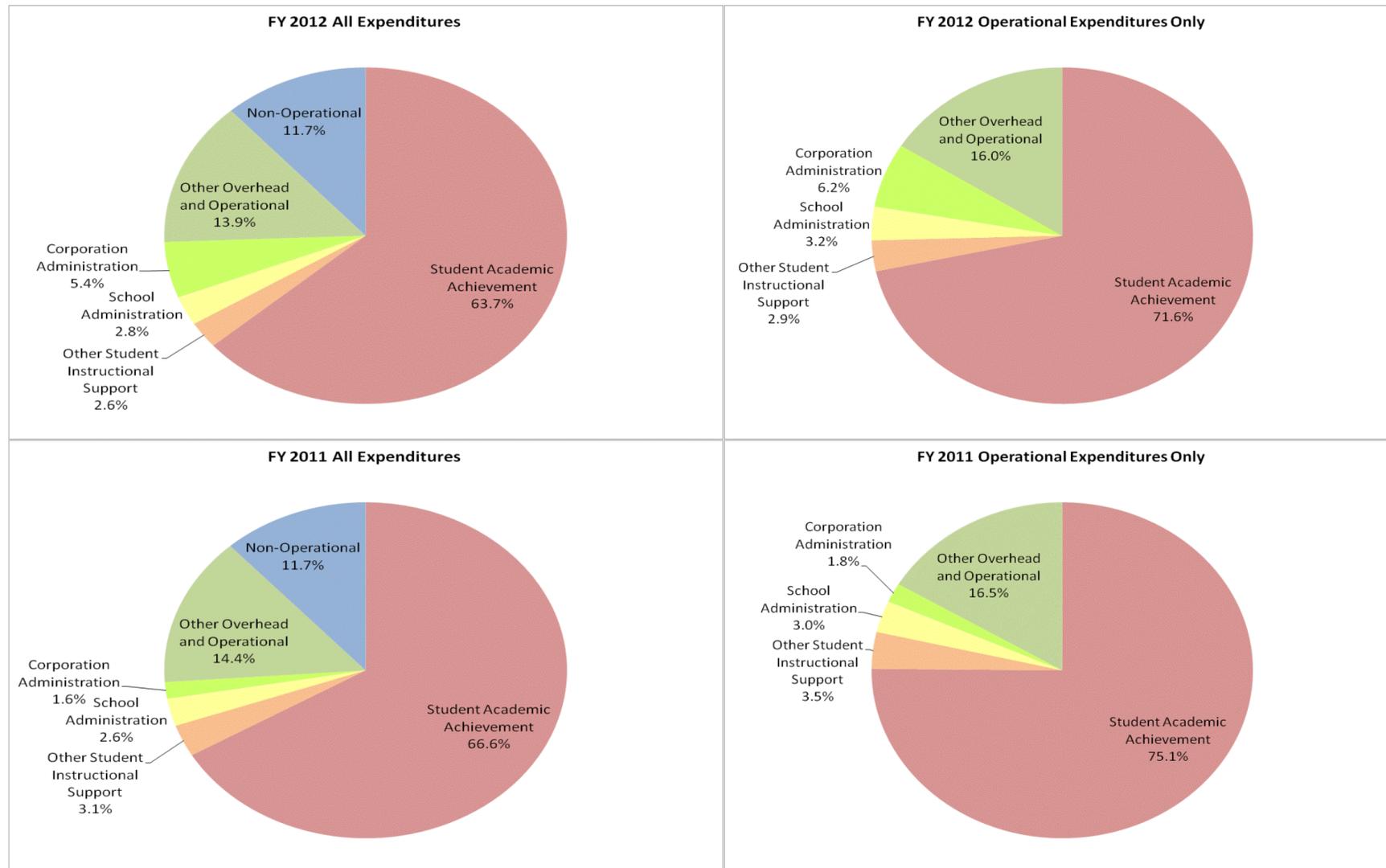


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Muncie Community Schools (1970)**

**Muncie Community Schools (1970)**

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$53,902,279	54.5%	\$59,744,877	59.8%	\$61,361,008	66.6%	\$59,240,658	63.7%
Student Instructional Support	\$6,324,275	6.4%	\$5,407,720	5.4%	\$5,258,301	5.7%	\$4,982,192	5.4%
Overhead and Operational	\$27,017,910	27.3%	\$16,308,454	16.3%	\$14,704,149	16.0%	\$17,942,026	19.3%
Nonoperational	\$11,630,694	11.8%	\$18,443,324	18.5%	\$10,826,884	11.7%	\$10,859,644	11.7%
<b>Grand Total</b>	<b>\$98,875,159</b>		<b>\$99,904,374</b>		<b>\$92,150,341</b>		<b>\$93,024,521</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	60.9%	65.2%	72.3%	69.0%



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Muncie Community Schools (1970)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$447,564	\$1,436,140	\$1,596,288	\$1,937,043	333%	35%	21%
	11100 Regular Programs; Elementary	\$11,392,972	\$14,820,977	\$15,363,136	\$13,555,594	19%	-9%	-12%
	11200 Regular Programs; Middle/Junior High	\$4,800,778	\$6,918,693	\$7,773,140	\$6,597,823	37%	-5%	-15%
	11300 Regular Programs; High School	\$6,161,940	\$9,799,958	\$9,314,059	\$8,345,386	35%	-15%	-10%
	11430 Vocational Education; Distributive Education	\$112,585	\$64,322	\$65,177	\$81,731	-27%	27%	25%
	11510 Vocational Education; Cooperative Education	\$100,908	\$55,734	\$0	\$0	-100%	-100%	
	11520 Vocational Education; Area School Participation	\$2,653,963	\$0	\$0	\$0	-100%		
	11590 Other Vocational Education Programs	\$961,666	\$1,543,064	\$1,345,596	\$1,734,134	80%	12%	29%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$0	\$714,316	\$846,584			19%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$667,532	\$0	\$0		-100%	
	11910 Other Regular Programs; Competency Testing	\$658,230	\$3,761,292	\$5,526,030	\$5,086,683	> 500%	35%	-8%
	12110 Gifted And Talented; Gifted and Talented	\$248,868	\$345,286	\$99,303	\$288,972	16%	-16%	191%
	12210 Mental Disabilities; Mild Mental Disabilities	\$1,179,750	\$878,400	\$998,275	\$936,418	-21%	7%	-6%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$223,457	\$556,780	\$558,819	\$642,737	188%	15%	15%
	12230 Mental Disabilities; Severe Mental Disabilities	\$81,485	\$89,011	\$92,976	\$65,741	-19%	-26%	-29%
	12310 Physical Impairment; Orthopedic Impairment	\$79,597	\$0	\$0	\$0	-100%		
	12320 Physical Impairment; Multiple Disabilities	\$6,905	\$13,116	\$0	\$0	-100%	-100%	
	12330 Physical Impairment; Visual Impairment	\$0	\$8,679	\$40,091	\$42,455		389%	6%
	12340 Physical Impairment; Hearing Impairment	\$46,285	\$61,297	\$58,910	\$61,078	32%	0%	4%
	12350 Physical Impairment; Homebound	\$37,299	\$63,658	\$55,964	\$48,611	30%	-24%	-13%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$323,063	\$418,098	\$491,000	\$424,972	32%	2%	-13%
	12510 Culturally Different; Communication Disorders	\$569,900	\$646,768	\$571,063	\$461,135	-19%	-29%	-19%
	12520 Culturally Different; Compensatory	\$459	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$1,115,642	\$1,359,685	\$1,162,502	\$1,152,301	3%	-15%	-1%
	12710 Equal Opportunity At Risk	\$60,291	\$373,576	\$307,425	\$366,648	> 500%	-2%	19%
	12810 Special Education Preschool	\$625,431	\$652,636	\$772,126	\$924,270	48%	42%	20%
	12900 Other Special Programs	\$1,346,917	\$3,482,129	\$4,270,583	\$4,100,700	204%	18%	-4%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$103,023	\$0	\$0		-100%	
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$412,130	\$461,273	\$452,614	\$96,308	-77%	-79%	-79%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$310,481	\$127,107	\$178,827	\$431,961	39%	240%	142%
	14100 Summer School Programs; Elementary	\$1,896	\$47,272	\$12,199	\$14,861	> 500%	-69%	22%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$37,088	\$10,470	\$10,567		-72%	1%
	14300 Summer School Programs; High School	\$113,998	\$149,228	\$76,001	\$84,977	-25%	-43%	12%
	16100 Remediation Testing	\$135,128	\$132,382	\$138,702	\$149,009	10%	13%	7%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$796,184	\$3,802	\$207,330		-74%	> 500%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$0	\$553,615	\$553,815	\$469,112		-15%	-15%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agree	\$0	\$5,802,125	\$4,581,564	\$5,901,305		2%	29%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$2,030,478	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$1,244,884	\$1,592,847	\$1,948,411	\$2,234,576	80%	40%	15%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,719	\$60,747	\$0	\$0	-100%	-100%	
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$27,904	\$12,073			-57%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$527	\$1,812	\$18,036	\$29,857	> 500%	> 500%	66%
	22210 Library/Media Services; Service Area Direction	\$1,910	\$147,034	\$224,541	\$23,899	> 500%	-84%	-89%
	22220 Library/Media Services; School Library	\$509,077	\$537,636	\$714,900	\$551,795	8%	3%	-23%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$22	\$0	\$0	\$0	-100%		
	22350 Instruction, Related Technology; Systems Operations	\$0	\$270,706	\$273,708	\$230,855		-15%	-16%
	22360 Instruction, Related Technology; Network Support	\$462,258	\$613,162	\$590,163	\$530,525	15%	-13%	-10%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$280,949	\$359,810	\$536,001		91%	49%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tec	\$0	\$9,536	\$5,468	\$13,460		41%	146%
	22900 Other Support Service, Instructional Staff	\$0	\$4,319	\$13,294	\$11,174		159%	-16%
	26497 2007 Account Code - Teachers Retirement Fund	\$2,260,120	\$0	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$40,721,584</b>	<b>\$59,744,877</b>	<b>\$61,361,008</b>	<b>\$59,240,658</b>	<b>45%</b>	<b>-1%</b>	<b>-3%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$12,951	\$0	\$0	\$0	-100%		
	21130 Attendance and Social Work Services; Social Work Services	\$63,688	\$46,198	\$0	\$0	-100%	-100%	

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Muncie Community Schools (1970)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$2,840	\$0	\$0	\$0	-100%		
	21210 Guidance Services; Service Area Direction	\$64,474	\$62,588	\$1,130	\$0	-100%	-100%	-100%
	21220 Guidance Services; Counseling Services	\$946,317	\$1,066,336	\$1,276,001	\$821,384	-13%	-23%	-36%
	21310 Health Services; Service Area Direction	\$3,280	\$0	\$0	\$0	-100%		
	21320 Health Services; Medical Services	\$49,814	\$49,821	\$34,807	\$50,661	2%	2%	46%
	21340 Health Services; Nurse Services	\$577,065	\$718,158	\$727,947	\$763,214	32%	6%	5%
	21420 Psychological Testing	\$233,574	\$248,848	\$160,817	\$168,549	-28%	-32%	5%
	21810 Special Education Administration; Service Area Direction	\$382,019	\$589,388	\$487,559	\$481,472	26%	-18%	-1%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$131,689	\$91,236			-31%
	21910 Other Support Services, Students; Service Area Direction	\$10,600	\$101,786	\$8	\$0	-100%	-100%	-100%
	24100 Office of The Principal	\$2,151,349	\$2,524,597	\$2,438,343	\$2,605,677	21%	3%	7%
<b>Student Instructional Support Total</b>		<b>\$4,497,971</b>	<b>\$5,407,720</b>	<b>\$5,258,301</b>	<b>\$4,982,192</b>	<b>11%</b>	<b>-8%</b>	<b>-5%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$557	\$23,928	\$25,959	\$33,964	> 500%	42%	31%
	23120 Board of Education; Service Area Assistants	\$13,853	\$0	\$0	\$0	-100%		
	23150 Board of Education; Legal Services	\$23,138	\$25,455	\$59,186	\$32,951	42%	29%	-44%
	23160 Board of Education; Promotion Expenses	\$2,219	\$6,870	\$23,162	\$23,855	> 500%	247%	3%
	23190 Board of Education; Other Governing Body Services	\$0	\$22,436	\$0	\$0		-100%	
	23210 Executive Administration; Office of The Superintendent	\$533,997	\$762,823	\$419,400	\$338,303	-37%	-56%	-19%
	23220 Executive Administration; Community Relations	\$38,453	\$50,180	\$50,065	\$43,225	12%	-14%	-14%
	25110 Fiscal Services; Office of The Business Manager	\$133,908	\$241,870	\$205,982	\$212,192	58%	-12%	3%
	25150 Fiscal Services; Payroll Services	\$39,506	\$49,400	\$60,683	\$51,589	31%	4%	-15%
	25160 Fiscal Services; Financial Accounting	\$59,805	\$92,406	\$95,135	\$99,267	66%	7%	4%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$136	\$238	\$233		72%	-2%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$10			
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$54,182	\$71,873	\$45,757	\$47,767	-12%	-34%	4%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$27,205	\$36,721	\$38,935	\$41,694	53%	14%	7%
	25300 Printing, Publishing, and Duplicating Services	\$74,458	\$937	\$0	\$0	-100%	-100%	
	25400 Planning, Research, Development and Evaluation	\$2,692	\$0	\$0	\$0	-100%		
	25790 Personnel Services; Other Professional Services	\$0	\$343,726	\$450,462	\$3,984,596		> 500%	> 500%
	25810 Administrative Technology Services; Technology Services Supervision And Administrat	\$0	\$3,611	\$0	\$0		-100%	
	25890 Other Technology Services	\$670	\$0	\$0	\$0	-100%		
	25920 Ditch Assessments	\$467	\$14,231	\$0	\$84,641	> 500%	495%	
	25990 Other Support Services, Central	\$11,013,770	\$0	\$0	\$0	-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$6,598,592	\$7,197,453	\$6,101,538	\$6,143,442	-7%	-15%	1%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$364,670	\$273,958	\$222,704	\$219,504	-40%	-20%	-1%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$3,218	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$309,963	\$418,683	\$333,299	\$386,552	25%	-8%	16%
	26700 Operation and Maintenance of Plant Services; Insurance	\$401,197	\$390,675	\$347,368	\$361,928	-10%	-7%	4%
	27010 Student Transportation; Service Area Direction	\$368,009	\$351,135	\$324,756	\$35,008	-90%	-90%	-89%
	27100 Student Transportation; Vehicle Operation	\$26,437	\$73,693	\$93,791	\$70,446	166%	-4%	-25%
	27200 Student Transportation; Monitoring Services	\$42,956	\$28,608	\$0	\$0	-100%	-100%	
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$115,001	\$184,849	\$94,010	\$152,687	33%	-17%	62%
	27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$54,433	\$3,135			-94%
	27500 Student Transportation; Insurance on Buses	\$2,520	\$0	\$0	\$0	-100%		
	27700 Student Transportation; Contracted Transportation Services	\$2,350,689	\$2,375,519	\$2,330,616	\$2,462,719	5%	4%	6%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$1,835	\$0	\$0		-100%	
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,176,409	\$2,007,879	\$2,112,543	\$1,907,893	62%	-5%	-10%
	31400 Food Services Operations; Food Purchases	\$1,263,639	\$1,257,563	\$1,214,125	\$1,201,313	-5%	-4%	-1%
	31900 Other Food Services	\$0	\$0	\$0	\$3,113			
<b>Overhead and Operational Total</b>		<b>\$25,042,179</b>	<b>\$16,308,454</b>	<b>\$14,704,149</b>	<b>\$17,942,026</b>	<b>-28%</b>	<b>10%</b>	<b>22%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$61,362	\$102,451	\$41,601	\$149,852	144%	46%	260%
	33200 Community Recreation	\$63,651	\$62,622	\$70,094	\$61,245	-4%	-2%	-13%
	33300 Civic Services	\$0	\$0	\$0	\$965			
	33400 Athletic Coaches	\$183,900	\$239,149	\$232,999	\$249,978	36%	5%	7%
	33910 High School Band Uniforms	\$0	\$4,047	\$467	\$3,977		-2%	> 500%

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Muncie Community Schools (1970)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	33940 Child Care Services	\$203,745	\$234,869	\$223,307	\$215,278	6%	-8%	-4%
	33990 Other Community Services; Other	\$286,573	\$299,834	\$35,631	\$90,532	-68%	-70%	154%
	43000 Facilities Acquisition and Construction; Professional Services	\$43,188	\$0	\$0	\$0	-100%		
	45100 Building Acquisition, Construction and Improvements	\$4,122,704	\$7,614,236	\$1,496,938	\$1,430,545	-65%	-81%	-4%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$286,883	\$0	\$0	\$0	-100%		
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$534,250	\$744,870	\$511,028	\$466,727	-13%	-37%	-9%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$63,105	\$111,289	\$200,543	\$74,953	19%	-33%	-63%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$10,800	\$0	\$0		-100%	
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$8,000	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$625,616	\$948,425	\$81,126	\$345,900	-45%	-64%	326%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$75,345	\$0	\$0	\$0	-100%		
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$575,000	\$620,000	\$650,000		13%	5%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Appro	\$663,990	\$194,786	\$93,440	\$0	-100%	-100%	-100%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$191,709	\$140,905	\$111,908		-42%	-21%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$200,239	\$144,561	\$112,850	\$40,416	-80%	-72%	-64%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appro	\$248,960	\$0	\$0	\$0	-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,613,771	\$3,701,073	\$3,990,000	\$4,180,000	16%	13%	5%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$3,260,281	\$2,971,256	\$2,783,000		-15%	-6%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$121	\$0	\$169		40%	
	60700 Nonprogramed Charges; Scholarships	\$0	\$3,200	\$4,700	\$4,200		31%	-11%
<b>Nonoperational Total</b>		<b>\$11,285,283</b>	<b>\$18,443,324</b>	<b>\$10,826,884</b>	<b>\$10,859,644</b>	<b>-4%</b>	<b>-41%</b>	<b>0%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$845,882	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$3,228,904	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$280,454	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$12,941,737	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$31,165	\$0	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$17,328,142</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			