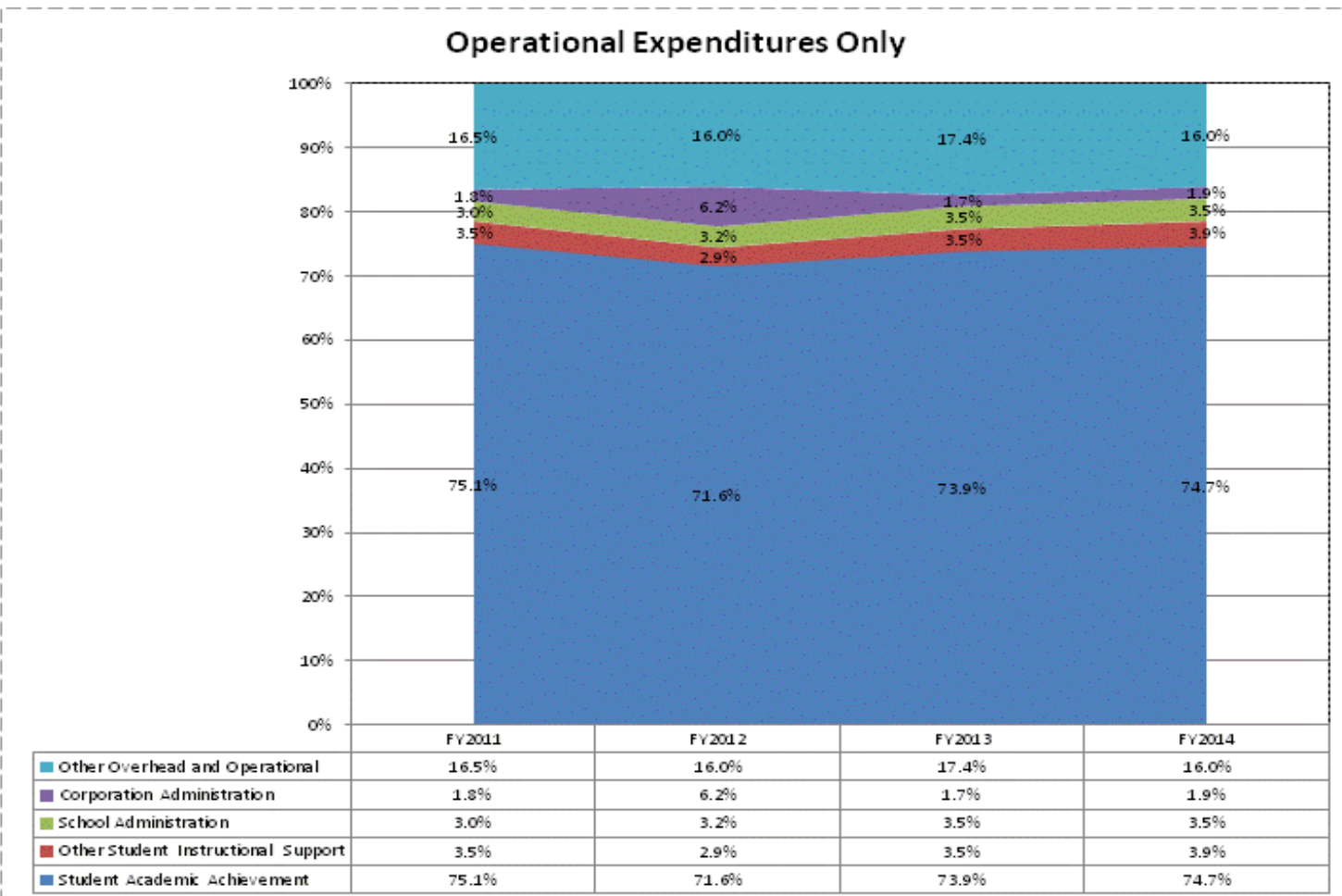
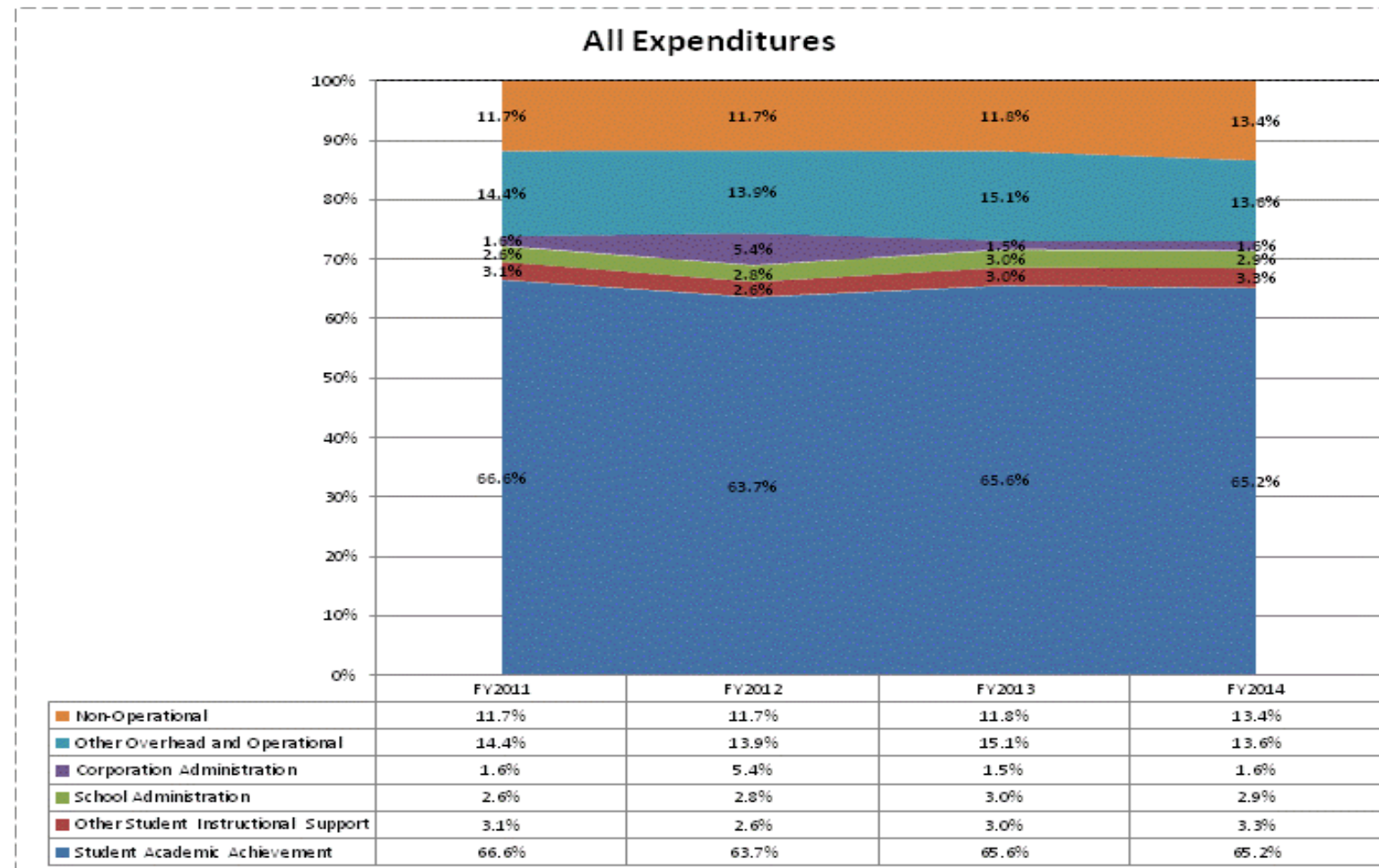


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Muncie Community Schools (1970)**

Muncie Community Schools (1970)	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	\$53,902,279	54.5%	\$59,744,877	59.8%	\$59,533,389	65.6%	\$60,087,196	65.2%
Student Instructional Support	\$6,324,275	6.4%	\$5,407,720	5.4%	\$5,503,737	6.1%	\$5,756,528	6.2%
Overhead and Operational Nonoperational	\$27,017,910	27.3%	\$16,308,454	16.3%	\$14,984,306	16.5%	\$13,953,515	15.1%
Nonoperational	\$11,630,694	11.8%	\$18,443,324	18.5%	\$10,700,693	11.8%	\$12,322,158	13.4%
Grand Total	\$98,875,159		\$99,904,374		\$90,722,125		\$92,119,397	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	60.9%	65.2%	71.7%	71.5%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Muncie Community Schools (1970)

<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	\$447,564	\$1,436,140	\$2,055,522	\$1,977,424	342%	38%	-4%
11100 Regular Programs; Elementary	\$11,392,972	\$14,820,977	\$12,387,903	\$11,852,522	4%	-20%	-4%
11200 Regular Programs; Middle/Junior High	\$4,800,778	\$6,918,693	\$6,447,220	\$6,808,662	42%	-2%	6%
11300 Regular Programs; High School	\$6,161,940	\$9,799,958	\$8,141,682	\$7,822,096	27%	-20%	-4%
11430 Vocational Education; Distributive Education	\$112,585	\$64,322	\$666	\$0	-100%	-100%	-100%
11510 Vocational Education; Cooperative Education	\$100,908	\$55,734	\$0	\$0	-100%	-100%	N/A
11520 Vocational Education; Area School Participation	\$2,653,963	\$0	\$0	\$0	-100%	N/A	N/A
11590 Other Vocational Education Programs	\$961,666	\$1,543,064	\$1,656,346	\$1,559,075	62%	1%	-6%
11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$0	\$1,233,088	\$497,772	N/A	N/A	-60%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$667,532	\$0	\$914,666	N/A	37%	N/A
11910 Other Regular Programs; Competency Testing	\$658,230	\$3,761,292	\$6,070,042	\$6,305,968	> 500%	68%	4%
12110 Gifted And Talented; Gifted and Talented	\$248,868	\$345,286	\$426,557	\$477,551	92%	38%	12%
12210 Mental Disabilities; Mild Mental Disabilities	\$1,179,750	\$878,400	\$757,047	\$571,893	-52%	-35%	-24%
12220 Mental Disabilities; Moderate Mental Disabilities	\$223,457	\$556,780	\$715,924	\$794,238	255%	43%	11%
12230 Mental Disabilities; Severe Mental Disabilities	\$81,485	\$89,011	\$75,243	\$38,262	-53%	-57%	-49%
12310 Physical Impairment; Orthopedic Impairment	\$79,597	\$0	\$0	\$0	-100%	N/A	N/A
12320 Physical Impairment; Multiple Disabilities	\$6,905	\$13,116	\$0	\$0	-100%	-100%	N/A
12330 Physical Impairment; Visual Impairment	\$0	\$8,679	\$43,462	\$44,015	N/A	407%	1%
12340 Physical Impairment; Hearing Impairment	\$46,285	\$61,297	\$61,473	\$62,085	34%	1%	1%
12350 Physical Impairment; Homebound	\$37,299	\$63,658	\$51,217	\$78,891	112%	24%	54%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$323,063	\$418,098	\$424,795	\$301,744	-7%	-28%	-29%
12510 Culturally Different; Communication Disorders	\$569,900	\$646,768	\$561,341	\$589,153	3%	-9%	5%
12520 Culturally Different; Compensatory	\$459	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$1,115,642	\$1,359,685	\$1,108,236	\$1,104,777	-1%	-19%	0%
12710 Equal Opportunity At Risk	\$60,291	\$373,576	\$365,843	\$386,534	> 500%	3%	6%
12810 Special Education Preschool	\$625,431	\$652,636	\$762,317	\$830,108	33%	27%	9%
12900 Other Special Programs	\$1,346,917	\$3,482,129	\$4,034,799	\$4,670,426	247%	34%	16%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$103,023	\$0	\$6,640	N/A	-94%	N/A
13200 Adult/Continuing Education Programs; Advanced Adult Education	\$412,130	\$461,273	\$49,004	\$19,925	-95%	-96%	-59%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$310,481	\$127,107	\$621,815	\$492,802	59%	288%	-21%
14100 Summer School Programs; Elementary	\$1,896	\$47,272	\$23,034	\$6,737	255%	-86%	-71%
14200 Summer School Programs; Middle/Junior High School	\$0	\$37,088	\$0	\$0	N/A	-100%	N/A
14300 Summer School Programs; High School	\$113,998	\$149,228	\$66,200	\$76,837	-33%	-49%	16%
16100 Remediation Testing	\$135,128	\$132,382	\$154,845	\$71,518	-47%	-46%	-54%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$796,184	\$1,109,878	\$124,342	N/A	-84%	-89%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$0	\$553,615	\$534,443	\$497,285	N/A	-10%	-7%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$5,802,125	\$5,434,583	\$6,492,973	N/A	12%	19%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$2,030,478	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$1,244,884	\$1,592,847	\$2,170,358	\$1,912,193	54%	20%	-12%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,719	\$60,747	\$0	\$0	-100%	-100%	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$11,410	\$40,051	N/A	N/A	251%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$527	\$1,812	\$7,681	\$10,517	> 500%	480%	37%
22210 Library/Media Services; Service Area Direction	\$1,910	\$147,034	\$0	\$0	-100%	-100%	N/A
22220 Library/Media Services; School Library	\$509,077	\$537,636	\$554,520	\$553,018	9%	3%	0%
22250 Library/Media Services; Computer Assisted Instruction Services	\$22	\$0	\$0	\$0	-100%	N/A	N/A
22350 Instruction, Related Technology; Systems Operations	\$0	\$270,706	\$283,141	\$272,714	N/A	1%	-4%
22360 Instruction, Related Technology; Network Support	\$462,258	\$613,162	\$687,881	\$557,030	21%	-9%	-19%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$280,949	\$404,568	\$1,256,145	N/A	347%	210%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$9,536	\$32,100	\$2,573	N/A	-73%	-92%
22900 Other Support Service, Instructional Staff	\$0	\$4,319	\$7,205	\$6,032	N/A	40%	-16%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Muncie Community Schools (1970)

<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>
26497 2007 Account Code - Teachers Retirement Fund	\$2,260,120	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$40,721,584	\$59,744,877	\$59,533,389	\$60,087,196	48%	1%	1%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$12,951	\$0	\$0	\$42,310	227%	N/A	N/A
21130 Attendance and Social Work Services; Social Work Services	\$63,688	\$46,198	\$0	\$0	-100%	-100%	N/A
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$2,840	\$0	\$0	\$0	-100%	N/A	N/A
21210 Guidance Services; Service Area Direction	\$64,474	\$62,588	\$0	\$0	-100%	-100%	N/A
21220 Guidance Services; Counseling Services	\$946,317	\$1,066,336	\$1,230,832	\$1,369,422	45%	28%	11%
21310 Health Services; Service Area Direction	\$3,280	\$0	\$0	\$0	-100%	N/A	N/A
21320 Health Services; Medical Services	\$49,814	\$49,821	\$32,939	\$36,889	-26%	-26%	12%
21340 Health Services; Nurse Services	\$577,065	\$718,158	\$740,935	\$726,183	26%	1%	-2%
21420 Psychological Testing	\$233,574	\$248,848	\$235,629	\$244,018	4%	-2%	4%
21810 Special Education Administration; Service Area Direction	\$382,019	\$589,388	\$410,889	\$421,723	10%	-28%	3%
21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$115,189	\$206,096	N/A	N/A	79%
21910 Other Support Services, Students; Service Area Direction	\$10,600	\$101,786	\$0	\$0	-100%	-100%	N/A
24100 Office of The Principal	\$2,151,349	\$2,524,597	\$2,737,325	\$2,709,888	26%	7%	-1%
Student Instructional Support Total	\$4,497,971	\$5,407,720	\$5,503,737	\$5,756,528	28%	6%	5%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$557	\$23,928	\$27,621	\$33,263	> 500%	39%	20%
23120 Board of Education; Service Area Assistants	\$13,853	\$0	\$0	\$0	-100%	N/A	N/A
23150 Board of Education; Legal Services	\$23,138	\$25,455	\$22,155	\$37,543	62%	47%	69%
23160 Board of Education; Promotion Expenses	\$2,219	\$6,870	\$16,795	\$13,274	498%	93%	-21%
23190 Board of Education; Other Governing Body Services	\$0	\$22,436	\$0	\$0	N/A	-100%	N/A
23210 Executive Administration; Office of The Superintendent	\$533,997	\$762,823	\$339,815	\$401,846	-25%	-47%	18%
23220 Executive Administration; Community Relations	\$38,453	\$50,180	\$63,490	\$61,995	61%	24%	-2%
25110 Fiscal Services; Office of The Business Manager	\$133,908	\$241,870	\$171,473	\$196,615	47%	-19%	15%
25150 Fiscal Services; Payroll Services	\$39,506	\$49,400	\$54,217	\$52,434	33%	6%	-3%
25160 Fiscal Services; Financial Accounting	\$59,805	\$92,406	\$104,948	\$100,914	69%	9%	-4%
25191 Other Fiscal Services; Refund of Revenue	\$0	\$136	\$677	\$102,071	N/A	> 500%	> 500%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$10	N/A	N/A	N/A
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$54,182	\$71,873	\$50,409	\$48,701	-10%	-32%	-3%
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$27,205	\$36,721	\$45,089	\$45,587	68%	24%	1%
25300 Printing, Publishing, and Duplicating Services	\$74,458	\$937	\$0	\$0	-100%	-100%	N/A
25400 Planning, Research, Development and Evaluation	\$2,692	\$0	\$0	\$0	-100%	N/A	N/A
25790 Personnel Services; Other Professional Services	\$0	\$343,726	\$341,832	\$291,357	N/A	-15%	-15%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$3,611	\$0	\$0	N/A	-100%	N/A
25890 Other Technology Services	\$670	\$0	\$0	\$0	-100%	N/A	N/A
25920 Ditch Assessments	\$467	\$14,231	\$82,621	\$70,190	> 500%	393%	-15%
25990 Other Support Services, Central	\$11,013,770	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$6,598,592	\$7,197,453	\$6,052,447	\$5,546,837	-16%	-23%	-8%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$364,670	\$273,958	\$204,308	\$179,672	-51%	-34%	-12%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$3,218	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$309,963	\$418,683	\$420,936	\$514,569	66%	23%	22%
26700 Operation and Maintenance of Plant Services; Insurance	\$401,197	\$390,675	\$381,593	\$379,036	-6%	-3%	-1%
27010 Student Transportation; Service Area Direction	\$368,009	\$351,135	\$53,308	\$27,363	-93%	-92%	-49%
27100 Student Transportation; Vehicle Operation	\$26,437	\$73,693	\$124,514	\$62,523	136%	-15%	-50%
27200 Student Transportation; Monitoring Services	\$42,956	\$28,608	\$0	\$0	-100%	-100%	N/A
27300 Student Transportation; Vehicle Servicing and Maintenance	\$115,001	\$184,849	\$151,682	\$166,460	45%	-10%	10%
27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$4,990	\$5,685	N/A	N/A	14%

School Corporation Expenditures by Expenditure Type
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Muncie Community Schools (1970)

<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>
27500 Student Transportation; Insurance on Buses	\$2,520	\$0	\$2,565	\$0	-100%	N/A	-100%
27700 Student Transportation; Contracted Transportation Services	\$2,350,689	\$2,375,519	\$2,529,132	\$2,392,366	2%	1%	-5%
27900 Student Transportation; Other Student Transportation Services	\$0	\$1,835	\$0	\$0	N/A	-100%	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$1,176,409	\$2,007,879	\$2,480,474	\$2,144,132	82%	7%	-14%
31400 Food Services Operations; Food Purchases	\$1,263,639	\$1,257,563	\$1,240,941	\$1,063,098	-16%	-15%	-14%
31900 Other Food Services	\$0	\$0	\$16,275	\$15,973	N/A	N/A	-2%
Overhead and Operational Total	\$25,042,179	\$16,308,454	\$14,984,306	\$13,953,515	-44%	-14%	-7%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$61,362	\$102,451	\$83,441	\$92,568	51%	-10%	11%
33200 Community Recreation	\$63,651	\$62,622	\$129	\$0	-100%	-100%	-100%
33300 Civic Services	\$0	\$0	\$3,075	\$1,915	N/A	N/A	-38%
33400 Athletic Coaches	\$183,900	\$239,149	\$264,481	\$266,358	45%	11%	1%
33910 High School Band Uniforms	\$0	\$4,047	\$2,639	\$691	N/A	-83%	-74%
33940 Child Care Services	\$203,745	\$234,869	\$200,860	\$179,023	-12%	-24%	-11%
33990 Other Community Services; Other	\$286,573	\$299,834	\$5,308	\$0	-100%	-100%	-100%
43000 Facilities Acquisition and Construction; Professional Services	\$43,188	\$0	\$0	\$0	-100%	N/A	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$4,122,704	\$7,614,236	\$1,559,828	\$1,757,345	-57%	-77%	13%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$286,883	\$0	\$0	\$0	-100%	N/A	N/A
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$534,250	\$744,870	\$620,377	\$542,880	2%	-27%	-12%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$63,105	\$111,289	\$86,580	\$1,836	-97%	-98%	-98%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$10,800	\$0	\$0	N/A	-100%	N/A
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$8,000	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$625,616	\$948,425	\$96,739	\$636,349	2%	-33%	> 500%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$75,345	\$0	\$0	\$0	-100%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$0	\$575,000	\$680,000	\$720,000	N/A	25%	6%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$663,990	\$194,786	\$0	\$106,407	-84%	-45%	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$191,709	\$80,474	\$46,379	N/A	-76%	-42%
52200 Debt Services; Interest on Debt; Temporary Loans	\$200,239	\$144,561	\$51,458	\$58,151	-71%	-60%	13%
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$248,960	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,613,771	\$3,701,073	\$4,400,000	\$4,625,953	28%	25%	5%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$3,260,281	\$2,556,525	\$3,244,484	N/A	0%	27%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$121	\$80	\$20	N/A	-84%	-75%
60700 Nonprogramed Charges; Scholarships	\$0	\$3,200	\$8,700	\$41,800	N/A	> 500%	380%
Nonoperational Total	\$11,285,283	\$18,443,324	\$10,700,693	\$12,322,158	9%	-33%	15%
Prorated By Fund							
26491 2007 Account Code - PERF	\$845,882	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$3,228,904	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$280,454	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$12,941,737	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$31,165	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$17,328,142	\$0	\$0	\$0	N/A	N/A	N/A