

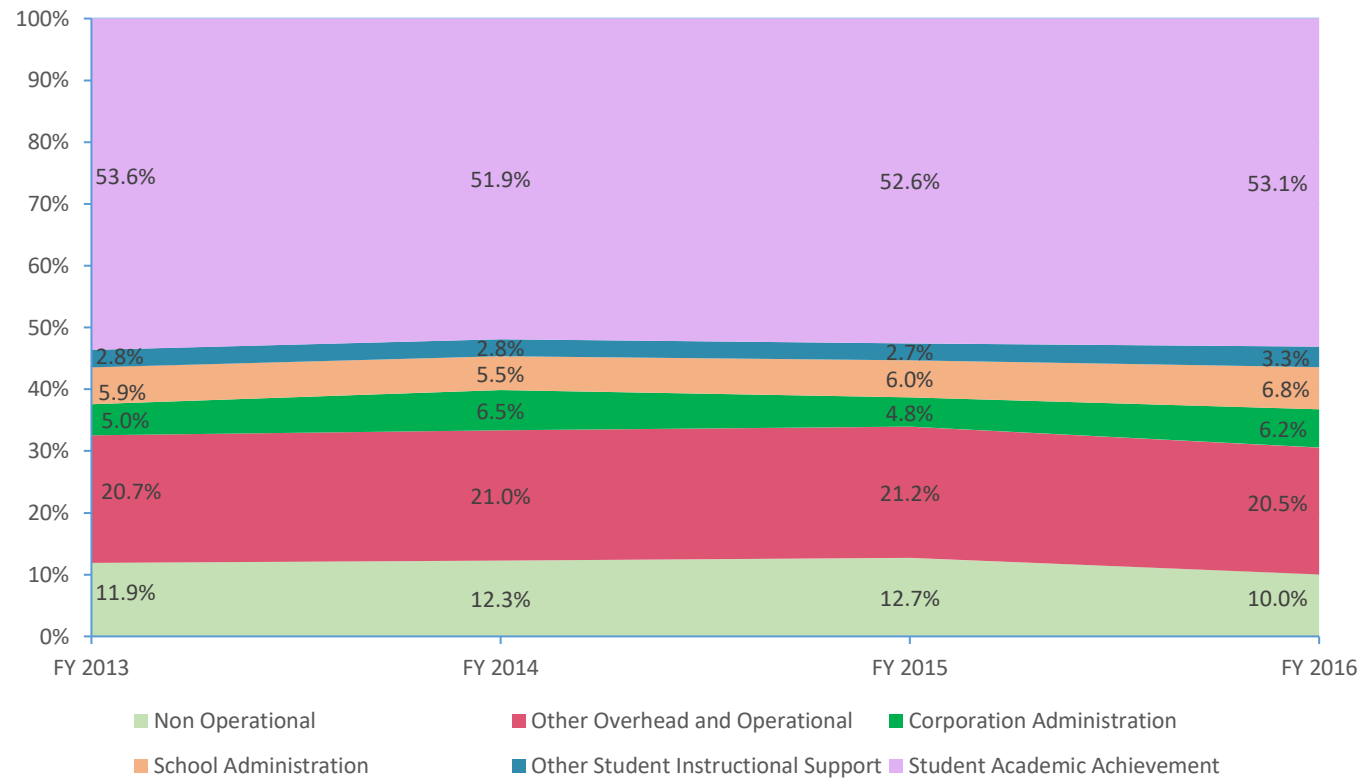
**School Corporation Expenditures by Account
Biannual Financial Report Data
Milan Community Schools (6910)**

| 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 | \$6,296,881 | 58.5% | \$7,067,974 | 60.1% | \$6,484,896 | 53.6% | \$6,254,502 | 51.9% | \$6,341,863 | 52.6% | \$6,430,218 | 53.1% |
| Student Instructional Support | \$754,557 | 7.0% | \$1,213,350 | 10.3% | \$1,058,648 | 8.8% | \$991,617 | 8.2% | \$1,051,945 | 8.7% | \$1,224,039 | 10.1% |
| Total | \$7,051,438 | 65.6% | \$8,281,324 | 70.4% | \$7,543,545 | 62.4% | \$7,246,119 | 60.1% | \$7,393,808 | 61.3% | \$7,654,257 | 63.2% |

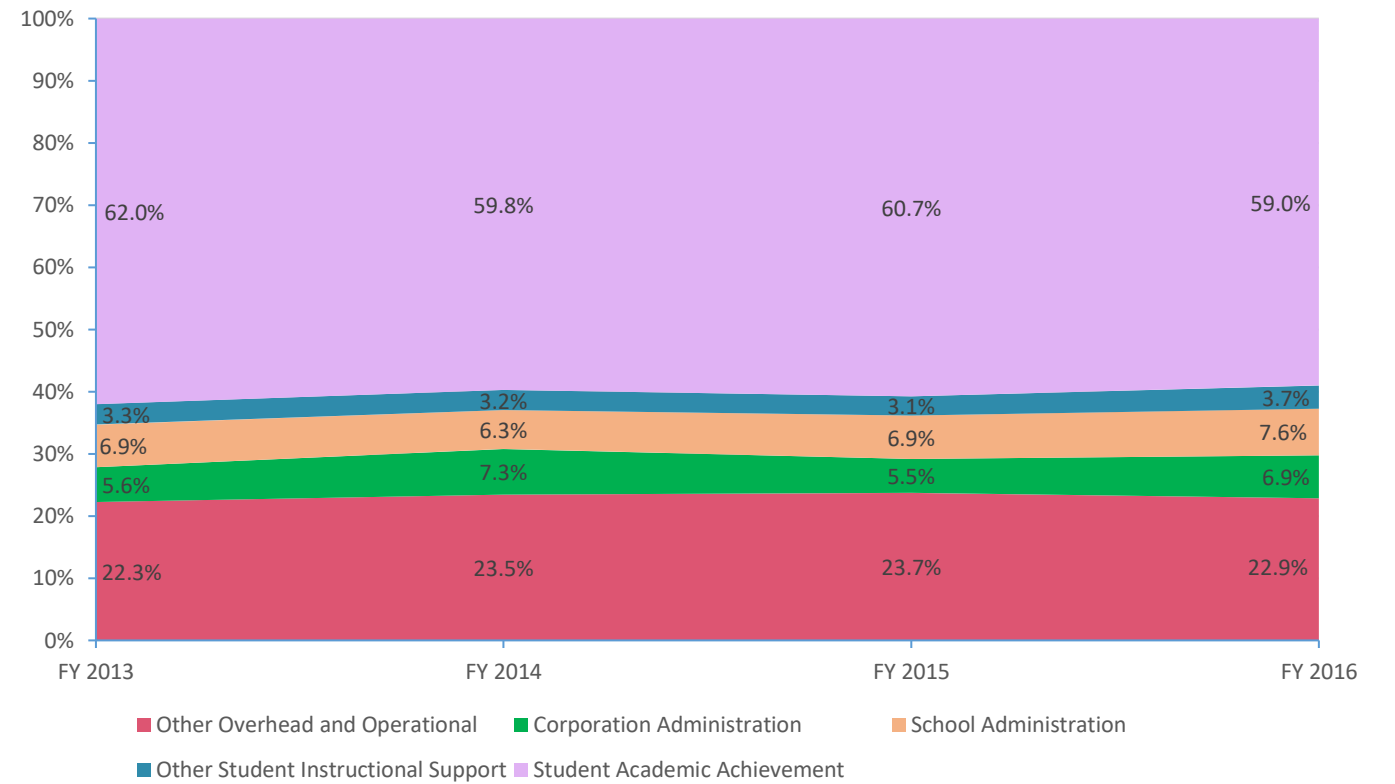
| Non Instructional Expenditures | | | | | | | | | | | | |
|--------------------------------|----------------------|--------------|----------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| 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 | \$2,549,111 | 23.7% | \$2,454,300 | 20.9% | \$3,107,727 | 25.7% | \$3,324,183 | 27.6% | \$3,134,401 | 26.0% | \$3,234,451 | 26.7% |
| Non Operational | \$1,155,460 | 10.7% | \$1,029,093 | 8.7% | \$1,437,538 | 11.9% | \$1,480,258 | 12.3% | \$1,531,522 | 12.7% | \$1,213,180 | 10.0% |
| Not Categorized | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% |
| Total | \$3,704,571 | 34.4% | \$3,483,393 | 29.6% | \$4,545,265 | 37.6% | \$4,804,441 | 39.9% | \$4,665,922 | 38.7% | \$4,447,632 | 36.8% |

| | | | | | | |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Grand Total | \$10,756,009 | \$11,764,717 | \$12,088,810 | \$12,050,560 | \$12,059,730 | \$12,101,889 |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

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
Milan Community Schools (6910)

| 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 | \$0 | \$76,889 | \$206,165 | \$210,948 | NA | 174.4% | 2.3% |
| 11100 | Regular Programs | Elementary | \$1,390,541 | \$1,924,112 | \$1,642,198 | \$1,685,647 | 21.2% | -12.4% | 2.6% |
| 11200 | Regular Programs | Middle/Junior High | \$1,031,747 | \$1,447,448 | \$1,132,754 | \$1,027,855 | -0.4% | -29.0% | -9.3% |
| 11300 | Regular Programs | High School | \$828,334 | \$1,431,876 | \$1,250,573 | \$1,290,822 | 55.8% | -9.9% | 3.2% |
| 11350 | Regular Programs | High School - Academic Honors Diploma | \$24,075 | \$25,200 | \$31,000 | \$30,000 | 24.6% | 19.0% | -3.2% |
| 11420 | Regular Programs | Vocational Education - Agriculture B | \$39,051 | \$56,751 | \$81,413 | \$95,742 | 145.2% | 68.7% | 17.6% |
| 11450 | Regular Programs | Vocational Education - Consumer and Homemaking | \$48,888 | \$72,842 | \$45,889 | \$46,427 | -5.0% | -36.3% | 1.2% |
| 11630 | Regular Programs | Alternative Education Programs - High School | \$119,815 | \$175,432 | \$6,974 | \$0 | -100.0% | -100.0% | -100.0% |
| 12110 | Special Programs | Gifted and Talented - Gifted And Talented | \$12,776 | \$25,133 | \$32,500 | \$26,496 | 107.4% | 5.4% | -18.5% |
| 12210 | Special Programs | Mental Disabilities - Mild Mental Disabilities | \$492,381 | \$717,959 | \$811,761 | \$784,211 | 59.3% | 9.2% | -3.4% |
| 12510 | Special Programs | Culturally Different - Communication Disorders | \$98,948 | \$131,663 | \$72,947 | \$76,972 | -22.2% | -41.5% | 5.5% |
| 12810 | Special Programs | Special Education Preschool | \$0 | \$0 | \$54,205 | \$29,339 | NA | NA | -45.9% |
| 13100 | Adult/Continuing Education Programs | Instruction | \$1,381 | \$2,942 | \$0 | \$0 | -100.0% | -100.0% | NA |
| 14100 | Summer School Programs | Elementary | \$13,607 | \$11,591 | \$0 | \$0 | -100.0% | -100.0% | NA |
| 14300 | Summer School Programs | High School | \$29,720 | \$20,453 | \$7,855 | \$1,786 | -94.0% | -91.3% | -77.3% |
| 16100 | Remediation | Remediation Testing | \$14,814 | \$28,375 | \$22,666 | \$9,333 | -37.0% | -67.1% | -58.8% |
| 17300 | Payments to Other Governmental Units Within State | Area Vocat. School (Part. Share) | \$152,034 | \$196,967 | \$263,098 | \$234,466 | 54.2% | 19.0% | -10.9% |
| 17400 | Payments to Other Governmental Units Within State | Joint Services and Supply - Special Ed. | \$393,598 | \$427,290 | \$435,100 | \$410,527 | 4.3% | -3.9% | -5.6% |
| 17600 | Payments to Other Governmental Units Within State | Joint Services and Supply - Other | \$26,171 | \$35,249 | \$5,648 | \$0 | -100.0% | -100.0% | -100.0% |
| 22130 | Instruction | Imp. of Instruction - Instructional Staff Training | \$0 | \$2,533 | \$0 | \$16,373 | NA | 546.5% | NA |
| 22210 | Instruction | Library/Media Services - Service Area Direction | \$57,932 | \$85,459 | \$73,110 | \$82,724 | 42.8% | -3.2% | 13.2% |
| 22220 | Instruction | Library/Media Services - School Library | \$8,440 | \$11,982 | \$13,118 | \$6,139 | -27.3% | -48.8% | -53.2% |
| 22230 | Instruction | Library/Media Services - Audiovisual | \$1,133 | \$1,284 | \$0 | \$0 | -100.0% | -100.0% | NA |
| 22330 | Instruction | Instruc. Related Tech. - Systems Analysis and Planning | \$0 | \$0 | \$0 | \$36,000 | NA | NA | NA |
| 22360 | Instruction | Instruc. Related Tech. - Network Support | \$164,755 | \$54,311 | \$0 | \$0 | -100.0% | -100.0% | NA |
| 22380 | Instruction | Instruc. Related Tech. - PD for Instr. Focused Tech. Pers. | \$0 | \$0 | \$0 | \$675 | NA | NA | NA |
| 25520 | Central Services | Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs | \$0 | \$95,658 | \$0 | \$943 | NA | -99.0% | NA |
| 25525 | Central Services | Textbks. for Rent/Resale - Computers in Lieu of Textbooks | \$0 | \$0 | \$88,488 | \$313,246 | NA | NA | 254.0% |
| 25540 | Central Services | Textbks. for Rent/Resale - Other Textbook Rental Service | \$15,411 | \$8,577 | \$362 | \$523 | -96.6% | -93.9% | 44.2% |
| 25560 | Central Services | Textbks. for Rent/Resale - Public Information Services | \$147,624 | \$0 | \$54,524 | \$10,141 | -93.1% | NA | -81.4% |
| 25570 | Central Services | Textbks. for Rent/Resale - Materials and Supplies | \$0 | \$0 | \$9,514 | \$2,884 | NA | NA | -69.7% |
| 26497 | Category not Specified | Teachers Retir. Fund - 07 Acct. Code | \$292,363 | \$0 | \$0 | \$0 | -100.0% | NA | NA |
| Student Academic Achievement Total | | | \$5,405,537 | \$7,067,974 | \$6,341,863 | \$6,430,218 | 19.0% | -9.0% | 1.4% |
| Student Instructional Support | | | | | | | | | |
| 21220 | Students | Guidance Services - Counseling Services | \$151,708 | \$250,261 | \$232,521 | \$275,574 | 81.6% | 10.1% | 18.5% |
| 21340 | Students | Health Services - Nurse Services | \$55,603 | \$101,989 | \$93,633 | \$125,126 | 125.0% | 22.7% | 33.6% |
| 21390 | Students | Health Services - Other Health Services | \$0 | \$1,716 | \$0 | \$0 | NA | -100.0% | NA |
| 21590 | Students | Speech Path. & Audio. Serv. - Other | \$0 | \$0 | \$0 | \$309 | NA | NA | NA |
| 24100 | School Administration | Office of The Principal | \$411,790 | \$849,612 | \$725,792 | \$823,030 | 99.9% | -3.1% | 13.4% |
| 24900 | School Administration | Other Support Services - School Admin. | \$1,123 | \$9,773 | \$0 | \$0 | -100.0% | -100.0% | NA |
| Student Instructional Support Total | | | \$620,225 | \$1,213,350 | \$1,051,945 | \$1,224,039 | 97.4% | 0.9% | 16.4% |
| Overhead and Operational | | | | | | | | | |
| 23110 | General Administration | Board of Education - Service Area Direction | \$10,000 | \$15,950 | \$12,200 | \$11,200 | 12.0% | -29.8% | -8.2% |
| 23120 | General Administration | Board of Education - Service Area Assistants | \$45,527 | \$90,165 | \$84,485 | \$86,595 | 90.2% | -4.0% | 2.5% |
| 23150 | General Administration | Board of Education - Legal Services | \$15,247 | \$9,024 | \$5,409 | \$2,104 | -86.2% | -76.7% | -61.1% |
| 23160 | General Administration | Board of Education - Promotion Expenses | \$2,090 | \$985 | \$1,371 | \$2,348 | 12.3% | 138.4% | 71.3% |
| 23190 | General Administration | Board of Education - Other Governing Body Services | \$30,877 | \$27,600 | \$18,431 | \$26,434 | -14.4% | -4.2% | 43.4% |
| 23210 | General Administration | Executive Administration - Office of The Superintendent | \$183,558 | \$162,037 | \$143,145 | \$156,675 | -14.6% | -3.3% | 9.5% |
| 23290 | General Administration | Executive Administration - Other Executive Admin. Services | \$40,349 | \$1,687 | \$0 | \$0 | -100.0% | -100.0% | NA |
| 25140 | Central Services | Fiscal Services - Receiving and Disbursing Funds | \$0 | \$24,145 | \$87,892 | \$259,316 | NA | 974.0% | 195.0% |
| 25750 | Central Services | Personnel Services - Health Services | \$243 | \$566 | \$388 | \$35 | -85.6% | -93.8% | -91.0% |

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Milan Community Schools (6910)

| Account | | | | | Percent Change | | | | |
|---------------------------------------|--|---|--------------------|--------------------|--------------------|--------------------|--------------|--------------|---------------|
| | FY 2006 | FY 2009 | FY 2015 | FY 2016 | 2006 to 2016 | 2009 to 2016 | 2015 to 2016 | | |
| 25790 | Central Services | Personnel Services - Other Personnel Services | \$0 | (\$634,447) | \$9,880 | \$18,220 | NA | 102.9% | 84.4% |
| 25810 | Central Services | Admin. Tech. Services - Tech. Serv. Sup. & Admin. | \$0 | \$0 | \$210,052 | \$184,806 | NA | NA | -12.0% |
| 25890 | Central Services | Other Technology Services | \$0 | \$140,697 | \$0 | \$0 | NA | -100.0% | NA |
| 26100 | Operation and Maintenance of Plant Services | Service Area Direction | \$296,122 | \$479,048 | \$438,896 | \$423,960 | 43.2% | -11.5% | -3.4% |
| 26200 | Operation and Maintenance of Plant Services | Maintenance of Buildings | \$363,968 | \$510,831 | \$449,796 | \$384,155 | 5.5% | -24.8% | -14.6% |
| 26400 | Operation and Maintenance of Plant Services | Maintenance of Equipment | \$78,453 | \$100,572 | \$68,332 | \$67,059 | -14.5% | -33.3% | -1.9% |
| 26499 | Category not Specified | Other - 2007 Account Code | \$131,799 | \$0 | \$0 | \$0 | -100.0% | NA | NA |
| 26700 | Operation and Maintenance of Plant Services | Insurance | \$77,374 | \$58,806 | \$61,740 | \$99,617 | 28.7% | 69.4% | 61.4% |
| 26800 | Operation and Maintenance of Plant Services | Other Op. and Maintenance of Plant | \$0 | \$0 | \$96,097 | \$77,640 | NA | NA | -19.2% |
| 27010 | Student Transportation | Service Area Direction | \$85,454 | \$222,790 | \$283,120 | \$265,131 | 210.3% | 19.0% | -6.4% |
| 27100 | Student Transportation | Vehicle Operation | \$123,057 | \$158,107 | \$295,553 | \$326,393 | 165.2% | 106.4% | 10.4% |
| 27300 | Student Transportation | Vehicle Servicing and Maintenance | \$103,630 | \$121,164 | \$171,243 | \$171,371 | 65.4% | 41.4% | 0.1% |
| 27400 | Student Transportation | Purchase of School Buses | \$60,952 | \$158,172 | \$84,091 | \$0 | -100.0% | -100.0% | -100.0% |
| 27500 | Student Transportation | Insurance on Buses | \$15,570 | \$7,600 | \$19,573 | \$24,999 | 60.6% | 228.9% | 27.7% |
| 27700 | Student Transportation | Contracted Transportation Services | \$219,132 | \$215,849 | \$1,400 | \$2,893 | -98.7% | -98.7% | 106.6% |
| 27900 | Student Transportation | Other Student Transportation Services | \$13,376 | \$13,083 | \$0 | \$0 | -100.0% | -100.0% | NA |
| 31100 | Food Services Operations | Service Area Direction | \$0 | \$18,500 | \$0 | \$0 | NA | -100.0% | NA |
| 31200 | Food Services Operations | Food Preparation and Dispensing | \$184,287 | \$220,400 | \$269,923 | \$299,332 | 62.4% | 35.8% | 10.9% |
| 31400 | Food Services Operations | Food Purchases | \$223,734 | \$251,401 | \$254,078 | \$253,478 | 13.3% | 0.8% | -0.2% |
| 31900 | Food Services Operations | Other Food Services | \$22,454 | \$79,566 | \$67,307 | \$90,692 | 303.9% | 14.0% | 34.7% |
| Overhead and Operational Total | | | \$2,327,252 | \$2,454,300 | \$3,134,401 | \$3,234,451 | 39.0% | 31.8% | 3.2% |
| Non Operational | | | | | | | | | |
| 33400 | Category not Specified | Athletic Coaches | \$117,514 | \$126,183 | \$124,457 | \$127,880 | 8.8% | 1.3% | 2.8% |
| 43000 | Category not Specified | Professional Services | \$27,653 | \$40,812 | \$0 | \$31,048 | 12.3% | -23.9% | NA |
| 45100 | Building Acquisition, Construction and Improvement | Building Acquisition, Const. and Improv. | \$18,408 | \$132,259 | \$155,132 | \$134,485 | 630.6% | 1.7% | -13.3% |
| 45400 | Building Acquisition, Construction and Improvement | Sports Facilities | \$0 | \$9,191 | \$291,533 | \$0 | NA | -100.0% | -100.0% |
| 45500 | Building Acquisition, Construction and Improvement | Rent of Build., Facilities, and Equip. | \$18,608 | \$13,355 | \$15,531 | \$11,140 | -40.1% | -16.6% | -28.3% |
| 46000 | Category not Specified | Purchase of Moveable Equipment | \$0 | \$0 | \$142,001 | \$68,224 | NA | NA | -52.0% |
| 47000 | Category not Specified | Purchase of Mobile or Fixed Equipment | \$96,130 | \$45,031 | \$0 | \$0 | -100.0% | -100.0% | NA |
| 49000 | Category not Specified | Other Facilities Acq. and Construction | \$0 | \$1,500 | \$0 | \$0 | NA | -100.0% | NA |
| 51100 | Principal on Debt | Bonds | \$0 | \$13,278 | \$0 | \$0 | NA | -100.0% | NA |
| 51600 | Principal on Debt | Other DLGF Approved Debt | \$0 | \$0 | \$9,995 | \$0 | NA | NA | -100.0% |
| 52200 | Interest on Debt | Temporary Loans | \$24,576 | (\$12,969) | \$0 | \$46,000 | 87.2% | 454.7% | NA |
| 53100 | Lease Rental | Buildings-Principal | \$63,500 | \$0 | \$124,000 | \$126,000 | 98.4% | NA | 1.6% |
| 53150 | Lease Rental | Buildings-Interest | \$0 | \$0 | \$6,433 | \$5,616 | NA | NA | -12.7% |
| 54100 | Advancements and Obligations | Veterans' Memorial Fund - Principal | \$14,510 | \$12,193 | \$0 | \$0 | -100.0% | -100.0% | NA |
| 54150 | Advancements and Obligations | Veterans' Memorial Fund - Interest | \$0 | \$735 | \$0 | \$0 | NA | -100.0% | NA |
| 54200 | Advancements and Obligations | Common School Fund - Principal | \$749,333 | \$347,525 | \$456,449 | \$472,938 | -36.9% | 36.1% | 3.6% |
| 54250 | Advancements and Obligations | Common School Fund - Interest | \$0 | \$300,000 | \$205,991 | \$189,849 | NA | -36.7% | -7.8% |
| Non Operational Total | | | \$1,130,232 | \$1,029,093 | \$1,531,522 | \$1,213,180 | 7.3% | 17.9% | -20.8% |
| Prorated by Fund | | | | | | | | | |
| 26491 - SAA | NA | PERF - 2007 Account Code | \$69,196 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26491 - SIS | NA | PERF - 2007 Account Code | \$10,236 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26491 - O&O | NA | PERF - 2007 Account Code | \$25,622 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26491 - NO | NA | PERF - 2007 Account Code | \$1,955 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26492 - SAA | NA | Social Security - 2007 Account Code | \$311,605 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26492 - SIS | NA | Social Security - 2007 Account Code | \$47,137 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26492 - O&O | NA | Social Security - 2007 Account Code | \$69,602 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26492 - NO | NA | Social Security - 2007 Account Code | \$8,968 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26493 - SAA | NA | Workman's Compensation - 2007 Account Code | \$5,677 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26493 - SIS | NA | Workman's Compensation - 2007 Account Code | \$933 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26493 - O&O | NA | Workman's Compensation - 2007 Account Code | \$6,628 | \$0 | \$0 | \$0 | NA | NA | NA |

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Milan Community Schools (6910)

| Account | FY 2006 | FY 2009 | FY 2015 | FY 2016 | Percent Change | | |
|--|--------------------|------------|------------|------------|----------------|--------------|--------------|
| | | | | | 2006 to 2016 | 2009 to 2016 | 2015 to 2016 |
| 26493 - NO NA Workman's Compensation - 2007 Account Code | \$122 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26494 - SAA NA Group Insurance - 2007 Account Code | \$497,716 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26494 - SIS NA Group Insurance - 2007 Account Code | \$74,865 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26494 - O&O NA Group Insurance - 2007 Account Code | \$119,105 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26494 - NO NA Group Insurance - 2007 Account Code | \$14,003 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26496 - SAA NA Unemployment Compensation - 2007 Account Code | \$7,150 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26496 - SIS NA Unemployment Compensation - 2007 Account Code | \$1,161 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26496 - O&O NA Unemployment Compensation - 2007 Account Code | \$902 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26496 - NO NA Unemployment Compensation - 2007 Account Code | \$180 | \$0 | \$0 | \$0 | NA | NA | NA |
| Prorated by Fund Total | \$1,272,763 | \$0 | \$0 | \$0 | NA | NA | NA |