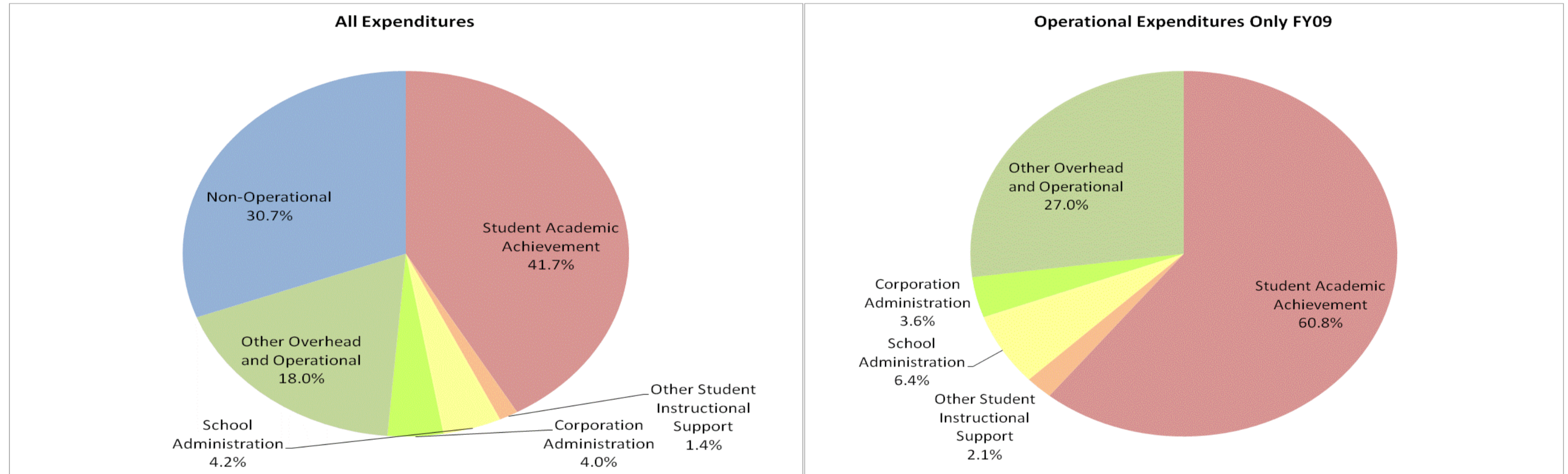


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Merrillville Community School (4600)**

Merrillville Community School (4600)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$21,979,955	45.8%	\$34,459,089	45.1%	\$38,089,957	46.6%	\$30,818,813	41.7%
Student Instructional Support	\$2,831,266	5.9%	\$4,154,157	5.4%	\$4,143,509	5.1%	\$4,152,002	5.6%
Overhead and Operational	\$10,091,364	21.0%	\$14,046,971	18.4%	\$14,604,751	17.9%	\$16,294,617	22.0%
Nonoperational	\$13,139,513	27.3%	\$23,754,819	31.1%	\$24,929,673	30.5%	\$22,666,071	30.7%
Grand Total	\$48,042,097		\$76,415,035		\$81,767,890	-3%	\$73,931,503	

Student Instructional Expenditures (Academic Achievement plus Support)	FY1999	FY2006	FY2008	FY2009
	51.6%	50.5%	51.7%	47.3%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Merrillville Community School (4600)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$116,642	\$599,823	\$881,179		> 500%	47%
	11100 Regular Programs; Elementary	\$5,983,232	\$6,948,730	\$14,800,448	\$11,760,488	97%	69%	-21%
	11200 Regular Programs; Middle/Junior High	\$3,568,052	\$4,702,108	\$3,042,290	\$3,031,594	-15%	-36%	0%
	11300 Regular Programs; High School	\$4,764,010	\$5,587,533	\$6,636,646	\$7,823,842	64%	40%	18%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$37,050	\$71,369	\$94,023		154%	32%
	12110 Gifted And Talented; Gifted and Talented	\$5,180	\$23,157	\$4,415	\$117,524	> 500%	408%	> 500%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$40,500	\$912,300	\$927,152		> 500%	2%
	12350 Physical Impairment; Homebound	\$24,847	\$64,814	\$56,468	\$80,539	224%	24%	43%
	12520 Culturally Different; Compensatory	\$9,000	\$0	\$0	\$0	-100%		
	12710 Equal Opportunity At Risk	\$160,274	\$205,198	\$234,937	\$270,396	69%	32%	15%
	12900 Other Special Programs	\$11,346	\$34,030	\$16,418	\$60,688	435%	78%	270%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$801,081	\$916,954	\$943,180	\$1,072,520	34%	17%	14%
	14100 Summer School Programs; Elementary	\$93,830	\$44,117	\$0	\$90,031	-4%	104%	
	14200 Summer School Programs; Middle/Junior High School	\$0	\$78,925	\$13,858	\$106,510		35%	> 500%
	14300 Summer School Programs; High School	\$268,290	\$271,003	-\$17,839	\$245,729	-8%	-9%	
	16100 Remediation Testing	\$287,098	\$386,136	\$186,782	\$25,460	-91%	-93%	-86%
	16200 Preventive Remediation	\$0	\$0	\$25,328	\$221,212			> 500%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$41,862	\$85,630	-\$10,456		-125%	-112%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$1,585,535	\$2,104,496	\$2,655,158	\$2,012,785	27%	-4%	-24%
	22110 Improvement of Instruction; Service Area Direction	\$2,175	\$54,243	\$123,156	\$14,984	> 500%	-72%	-88%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$28,785	\$192,305	\$274,770	\$215,260	> 500%	12%	-22%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$0	\$21,410			
	22210 Library/Media Services; Service Area Direction	\$406	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$424,665	\$417,493	\$551,163	\$709,355	67%	70%	29%
	22230 Library/Media Services; Audiovisual	\$96,599	\$120,220	\$84,851	\$114,957	19%	-4%	35%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$127,386	\$35	\$0	\$0	-100%	-100%	
	22290 Library/Media Services; Other Educational Media Services	\$8,222	\$9,996	\$11,229	\$3,819	-54%	-62%	-66%
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$38,220	\$165,869			334%
	22360 Instruction, Related Technology; Network Support	\$0	\$2,017,390	\$1,615,216	\$761,944		-62%	-53%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$419,503	\$757,061	\$264,562	\$0	-100%	-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$384,449	\$1,351,857	\$676,865	\$0			
Student Academic Achievement Total		\$19,053,963	\$26,523,855	\$33,907,247	\$30,818,813	62%	16%	-9%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$75	\$6,342	\$0	\$0	-100%	-100%	
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$29,696	\$84,617			185%
	21210 Guidance Services; Service Area Direction	\$300	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$477,095	\$501,759	\$718,464	\$677,137	42%	35%	-6%
	21340 Health Services; Nurse Services	\$142,828	\$245,795	\$215,450	\$251,769	76%	2%	17%
	24100 Office of The Principal	\$1,815,071	\$2,290,103	\$2,548,929	\$3,138,479	73%	37%	23%
	24900 Other Support Services, School Administration	\$0	\$4,000	\$0	\$0		-100%	
Student Instructional Support Total		\$2,435,368	\$3,047,999	\$3,512,539	\$4,152,002	70%	36%	18%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$22,536	\$24,534	\$56,251	\$86,303	283%	252%	53%
	23150 Board of Education; Legal Services	\$15,330	\$52,866	\$16,629	\$22,126	44%	-58%	33%
	23160 Board of Education; Promotion Expenses	\$8,640	\$10,019	\$1,232	\$9,808	14%	-2%	> 500%
	23190 Board of Education; Other Governing Body Services	\$11,298	\$9,039	\$14,071	\$24,789	119%	174%	76%
	23210 Executive Administration; Office of The Superintendent	\$396,590	\$639,483	\$843,408	\$1,058,800	167%	66%	26%
	23220 Executive Administration; Community Relations	\$35,570	\$37,795	\$37,789	\$48,641	37%	29%	29%
	23230 Executive Administration; Staff Relations and Negotiations	\$12,391	\$12,788	\$12,377	\$12,377	0%	-3%	0%
	23290 Executive Administration; Other Executive Administration Services	\$36,789	\$36,501	\$26,885	\$32,243	-12%	-12%	20%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$27,310	\$31,693	\$40,106	\$50,024	83%	58%	25%
	25150 Fiscal Services; Payroll Services	\$29,548	\$37,968	\$72,273	\$88,200	198%	132%	22%
	25160 Fiscal Services; Financial Accounting	\$42,390	\$131,210	\$101,626	\$98,449	132%	-25%	-3%
	25180 Fiscal Services; Property Accounting	\$0	\$1,650	\$0	\$0		-100%	
	25191 Other Fiscal Services; Refund of Revenue	\$45,038	\$22,721	\$21,242	\$27,205	-40%	20%	28%
	25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$0	\$600			
	25196 Other Fiscal Services; Cash Change	\$1,600	\$2,215	\$1,935	\$1,815	13%	-18%	-6%
	25720 Personnel Services; Recruitment and Placement	\$707	\$0	\$0	\$0	-100%		
	25750 Personnel Services; Health Services	\$72,142	\$66,009	\$66,355	\$53,616	-26%	-19%	-19%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$10,152	\$81,662			> 500%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$50,355			
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$107,548	\$798,204			> 500%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$86,231	\$431,599			401%
	25890 Other Technology Services	\$21,933	\$120,405	\$22,746	\$0	-100%	-100%	-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$91,285	\$111,826	\$129,295	\$146,240	60%	31%	13%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,170,466	\$3,894,159	\$4,259,769	\$4,851,089	53%	25%	14%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$123,252	\$101,834	\$99,077	\$119,913	-3%	18%	21%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Merrillville Community School (4600)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year		
						Increase	3 Year Increase	1 Year Increase
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$953,095	\$367,721	\$212,554	\$171,491	-82%	-53%	-19%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,075	\$225	\$795	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$3,529	\$144,124	\$205,083	\$236,718	> 500%	64%	15%
	26700 Operation and Maintenance of Plant Services; Insurance	\$128,918	\$184,835	\$155,543	\$157,179	22%	-15%	1%
	27010 Student Transportation; Service Area Direction	\$121,233	\$203,866	\$162,030	\$191,895	58%	-6%	18%
	27100 Student Transportation; Vehicle Operation	\$1,259,997	\$1,682,901	\$1,865,001	\$3,446,287	174%	105%	85%
	27200 Student Transportation; Monitoring Services	\$101,004	\$110,658	\$169,848	\$204,151	102%	84%	20%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$360,099	\$858,938	\$801,732	\$818,783	127%	-5%	2%
	27400 Student Transportation; Purchase of School Buses	\$663,000	\$649,045	\$673,182	\$11,827	-98%	-98%	-98%
	27500 Student Transportation; Insurance on Buses	\$112,098	\$203,787	\$154,412	\$153,807	37%	-25%	0%
	27700 Student Transportation; Contracted Transportation Services	\$4,826	\$15,648	\$22,330	\$26,850	456%	72%	20%
	27900 Student Transportation; Other Student Transportation Services	\$100,361	\$128,932	\$139,555	\$130,082	30%	1%	-7%
	31100 Food Services Operations; Service Area Direction	\$50,318	\$55,582	\$75,389	\$91,908	83%	65%	22%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,201,381	\$1,687,953	\$2,609,735	\$2,492,659	107%	48%	-4%
	31900 Other Food Services	\$0	\$0	\$5,379	\$66,925			> 500%
Overhead and Operational Total		\$9,225,747	\$11,638,929	\$13,279,566	\$16,294,617	77%	40%	23%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$682			
	33200 Community Recreation	\$145,837	\$129,226	\$124,857	\$133,597	-8%	3%	7%
	33400 Athletic Coaches	\$281,357	\$376,696	\$424,045	\$470,890	67%	25%	11%
	33940 Child Care Services	\$433	\$565	\$2,136	\$611	41%	8%	-71%
	40100 Facilities Acquisition and Construction; Service Area Direction	\$65,201	\$0	\$0	\$0	-100%		
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$85,993	\$134,697	\$0	\$0	-100%	-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$147,777	\$23,427	\$41,023	\$105,598	-29%	351%	157%
	45100 Building Acquisition, Construction and Improvements	\$2,949,772	\$7,561,739	\$5,239,332	\$781,917	-73%	-90%	-85%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$175,000			
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$380,544	\$798,897	\$523,742	\$1,144,571	201%	43%	119%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,446,930	\$346,444	\$384,455	\$220,134	-85%	-36%	-43%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$147,643	\$0	\$40,685	\$134,097	-9%		230%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$455,000	\$555,000	\$660,000		45%	19%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$339,462	\$610,627	\$583,147		72%	-5%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$211,269	\$738,879	\$1,329,329	\$851,650	303%	15%	-36%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$6,844,350	\$12,321,747	\$15,069,500	\$16,682,500	144%	35%	11%
	54200 Common School Fund; Principal	\$362,528	\$345,905	\$479,787	\$721,679	99%	109%	50%
Nonoperational Total		\$13,069,635	\$23,572,684	\$24,824,518	\$22,666,071	73%	-4%	-9%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$322,442	\$555,603	\$260,294	\$0			
	26492 2007 Account Code - Social Security	\$1,804,569	\$2,251,095	\$1,181,740	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$96,063	\$278,558	\$104,384	\$0			
	26494 2007 Account Code - Group Insurance	\$2,025,682	\$8,139,641	\$4,424,047	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$8,628	\$22,619	\$20,313	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$384,053	\$253,242	\$0			
Prorated By Fund Total		\$4,257,384	\$11,631,569	\$6,244,020	\$0			