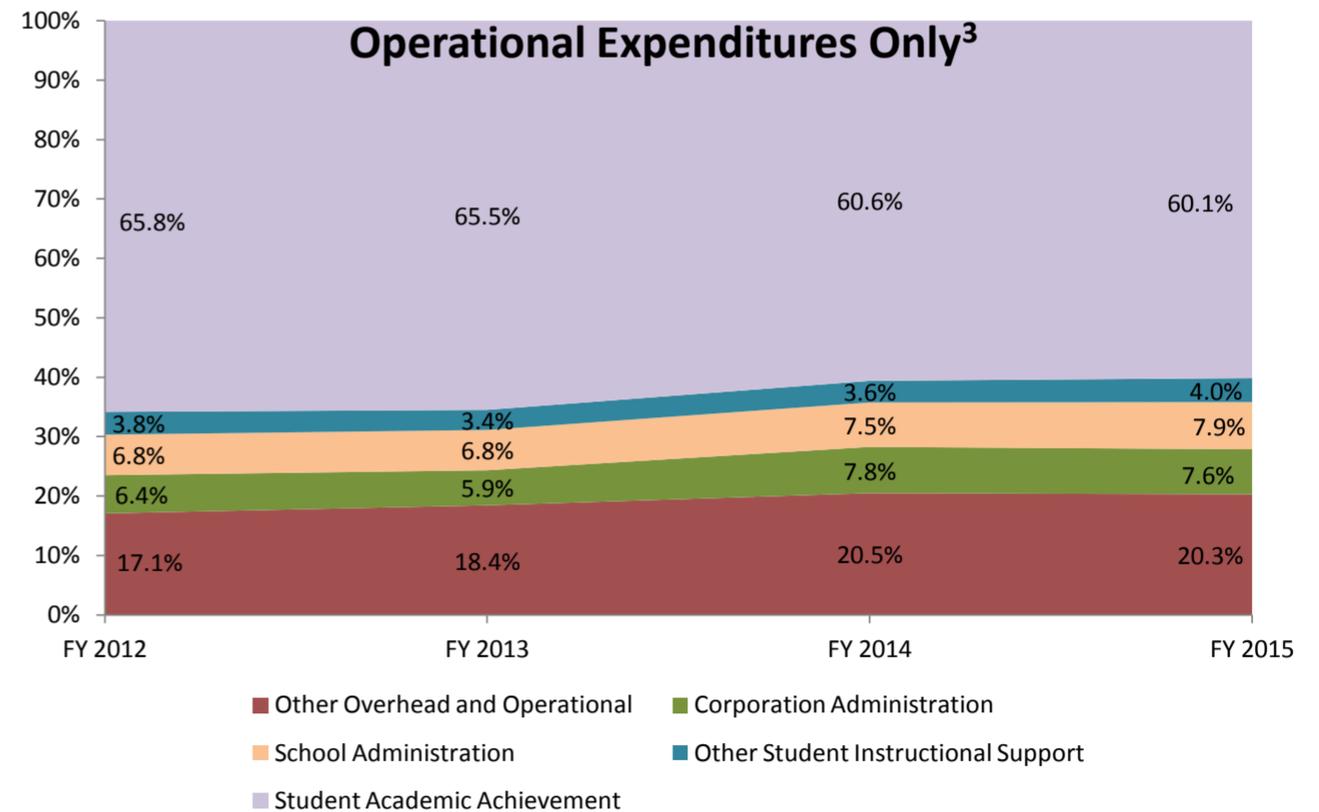
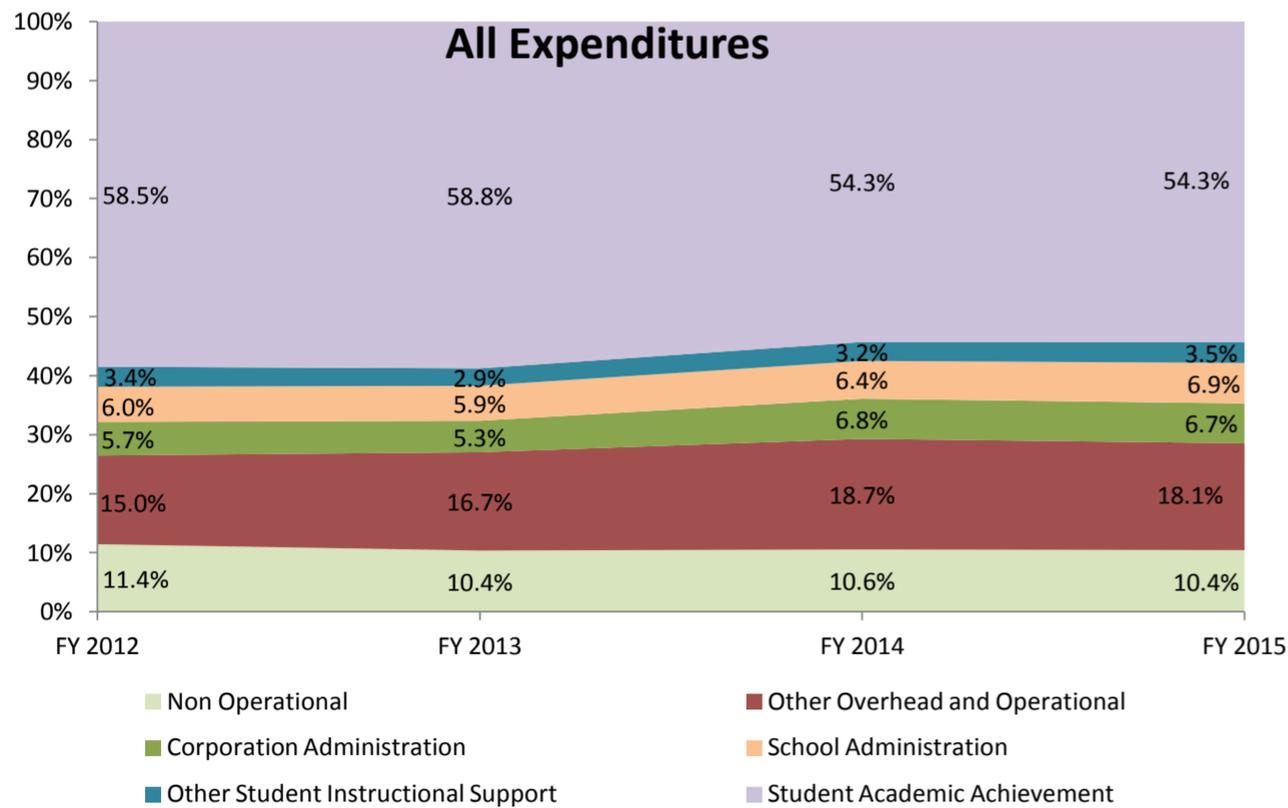


School Corporation Expenditures by Account
Biannual Financial Report Data
Mississinewa Community School Corp (2855)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		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	\$12,298,807	60.9%	\$14,349,570	61.3%	\$14,002,730	58.5%	\$14,190,765	58.8%	\$12,565,151	54.3%	\$12,517,206	54.3%
Student Instructional Support	\$1,915,803	9.5%	\$2,202,242	9.4%	\$2,238,947	9.4%	\$2,142,347	8.9%	\$2,228,991	9.6%	\$2,398,605	10.4%
Total	\$14,214,611	70.4%	\$16,551,813	70.7%	\$16,241,676	67.8%	\$16,333,112	67.6%	\$14,794,142	63.9%	\$14,915,811	64.7%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		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	\$3,409,884	16.9%	\$4,522,624	19.3%	\$4,958,870	20.7%	\$5,309,683	22.0%	\$5,906,758	25.5%	\$5,730,351	24.9%
Non Operational	\$2,579,082	12.8%	\$2,344,673	10.0%	\$2,740,193	11.4%	\$2,503,262	10.4%	\$2,442,773	10.6%	\$2,405,654	10.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$5,988,966	29.6%	\$6,867,297	29.3%	\$7,699,063	32.2%	\$7,812,945	32.4%	\$8,349,531	36.1%	\$8,136,005	35.3%

Grand Total	\$20,203,577	\$23,419,109	\$23,940,740	\$24,146,057	\$23,143,673	\$23,051,816
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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
Mississinewa Community School Corp (2855)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
Student Academic Achievement							
11050 Regular Programs Full Day Kindergarten	\$0	\$0	\$229,677	\$535,629	NA	NA	133.2%
11100 Regular Programs Elementary	\$2,535,680	\$3,708,997	\$3,741,047	\$3,637,395	43.4%	-1.9%	-2.8%
11200 Regular Programs Middle/Junior High	\$975,114	\$1,390,930	\$1,812,854	\$2,187,898	124.4%	57.3%	20.7%
11300 Regular Programs High School	\$1,914,836	\$2,696,696	\$2,543,694	\$2,670,066	39.4%	-1.0%	5.0%
11355 Regular Programs High School - Acad. Honors High Ability Students	\$23,000	\$34,200	\$14,881	\$64,044	178.5%	87.3%	330.4%
11430 Regular Programs Vocational Education - Distributive Education	\$62,854	\$65,740	\$57,355	\$58,920	-6.3%	-10.4%	2.7%
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$114,552	\$85,170	\$0	\$53,681	-53.1%	-37.0%	NA
11630 Regular Programs Alternative Education Programs - High School	\$0	\$15,739	\$125,166	\$175,126	NA	1012.7%	39.9%
12110 Special Programs Gifted and Talented - Gifted And Talented	\$10,850	\$37,232	\$0	\$0	NA	NA	NA
12150 Special Programs Gifted and Talented - High Ability Student Programs	\$0	\$21,170	\$0	\$0	NA	NA	NA
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$149,177	\$274,498	\$215,209	\$230,129	54.3%	-16.2%	6.9%
12230 Special Programs Mental Disabilities - Severe Mental Disabilities	\$354,533	\$464,647	\$434,530	\$415,446	17.2%	-10.6%	-4.4%
12310 Special Programs Physical Impairment - Orthopedic Impairment	\$1,057	\$0	\$0	\$0	NA	NA	NA
12320 Special Programs Physical Impairment - Multiple Disabilities	\$0	\$0	\$1,673	\$69	NA	NA	-95.9%
12340 Special Programs Physical Impairment - Hearing Impairment	\$16,773	\$18,534	\$0	\$0	NA	NA	NA
12350 Special Programs Physical Impairment - Homebound	\$4,813	\$19,097	\$6,420	\$5,901	22.6%	-69.1%	-8.1%
12410 Special Programs Emotional Disabilities - Full Time	\$258,037	\$445,736	\$330,625	\$365,503	41.6%	-18.0%	10.5%
12510 Special Programs Culturally Different - Communication Disorders	\$105,573	\$144,706	\$191,168	\$177,531	68.2%	22.7%	-7.1%
12520 Special Programs Culturally Different - Compensatory	\$695	\$1,237	\$0	\$0	NA	NA	NA
12610 Special Programs Learning Disability	\$448,695	\$522,564	\$598,204	\$593,740	32.3%	13.6%	-0.7%
12810 Special Programs Special Education Preschool	\$78,292	\$182,700	\$225,696	\$325,201	315.4%	78.0%	44.1%
12900 Special Programs Other Special Programs	\$3,898	\$428,100	\$69,473	\$6,666	71.0%	-98.4%	-90.4%
14100 Summer School Programs Elementary	\$0	\$0	\$0	\$38,365	NA	NA	NA
14300 Summer School Programs High School	\$40,360	\$3,380	\$39,093	\$0	NA	NA	NA
16100 Remediation Remediation Testing	\$114,690	\$78,843	\$4,454	\$1,266	-98.9%	-98.4%	-71.6%
16200 Remediation Preventive Remediation	\$31,300	\$0	\$1,755	\$0	NA	NA	NA
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$2,219,691	\$3,142,870	\$1,130,284	\$98,740	-95.6%	-96.9%	-91.3%
22110 Instruction Imp. of Instruction - Service Area Direction	\$0	\$72,680	\$0	\$0	NA	NA	NA
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$7,657	\$0	\$2,227	\$1,125	-85.3%	NA	-49.5%
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$61,743	\$8,395	\$1,343	\$0	NA	NA	NA
22190 Instruction Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$100,662	\$43,021	NA	NA	-57.3%
22220 Instruction Library/Media Services - School Library	\$207,873	\$236,045	\$230,512	\$205,066	-1.4%	-13.1%	-11.0%
22230 Instruction Library/Media Services - Audiovisual	\$15,419	\$10,937	\$11,607	\$17,873	15.9%	63.4%	54.0%
22320 Instruction Instruc. Related Tech. - Student Learning Centers	\$0	\$345	\$36,021	\$20,732	NA	5912.8%	-42.4%
22340 Instruction Instruc. Related Tech. - Systems Application Development	\$0	\$9,954	\$8,435	\$52,780	NA	430.2%	525.7%
22360 Instruction Instruc. Related Tech. - Network Support	\$127,366	\$155,225	\$401,087	\$535,293	320.3%	244.8%	33.5%
22370 Instruction Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$17,434	\$0	\$0	NA	NA	NA
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$55,771	\$0	\$0	NA	NA	NA
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$53,853	\$0	\$0	\$0	NA	NA	NA
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$273	\$0	\$0	\$0	NA	NA	NA
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$448,249	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total							
	\$10,386,904	\$14,349,570	\$12,565,151	\$12,517,206	20.5%	-12.8%	-0.4%
Student Instructional Support							
21120 Students Attend. & Social Work Serv. - Attendance Services	\$55,301	\$0	\$0	\$4,991	-91.0%	NA	NA
21220 Students Guidance Services - Counseling Services	\$206,973	\$204,754	\$162,084	\$160,640	-22.4%	-21.5%	-0.9%
21340 Students Health Services - Nurse Services	\$42,221	\$98,106	\$74,490	\$133,579	216.4%	36.2%	79.3%
21390 Students Health Services - Other Health Services	\$18,220	\$36,251	\$26,379	\$6,293	-65.5%	-82.6%	-76.1%
21420 Students Psychological Services - Psychological Testing	\$53,041	\$93,217	\$37,284	\$38,144	-28.1%	-59.1%	2.3%
21610 Students Occ. Therapy Related Services - Service Area Direction	\$0	\$112,028	\$147,276	\$115,402	NA	3.0%	-21.6%
21620 Students Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$0	\$14,658	\$9,285	NA	NA	-36.7%
21720 Students Physical Therapy Services - Physical Therapy Services	\$0	\$41,608	\$3,491	\$13,057	NA	-68.6%	274.0%
21810 Students Special Ed. Administration - Service Area Direction	\$322,123	\$303,959	\$274,237	\$329,194	2.2%	8.3%	20.0%

School Corporation Expenditures by Account
Biannual Financial Report Data
Mississinewa Community School Corp (2855)

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
21990	Students	Other Support Services Students - Other Student Services	\$0	\$449	\$2,294	\$5,689	NA	1167.8%	148.0%
24100	School Administration	Office of The Principal	\$841,092	\$1,311,871	\$1,486,799	\$1,582,332	88.1%	20.6%	6.4%
Student Instructional Support Total			\$1,538,971	\$2,202,242	\$2,228,991	\$2,398,605	55.9%	8.9%	7.6%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$16,100	\$14,671	\$60,369	\$49,938	210.2%	240.4%	-17.3%
23150	General Administration	Board of Education - Legal Services	\$5,895	\$28,916	\$11,053	\$193,919	3189.5%	570.6%	1654.4%
23160	General Administration	Board of Education - Promotion Expenses	\$3,512	\$3,245	\$2,405	\$5,362	52.7%	65.3%	122.9%
23210	General Administration	Executive Administration - Office of The Superintendent	\$330,983	\$509,931	\$616,196	\$790,201	138.7%	55.0%	28.2%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$4,199	\$28,265	\$12,876	NA	206.6%	-54.4%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$13,625	\$60,517	\$164,444	\$36,570	168.4%	-39.6%	-77.8%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$80,366	\$117,425	\$130,970	\$136,101	69.4%	15.9%	3.9%
25180	Central Services	Fiscal Services - Property Accounting	\$6,265	\$2,685	\$4,825	\$4,125	-34.2%	53.6%	-14.5%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,749	\$1,824	\$108,108	\$36,100	1964.1%	1879.2%	-66.6%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$0	\$0	\$3,326	\$5,819	NA	NA	75.0%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$3,826	\$7,736	\$5,272	NA	37.8%	-31.9%
25196	Central Services	Fiscal Services - Other - Cash Change	\$1,082	\$1,343	\$872	\$1,240	14.6%	-7.6%	42.2%
25199	Central Services	Fiscal Services - Other - Other	\$1,923	\$0	\$0	\$0	NA	NA	NA
25400	Central Services	Planning, Research, Dev. and Evaluation	\$0	\$1,028	\$435	\$2,500	NA	143.2%	474.7%
25750	Central Services	Personnel Services - Health Services	\$1,054	\$29,609	\$1,615	\$10,037	852.1%	-66.1%	521.5%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$2,430	\$0	\$0	NA	NA	NA
25820	Central Services	Admin. Tech. Services - Systems Analysis & Planning	\$0	\$53,191	\$97,291	\$0	NA	NA	NA
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$194	\$90	\$0	NA	NA	NA
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$25,810	\$10,874	\$24,652	NA	-4.5%	126.7%
25940	Central Services	Other Supp. Serv. Cent. Serv. - Settlements	\$15,500	\$0	\$0	\$0	NA	NA	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$299,345	\$319,664	\$238,212	NA	-20.4%	-25.5%
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$40,687	\$61,090	\$71,387	\$73,538	80.7%	20.4%	3.0%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,058,597	\$1,471,088	\$1,659,197	\$1,708,173	61.4%	16.1%	3.0%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$99,527	\$40,189	\$60,564	\$92,768	-6.8%	130.8%	53.2%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$9,137	\$54,660	\$123,707	\$93,567	924.0%	71.2%	-24.4%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$268	\$0	\$0	\$0	NA	NA	NA
26700	Oper. & Maint. of Plant Serv.	Insurance	\$160,978	\$140,021	\$363,346	\$269,238	67.3%	92.3%	-25.9%
27010	Student Transportation	Service Area Direction	\$48,607	\$95,800	\$77,492	\$66,044	35.9%	-31.1%	-14.8%
27100	Student Transportation	Vehicle Operation	\$273,578	\$348,175	\$417,609	\$394,807	44.3%	13.4%	-5.5%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$112,679	\$135,400	\$214,369	\$186,264	65.3%	37.6%	-13.1%
27400	Student Transportation	Purchase of School Buses	\$102,385	\$153,553	\$169,504	\$80,517	-21.4%	-47.6%	-52.5%
27500	Student Transportation	Insurance on Buses	\$26,171	\$0	\$10,873	\$12,613	-51.8%	NA	16.0%
31100	Food Services Operations	Service Area Direction	\$29,788	\$30,317	\$27,918	\$31,517	5.8%	4.0%	12.9%
31200	Food Services Operations	Food Preparation and Dispensing	\$287,707	\$429,361	\$568,754	\$572,039	98.8%	33.2%	0.6%
31400	Food Services Operations	Food Purchases	\$283,295	\$402,781	\$572,580	\$596,023	110.4%	48.0%	4.1%
31900	Food Services Operations	Other Food Services	\$0	\$0	\$920	\$317	NA	NA	-65.5%
Overhead and Operational Total			\$3,011,458	\$4,522,624	\$5,906,758	\$5,730,351	90.3%	26.7%	-3.0%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$996	\$0	\$0	NA	NA	NA
33200	Category not Specified	Community Recreation	\$25,968	\$15,295	\$19,731	\$17,186	-33.8%	12.4%	-12.9%
33400	Category not Specified	Athletic Coaches	\$189,192	\$198,391	\$206,313	\$203,688	7.7%	2.7%	-1.3%
33990	Other Community Services	Other	\$356	\$0	\$0	\$0	NA	NA	NA
41000	Category not Specified	Land Acquisition and Development	\$4,445	\$105,817	\$0	\$0	NA	NA	NA
43000	Category not Specified	Professional Services	\$6,195	\$18,092	\$3,025	\$13,085	111.2%	-27.7%	332.6%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$1,161,844	\$428,840	\$259,751	\$376,418	-67.6%	-12.2%	44.9%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$0	\$192,939	\$237,182	\$237,182	NA	22.9%	0.0%

School Corporation Expenditures by Account
Biannual Financial Report Data
Mississinewa Community School Corp (2855)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
45400 Building Acq., Const. and Impr. Sports Facilities	\$0	\$43,775	\$45,507	\$38,179	NA	-12.8%	-16.1%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$654	\$0	\$0	\$0	NA	NA	NA
46000 Category not Specified Purchase of Moveable Equipment	\$189	\$0	\$0	\$0	NA	NA	NA
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$108,000	\$304,078	\$57,506	\$29,103	-73.1%	-90.4%	-49.4%
49000 Category not Specified Other Facilities Acq. and Construction	\$0	\$12,866	\$167,582	\$56,230	NA	337.0%	-66.4%
51100 Principal on Debt Bonds	\$160,000	\$195,000	\$245,000	\$255,000	59.4%	30.8%	4.1%
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$0	\$77,745	\$68,360	NA	NA	-12.1%
52100 Interest on Debt Bonds	\$100,201	\$66,863	\$20,945	\$9,273	-90.7%	-86.1%	-55.7%
53100 Lease Rental Buildings-Principal	\$0	\$0	\$21,517	\$28,983	NA	NA	34.7%
54200 Advancements and Obligations Common School Fund - Principal	\$761,721	\$351,286	\$672,608	\$691,701	-9.2%	96.9%	2.8%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$410,435	\$408,361	\$381,266	NA	-7.1%	-6.6%
Non Operational Total	\$2,518,765	\$2,344,673	\$2,442,773	\$2,405,654	-4.5%	2.6%	-1.5%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$107,215	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$22,953	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$61,310	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$3,208	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$508,844	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$100,601	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$117,238	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$15,679	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$43,801	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$8,720	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$8,123	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$1,301	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$925,738	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$188,424	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$165,657	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$28,830	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$865	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$146	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$121	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$30	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$325,441	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$55,989	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$45,976	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$11,269	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$2,747,480	\$0	\$0	\$0	NA	NA	NA