

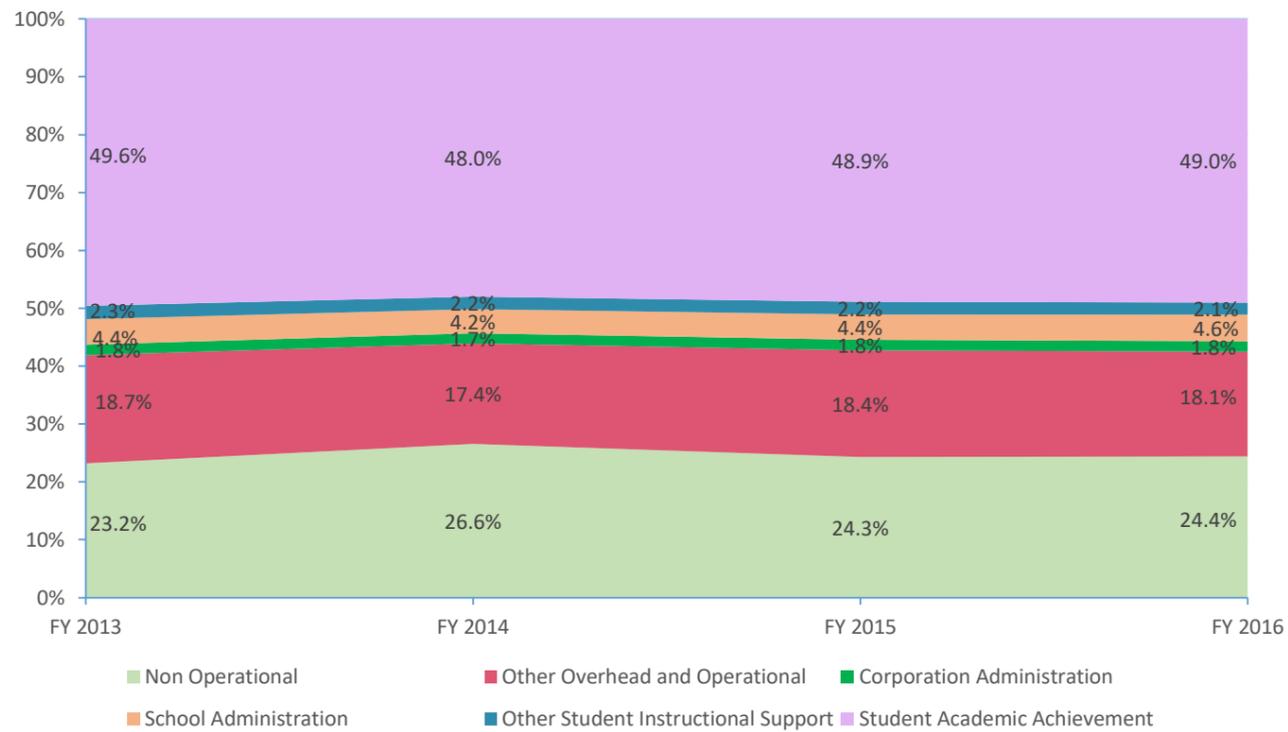
**School Corporation Expenditures by Account
Biannual Financial Report Data
Middlebury Community Schools (2275)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$16,872,866	46.8%	\$18,588,549	42.9%	\$20,523,987	49.6%	\$21,593,801	48.0%	\$21,576,100	48.9%	\$22,536,962	49.0%
Student Instructional Support	\$2,273,693	6.3%	\$2,823,106	6.5%	\$2,778,040	6.7%	\$2,848,914	6.3%	\$2,895,261	6.6%	\$3,068,842	6.7%
Total	\$19,146,559	53.2%	\$21,411,655	49.4%	\$23,302,027	56.3%	\$24,442,714	54.3%	\$24,471,361	55.4%	\$25,605,804	55.7%

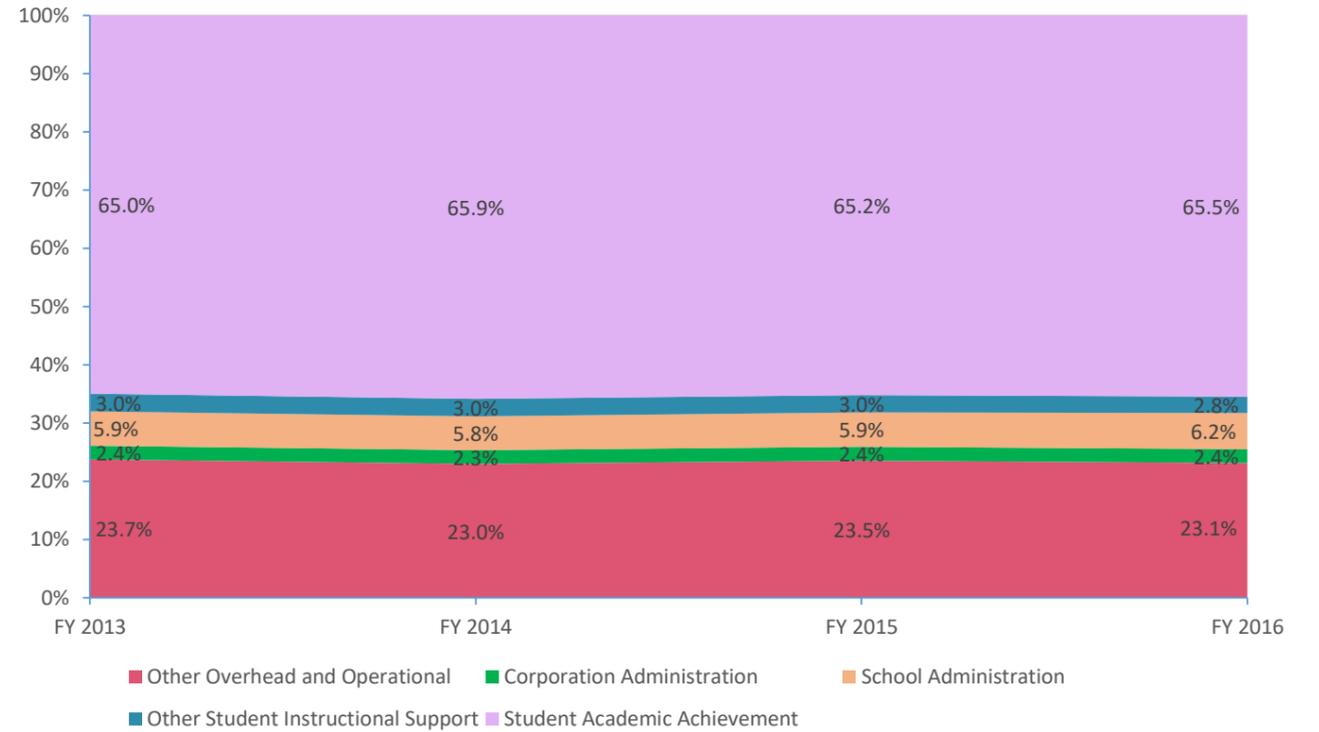
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$9,445,264	26.2%	\$10,954,130	25.3%	\$8,489,558	20.5%	\$8,603,977	19.1%	\$8,948,262	20.3%	\$9,150,515	19.9%
Non Operational	\$7,428,969	20.6%	\$10,983,080	25.3%	\$9,606,523	23.2%	\$11,952,369	26.6%	\$10,726,017	24.3%	\$11,219,884	24.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$16,874,233	46.8%	\$21,937,211	50.6%	\$18,096,081	43.7%	\$20,556,346	45.7%	\$19,674,279	44.6%	\$20,370,399	44.3%

Grand Total	\$36,020,793	\$43,348,866	\$41,398,109	\$44,999,060	\$44,145,640	\$45,976,203
--------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

All Expenditures



Operational Expenditures Only³



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
Middlebury Community Schools (2275)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$13,940	\$826,134	\$932,317	\$980,631	6934.7%	18.7%	5.2%
11100	Regular Programs	Elementary	\$4,874,377	\$6,332,851	\$6,909,999	\$6,932,074	42.2%	9.5%	0.3%
11200	Regular Programs	Middle/Junior High	\$2,383,760	\$3,096,116	\$3,628,577	\$3,785,125	58.8%	22.3%	4.3%
11300	Regular Programs	High School	\$2,827,697	\$3,586,550	\$4,089,375	\$4,241,837	50.0%	18.3%	3.7%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$139,412	\$145,023	\$132,926	NA	-4.7%	-8.3%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$62	\$13,484	\$6,000	\$17,072	27360.7%	26.6%	184.5%
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$28,243	\$24,931	\$227,324	\$145,928	416.7%	485.3%	-35.8%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$62,066	\$3,025	\$12,375	NA	-80.1%	309.1%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$29,932	\$32,654	\$66,417	\$72,748	143.0%	122.8%	9.5%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$56,185	\$74,148	\$76,554	\$71,636	27.5%	-3.4%	-6.4%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$937,868	\$1,166,080	\$1,591,082	\$1,671,926	78.3%	43.4%	5.1%
12350	Special Programs	Physical Impairment - Homebound	\$0	\$14,550	\$29,266	\$19,488	NA	33.9%	-33.4%
12510	Special Programs	Culturally Different - Communication Disorders	\$0	\$5,148	\$269,400	\$271,348	NA	5170.6%	0.7%
12520	Special Programs	Culturally Different - Compensatory	\$25,802	\$1,437	\$0	\$0	-100.0%	-100.0%	NA
12610	Special Programs	Learning Disability	\$0	\$1,000	\$0	\$0	NA	-100.0%	NA
12710	Special Programs	Equal Opportunity At Risk	\$14,312	\$27,744	\$26,215	\$32,767	128.9%	18.1%	25.0%
12810	Special Programs	Special Education Preschool	\$151,796	\$157,139	\$0	\$0	-100.0%	-100.0%	NA
12900	Special Programs	Other Special Programs	\$17,870	\$77,746	\$152,216	\$212,934	1091.6%	173.9%	39.9%
14100	Summer School Programs	Elementary	\$0	\$3,123	\$0	\$0	NA	-100.0%	NA
14200	Summer School Programs	Middle/Junior High School	\$0	\$4,574	\$5,549	\$5,012	NA	9.6%	-9.7%
14300	Summer School Programs	High School	\$0	\$0	\$22,101	\$32,016	NA	NA	44.9%
15100	Enrichment Programs	Non-Credit	\$46,593	\$2,167	\$0	\$0	-100.0%	-100.0%	NA
16100	Remediation	Remediation Testing	\$9,585	\$34,839	\$25,582	\$26,663	178.2%	-23.5%	4.2%
16200	Remediation	Preventive Remediation	\$23,144	\$70,570	\$4,757	\$6,400	-72.3%	-90.9%	34.5%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$0	\$0	\$12,312	\$0	NA	NA	-100.0%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$284,089	\$224,856	\$216,835	\$307,389	8.2%	36.7%	41.8%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$939,632	\$1,018,789	\$1,485,295	\$1,214,049	29.2%	19.2%	-18.3%
17700	Payments to Other Governmental Units Within State	Interlocal Agreements - Other	\$21,644	\$45,011	\$0	\$40,624	87.7%	-9.7%	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$141,502	\$210,656	\$154,939	\$218,719	54.6%	3.8%	41.2%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$0	\$137,253	\$157,814	NA	NA	15.0%
22220	Instruction	Library/Media Services - School Library	\$311,331	\$435,499	\$315,183	\$303,334	-2.6%	-30.3%	-3.8%
22230	Instruction	Library/Media Services - Audiovisual	\$27,487	\$34,351	\$30,166	\$36,900	34.2%	7.4%	22.3%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$3,234	\$0	\$0	\$0	-100.0%	NA	NA
22290	Instruction	Library/Media Services - Other Educational Media Services	\$0	\$8,855	\$52,244	\$53,522	NA	504.4%	2.4%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$64,658	\$79,823	\$89,491	NA	38.4%	12.1%
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$263,994	\$397,661	\$386,438	NA	46.4%	-2.8%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$201,327	\$314,469	\$317,156	NA	57.5%	0.9%
22400	Instruction	Academic Student Assessment	\$0	\$5,009	\$650	\$40,768	NA	713.9%	6171.9%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$20,782	\$17,958	\$19,557	NA	-5.9%	8.9%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$294,761	\$300,299	\$150,532	\$680,294	130.8%	126.5%	351.9%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$729,057	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$14,193,904	\$18,588,549	\$21,576,100	\$22,536,962	58.8%	21.2%	4.5%
Student Instructional Support									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$0	\$4,335	\$0	\$0	NA	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$464,110	\$649,978	\$680,233	\$656,852	41.5%	1.1%	-3.4%
21230	Students	Guidance Services - Appraisal Services	\$0	\$4,015	\$3,266	\$2,212	NA	-44.9%	-32.3%
21240	Students	Guidance Services - Information Services	\$0	\$1,370	\$0	\$0	NA	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$159,086	\$266,844	\$278,964	\$290,502	82.6%	8.9%	4.1%
21390	Students	Health Services - Other Health Services	\$7,080	\$0	\$770	\$300	-95.8%	NA	-61.0%
21530	Students	Speech Path. & Audio. Serv. - Audiology Services	\$0	\$0	\$5,989	\$6,987	NA	NA	16.7%
24100	School Administration	Office of The Principal	\$1,222,644	\$1,896,564	\$1,926,039	\$2,111,990	72.7%	11.4%	9.7%
Student Instructional Support Total			\$1,852,919	\$2,823,106	\$2,895,261	\$3,068,842	65.6%	8.7%	6.0%

School Corporation Expenditures by Account
Biannual Financial Report Data
Middlebury Community Schools (2275)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$19,374	\$12,972	\$15,027	\$15,825	-18.3%	22.0%	5.3%
23150	General Administration	Board of Education - Legal Services	\$72,914	\$85,012	\$64,217	\$70,956	-2.7%	-16.5%	10.5%
23160	General Administration	Board of Education - Promotion Expenses	\$4,241	\$4,417	\$2,715	\$3,033	-28.5%	-31.3%	11.7%
23210	General Administration	Executive Administration - Office of The Superintendent	\$456,779	\$519,188	\$330,100	\$325,392	-28.8%	-37.3%	-1.4%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$9,321	\$112,029	\$164,817	\$172,883	1754.8%	54.3%	4.9%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$10,066	\$54,086	\$62,783	\$67,681	572.4%	25.1%	7.8%
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$59,774	\$63,382	\$68,266	NA	14.2%	7.7%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,631	\$967	\$0	\$0	-100.0%	-100.0%	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$1,442	\$3,145	\$2,880	NA	99.7%	-8.4%
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$0	\$50	\$0	\$0	NA	-100.0%	NA
25730	Central Services	Personnel Services - Personnel Services	\$0	\$49,256	\$65,392	\$76,094	NA	54.5%	16.4%
25750	Central Services	Personnel Services - Health Services	\$3,847	\$0	\$8,996	\$6,758	75.7%	NA	-24.9%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$19,099	\$25,238	\$20,098	NA	5.2%	-20.4%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$2,671,525	\$0	\$0	\$0	-100.0%	NA	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$30,084	\$48,446	\$103,195	\$99,048	229.2%	104.5%	-4.0%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$2,115,561	\$3,212,887	\$3,408,320	\$3,412,913	61.3%	6.2%	0.1%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$8,924	\$8,472	\$13,135	\$9,008	0.9%	6.3%	-31.4%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$419,677	\$208,709	\$214,873	\$225,104	-46.4%	7.9%	4.8%
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$20,501	\$8,800	\$10,788	\$32,120	56.7%	265.0%	197.7%
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$14,550	\$14,380	\$83,515	NA	474.0%	480.8%
26700	Operation and Maintenance of Plant Services	Insurance	\$125,998	\$2,771,590	\$170,925	\$247,449	96.4%	-91.1%	44.8%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$2,345	\$25,207	\$26,019	\$28,285	1106.2%	12.2%	8.7%
27010	Student Transportation	Service Area Direction	\$101,412	\$136,845	\$171,427	\$177,926	75.4%	30.0%	3.8%
27100	Student Transportation	Vehicle Operation	\$749,244	\$1,034,183	\$979,693	\$971,910	29.7%	-6.0%	-0.8%
27200	Student Transportation	Monitoring Services	\$46,213	\$66,585	\$89,128	\$79,952	73.0%	20.1%	-10.3%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$407,599	\$472,445	\$570,088	\$388,519	-4.7%	-17.8%	-31.8%
27400	Student Transportation	Purchase of School Buses	\$295,496	\$381,960	\$420,754	\$425,214	43.9%	11.3%	1.1%
27500	Student Transportation	Insurance on Buses	\$49,601	\$35,532	\$48,191	\$74,687	50.6%	110.2%	55.0%
27900	Student Transportation	Other Student Transportation Services	\$60,596	\$75,580	\$70,956	\$62,723	3.5%	-17.0%	-11.6%
27910	Student Transportation	Bus Driver Training	\$3,556	\$1,374	\$504	\$215	-94.0%	-84.4%	-57.4%
31100	Food Services Operations	Service Area Direction	\$161,639	\$161,587	\$76,915	\$112,966	-30.1%	-30.1%	46.9%
31200	Food Services Operations	Food Preparation and Dispensing	\$307,577	\$639,659	\$897,747	\$1,002,820	226.0%	56.8%	11.7%
31400	Food Services Operations	Food Purchases	\$547,159	\$731,428	\$848,902	\$879,856	60.8%	20.3%	3.6%
31900	Food Services Operations	Other Food Services	\$32,005	\$0	\$6,510	\$6,420	-79.9%	NA	-1.4%
Overhead and Operational Total			\$8,734,885	\$10,954,130	\$8,948,262	\$9,150,515	4.8%	-16.5%	2.3%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$0	\$4,377	\$8,933	NA	NA	104.1%
33200	Category not Specified	Community Recreation	\$8,942	\$9,268	(\$110,928)	\$15,966	78.6%	72.3%	114.4%
33400	Category not Specified	Athletic Coaches	\$219,974	\$499,781	\$468,643	\$518,402	135.7%	3.7%	10.6%
33910	Other Community Services	High School Band Uniforms	\$0	\$0	\$0	\$1,410	NA	NA	NA
33990	Other Community Services	Other	\$2,201	\$971	\$0	\$270	-87.7%	-72.2%	NA
43000	Category not Specified	Professional Services	\$1,059,921	\$0	\$22,723	\$0	-100.0%	NA	-100.0%
44000	Category not Specified	Educational Specifications Dev.	\$8,900	\$0	\$0	\$0	-100.0%	NA	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$297,432	\$1,196,691	\$957,791	\$862,200	189.9%	-28.0%	-10.0%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$3,255	\$87,511	\$60,723	\$31,436	865.8%	-64.1%	-48.2%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$438,726	\$499,216	\$521,528	\$410,950	-6.3%	-17.7%	-21.2%
46000	Category not Specified	Purchase of Moveable Equipment	\$9,028	\$0	\$0	\$0	-100.0%	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$675,915	\$234,120	\$236,904	\$245,140	-63.7%	4.7%	3.5%
49000	Category not Specified	Other Facilities Acq. and Construction	\$38,983	\$26,029	\$42,868	\$52,937	35.8%	103.4%	23.5%
51100	Principal on Debt	Bonds	\$1,155,615	\$290,000	\$805,000	\$810,000	-29.9%	179.3%	0.6%
52100	Interest on Debt	Bonds	\$0	\$183,734	\$16,175	\$1,015,594	NA	452.8%	6178.8%
52200	Interest on Debt	Temporary Loans	\$58,655	\$139,992	\$0	\$0	-100.0%	-100.0%	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Middlebury Community Schools (2275)

Account					Percent Change					
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016			
53100	Lease Rental	Buildings-Principal	\$2,746,308	\$2,945,355	\$4,029,100	\$5,230,000	90.4%	77.6%	29.8%	
53150	Lease Rental	Buildings-Interest	\$417,978	\$379,645	\$3,237,413	\$1,727,013	313.2%	354.9%	-46.7%	
53200	Lease Rental	Equipment-Principal	\$0	\$489,431	\$430,699	\$286,633	NA	-41.4%	-33.4%	
53250	Lease Rental	Equipment-Interest	\$0	\$90,641	\$0	\$0	NA	-100.0%	NA	
53450	Lease Rental	Other-Interest	\$0	\$3,707,388	\$0	\$0	NA	-100.0%	NA	
54200	Advancements and Obligations	Common School Fund - Principal	\$226,859	\$193,596	\$0	\$0	-100.0%	-100.0%	NA	
59100	Other Debt Services Obligations	Registrars Fee	\$6,500	\$9,713	\$3,000	\$3,000	-53.8%	-69.1%	0.0%	
Non Operational Total			\$7,375,192	\$10,983,080	\$10,726,017	\$11,219,884	52.1%	2.2%	4.6%	
Prorated by Fund										
26491 - SAA	NA	PERF - 2007 Account Code	\$182,785	\$0	\$0	\$0	NA	NA	NA	
26491 - SIS	NA	PERF - 2007 Account Code	\$30,534	\$0	\$0	\$0	NA	NA	NA	
26491 - O&O	NA	PERF - 2007 Account Code	\$161,431	\$0	\$0	\$0	NA	NA	NA	
26491 - NO	NA	PERF - 2007 Account Code	\$3,906	\$0	\$0	\$0	NA	NA	NA	
26492 - SAA	NA	Social Security - 2007 Account Code	\$820,521	\$0	\$0	\$0	NA	NA	NA	
26492 - SIS	NA	Social Security - 2007 Account Code	\$131,492	\$0	\$0	\$0	NA	NA	NA	
26492 - O&O	NA	Social Security - 2007 Account Code	\$228,619	\$0	\$0	\$0	NA	NA	NA	
26492 - NO	NA	Social Security - 2007 Account Code	\$16,739	\$0	\$0	\$0	NA	NA	NA	
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$51,152	\$0	\$0	\$0	NA	NA	NA	
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$8,615	\$0	\$0	\$0	NA	NA	NA	
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$32,270	\$0	\$0	\$0	NA	NA	NA	
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$1,103	\$0	\$0	\$0	NA	NA	NA	
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$1,377,152	\$0	\$0	\$0	NA	NA	NA	
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$232,149	\$0	\$0	\$0	NA	NA	NA	
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$267,383	\$0	\$0	\$0	NA	NA	NA	
26494 - NO	NA	Group Insurance - 2007 Account Code	\$29,725	\$0	\$0	\$0	NA	NA	NA	
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$3,903	\$0	\$0	\$0	NA	NA	NA	
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$658	\$0	\$0	\$0	NA	NA	NA	
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$4,581	\$0	\$0	\$0	NA	NA	NA	
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$84	\$0	\$0	\$0	NA	NA	NA	
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$243,449	\$0	\$0	\$0	NA	NA	NA	
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$17,325	\$0	\$0	\$0	NA	NA	NA	
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$16,096	\$0	\$0	\$0	NA	NA	NA	
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$2,220	\$0	\$0	\$0	NA	NA	NA	
Prorated by Fund Total			\$3,863,892	\$0	\$0	\$0	NA	NA	NA	