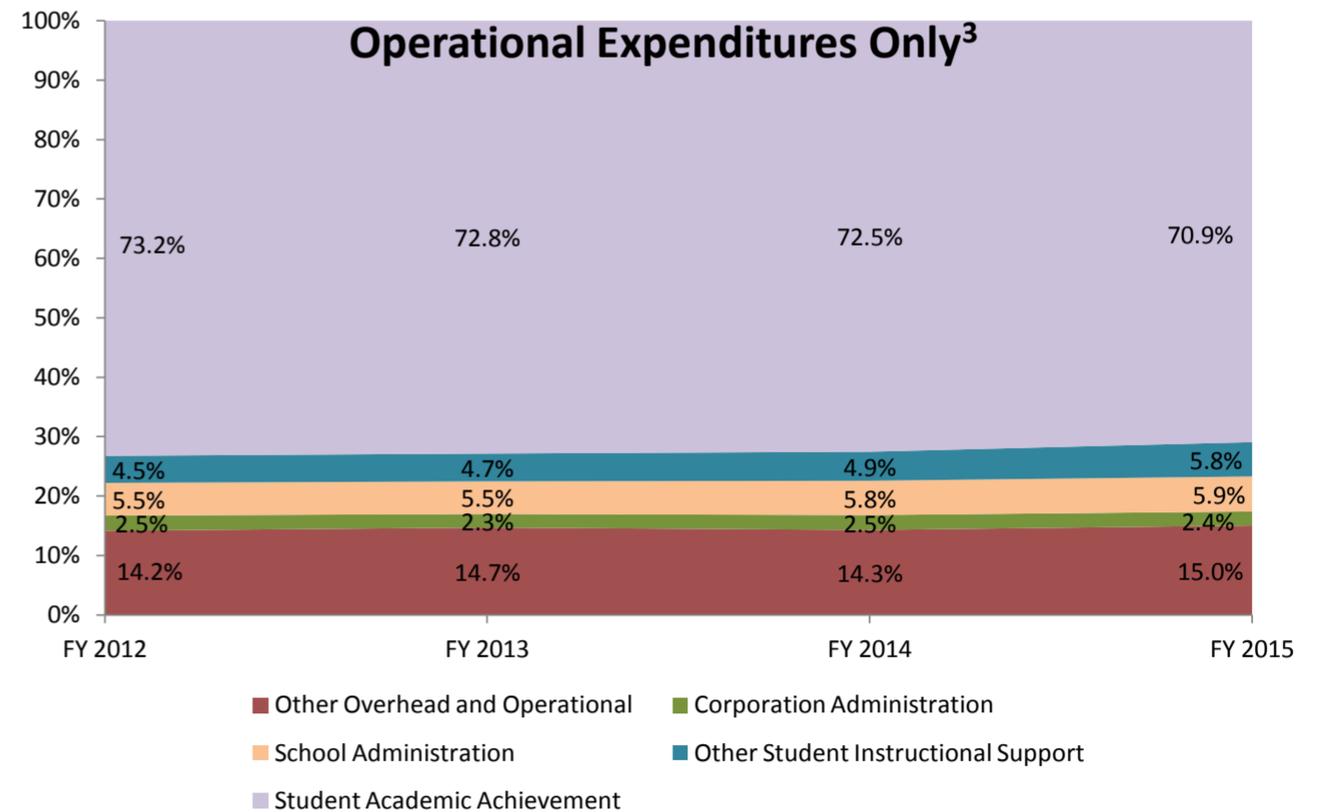
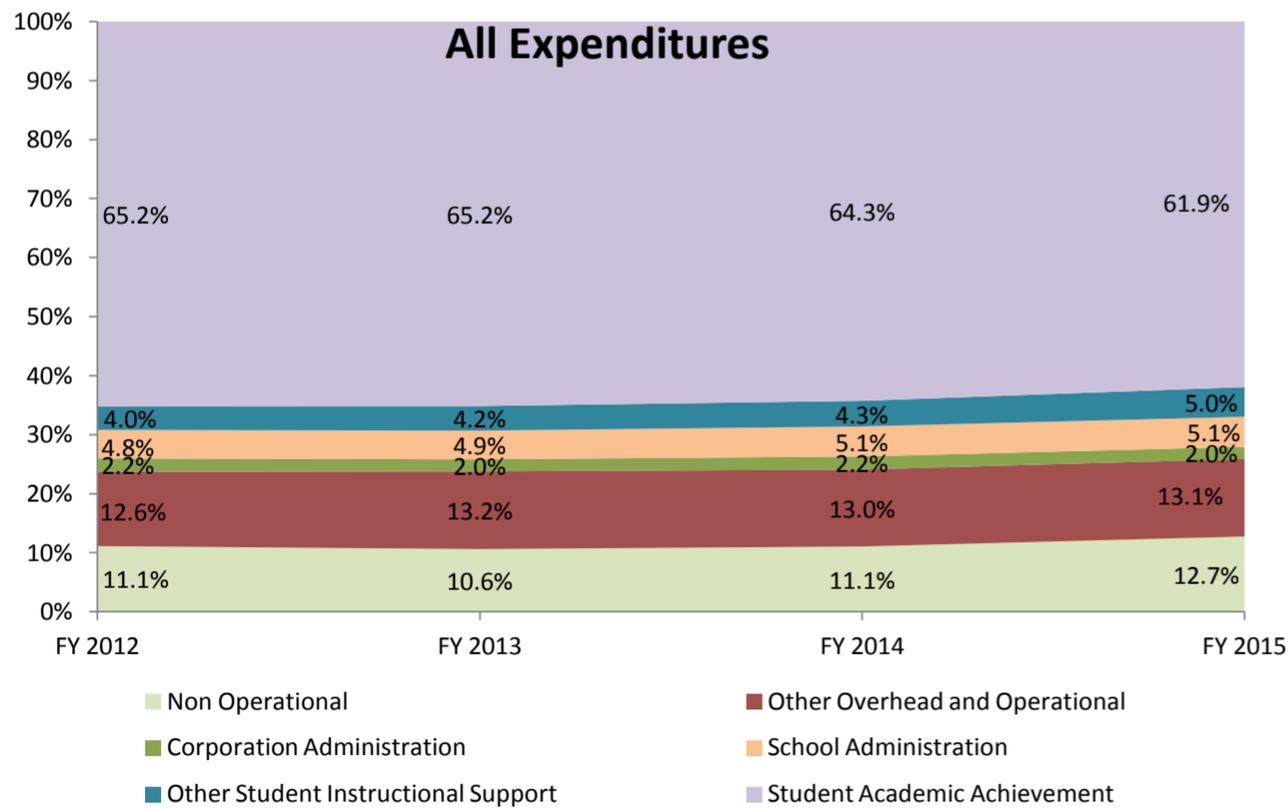


School Corporation Expenditures by Account
Biannual Financial Report Data
School City of Mishawaka (7200)

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	\$43,056,137	64.1%	\$47,537,207	60.6%	\$47,151,942	65.2%	\$46,163,128	65.2%	\$45,073,031	64.3%	\$43,013,647	61.9%
Student Instructional Support	\$5,737,802	8.5%	\$7,287,655	9.3%	\$6,396,237	8.8%	\$6,396,284	9.0%	\$6,605,931	9.4%	\$7,028,859	10.1%
Total	\$48,793,939	72.6%	\$54,824,862	69.9%	\$53,548,179	74.0%	\$52,559,412	74.2%	\$51,678,962	73.7%	\$50,042,506	72.1%

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	\$10,187,687	15.2%	\$10,813,017	13.8%	\$10,741,523	14.8%	\$10,771,108	15.2%	\$10,693,653	15.2%	\$10,550,471	15.2%
Non Operational	\$8,232,608	12.2%	\$12,742,711	16.3%	\$8,050,369	11.1%	\$7,522,154	10.6%	\$7,755,361	11.1%	\$8,853,365	12.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$18,420,294	27.4%	\$23,555,728	30.1%	\$18,791,892	26.0%	\$18,293,261	25.8%	\$18,449,015	26.3%	\$19,403,836	27.9%

Grand Total	\$67,214,233	\$78,380,590	\$72,340,072	\$70,852,673	\$70,127,976	\$69,446,342
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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
School City of Mishawaka (7200)

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	\$107,604	\$328,416	\$1,370,309	\$1,342,705	1147.8%	308.8%	-2.0%
11100	Regular Programs	Elementary	\$8,050,509	\$12,498,998	\$11,189,324	\$10,624,654	32.0%	-15.0%	-5.0%
11200	Regular Programs	Middle/Junior High	\$2,406,256	\$3,727,351	\$3,295,172	\$3,131,933	30.2%	-16.0%	-5.0%
11300	Regular Programs	High School	\$4,163,872	\$6,248,293	\$5,954,928	\$5,836,179	40.2%	-6.6%	-2.0%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$34,601	\$42,860	NA	NA	23.9%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$193,257	\$0	NA	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$71,811	\$110,973	\$79,948	\$36,801	-48.8%	-66.8%	-54.0%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$2,844,550	\$5,047,259	\$4,913,366	\$5,095,846	79.1%	1.0%	3.7%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$3,318,976	\$5,576,333	\$5,651,695	\$5,504,197	65.8%	-1.3%	-2.6%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$144,065	\$248,311	\$235,242	\$236,167	63.9%	-4.9%	0.4%
12330	Special Programs	Physical Impairment - Visual Impairment	\$73,506	\$114,164	\$81,137	\$66,340	-9.7%	-41.9%	-18.2%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$190,722	\$221,672	\$177,247	\$178,921	-6.2%	-19.3%	0.9%
12350	Special Programs	Physical Impairment - Homebound	\$13,087	\$26,613	\$24,424	\$13,287	1.5%	-50.1%	-45.6%
12410	Special Programs	Emotional Disabilities - Full Time	\$972,468	\$1,724,304	\$1,118,129	\$1,018,216	4.7%	-40.9%	-8.9%
12420	Special Programs	Emotional Disabilities - All Others	\$67,291	\$85,989	\$0	\$0	NA	NA	NA
12510	Special Programs	Culturally Different - Communication Disorders	\$617,047	\$1,146,358	\$1,561,801	\$1,556,697	152.3%	35.8%	-0.3%
12520	Special Programs	Culturally Different - Compensatory	\$21,716	\$4,743	\$0	\$0	NA	NA	NA
12710	Special Programs	Equal Opportunity At Risk	\$67,732	\$13,348	\$9,326	\$4,791	-92.9%	-64.1%	-48.6%
12810	Special Programs	Special Education Preschool	\$981,174	\$1,440,339	\$1,729,720	\$1,687,546	72.0%	17.2%	-2.4%
12900	Special Programs	Other Special Programs	\$27,761	\$89,218	\$181,138	\$205,346	639.7%	130.2%	13.4%
14100	Summer School Programs	Elementary	\$119,186	\$257,226	\$104,539	\$88,922	-25.4%	-65.4%	-14.9%
14200	Summer School Programs	Middle/Junior High School	\$48,224	\$42,345	\$257	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$149,786	\$186,597	\$95,045	\$94,692	-36.8%	-49.3%	-0.4%
16100	Remediation	Remediation Testing	\$638,955	\$906,566	\$248,595	\$153,398	-76.0%	-83.1%	-38.3%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$143,424	\$224,718	\$316,470	\$293,820	104.9%	30.8%	-7.2%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$3,036,875	\$3,686,739	\$4,009,492	\$3,248,000	7.0%	-11.9%	-19.0%
17700	Pay. to Other Gov. Units in State	Interlocal Agreements - Other	\$122,800	\$331,124	\$60,726	\$0	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$4,201	\$176,664	\$7,713	\$2,779	-33.9%	-98.4%	-64.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$364,591	\$188,741	\$151,569	\$139,945	-61.6%	-25.9%	-7.7%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$326,284	\$232,328	\$147,474	\$133,703	-59.0%	-42.5%	-9.3%
22220	Instruction	Library/Media Services - School Library	\$356,162	\$501,045	\$545,879	\$516,832	45.1%	3.2%	-5.3%
22230	Instruction	Library/Media Services - Audiovisual	\$11,651	\$3,426	\$2,985	\$0	NA	NA	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$827,589	\$603,684	\$275,505	\$62,078	-92.5%	-89.7%	-77.5%
22290	Instruction	Library/Media Services - Other Educational Media Services	\$68,299	\$1,058	\$0	\$284	-99.6%	-73.1%	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$646,194	\$7,364	NA	NA	-98.9%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$29,041	\$0	\$0	NA	NA	NA
22350	Instruction	Instruc. Related Tech. - Systems Operations	\$0	\$10,277	\$357,870	\$843,307	NA	8106.0%	135.6%
22360	Instruction	Instruc. Related Tech. - Network Support	\$438,336	\$891,962	(\$128,481)	\$95,368	-78.2%	-89.3%	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$57,726	\$0	\$0	NA	NA	NA
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$6,075	\$0	\$0	\$193	-96.8%	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$313,876	\$248,225	\$192,510	\$222,046	-29.3%	-10.5%	15.3%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$7,121	\$11,106	\$5,348	\$3,495	-50.9%	-68.5%	-34.7%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$135	\$0	\$0	\$0	NA	NA	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$230,871	\$293,926	\$232,575	\$524,936	127.4%	78.6%	125.7%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$1,407,110	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$32,761,697	\$47,537,207	\$45,073,031	\$43,013,647	31.3%	-9.5%	-4.6%
Student Instructional Support									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$125,725	\$202,631	\$246,049	\$203,170	61.6%	0.3%	-17.4%
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$66,964	\$304,676	\$386,190	\$387,821	479.1%	27.3%	0.4%
21220	Students	Guidance Services - Counseling Services	\$448,689	\$742,656	\$683,590	\$714,206	59.2%	-3.8%	4.5%
21230	Students	Guidance Services - Appraisal Services	\$24,644	\$2,625	\$1,000	\$1,100	-95.5%	-58.1%	10.0%
21340	Students	Health Services - Nurse Services	\$214,352	\$336,778	\$257,529	\$130,984	-38.9%	-61.1%	-49.1%

School Corporation Expenditures by Account
Biannual Financial Report Data
School City of Mishawaka (7200)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
21410 Students Psychological Services - Service Area Direction	\$436,909	\$814,894	\$782,813	\$681,994	56.1%	-16.3%	-12.9%				
21420 Students Psychological Services - Psychological Testing	\$12,318	\$139,900	\$4,508	\$38,848	215.4%	-72.2%	761.8%				
21810 Students Special Ed. Administration - Service Area Direction	\$493,138	\$776,646	\$626,666	\$1,284,478	160.5%	65.4%	105.0%				
21890 Students Special Ed. Administration - Other Special Ed. Admin.	\$43,837	\$61,779	\$45,334	\$44,992	2.6%	-27.2%	-0.8%				
21910 Students Other Support Services Students - Service Area Direction	\$0	\$0	\$2,700	\$2,025	NA	NA	-25.0%				
24100 School Administration Office of The Principal	\$1,798,154	\$3,164,022	\$2,907,947	\$2,844,094	58.2%	-10.1%	-2.2%				
24900 School Administration Other Support Services - School Admin.	\$469,815	\$741,048	\$661,606	\$695,146	48.0%	-6.2%	5.1%				
Student Instructional Support Total					\$4,134,544	\$7,287,655	\$6,605,931	\$7,028,859	70.0%	-3.6%	6.4%
Overhead and Operational											
23110 General Administration Board of Education - Service Area Direction	\$74,607	\$159,397	\$166,470	\$140,617	88.5%	-11.8%	-15.5%				
23150 General Administration Board of Education - Legal Services	\$435,480	\$85,671	\$115,998	\$45,674	-89.5%	-46.7%	-60.6%				
23160 General Administration Board of Education - Promotion Expenses	\$3,251	\$4,897	\$5,543	\$5,161	58.8%	5.4%	-6.9%				
23190 General Administration Board of Education - Other Governing Body Services	\$296,950	\$276,509	\$3,000	\$1,160	-99.6%	-99.6%	-61.3%				
23210 General Administration Executive Administration - Office of The Superintendent	\$157,980	\$245,238	\$299,307	\$294,881	86.7%	20.2%	-1.5%				
23220 General Administration Executive Administration - Community Relations	\$1,854	\$1,468	\$6,798	\$66,773	3502.5%	4447.8%	882.2%				
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$32,106	\$15,649	\$0	\$0	NA	NA	NA				
23290 General Administration Executive Administration - Other Executive Admin. Services	\$20,543	\$21,507	\$2,137	\$3,917	-80.9%	-81.8%	83.3%				
25110 Central Services Fiscal Services - Office of The Business Manager	\$524,517	\$607,367	\$800,514	\$729,452	39.1%	20.1%	-8.9%				
25140 Central Services Fiscal Services - Receiving and Disbursing Funds	\$8,650	\$0	\$0	\$0	NA	NA	NA				
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$0	\$1,280	\$1,020	\$402	NA	-68.6%	-60.6%				
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$6,928	\$11,832	\$17,598	\$25,272	264.8%	113.6%	43.6%				
25199 Central Services Fiscal Services - Other - Other	\$0	\$570	\$0	\$0	NA	NA	NA				
25300 Central Services Printing, Pub., and Duplicating Services	\$0	\$38,652	\$26,980	\$31,241	NA	-19.2%	15.8%				
25600 Central Services Public Information Services	\$0	\$0	\$0	\$52	NA	NA	NA				
25740 Central Services Personnel Services - Noninstructional Personnel Training	\$520	\$343	\$0	\$0	NA	NA	NA				
25750 Central Services Personnel Services - Health Services	\$1,614	\$745	\$1,285	\$250	-84.5%	-66.5%	-80.5%				
25890 Central Services Other Technology Services	\$0	\$52,805	\$40,799	\$64,030	NA	21.3%	56.9%				
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$4,184	\$65,739	\$57,933	\$11,891	184.2%	-81.9%	-79.5%				
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$43,636	\$70,097	\$201,048	\$203,726	366.9%	190.6%	1.3%				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$3,431,736	\$5,036,879	\$4,391,830	\$4,402,223	28.3%	-12.6%	0.2%				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$15,416	\$8,033	\$0	\$0	NA	NA	NA				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$444,552	\$339,225	\$345,155	\$409,355	-7.9%	20.7%	18.6%				
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,035	\$0	\$0	\$0	NA	NA	NA				
26499 Category not Specified Other - 2007 Account Code	\$9,666	\$0	\$0	\$0	NA	NA	NA				
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$10,901	\$66,055	\$29,414	\$9,015	-17.3%	-86.4%	-69.4%				
26600 Oper. & Maint. of Plant Serv. Security Services	\$85,240	\$104,112	\$87,841	\$131,321	54.1%	26.1%	49.5%				
26700 Oper. & Maint. of Plant Serv. Insurance	\$361,817	\$234,576	\$251,682	\$227,381	-37.2%	-3.1%	-9.7%				
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$682,362	\$410,241	\$270,289	\$383,615	-43.8%	-6.5%	41.9%				
27010 Student Transportation Service Area Direction	\$14,811	\$11,848	\$32,779	\$55,259	273.1%	366.4%	68.6%				
27100 Student Transportation Vehicle Operation	\$277,187	\$241,932	\$442,522	\$499,632	80.3%	106.5%	12.9%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$84,806	\$128,506	\$179,610	\$139,293	64.2%	8.4%	-22.4%				
27400 Student Transportation Purchase of School Buses	\$54,545	\$260,279	\$306,106	\$106,000	94.3%	-59.3%	-65.4%				
27500 Student Transportation Insurance on Buses	\$0	\$18,252	\$7,842	\$4,462	NA	-75.6%	-43.1%				
27700 Student Transportation Contracted Transportation Services	\$65,659	\$24,417	\$10,305	\$11,991	-81.7%	-50.9%	16.4%				
27900 Student Transportation Other Student Transportation Services	\$11,981	\$1,371	\$7,803	\$12,669	5.7%	823.9%	62.4%				
31100 Food Services Operations Service Area Direction	\$85,504	\$144,144	\$156,986	\$150,920	76.5%	4.7%	-3.9%				
31200 Food Services Operations Food Preparation and Dispensing	\$1,418,907	\$2,123,382	\$2,427,060	\$2,382,836	67.9%	12.2%	-1.8%				
Overhead and Operational Total					\$8,668,943	\$10,813,017	\$10,693,653	\$10,550,471	21.7%	-2.4%	-1.3%
Non Operational											
33100 Community Service Operations Direction of Community Services	\$8,720	\$15,159	\$16,632	\$15,312	75.6%	1.0%	-7.9%				
33400 Category not Specified Athletic Coaches	\$180,856	\$525,157	\$503,380	\$462,914	156.0%	-11.9%	-8.0%				

School Corporation Expenditures by Account
Biannual Financial Report Data
School City of Mishawaka (7200)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
41000 Category not Specified Land Acquisition and Development	\$156,472	\$1,700,152	\$4,569	\$6,027	-96.1%	-99.6%	31.9%
43000 Category not Specified Professional Services	\$340,169	\$659,479	\$140,680	\$102,204	-70.0%	-84.5%	-27.4%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$720,985	\$832,274	\$27,629	\$1,655,972	129.7%	99.0%	5893.6%
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$0	\$0	\$483,555	\$229,693	NA	NA	-52.5%
45400 Building Acq., Const. and Impr. Sports Facilities	\$0	\$347,467	\$0	\$0	NA	NA	NA
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$119,495	\$78,123	\$18,912	\$5,140	-95.7%	-93.4%	-72.8%
46000 Category not Specified Purchase of Moveable Equipment	\$81,860	\$69,152	\$136	\$40,705	-50.3%	-41.1%	29742.3%
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$351,046	\$157,141	\$256,800	\$46,382	-86.8%	-70.5%	-81.9%
49000 Category not Specified Other Facilities Acq. and Construction	\$32,157	\$0	\$0	\$112	-99.7%	NA	NA
52200 Interest on Debt Temporary Loans	\$122,376	\$395,177	\$20,588	\$26,357	-78.5%	-93.3%	28.0%
52600 Interest on Debt Other DLGF Approved Debt	\$0	\$0	\$0	\$4,950	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$4,769,741	\$7,047,851	\$3,285,000	\$3,440,000	-27.9%	-51.2%	4.7%
53150 Lease Rental Buildings-Interest	\$0	\$0	\$1,989,476	\$1,834,471	NA	NA	-7.8%
53450 Lease Rental Other-Interest	\$0	\$11,125	\$28,892	\$37,839	NA	240.1%	31.0%
54200 Advancements and Obligations Common School Fund - Principal	\$1,272,881	\$725,166	\$832,883	\$810,389	-36.3%	11.8%	-2.7%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$179,285	\$146,230	\$134,898	NA	-24.8%	-7.7%
Non Operational Total	\$8,156,757	\$12,742,711	\$7,755,361	\$8,853,365	8.5%	-30.5%	14.2%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$554,729	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$65,767	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$92,111	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$2,036	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$1,955,556	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$301,718	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$258,002	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$14,257	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$192,054	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$31,654	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$84,531	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$1,673	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$7,562,861	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$1,198,616	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$1,079,722	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$57,538	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$29,239	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$5,503	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$4,378	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$347	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$13,492,292	\$0	\$0	\$0	NA	NA	NA