

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Mt Pleasant Twp Com Sch Corp (1910)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$1,970,100	\$2,240,109	\$2,419,347	\$2,604,393	32%	16%	8%
	11200 Regular Programs; Middle/Junior High	\$1,055,499	\$1,324,562	\$1,338,561	\$1,709,461	62%	29%	28%
	11300 Regular Programs; High School	\$1,579,390	\$1,777,480	\$1,868,400	\$2,247,869	42%	26%	20%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$2,939	\$425	\$0	n/a	-100%	-100%
	11460 Vocational Education; Occupational Home Economics	\$49,433	\$1,755	\$0	\$0	-100%	-100%	n/a
	11470 Vocational Education; Business Education	\$51,417	\$0	\$0	\$0	-100%	n/a	n/a
	11480 Vocational Education; Industrial Education A	\$598	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$12,815	\$66,001	\$10,015	\$9,216	-28%	-86%	-8%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$39,368	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$45,601	\$81,735	\$100,122	\$78,398	72%	-4%	-22%
	12350 Physical Impairment; Homebound	\$1,145	\$641	\$4,990	\$2,749	140%	329%	-45%
	12510 Culturally Different; Communication Disorders	\$46,646	\$90,627	\$95,306	\$120,810	159%	33%	27%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$199,616	\$105,548	\$126,874	\$70,549	-65%	-33%	-44%
	12610 Learning Disability	\$0	\$298,137	\$319,992	\$409,232	n/a	37%	28%
	12810 Special Education Preschool	\$34,708	\$36,439	\$39,074	\$49,932	44%	37%	28%
	12900 Other Special Programs	\$9,230	\$182,011	\$166,022	\$138,544	> 500%	-24%	-17%
	14100 Summer School Programs; Elementary	\$50,461	\$0	\$0	\$741	-99%	n/a	n/a
	14300 Summer School Programs; High School	\$18,152	\$0	\$0	\$0	-100%	n/a	n/a
	16100 Remediation Testing	\$53,611	\$0	\$0	\$271	-99%	n/a	n/a
	16200 Preventive Remediation	\$0	\$55,391	\$12,734	\$4,074	n/a	-93%	-68%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$162,408	\$202,983	\$193,486	\$175,115	8%	-14%	-9%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$119,971	\$133,505	\$59,632	\$46,116	-62%	-65%	-23%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$21,470	\$51,911	\$52,573	\$81,678	280%	57%	55%
	22210 Library/Media Services; Service Area Direction	\$0	\$7,000	\$0	\$927	n/a	-87%	n/a
	22220 Library/Media Services; School Library	\$206,520	\$194,755	\$152,165	\$126,155	-39%	-35%	-17%
	22230 Library/Media Services; Audiovisual	\$53,300	\$4,945	\$5,428	\$9,100	-83%	84%	68%
	22240 Library/Media Services; Educational Television	\$0	\$5,282	\$0	\$0	n/a	-100%	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$469,423	\$0	\$1,312	\$372	-100%	n/a	-72%
	24100 Office of The Principal	\$599,651	\$824,495	\$825,724	\$911,260	52%	11%	10%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$237,322	\$337,390	\$0	\$0	-100%	-100%	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$74,748	\$361,341	\$654,252	\$250,667	235%	-31%	-62%
<b>Student Academic Achievement Total</b>		<b>\$7,123,235</b>	<b>\$8,386,983</b>	<b>\$8,446,436</b>	<b>\$9,086,996</b>	<b>28%</b>	<b>8%</b>	<b>8%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$163,193	\$186,935	\$200,030	\$239,140	47%	28%	20%
	21340 Health Services; Nurse Services	\$55,460	\$86,100	\$81,077	\$92,046	66%	7%	14%
	21390 Health Services; Other Health Services	\$0	\$2,930	\$4,825	\$5,815	n/a	98%	21%
	21420 Psychological Testing	\$3,592	\$51,510	\$54,733	\$61,931	> 500%	20%	13%
	21810 Special Education Administration; Service Area Direction	\$80,712	\$5,632	\$0	\$1,236	-98%	-78%	n/a
	22110 Improvement of Instruction; Service Area Direction	\$29,193	\$0	\$0	\$0	-100%	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$198	\$0	\$13,133	n/a	> 500%	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$12,833	\$0	\$0	\$0	-100%	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$127,536	n/a	n/a	n/a
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$174,701	n/a	n/a	n/a
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel	\$0	\$0	\$0	\$584	n/a	n/a	n/a
	23120 Board of Education; Service Area Assistants	\$10,000	-\$4,295	\$0	\$5,000	-50%	n/a	n/a
	23190 Board of Education; Other Governing Body Services	\$476	\$3,399	\$4,521	\$3,497	> 500%	3%	-23%
	23210 Executive Administration; Office of The Superintendent	\$244,355	\$314,975	\$348,979	\$408,378	67%	30%	17%
	23290 Executive Administration; Other Executive Administration Services	\$2,897	\$106,280	\$55,070	\$8,433	191%	-92%	-85%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$253,569	\$202,572	\$124,388	n/a	-51%	-39%
<b>Student Instructional Support Total</b>		<b>\$602,710</b>	<b>\$1,007,233</b>	<b>\$951,807</b>	<b>\$1,265,818</b>	<b>110%</b>	<b>26%</b>	<b>33%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$20,446	\$104,473	\$101,757	\$51,975	154%	-50%	-49%
	23160 Board of Education; Promotion Expenses	\$2,922	\$24,177	\$31,162	\$7,636	161%	-68%	-75%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$15,000	\$10,000	\$5,797	n/a	-61%	-42%

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	25160 Fiscal Services; Financial Accounting	\$640	\$535	\$0	\$425	-34%	-21%	n/a
	25193 Other Fiscal Services; Printed Forms	\$6,503	\$5,220	\$4,598	\$3,476	-47%	-33%	-24%
	25195 Other Fiscal Services; Bank Account Service Charge	\$140	\$6,240	\$6,149	\$2,935	> 500%	-53%	-52%
	25400 Planning, Research, Development and Evaluation	\$0	\$38,045	\$32,334	\$9,711	n/a	-74%	-70%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$28,897	\$93,353	\$101,223	\$106,450	268%	14%	5%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$976,737	\$1,544,069	\$1,349,422	\$1,342,227	37%	-13%	-1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$46,117	\$105,079	\$77,701	\$71,889	56%	-32%	-7%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$180,564	\$131,105	\$100,027	\$206,749	15%	58%	107%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$9,619	\$28,200	\$7,768	\$0	-100%	-100%	-100%
	26600 Operation and Maintenance of Plant Services; Security Services	\$5,475	\$12,325	\$12,938	\$7,638	39%	-38%	-41%
	26700 Operation and Maintenance of Plant Services; Insurance	\$55,177	\$143,398	\$94,685	\$152,347	176%	6%	61%
	27010 Student Transportation; Service Area Direction	\$25,777	\$111,923	\$82,333	\$115,666	349%	3%	40%
	27100 Student Transportation; Vehicle Operation	\$155,133	\$314,077	\$358,047	\$434,070	180%	38%	21%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$82,047	\$158,923	\$170,327	\$223,263	172%	40%	31%
	27400 Student Transportation; Purchase of School Buses	\$0	\$132,432	\$340,335	\$143,332	n/a	8%	-58%
	27500 Student Transportation; Insurance on Buses	\$7,513	\$21,998	\$14,224	\$24,870	231%	13%	75%
	27700 Student Transportation; Contracted Transportation Services	\$513,701	\$473,785	\$452,215	\$361,599	-30%	-24%	-20%
	27900 Student Transportation; Other Student Transportation Services	\$191	\$3,876	\$5,233	\$547	187%	-86%	-90%
	27910 Student Transportation; Bus Driver Training	\$0	\$3,600	\$0	\$0	n/a	-100%	n/a
	31100 Food Services Operations; Service Area Direction	\$21,205	\$1,715	\$21,993	\$57,701	172%	> 500%	162%
	31200 Food Services Operations; Food Preparation and Dispensing	\$448,802	\$614,349	\$602,950	\$680,528	52%	11%	13%
	31300 Food Services Operations; Food Delivery	\$0	\$15	\$45	\$0	n/a	-100%	-100%
	31400 Food Services Operations; Food Purchases	\$10,123	\$0	\$0	\$0	-100%	n/a	n/a
	31900 Other Food Services	\$515	\$0	\$0	\$0	-100%	n/a	n/a
	33200 Community Recreation	\$25,437	\$5,165	\$7,403	\$10,472	-59%	103%	41%
	33300 Civic Services	\$824	\$4,963	\$6,665	\$9,898	> 500%	99%	48%
	33400 Athletic Coaches	\$142,130	\$204,002	\$214,099	\$223,783	57%	10%	5%
	33910 High School Band Uniforms	\$0	\$0	\$3,660	\$0	n/a	n/a	-100%
	33930 Latch Key Kid Program	\$59,356	\$73,275	\$88,289	\$93,238	57%	27%	6%
	33990 Other Community Services; Other	\$1,355	\$0	\$0	\$0	-100%	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,010	\$1,424	\$28,432	\$99	-90%	-93%	-100%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$14,648	\$0	\$0	\$184,822	> 500%	n/a	n/a
<b>Overhead and Operational Total</b>		<b>\$2,843,003</b>	<b>\$4,376,742</b>	<b>\$4,326,013</b>	<b>\$4,533,143</b>	<b>59%</b>	<b>4%</b>	<b>5%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$330,481	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$70,000	\$0	\$16,500	\$0	-100%	n/a	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$16,000	\$249,408	\$42,940	\$167,738	> 500%	-33%	291%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	-\$39	\$0	\$0	\$0	n/a	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$757,559	\$466,997	\$376,519	n/a	-50%	-19%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$387,349	\$387,339	\$387,349	n/a	0%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$73,418	\$82,598	\$15,423	n/a	-79%	-81%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$95,032	\$304,546	\$547,768	\$265,998	180%	-13%	-51%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$148,309	\$81,228	\$73,014	\$293,246	98%	261%	302%
	51100 Debt Services; Principal on Debt; Bonds	\$0	-\$150,607	\$98,348	\$98,750	n/a	n/a	0%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$1,300	n/a	n/a	n/a
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$741,211	\$495,367	\$493,628	n/a	-33%	0%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$997,000	\$1,460,300	\$1,457,000	\$1,456,500	46%	0%	0%
	53300 Debt Services; Lease Rental; School Buses ; Principal	\$0	\$50,561	\$40,905	\$20,832	n/a	-59%	-49%
	54200 2007 Account Code - Common School Fund	\$193,468	\$108,000	\$112,000	\$49,875	-74%	-54%	-55%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$48,750	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$1,850,250</b>	<b>\$4,062,973</b>	<b>\$3,820,776</b>	<b>\$3,675,908</b>	<b>99%</b>	<b>-10%</b>	<b>-4%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$156,085	\$84,825	\$144,450	\$65,939	-58%	-22%	-54%
	26492 2007 Account Code - Social Security	\$571,298	\$731,664	\$741,817	\$346,998	-39%	-53%	-53%
	26494 2007 Account Code - Group Insurance	\$409,456	\$1,511,647	\$1,668,907	\$806,992	97%	-47%	-52%

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	26496 2007 Account Code - Unemployment Compensation	\$644	\$6,724	\$5,305	\$10,894	> 500%	62%	105%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$114,190	\$401,484	\$408,975	\$224,902	97%	-44%	-45%
<b>prorated Total</b>		<b>\$1,251,674</b>	<b>\$2,736,344</b>	<b>\$2,969,454</b>	<b>\$1,455,724</b>	<b>16%</b>	<b>-47%</b>	<b>-51%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
<b>Student Academic Achievement</b>	\$8,076,970	\$10,461,338	\$10,684,202	\$10,230,133	27%	-2%	-4%	59.1%	50.9%	52.1%	51.1%
<b>Student Instructional Support</b>	\$693,168	\$1,163,056	\$1,138,672	\$1,343,250	94%	15%	18%	5.1%	5.7%	5.6%	6.7%
<b>Overhead and Operational</b>	\$3,050,484	\$4,882,908	\$4,870,836	\$4,768,297	56%	-2%	-2%	22.3%	23.7%	23.7%	23.8%
<b>Nonoperational</b>	\$1,850,250	\$4,062,973	\$3,820,776	\$3,675,908	99%	-10%	-4%	13.5%	19.8%	18.6%	18.4%
<b>Grand Total</b>	<b>\$13,670,872</b>	<b>\$20,570,275</b>	<b>\$20,514,486</b>	<b>\$20,017,588</b>	<b>46%</b>	<b>-3%</b>	<b>-2%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	64.2%	56.5%	57.6%	57.8%