# School Corporation Expenditures by HB 1006 Expenditure Categories 

## Biannual Financial Report Data

| School City of Mishawaka (7200) |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1006 Category | Account |  | FY 1998 | FY 2006 | FY 2007 | FY 2008 | 10 Year Increase | 2 Year Increase | $\begin{gathered} 1 \text { Year } \\ \text { Increase } \end{gathered}$ |
| Student Academic Achievement |  |  |  |  |  |  |  |  |  |
|  | 11050 R | Regular Programs; Full Day Kindergarten | \$0 | \$107,604 | \$108,743 | \$385,718 | n/a | 258\% | 255\% |
|  | 11100 R | Regular Programs; Elementary | \$6,998,853 | \$8,050,509 | \$8,105,379 | \$10,803,050 | 54\% | 34\% | 33\% |
|  | 11200 R | Regular Programs; Middle/Junior High | \$2,144,100 | \$2,406,256 | \$2,502,604 | \$3,177,494 | 48\% | 32\% | 27\% |
|  | 11300 R | Regular Programs; High School | \$3,849,149 | \$4,163,872 | \$4,013,608 | \$5,399,935 | 40\% | 30\% | 35\% |
|  | 11590 | Other Vocational Education Programs | \$7,340 | \$0 | \$0 | \$0 | -100\% | n/a | n/a |
|  | 1210020 | 2007 Account Code - Gifted and Talented | \$197,520 | \$71,811 | \$76,462 | \$13,965 | -93\% | -81\% | -82\% |
|  | 12110 G | Gifted And Talented; Gifted and Talented | \$0 | \$0 | \$0 | \$21,445 | n/a | n/a | n/a |
|  | 12210 M | Mental Disabilities; Mild Mental Disabilities | \$344,621 | \$687,124 | \$670,476 | \$841,871 | 144\% | 23\% | 26\% |
|  | 12220 M | Mental Disabilities; Moderate Mental Disabilities | \$239,543 | \$1,386,521 | \$1,620,126 | \$1,557,879 | > 500\% | 12\% | -4\% |
|  | 12310 P | Physical Impairment; Orthopedic Impairment | \$0 | \$29,316 | \$33,394 | \$0 | n/a | -100\% | -100\% |
|  | 12350 P | Physical Impairment; Homebound | \$8,356 | \$13,087 | \$26,924 | \$47,149 | 464\% | 260\% | 75\% |
|  | 12420 E | Emotional Disabilities; Emotional Disabilities; All Others | \$0 | \$0 | \$0 | \$70 | n/a | n/a | n/a |
|  | 12510 C | Culturally Different; Communication Disorders | \$0 | \$105,683 | \$131,400 | \$162,877 | n/a | 54\% | 24\% |
|  | 12520 C | Culturally Different; Compensatory | \$23,160 | \$21,716 | \$23,157 | \$26,204 | 13\% | 21\% | 13\% |
|  | 12710 E | Equal Opportunity At Risk | \$166,451 | \$67,732 | \$23,856 | \$16,679 | -90\% | -75\% | -30\% |
|  | 12810 S | Special Education Preschool | \$210,083 | \$163,909 | \$133,076 | \$172,609 | -18\% | 5\% | 30\% |
|  | 12900 O | Other Special Programs | \$24,754 | \$27,761 | \$35,815 | \$83,010 | 235\% | 199\% | 132\% |
|  | 13900 A | Adult/Continuing Education Programs; Other Adult/Continuing Education Program | \$3,645 | \$0 | \$37 | \$0 | -100\% | n/a | -100\% |
|  | 14100 S | Summer School Programs; Elementary | \$16,747 | \$53,078 | \$40,519 | \$39,991 | 139\% | -25\% | -1\% |
|  | 14200 S | Summer School Programs; Middle/Junior High School | \$0 | \$45,695 | \$38,077 | \$47,864 | n/a | 5\% | 26\% |
|  | 14300 S | Summer School Programs; High School | \$67,610 | \$145,843 | \$131,423 | \$143,867 | 113\% | -1\% | 9\% |
|  | 16100 R | Remediation Testing | \$767,571 | \$638,955 | \$724,012 | \$972,163 | 27\% | 52\% | 34\% |
|  | 17100 P | Payments to Other Governmental Units Within State; Transfer Tuition | \$1,059,228 | \$357,974 | \$791,314 | \$651,280 | -39\% | 82\% | -18\% |
|  | 17300 P | Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$90,360 | \$143,424 | \$128,304 | \$264,552 | 193\% | 84\% | 106\% |
|  | 17400 P | Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$1,908,111 | \$3,036,875 | \$3,181,794 | \$3,637,823 | 91\% | 20\% | 14\% |
|  | 17700 P | Payments to Other Governmental Units Within State; Interlocal Agreements; Other | \$70,000 | \$122,800 | \$137,000 | \$45,300 | -35\% | -63\% | -67\% |
|  | 22220 Li | Library/Media Services; School Library | \$241,700 | \$356,162 | \$375,789 | \$523,395 | 117\% | 47\% | 39\% |
|  | 22230 Li | Library/Media Services; Audiovisual | \$21,909 | \$11,651 | \$14,587 | \$10,784 | -51\% | -7\% | -26\% |
|  | 22250 Li | Library/Media Services; Computer Assisted Instruction Services | \$1,243,157 | \$827,589 | \$1,147,968 | \$694,675 | -44\% | -16\% | -39\% |
|  | 22290 Li | Library/Media Services; Other Educational Media Services | \$154,181 | \$68,299 | \$58,465 | \$28,473 | -82\% | -58\% | -51\% |
|  | 24100 O | Office of The Principal | \$1,321,805 | \$1,798,154 | \$1,847,583 | \$2,594,923 | 96\% | 44\% | 40\% |
|  | 25510 T | Textbooks for Rent or Resale; Direction of Rental Service | \$9,034 | \$6,075 | \$0 | \$0 | -100\% | -100\% | n/a |
|  | 25520 T | Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$194,282 | \$307,926 | \$472,640 | \$457,803 | 136\% | 49\% | -3\% |
|  | 25540 T | Textbooks for Rent or Resale; Other Textbook Rental Service | \$18,055 | \$7,121 | \$8,037 | \$6,816 | -62\% | -4\% | -15\% |
|  | 25550 T | Textbooks for Rent or Resale; Direction of Resale Service | \$0 | \$0 | \$0 | \$59,584 | n/a | n/a | n/a |
|  | 25560 T | Textbooks for Rent or Resale; Textbooks and Workbooks | \$0 | \$135 | \$0 | \$0 | n/a | -100\% | n/a |
|  | 25570 T | Textbooks for Rent or Resale; Materials and Supplies | \$167,222 | \$228,636 | \$319,413 | \$216,907 | 30\% | -5\% | -32\% |
|  | 264972007 | 2007 Account Code - Teachers Retirement Fund | \$676,524 | \$1,103,093 | \$1,137,952 | \$574,346 | -15\% | -48\% | -50\% |
| Student Academic Achievement Total |  |  | \$22,245,069 | \$26,562,385 | \$28,059,936 | \$33,680,499 | 51\% | 27\% | 20\% |
| Student Instructional Support |  |  |  |  |  |  |  |  |  |
|  | 21120 A | Attendance and Social Work Services; Attendance Services | \$94,957 | \$125,725 | \$67,553 | \$147,058 | 55\% | 17\% | 118\% |
|  | 21130 A | Attendance and Social Work Services; Social Work Services | \$36,807 | \$66,964 | \$116,205 | \$193,367 | 425\% | 189\% | 66\% |
|  | 21220 G | Guidance Services; Counseling Services | \$408,361 | \$448,689 | \$470,193 | \$613,577 | 50\% | 37\% | 30\% |
|  | 21230 G | Guidance Services; Appraisal Services | \$0 | \$20,944 | \$0 | \$0 | n/a | -100\% | n/a |
|  | 21340 H | Health Services; Nurse Services | \$125,943 | \$214,352 | \$112,115 | \$219,734 | 74\% | 3\% | 96\% |
|  | 21410 P | Psychological Services; Service Area Direction | \$12,398 | \$94,454 | \$163,100 | \$202,864 | > 500\% | 115\% | 24\% |
|  | 21420 P | Psychological Testing | \$28,740 | \$12,318 | \$33,927 | \$4,524 | -84\% | -63\% | -87\% |
|  | 21810 S | Special Education Administration; Service Area Direction | \$55,535 | \$136,483 | \$88,770 | \$96,197 | 73\% | -30\% | 8\% |
|  | 22110 Im | Improvement of Instruction; Service Area Direction | \$7,357 | \$4,201 | \$40,395 | \$24,408 | 232\% | 481\% | -40\% |
|  | 22120 Im | Improvement of Instruction; Instruction and Curriculum Development | \$229,380 | \$364,591 | \$260,375 | \$396,895 | 73\% | 9\% | 52\% |
|  | 22130 Im | Improvement of Instruction; Instructional Staff Training | \$51,125 | \$326,284 | \$219,978 | \$133,795 | 162\% | -59\% | -39\% |
|  | 22360 In | Instruction, Related Technology; Network Support | \$0 | \$0 | \$0 | \$380,002 | n/a | n/a | n/a |
|  | 23110 B | Board of Education; Service Area Direction | \$66,705 | \$74,607 | \$62,184 | \$148,817 | 123\% | 99\% | 139\% |
|  | ${ }_{2}^{23190}{ }^{23210} \mathrm{~B}$ | Board of Education; Other Governing Body Services Executive Administration; Office of The Superintendent | \$130,175 | \$296,950 | \$352,650 | \$320,101 | 146\% | 8\% | -9\% |
|  | 23210 E | Executive Administration; Office of The Superintendent | \$240,201 | \$157,980 | \$165,914 | \$159,564 | -34\% | 1\% | -4\% |


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| 1006 Category | Accoun |  | FY 1998 | FY 2006 | FY 2007 | FY 2008 | 10 Year Increase | 2 Year Increase | $\begin{gathered} 1 \text { Year } \\ \text { Increase } \end{gathered}$ |
|  | 23220 | Executive Administration; Community Relations | \$4,628 | \$1,854 | \$1,461 | \$2,253 | -51\% | 22\% | 54\% |
|  | 23290 | Executive Administration; Other Executive Administration Services | \$13,318 | \$20,543 | \$8,111 | \$10,323 | -22\% | -50\% | 27\% |
|  | 24900 | Other Support Services, School Administration | \$236,665 | \$469,815 | \$424,264 | \$654,180 | 176\% | 39\% | 54\% |
|  | 25720 | Personnel Services; Recruitment and Placement | \$0 | \$0 | \$2,000 | \$1,125 | n/a | n/a | -44\% |
|  | 25740 | Personnel Services; Noninstructional Personnel Training | \$100 | \$520 | \$4,975 | \$0 | -100\% | -100\% | -100\% |
|  | 25750 | Personnel Services; Health Services | \$963 | \$1,614 | \$4,650 | \$3,655 | 280\% | 126\% | -21\% |
|  | 26710 | 2007 Account Code - Technology Support and Maintenance | \$0 | \$438,336 | \$525,380 | \$285,450 | n/a | -35\% | -46\% |
| Student Instructional Support Total |  |  | \$1,743,359 | \$3,277,224 | \$3,124,199 | \$3,997,887 | 129\% | 22\% | 28\% |
| Overhead and Operational |  |  |  |  |  |  |  |  |  |
|  | 23150 | Board of Education; Legal Services | \$93,534 | \$435,480 | \$62,174 | \$67,142 | -28\% | -85\% | 8\% |
|  | 23160 | Board of Education; Promotion Expenses | \$4,996 | \$2,203 | \$7,650 | \$11,146 | 123\% | 406\% | 46\% |
|  | 23230 | Executive Administration; Staff Relations and Negotiations | \$27,700 | \$32,106 | \$85,589 | \$20,616 | -26\% | -36\% | -76\% |
|  | 25110 | Fiscal Services; Office of The Business Manager | \$280,676 | \$524,517 | \$443,794 | \$514,940 | 83\% | -2\% | 16\% |
|  | 25140 | Fiscal Services; Receiving and Disbursing Funds | \$2,376 | \$9,650 | \$8,342 | \$6,058 | 155\% | -37\% | -27\% |
|  | 25160 | Fiscal Services; Financial Accounting | \$610 | \$1,035 | \$1,175 | \$820 | 34\% | -21\% | -30\% |
|  | 25195 | Other Fiscal Services; Bank Account Service Charge | \$362 | \$6,928 | \$7,549 | \$10,384 | > 500\% | 50\% | 38\% |
|  | 25300 | Printing, Publishing, and Duplicating Services | \$0 | \$0 | \$0 | \$7,147 | n/a | n/a | n/a |
|  | 25920 | Ditch Assessments | \$92 | \$0 | \$0 | \$0 | -100\% | n/a | n/a |
|  | 25990 | Other Support Services, Central 25990.07 Unknown 2007 Account Code | \$2,553 | \$4,184 | \$6,079 | \$10,181 | 299\% | 143\% | 67\% |
|  | 26100 | Operation and Maintenance of Plant Services; Service Area Direction | \$82,609 | \$43,636 | \$117,395 | \$57,682 | -30\% | 32\% | -51\% |
|  | 26200 | Operation and Maintenance of Plant Services; Maintenance of Buildings | \$2,329,067 | \$3,430,663 | \$3,554,462 | \$4,263,599 | 83\% | 24\% | 20\% |
|  | 26300 | Operation and Maintenance of Plant Services; Maintenance of Grounds | \$3,747 | \$15,416 | \$495 | \$9,779 | 161\% | -37\% | > 500\% |
|  | 26400 | Operation and Maintenance of Plant Services; Maintenance of Equipment | \$96,501 | \$444,552 | \$483,236 | \$435,108 | 351\% | -2\% | -10\% |
|  | 26499 | 2007 Account Code - Other | \$0 | \$7,804 | \$7,804 | \$4,507 | n/a | -42\% | -42\% |
|  | 26500 | Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$3,479 | \$10,901 | \$33,584 | \$11,285 | 224\% | 4\% | -66\% |
|  | 26600 | Operation and Maintenance of Plant Services; Security Services | \$31,670 | \$85,240 | \$62,309 | \$171,398 | 441\% | 101\% | 175\% |
|  | 26700 | Operation and Maintenance of Plant Services; Insurance | \$107,320 | \$338,282 | \$219,761 | \$240,901 | 124\% | -29\% | 10\% |
|  | 26800 | Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant | \$254,001 | \$682,362 | \$393,324 | \$452,599 | 78\% | -34\% | 15\% |
|  | 27010 | Student Transportation; Service Area Direction | \$42,434 | \$14,811 | \$22,410 | \$28,984 | -32\% | 96\% | 29\% |
|  | 27100 | Student Transportation; Vehicle Operation | \$122,381 | \$273,597 | \$194,252 | \$371,891 | 204\% | 36\% | 91\% |
|  | 27300 | Student Transportation; Vehicle Servicing and Maintenance | \$52,131 | \$84,806 | \$126,081 | \$126,651 | 143\% | 49\% | 0\% |
|  | 27400 | Student Transportation; Purchase of School Buses | \$45,346 | \$54,545 | \$35,237 | \$36,746 | -19\% | -33\% | 4\% |
|  | 27700 | Student Transportation; Contracted Transportation Services | \$118,914 | \$65,659 | \$67,589 | \$80,720 | -32\% | 23\% | 19\% |
|  | 27900 | Student Transportation; Other Student Transportation Services | \$9,432 | \$11,981 | \$15,178 | \$1,098 | -88\% | -91\% | -93\% |
|  | 31100 | Food Services Operations; Service Area Direction | \$63,140 | \$85,504 | \$89,845 | \$110,524 | 75\% | 29\% | 23\% |
|  | 31200 | Food Services Operations; Food Preparation and Dispensing | \$817,879 | \$1,418,907 | \$1,572,678 | \$1,880,213 | 130\% | 33\% | 20\% |
|  | 31900 | Other Food Services | \$69 | \$0 | \$0 | \$0 | -100\% | n/a | n/a |
|  | 33100 | Community Service Operations; Direction of Community Services | \$0 | \$8,720 | \$7,473 | \$20,916 | n/a | 140\% | 180\% |
|  | 33400 | Athletic Coaches | \$105,479 | \$180,856 | \$204,943 | \$199,838 | 89\% | 10\% | -2\% |
|  | 33950 | Step Ahead | \$1,292 | \$0 | \$0 | \$0 | -100\% | n/a |  |
|  | 45500 | Faciilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$58,975 | \$119,495 | \$50,778 | \$116,343 | 97\% | -3\% | 129\% |
|  | 52200 | Debt Services; Interest on Debt; Temporary Loans | \$0 | \$122,376 | \$286,689 | \$383,869 | n/a | 214\% | 34\% |
| Overhead and Operational Total |  |  | \$4,758,766 | \$8,516,215 | \$8,167,875 | \$9,653,085 | 103\% | 13\% | 18\% |
| Nonoperational |  |  |  |  |  |  |  |  |  |
|  | 25350 | 2007 Account Code - Building Acquisition, Construction and Improvement | \$743,197 | \$720,985 | \$248,531 | \$95,632 | -87\% | -87\% | -62\% |
|  | 41000 | Facilities Acquisition and Construction; Land Acquisition and Development | \$650,980 | \$156,472 | \$106,991 | \$107,098 | -84\% | -32\% | 0\% |
|  | 43000 | Facilities Acquisition and Construction; Professional Services | \$35,880 | \$340,169 | \$1,454,045 | \$1,816,467 | > 500\% | 434\% | 25\% |
|  | 45100 | Building Acquisition, Construction and Improvements | \$0 | \$0 | \$0 | \$71,471 | n/a | n/a | n/a |
|  | 46000 | Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$125,218 | \$81,860 | \$166,554 | \$209,229 | 67\% | 156\% | 26\% |
|  | 47000 | Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$203,561 | \$351,046 | \$37,523 | \$746,942 | 267\% | 113\% | > 500\% |
|  | 49000 | Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$254,855 | \$32,157 | \$21,406 | \$0 | -100\% | -100\% | -100\% |
|  | 53100 | Debt Services; Lease Rental; Buildings ; Principal | \$1,250,632 | \$4,769,741 | \$4,846,207 | \$3,076,486 | 146\% | -35\% | -37\% |
|  | 54200 | 2007 Account Code - Common School Fund | \$574,543 | \$1,272,881 | \$517,526 | \$308,389 | -46\% | -76\% | -40\% |
|  | 54200 | Common School Fund; Principal | \$0 | \$0 | \$0 | \$287,909 | n/a | n/a | n/a |
|  | 54250 | Common School Fund; Interest | \$0 | \$0 | \$0 | \$18,759 | n/a | n/a | n/a |



