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

School City of Mishawaka (7200)

1006 Category Student Academic Achievement	Account	FY 1998	FY 2006	FY 2007			2 Year Increase	1 Year Increase
Student Academic Achievement	11050 Regular Programs; Full Day Kindergarten	\$0	\$107,604	\$108,743	\$385,718	n/a	258%	255%
	11100 Regular Programs; Elementary	\$6,998,853		\$8,105,379		54%		
	11200 Regular Programs; Middle/Junior High	\$2,144,100				48%	32%	27%
	11300 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
	12100 2007 Account Code - Gifted and Talented	\$197,520	\$71,811	\$76,462	\$13,965	-93%	-81%	-82%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$21,445	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$344,621	\$687,124	\$670,476	\$841,871	144%	23%	26%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$239,543	\$1,386,521	\$1,620,126	\$1,557,879	> 500%	12%	-4%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$29,316	\$33,394	\$0	n/a	-100%	-100%
	12350 Physical Impairment; Homebound	\$8,356	\$13,087	\$26,924	\$47,149	464%	260%	75%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$0	\$70	n/a		
	12510 Culturally Different; Communication Disorders	\$0	\$105,683	\$131,400	\$162,877	n/a	54%	
	12520 Culturally Different; Compensatory	\$23,160	\$21,716	\$23,157	\$26,204	13%		
	12710 Equal Opportunity At Risk	\$166,451	\$67,732	\$23,856	\$16,679	-90%		
	12810 Special Education Preschool	\$210,083				-18%		
	12900 Other Special Programs	\$24,754		\$35,815		235%		
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$3,645				-100%		
	14100 Summer School Programs; Elementary	\$16,747				139%		
	14200 Summer School Programs; Middle/Junior High School	\$0				n/a		
	14300 Summer School Programs; High School	\$67,610		\$131,423		113%		
	16100 Remediation Testing	\$767,571	\$638,955	\$724,012		27%		
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$1,059,228		\$791,314		-39%		
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$90,360		\$128,304		193%		
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$1,908,111				91%		
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$70,000				-35%		
	22220 Library/Media Services; School Library	\$241,700				117%		
	22230 Library/Media Services; Audiovisual	\$21,909		\$14,587		-51%		
	22250 Library/Media Services; Computer Assisted Instruction Services	\$1,243,157				-44%		
	22290 Library/Media Services; Other Educational Media Services	\$154,181	\$68,299	\$58,465		-82%		
	24100 Office of The Principal	\$1,321,805				96%		
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$9,034			•	-100%		
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$194,282				136%		
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$18,055		\$8,037		-62%		
	25550 Textbooks for Rent or Resale; Direction of Resale Service	\$0	· · · · · · · · · · · · · · · · · · ·			n/a		
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0 \$467.222	•			n/a		
	25570 Textbooks for Rent or Resale; Materials and Supplies 26497 2007 Account Code - Teachers Retirement Fund	\$167,222 \$676,524				30%		
Student Academic Achievement Total	20497 2007 Account Code - Teachers Retirement Fund	\$676,524 \$22,245,069	\$1,103,093 \$26,562,385			-15% 51%		
Ottobard In street in all Oranges			,					
Student Instructional Support	21120 Attendance and Social Work Services; Attendance Services	\$94,957	\$125,725	\$67,553	\$147,058	55%	17%	118%
	21130 Attendance and Social Work Services; Social Work Services	\$36,807				425%		
	21220 Guidance Services; Counseling Services	\$408,361	\$448,689			50%		
	21230 Guidance Services; Appraisal Services	\$0				n/a		
	21340 Health Services; Nurse Services	\$125,943				74%		
	21410 Psychological Services; Service Area Direction	\$12,398				> 500%		
	21420 Psychological Testing	\$28,740				-84%		
	21810 Special Education Administration; Service Area Direction	\$55,535				73%		
	22110 Improvement of Instruction; Service Area Direction	\$7,357		\$40,395		232%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$229,380		\$260,375		73%		
	22130 Improvement of Instruction; Instructional Staff Training	\$51,125		\$200,373 \$219,978		162%		
	22360 Instruction, Related Technology; Network Support	\$0				n/a		
	23110 Board of Education; Service Area Direction	\$66,705		\$62,184		123%		
	23190 Board of Education; Other Governing Body Services	\$130,175				146%		
	23210 Executive Administration; Office of The Superintendent	\$240,201	\$157,980	\$352,030 \$165,914		-34%		
	202.0 2.000000 Administration, Office of the Superintendent	Ψ2-70,201	Ψ107,300	Ψ100,014	Ψ100,004	J + /0	1 /0	-

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

School City of Mishawaka (7200)

006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Y Incre
	23220 Executive Administration; Community Relations	\$4,628	\$1,854	\$1,461	\$2,253			
	23290 Executive Administration; Other Executive Administration Services	\$13,318	\$20,543	\$8,111	\$10,323			2
	24900 Other Support Services, School Administration	\$236,665	\$469,815	\$424,264	\$654,180			
	25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$2,000				-4
	25740 Personnel Services; Noninstructional Personnel Training	\$100	\$520	\$4,975			-100%	-10
	25750 Personnel Services; Health Services	\$963 \$0	\$1,614 \$438,336	\$4,650 \$535,390			126% -35%	-2
Student Instructional Support Total	26710 2007 Account Code - Technology Support and Maintenance	\$1,743,359		\$525,380 \$3,124,199				2
•		41,110,000	40, ,	40,121,100	40,001,001	12070		_
verhead and Operational	22150 Peard of Education Logal Sarvices	¢02 F24	¢425 490	¢62.474	¢67.142	-28%	95 0/	
	23150 Board of Education; Legal Services 23160 Board of Education; Promotion Expenses	\$93,534 \$4,996	\$435,480 \$2,203	\$62,174 \$7,650			-85% 406%	4
	23230 Executive Administration; Staff Relations and Negotiations	\$27,700	\$32,106	\$85,589			-36%	
	25110 Fiscal Services; Office of The Business Manager	\$280,676	\$524,517	\$443,794			-2%	_
	25110 Fiscal Services; Receiving and Disbursing Funds	\$2,376	\$9,650	\$8,342			-37%	
	25140 Fiscal Services; Financial Accounting	\$610	\$1,035	\$1,175			-21%	
	25195 Other Fiscal Services; Bank Account Service Charge	\$362	\$6,928	\$7,549			50%	
	25300 Printing, Publishing, and Duplicating Services	\$0	\$0,320	\$0	\$7,147	n/a		
	25920 Ditch Assessments	\$92	\$0	\$0			n/a	
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$2,553	\$4,184	\$6,079		299%	143%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$82,609	\$43,636	\$117,395			32%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,329,067	\$3,430,663	\$3,554,462			24%	
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$3,747	\$15,416	\$495			-37%	> !
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$96,501	\$444,552	\$483,236	\$435,108			
	26499 2007 Account Code - Other	\$0	\$7,804	\$7,804	\$4,507	n/a		
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,4 7 9	\$10,901	\$33,584	\$11,285		4%	
	26600 Operation and Maintenance of Plant Services; Security Services	\$31,670	\$85,240	\$62,309			101%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$107,320	\$338,282	\$219,761	\$171,390 \$240,901	124%	-29%	
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$254,001	\$682,362	\$393,324	\$452,599		-34%	
	27010 Student Transportation; Service Area Direction	\$42,434	\$14,811	\$22,410			96%	
	27100 Student Transportation; Vehicle Operation	\$122,381	\$273,597	\$194,252		204%	36%	
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$52,131	\$84,806	\$126,081	\$126,651	143%		
	27400 Student Transportation; Purchase of School Buses	\$45,346	\$54,545				-33%	
	27700 Student Transportation; Contracted Transportation Services	\$118,914	\$65,659	\$67,589	\$80,720		23%	
	27900 Student Transportation; Other Student Transportation Services	\$9,432	\$11,981	\$15,178			-91%	
	31100 Food Services Operations; Service Area Direction	\$63,140	\$85,504	\$89,845	\$110,524		29%	
	31200 Food Services Operations, Service Area Direction 31200 Food Services Operations; Food Preparation and Dispensing	\$817,879	\$1,418,907	\$1,572,678			33%	
	31900 Other Food Services	\$69	\$1,410,907	\$1,372,070			n/a	
	33100 Community Service Operations; Direction of Community Services	\$09 \$0	\$8,720	\$7,473				
	33400 Athletic Coaches	\$105,479	\$180,856	\$204,943			140%	
	33950 Step Ahead	\$1,292	\$100,030	\$204,943			n/a	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$58,975	\$119,495	\$50,778			-3%	
	52200 Debt Services; Interest on Debt; Temporary Loans	\$30,973 \$0	\$119, 4 95 \$122,376	\$286,689				
erhead and Operational Total	52200 Bost Gervices, interest on Bost, remporary Louins	\$4,758,766		\$8,167,875				
·								
noperational	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$743,197	\$720,985	\$248,531	\$95,632	-87%	-87%	
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$650,980	\$156,472	\$106,991	\$35,032 \$107,098		-32%	
	43000 Facilities Acquisition and Construction; Professional Services						-32 / ₀ 434%	
	45100 Building Acquisition, Construction and Improvements	\$35,880 \$0	\$340,169 \$0	\$1,454,045 \$0				
		\$0 \$125.218	\$0 \$21,860	\$0 \$166 554	\$71,471 \$200,220	n/a 67%		
	46000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$125,218 \$203,561	\$81,860 \$351,046	\$166,554 \$27,522	\$209,229 \$746,042		156%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$203,561 \$254,855	\$351,046	\$37,523 \$24,406	\$746,942		113%	>
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$254,855	\$32,157	\$21,406			-100%	-
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,250,632	\$4,769,741	\$4,846,207	\$3,076,486		-35%	
	54200 2007 Account Code - Common School Fund	\$574,543	\$1,272,881	\$517,526	\$308,389		-76%	
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$287,909			
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$18,759	n/a	n/a	

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	1 Year Increase
Nonoperational Total		\$3,838,865	\$7,725,311	\$7,398,783	\$6,738,381	76%	-13%	-9%
prorated								
-	26491 2007 Account Code - PERF	\$393,098	\$454,503	\$526,792	\$265,420	-32%	-42%	-50%
	26492 2007 Account Code - Social Security	\$1,465,258	\$1,997,703	\$1,891,889	\$885,818	-40%	-56%	-53%
	26493 2007 Account Code - Workmen's Compensation	\$49,222	\$269,633	\$180,648	-\$14,840	-130%	-106%	-108%
	26494 2007 Account Code - Group Insurance	\$4,279,099	\$9,291,200	\$9,719,423	\$4,810,695	12%	-48%	-51%
	26496 2007 Account Code - Unemployment Compensation	\$148	\$39,467	\$19,759	\$9,237	> 500%	-77%	-53%
prorated Total		\$6,186,825	\$12,052,505	\$12,338,510	\$5,956,330	-4%	-51%	-52%
Not Categorized								
	39000 2007 Account Code - Support Services ; Operation of Noninstructional Services ; Other Community Services	\$4,399	\$0	\$0	\$0	-100%	n/a	n/a
Not Categorized Total		\$4,399	\$0	\$0	\$0	-100%	n/a	n/a

					10 Year	2 Year	1 Year
1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	Increase	Increase	Increase
Student Academic Achievement	\$27,260,921	\$35,928,351	\$37,620,756	\$38,214,114	40%	6%	2%
Student Instructional Support	\$2,136,706	\$4,257,373	\$4,206,399	\$4,623,996	116%	9%	10%
Overhead and Operational	\$5,536,387	\$10,222,440	\$9,863,366	\$10,449,691	89%	2%	6%
Nonoperational	\$3,838,871	\$7,725,474	\$7,398,783	\$6,738,381	76%	-13%	-9%
Not Categorized	\$4,399	\$0	\$0	\$0	-100%	n/a	n/a
Grand Total	\$38,777,284	\$58,133,638	\$59,089,303	\$60,026,182	55%	3%	2%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	75.8%	69.1%	70.8%	71.4%

FY98 % FY06 % FY07 % FY08 % of Total of Total of Total

Exp

63.7%

7.7% 17.4%

11.2%

63.7%

7.1%

16.7%

12.5%

Exp

7.3%

61.8%

14.3% 17.6%

9.9% 13.3%

Exp

70.3%

5.5%