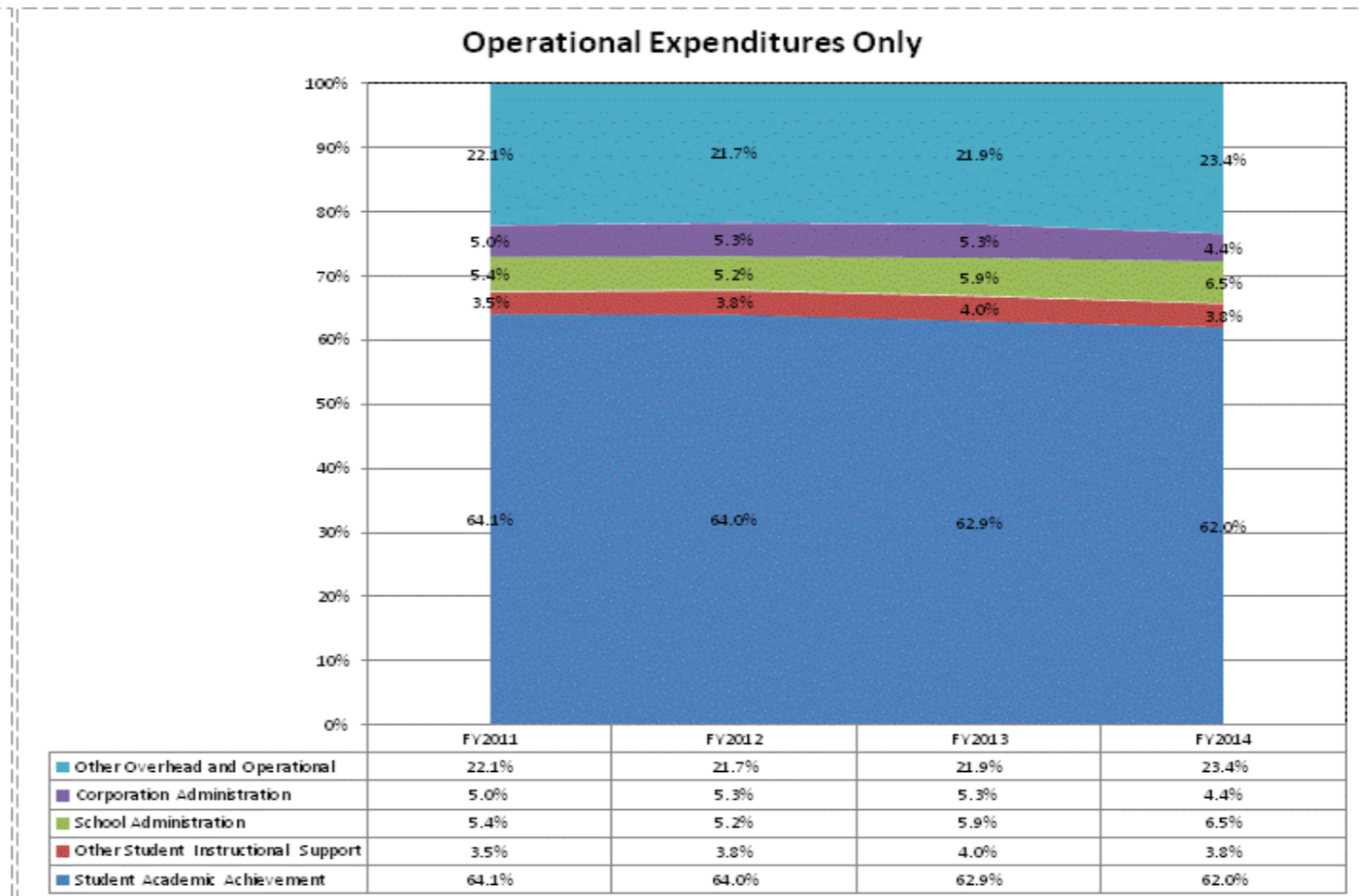
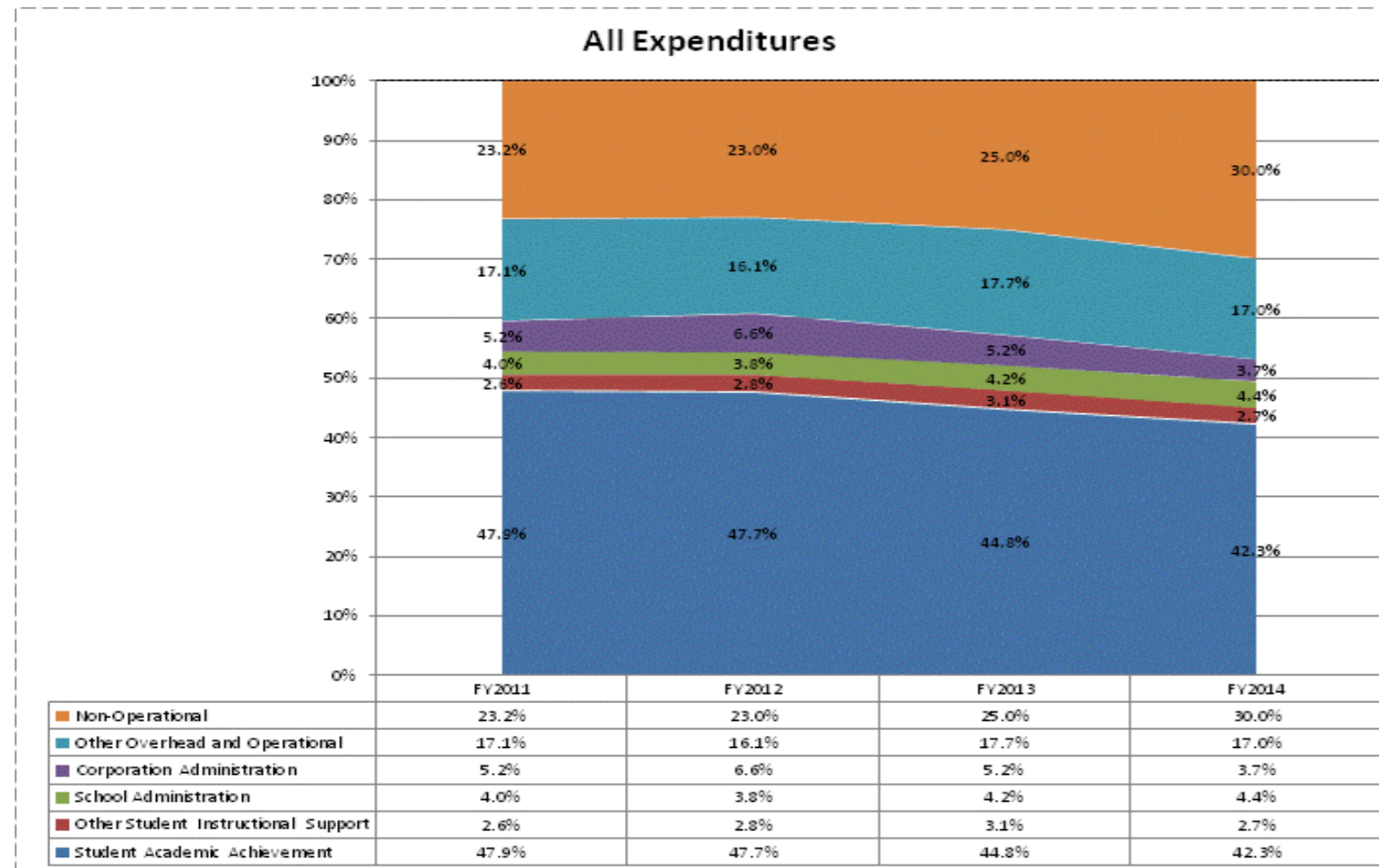


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
M S D Pike Township (5350)

M S D Pike Township (5350)	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	\$66,511,052	52.4%	\$62,329,512	51.2%	\$63,071,439	44.8%	\$65,010,856	42.3%
Student Instructional Support	\$8,936,171	7.0%	\$9,810,868	8.1%	\$10,250,819	7.3%	\$10,917,745	7.1%
Overhead and Operational Nonoperational	\$19,854,625	15.7%	\$22,768,419	18.7%	\$32,258,664	22.9%	\$31,791,949	20.7%
Nonoperational	\$31,526,258	24.9%	\$26,745,806	22.0%	\$35,257,963	25.0%	\$46,065,945	30.0%
Not Categorized	\$0		\$80,000		\$0		\$0	
Grand Total	\$126,828,105		\$121,734,604		\$140,838,885		\$153,786,494	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	59.5%	59.3%	52.1%	49.4%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
M S D Pike Township (5350)

<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	\$376,389	\$436,745	\$292,798	\$1,341,648	256%	207%	358%
11100 Regular Programs; Elementary	\$13,248,803	\$19,890,178	\$20,188,984	\$19,800,656	49%	0%	-2%
11200 Regular Programs; Middle/Junior High	\$8,159,563	\$10,446,299	\$9,853,783	\$9,458,928	16%	-9%	-4%
11300 Regular Programs; High School	\$8,053,692	\$9,495,203	\$10,166,840	\$10,728,203	33%	13%	6%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$4,775	N/A	N/A	N/A
11480 Vocational Education; Industrial Education A	\$1,067	\$0	\$0	\$0	-100%	N/A	N/A
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$143,114	\$254,704	\$313,763	N/A	119%	23%
11630 Regular Programs; Alternative Education Programs; High School	\$444	\$517,094	\$531,434	\$347,056	> 500%	-33%	-35%
12110 Gifted And Talented; Gifted and Talented	\$460,977	\$718,690	\$701,903	\$742,223	61%	3%	6%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$2,914,268	\$2,421,239	\$2,138,549	N/A	-27%	-12%
12210 Mental Disabilities; Mild Mental Disabilities	\$4,504,205	\$6,743,285	\$7,078,689	\$7,878,863	75%	17%	11%
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$181,606	\$277,658	\$306,799	N/A	69%	10%
12310 Physical Impairment; Orthopedic Impairment	\$43,153	\$72,006	\$58,057	\$56,155	30%	-22%	-3%
12320 Physical Impairment; Multiple Disabilities	\$0	\$171,563	\$116,368	\$118,735	N/A	-31%	2%
12330 Physical Impairment; Visual Impairment	\$0	\$98,604	\$63,022	\$82,992	N/A	-16%	32%
12340 Physical Impairment; Hearing Impairment	\$0	\$52,216	\$83,598	\$86,814	N/A	66%	4%
12350 Physical Impairment; Homebound	\$69,177	\$70,920	\$63,189	\$48,999	-29%	-31%	-22%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$191,455	\$223,999	\$118,119	N/A	-38%	-47%
12510 Culturally Different; Communication Disorders	\$0	\$176,921	\$205,665	\$189,622	N/A	7%	-8%
12520 Culturally Different; Compensatory	\$0	\$8,668	\$0	\$0	N/A	-100%	N/A
12610 Learning Disability	\$0	\$170,952	\$190,813	\$136,450	N/A	-20%	-28%
12710 Equal Opportunity At Risk	\$506,753	\$551,235	\$492,808	\$570,592	13%	4%	16%
12810 Special Education Preschool	\$421,871	\$498,103	\$568,349	\$581,248	38%	17%	2%
12900 Other Special Programs	\$1,447,955	\$1,588,812	\$2,152,209	\$1,985,580	37%	25%	-8%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$19,526	-\$104	\$0	\$0	-100%	N/A	N/A
13600 Adult/Continuing Education Programs; Special Interest Programs	\$1,620	\$0	\$0	\$0	-100%	N/A	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$20,175	\$0	\$0	N/A	-100%	N/A
14100 Summer School Programs; Elementary	\$168,573	\$97,670	\$0	\$3,706	-98%	-96%	N/A
14200 Summer School Programs; Middle/Junior High School	\$8,027	\$55,668	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$360,239	\$411,496	\$477,767	\$231,606	-36%	-44%	-52%
16100 Remediation Testing	\$21,307	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$203,272	\$211,901	\$87,463	\$148,550	-27%	-30%	70%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	-\$45,200	\$0	\$0	N/A	N/A	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$239,540	\$449,244	\$498,262	\$483,000	102%	8%	-3%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$536,228	\$82,835	\$0	\$0	-100%	-100%	N/A
17900 Payments to Other Governmental Units Within State; Other	\$2,500	\$18,368	\$36,887	\$0	-100%	-100%	-100%
22110 Improvement of Instruction; Service Area Direction	\$190,801	\$406,062	\$396,229	\$523,283	174%	29%	32%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$946,418	\$610,413	\$1,726,266	\$1,994,221	111%	227%	16%
22130 Improvement of Instruction; Instructional Staff Training	\$62,675	\$14,542	\$323,783	\$358,632	472%	> 500%	11%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$128,662	\$159,697	\$199,486	\$126,698	-2%	-21%	-36%
22220 Library/Media Services; School Library	\$719,131	\$952,395	\$813,325	\$927,818	29%	-3%	14%
22250 Library/Media Services; Computer Assisted Instruction Services	\$23,551	\$14,169	\$10,096	\$9,582	-59%	-32%	-5%
22290 Library/Media Services; Other Educational Media Services	\$195	\$19,868	\$4,459	\$580	198%	-97%	-87%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$91,769	\$245,911	\$92,281	\$57,217	-38%	-77%	-38%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$184,477	\$219,618	\$211,654	N/A	15%	-4%
22350 Instruction, Related Technology; Systems Operations	\$0	\$1,160,023	\$213,367	\$255,589	N/A	-78%	20%
22360 Instruction, Related Technology; Network Support	\$3,876,091	\$292,982	\$428,705	\$422,269	-89%	44%	-2%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$481,401	\$656,941	\$881,429	N/A	83%	34%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$87,253	\$167,167	\$170,057	N/A	95%	2%
22900 Other Support Service, Instructional Staff	\$0	\$117,077	\$144,221	\$123,127	N/A	5%	-15%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
M S D Pike Township (5350)

<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>
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$1,469,106	\$1,142,918	\$589,009	\$1,045,065	-29%	-9%	77%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$337	\$0	\$0	N/A	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$2,775,903	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$49,139,178	\$62,329,512	\$63,071,439	\$65,010,856	32%	4%	3%
Student Instructional Support							
21130 Attendance and Social Work Services; Social Work Services	\$137,330	\$231,732	\$330,334	\$335,126	144%	45%	1%
21210 Guidance Services; Service Area Direction	\$0	\$105,354	\$75,831	\$65,167	N/A	-38%	-14%
21220 Guidance Services; Counseling Services	\$1,248,206	\$1,221,494	\$1,130,320	\$970,986	-22%	-21%	-14%
21230 Guidance Services; Appraisal Services	\$15,152	\$24,017	\$8,970	\$11,825	-22%	-51%	32%
21290 Guidance Services; Other Guidance Services	\$0	\$58,937	\$0	\$0	N/A	-100%	N/A
21320 Health Services; Medical Services	\$83,228	\$152,406	\$155,575	\$172,275	107%	13%	11%
21340 Health Services; Nurse Services	\$48,141	\$61,726	\$562,630	\$589,573	> 500%	> 500%	5%
21390 Health Services; Other Health Services	\$26,206	\$26,880	\$38,200	\$15,280	-42%	-43%	-60%
21420 Psychological Testing	\$335	\$952	\$0	\$0	-100%	-100%	N/A
21430 Psychological Counseling	\$355,789	\$540,909	\$401,991	\$429,846	21%	-21%	7%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$463,988	\$709,069	\$615,091	\$638,204	38%	-10%	4%
21810 Special Education Administration; Service Area Direction	\$103,582	\$233,276	\$273,751	\$278,619	169%	19%	2%
21890 Special Education Administration; Other Special Education Administration	\$938,488	\$602,648	\$44,245	\$98,268	-90%	-84%	122%
21910 Other Support Services, Students; Service Area Direction	\$0	\$684,407	\$2,660	\$0	N/A	-100%	-100%
21990 Other Support Services, Students; Other Student Services	\$4,464	\$31,142	\$744,485	\$568,639	> 500%	> 500%	-24%
24100 Office of The Principal	\$3,667,381	\$5,125,919	\$5,866,735	\$6,305,114	72%	23%	7%
24900 Other Support Services, School Administration	\$0	\$0	\$0	\$438,824	N/A	N/A	N/A
Student Instructional Support Total	\$7,092,290	\$9,810,868	\$10,250,819	\$10,917,745	54%	11%	7%
Overhead and Operational							
23120 Board of Education; Service Area Assistants	\$50,436	\$46,932	\$155,037	\$120,230	138%	156%	-22%
23150 Board of Education; Legal Services	-\$1,335,960	\$202,444	\$417,903	\$337,651	N/A	67%	-19%
23190 Board of Education; Other Governing Body Services	\$6,551	\$8,211	\$3,276	\$10,859	66%	32%	231%
23210 Executive Administration; Office of The Superintendent	\$221,934	\$440,168	\$512,473	\$478,627	116%	9%	-7%
23220 Executive Administration; Community Relations	\$112,015	\$321,327	\$181,946	\$171,072	53%	-47%	-6%
23290 Executive Administration; Other Executive Administration Services	\$116,356	\$147,761	\$88,879	\$165,866	43%	12%	87%
25110 Fiscal Services; Office of The Business Manager	\$838,824	\$566,999	\$788,419	\$523,393	-38%	-8%	-34%
25140 Fiscal Services; Receiving and Disbursing Funds	\$13,059	\$169,758	\$112,838	\$55,558	325%	-67%	-51%
25150 Fiscal Services; Payroll Services	\$0	\$104,362	\$117,390	\$124,376	N/A	19%	6%
25160 Fiscal Services; Financial Accounting	\$0	\$500	\$0	\$0	N/A	-100%	N/A
25191 Other Fiscal Services; Refund of Revenue	\$11,034	\$25,691	\$113,457	\$100,859	> 500%	293%	-11%
25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$1,000	\$1,000	N/A	N/A	0%
25193 Other Fiscal Services; Printed Forms	\$30,208	\$6,953	\$3,548	\$1,043	-97%	-85%	-71%
25195 Other Fiscal Services; Bank Account Service Charge	\$22,406	\$37,517	\$42,029	\$33,924	51%	-10%	-19%
25199 Other Fiscal Services; Other	\$0	\$35,202	\$26,654	\$37,324	N/A	6%	40%
25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$0	\$127,978	\$127,783	\$134,296	N/A	5%	5%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$48,218	\$55,745	\$57,590	N/A	19%	3%
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$0	\$60,512	\$73,517	\$79,332	N/A	31%	8%
25300 Printing, Publishing, and Duplicating Services	\$182,597	\$116,120	\$100,528	\$48,350	-74%	-58%	-52%
25400 Planning, Research, Development and Evaluation	\$0	-\$192,264	\$0	\$0	N/A	N/A	N/A
25710 Personnel Services; Supervision of Personnel Services	\$144,137	\$409,666	\$422,290	\$433,756	201%	6%	3%
25750 Personnel Services; Health Services	\$2,719	\$1,883	\$2,301	\$3,537	30%	88%	54%
25790 Personnel Services; Other Professional Services	\$0	\$153,292	\$174,871	\$49,774	N/A	-68%	-72%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$230,581	\$297,452	\$265,889	N/A	15%	-11%
25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$217,240	\$191,422	\$198,319	N/A	-9%	4%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
M S D Pike Township (5350)

<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>
25830 Administrative Technology Services; Systems Application Development	\$0	\$16,009	\$0	\$0	N/A	-100%	N/A
25840 Administrative Technology Services; Systems Operations	\$0	\$35,414	\$0	\$0	N/A	-100%	N/A
25850 Administrative Technology Services; Network Support	\$0	\$357,923	\$1,156,752	\$846,986	N/A	137%	-27%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	-\$62,694	\$1,931,054	\$726,343	N/A	N/A	-62%
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	-\$1,448,331	\$117,667	\$13,744	N/A	N/A	-88%
25890 Other Technology Services	\$0	\$10,872	\$92,355	\$690,719	N/A	> 500%	> 500%
25990 Other Support Services, Central	\$259,491	-\$2,689	\$2,457	\$10,290	-96%	N/A	319%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$196,813	\$0	\$0	N/A	-100%	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$5,002,206	\$5,968,221	\$5,932,411	\$6,630,051	33%	11%	12%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$95,609	\$104,187	\$45,007	\$45,378	-53%	-56%	1%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,073,472	-\$661,223	\$1,828,284	\$1,856,772	73%	N/A	2%
26499 2007 Account Code - Other	-\$325,718	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$68,558	\$40,750	\$20,919	\$37,969	-45%	-7%	81%
26600 Operation and Maintenance of Plant Services; Security Services	\$357,944	\$548,186	\$530,313	\$565,734	58%	3%	7%
26700 Operation and Maintenance of Plant Services; Insurance	\$623,672	\$4,037,219	\$1,108,153	\$1,545,100	148%	-62%	39%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$76,388	\$14,501	\$15,525	\$26,765	-65%	85%	72%
27010 Student Transportation; Service Area Direction	\$160,870	\$396,794	\$741,861	\$647,131	302%	63%	-13%
27100 Student Transportation; Vehicle Operation	\$2,733,940	\$3,577,584	\$3,620,467	\$4,184,215	53%	17%	16%
27200 Student Transportation; Monitoring Services	\$525,055	\$507,317	\$633,879	\$672,782	28%	33%	6%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$1,374,842	\$1,500,114	\$2,040,610	\$2,263,285	65%	51%	11%
27400 Student Transportation; Purchase of School Buses	\$1,228,066	\$400,462	\$2,850,118	\$1,463,893	19%	266%	-49%
27500 Student Transportation; Insurance on Buses	\$151,221	\$400,000	\$500,000	\$900,000	495%	125%	80%
27700 Student Transportation; Contracted Transportation Services	\$0	\$0	\$0	\$33,418	N/A	N/A	N/A
27900 Student Transportation; Other Student Transportation Services	\$24,144	\$43,267	\$60,418	\$57,843	140%	34%	-4%
27910 Student Transportation; Bus Driver Training	\$8,873	\$593	\$396	\$2,664	-70%	349%	> 500%
31100 Food Services Operations; Service Area Direction	\$158,240	\$347,158	\$468,415	\$512,128	224%	48%	9%
31200 Food Services Operations; Food Preparation and Dispensing	\$1,088,501	\$1,192,913	\$1,489,845	\$1,533,289	41%	29%	3%
31300 Food Services Operations; Food Delivery	\$0	\$0	\$2,593	\$3,633	N/A	N/A	40%
31400 Food Services Operations; Food Purchases	\$1,668,259	\$1,710,081	\$2,480,076	\$2,544,938	53%	49%	3%
31900 Other Food Services	\$334,747	\$249,925	\$578,332	\$544,257	63%	118%	-6%
Overhead and Operational Total	\$17,104,697	\$22,768,419	\$32,258,664	\$31,791,949	86%	40%	-1%
Nonoperational							
33200 Community Recreation	\$42,507	\$75,469	\$72,739	\$57,226	35%	-24%	-21%
33400 Athletic Coaches	\$578,665	\$763,345	\$688,803	\$702,687	21%	-8%	2%
33910 High School Band Uniforms	\$0	\$1,000	\$0	\$0	N/A	-100%	N/A
33940 Child Care Services	\$0	\$0	\$95,547	\$150,717	N/A	N/A	58%
33990 Other Community Services; Other	\$289,070	\$28,729	\$60,674	\$43,061	-85%	50%	-29%
40200 Equipment Purchases over the School's Capitalization Threshold	\$0	\$0	\$0	\$174,780	N/A	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$3,273,381	\$26,709	\$11,292	\$11,644	-100%	-56%	3%
43000 Facilities Acquisition and Construction; Professional Services	\$23,743	\$265,686	\$2,843,458	\$1,895,101	> 500%	> 500%	-33%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$6,609,160	\$4,472,262	\$11,608,505	\$23,027,275	248%	415%	98%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$233,301	\$0	\$0	\$0	-100%	N/A	N/A
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$2,719,967	\$1,418,448	\$1,430,667	\$1,530,555	-44%	8%	7%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$270,582	\$62,939	\$541,237	\$350,185	29%	456%	-35%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$5,383	\$25,835	\$329,605	\$360,938	> 500%	> 500%	10%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$26,743	\$0	\$0	N/A	-100%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$850,298	\$1,194,439	\$243,589	\$277,752	-67%	-77%	14%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$217,848	\$53,742	\$23,944	N/A	-89%	-55%
51100 Debt Services; Principal on Debt; Bonds	\$470,000	\$825,000	\$11,180,000	\$9,890,000	> 500%	> 500%	-12%
52100 Debt Services; Interest on Debt; Bonds	\$361,516	\$11,513	\$364,747	\$230,925	-36%	> 500%	-37%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
M S D Pike Township (5350)

<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>
52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$331,917	\$1,214,234	\$0	\$0	-100%	-100%	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$809,925	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$13,716,075	\$14,417,250	\$4,725,000	\$6,184,000	-55%	-57%	31%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,689,250	\$918,500	\$1,071,831	N/A	-37%	17%
60700 Nonprogramed Charges; Scholarships	\$5,000	\$9,106	\$89,858	\$83,325	> 500%	> 500%	-7%
Nonoperational Total	\$30,590,491	\$26,745,806	\$35,257,963	\$46,065,945	51%	72%	31%
Prorated By Fund							
26491 2007 Account Code - PERF	\$839,118	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$4,071,163	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$355,872	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$10,922,308	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$107,409	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$6,605,578	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$22,901,448	\$0	\$0	\$0	N/A	N/A	N/A
Not Categorized							
60120 2007 Account Code - Transfer to Self Insurance	\$0	\$80,000	\$0	\$0	N/A	N/A	N/A
Not Categorized Total	\$0	\$80,000	\$0	\$0	N/A	N/A	N/A