

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

**M S D Shakamak Schools (2960)**

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	\$1,335,591	\$1,634,320	\$1,465,016	\$1,764,346	32%	8%	20%
	11300 Regular Programs; High School	\$1,091,987	\$1,187,030	\$1,134,852	\$1,239,988	14%	4%	9%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$8,608	\$16,344	n/a	n/a	90%
	11410 Vocational Education; Agriculture A	\$31,080	\$40,125	\$39,925	\$52,456	69%	31%	31%
	11450 Vocational Education; Consumer and Homemaking	\$40,955	\$37,957	\$38,234	\$50,265	23%	32%	31%
	11510 Vocational Education; Cooperative Education	\$28,205	\$41,077	\$42,090	\$48,654	73%	18%	16%
	12100 2007 Account Code - Gifted and Talented	\$10,387	\$0	\$0	\$0	-100%	n/a	n/a
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$12,760	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$132,829	\$154,681	\$99,957	\$110,644	-17%	-28%	11%
	12510 Culturally Different; Communication Disorders	\$43,760	\$55,992	\$45,127	\$34,579	-21%	-38%	-23%
	12520 Culturally Different; Compensatory	\$11,762	\$6,620	\$5,942	\$2,491	-79%	-62%	-58%
	12610 Learning Disability	\$137,699	\$211,544	\$227,833	\$258,894	88%	22%	14%
	12710 Equal Opportunity At Risk	\$67,419	\$0	\$0	\$0	-100%	n/a	n/a
	12900 Other Special Programs	\$4,081	\$37,800	\$3,631	\$0	-100%	-100%	-100%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$23,948	\$27,417	\$4,019	n/a	-83%	-85%
	14300 Summer School Programs; High School	\$6,341	\$26,340	\$21,135	\$16,415	159%	-38%	-22%
	16100 Remediation Testing	\$4,122	\$2,401	\$0	\$0	-100%	-100%	n/a
	16200 Preventive Remediation	\$2,959	\$58,942	\$49,514	\$61,848	> 500%	5%	25%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$16,579	\$58,363	\$39,216	\$43,777	164%	-25%	12%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$8,749	\$7,404	\$7,700	\$7,439	-15%	0%	-3%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$161,585	\$225,973	\$210,890	\$176,705	9%	-22%	-16%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$2,628	\$2,863	\$2,860	n/a	9%	0%
	17900 Payments to Other Governmental Units Within State; Other	\$694	\$0	\$0	\$0	-100%	n/a	n/a
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$2,245	\$1,567	\$374	n/a	-83%	-76%
	22220 Library/Media Services; School Library	\$77,519	\$96,016	\$88,271	\$104,703	35%	9%	19%
	22230 Library/Media Services; Audiovisual	\$7,461	\$11,228	\$2,474	\$4,170	-44%	-63%	69%
	24100 Office of The Principal	\$182,645	\$269,977	\$257,376	\$320,034	75%	19%	24%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$25,002	\$36,642	\$42,224	\$8,651	-65%	-76%	-80%
	26497 2007 Account Code - Teachers Retirement Fund	\$109,143	\$204,354	\$206,062	\$98,341	-10%	-52%	-52%
<b>Student Academic Achievement Total</b>		<b>\$3,538,553</b>	<b>\$4,433,608</b>	<b>\$4,067,924</b>	<b>\$4,440,760</b>	<b>25%</b>	<b>0%</b>	<b>9%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$59,765	\$100,220	\$77,499	\$64,500	8%	-36%	-17%
	21240 Guidance Services; Information Services	\$0	\$1,833	\$2,800	\$3,041	n/a	66%	9%
	21290 Guidance Services; Other Guidance Services	\$0	\$0	\$0	\$3,156	n/a	n/a	n/a
	21340 Health Services; Nurse Services	\$15,146	\$30,877	\$23,166	\$27,805	84%	-10%	20%
	21390 Health Services; Other Health Services	\$0	\$0	\$0	\$332	n/a	n/a	n/a
	21910 Other Support Services, Students; Service Area Direction	\$0	\$622	\$1,364	\$1	n/a	-100%	-100%
	21990 Other Support Services, Students; Other Student Services	\$0	\$3,124	\$1,068	\$160	n/a	-95%	-85%
	22110 Improvement of Instruction; Service Area Direction	\$4,993	\$0	\$0	\$0	-100%	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$9,896	\$8,740	\$8,748	n/a	-12%	0%
	22130 Improvement of Instruction; Instructional Staff Training	\$57,869	\$75,147	\$49,306	\$85,479	48%	14%	73%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$578	\$319	\$0	\$0	-100%	-100%	n/a
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$27,509	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$13,559	\$11,662	\$10,367	\$10,700	-21%	-8%	3%
	23190 Board of Education; Other Governing Body Services	\$13,531	\$13,220	\$13,430	\$10,944	-19%	-17%	-19%
	23210 Executive Administration; Office of The Superintendent	\$126,116	\$176,607	\$167,582	\$211,475	68%	20%	26%
	23290 Executive Administration; Other Executive Administration Services	\$5,019	\$3,737	\$5,975	\$6,376	27%	71%	7%
	25750 Personnel Services; Health Services	\$890	\$100	\$508	\$75	-92%	-25%	-85%
	26700 2007 Account Code - Technology Coordinator	\$0	\$49,581	\$43,849	\$21,223	n/a	-57%	-52%
<b>Student Instructional Support Total</b>		<b>\$297,466</b>	<b>\$476,944</b>	<b>\$405,654</b>	<b>\$481,523</b>	<b>62%</b>	<b>1%</b>	<b>19%</b>
<b>Overhead and Operational</b>								

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	23150 Board of Education; Legal Services	\$3,601	\$19,211	\$4,874	\$8,000	122%	-58%	64%
	23160 Board of Education; Promotion Expenses	\$1,675	\$2,103	\$1,725	\$2,301	37%	9%	33%
	23230 Executive Administration; Staff Relations and Negotiations	\$14,553	\$24,044	\$1,276	\$9,241	-37%	-62%	> 500%
	25120 Fiscal Services; Service Area Direction	\$0	\$4,307	\$3,067	\$8,982	n/a	109%	193%
	25160 Fiscal Services; Financial Accounting	\$410	\$510	\$510	\$0	-100%	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$16,119	\$11,625	\$585	n/a	-96%	-95%
	25400 Planning, Research, Development and Evaluation	\$0	\$0	\$170	\$11,686	n/a	n/a	> 500%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$1,197	n/a	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$9,122	\$6,645	\$3,106	n/a	-66%	-53%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$408,114	\$569,184	\$520,321	\$561,626	38%	-1%	8%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$10,142	\$3,826	\$1,330	\$1,416	-86%	-63%	6%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$84,342	\$88,529	\$80,499	\$69,357	-18%	-22%	-14%
	26499 2007 Account Code - Other	\$29,080	\$73,069	\$97,812	\$25,662	-12%	-65%	-74%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$529	\$966	\$93	\$100	-81%	-90%	7%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$1,360	\$0	n/a	n/a	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$52,458	\$105,467	\$63,780	\$83,280	59%	-21%	31%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$0	\$17,149	n/a	n/a	n/a
	27010 Student Transportation; Service Area Direction	\$16,000	\$0	\$0	\$0	-100%	n/a	n/a
	27100 Student Transportation; Vehicle Operation	\$65,174	\$99,657	\$97,869	\$98,486	51%	-1%	1%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$53,233	\$73,561	\$72,233	\$85,057	60%	16%	18%
	27400 Student Transportation; Purchase of School Buses	\$0	\$57,703	\$183,170	\$80,807	n/a	40%	-56%
	27500 Student Transportation; Insurance on Buses	\$8,348	\$13,588	\$14,345	\$25,071	200%	85%	75%
	27700 Student Transportation; Contracted Transportation Services	\$85,856	\$92,964	\$97,534	\$110,771	29%	19%	14%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$8,037	\$8,442	\$8,108	n/a	1%	-4%
	31100 Food Services Operations; Service Area Direction	\$12,632	\$22,148	\$23,115	\$23,230	84%	5%	0%
	31200 Food Services Operations; Food Preparation and Dispensing	\$226,078	\$63,330	\$62,708	\$99,693	-56%	57%	59%
	31400 Food Services Operations; Food Purchases	\$0	\$137,617	\$140,889	\$150,441	n/a	9%	7%
	33200 Community Recreation	\$8,185	\$2,986	\$3,010	\$1,388	-83%	-53%	-54%
	33400 Athletic Coaches	\$7,912	\$29,573	\$34,669	\$37,951	380%	28%	9%
	33990 Other Community Services; Other	\$857	\$4,497	\$6,009	\$4,943	477%	10%	-18%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$24,383	\$28,740	\$30,831	\$20,738	-15%	-28%	-33%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$10,000	\$0	\$23,074	n/a	131%	n/a
<b>Overhead and Operational Total</b>		<b>\$1,113,562</b>	<b>\$1,560,858</b>	<b>\$1,569,912</b>	<b>\$1,573,446</b>	<b>41%</b>	<b>1%</b>	<b>0%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$184,823	\$137,478	\$78,463	\$10,681	-94%	-92%	-86%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$4,850	\$0	\$0	n/a	-100%	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$5,577	\$5,211	\$4,748	\$6,224	12%	19%	31%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$0	\$36,197	n/a	n/a	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$1,024	\$21,483	\$23,385	n/a	> 500%	9%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$20,608	\$120,101	\$49,904	\$8,927	-57%	-93%	-82%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$6,056	\$6,663	\$0	\$16,569	174%	149%	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$15,000	\$0	\$25,000	\$60,000	300%	n/a	140%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$25,639	n/a	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$18,535	\$0	\$124,830	\$116,063	> 500%	n/a	-7%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$10,593	\$16,625	\$3,591	n/a	-66%	-78%
	54200 2007 Account Code - Common School Fund	\$451,667	\$460,869	\$415,718	\$203,016	-55%	-56%	-51%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$143,071	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$56,716	n/a	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$5,290	\$18,177	\$0	n/a	-100%	-100%
<b>Nonoperational Total</b>		<b>\$702,265</b>	<b>\$752,079</b>	<b>\$754,947</b>	<b>\$710,078</b>	<b>1%</b>	<b>-6%</b>	<b>-6%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$34,602	\$37,813	\$36,584	\$17,624	-49%	-53%	-52%
	26492 2007 Account Code - Social Security	\$266,943	\$327,503	\$321,075	\$145,587	-45%	-56%	-55%

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	26494 2007 Account Code - Group Insurance	\$537,446	\$936,262	\$1,053,246	\$442,039	-18%	-53%	-58%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$425	\$15,837	\$6,339	n/a	> 500%	-60%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$70,000	\$113,349	\$1,434,982	\$29,804	-57%	-74%	-98%
<b>prorated Total</b>		<b>\$908,991</b>	<b>\$1,415,352</b>	<b>\$2,861,724</b>	<b>\$641,394</b>	<b>-29%</b>	<b>-55%</b>	<b>-78%</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>	\$4,293,324	\$5,584,418	\$6,621,434	\$4,817,704	12%	-14%	-27%	65.4%	64.6%	68.5%	61.4%
<b>Student Instructional Support</b>	\$350,402	\$592,085	\$512,200	\$515,900	47%	-13%	1%	5.3%	6.9%	5.3%	6.6%
<b>Overhead and Operational</b>	\$1,214,846	\$1,710,259	\$1,771,579	\$1,803,518	48%	5%	2%	18.5%	19.8%	18.3%	23.0%
<b>Nonoperational</b>	\$702,265	\$752,079	\$754,947	\$710,078	1%	-6%	-6%	10.7%	8.7%	7.8%	9.0%
<b>Grand Total</b>	<b>\$6,560,837</b>	<b>\$8,638,840</b>	<b>\$9,660,160</b>	<b>\$7,847,200</b>	<b>20%</b>	<b>-9%</b>	<b>-19%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	70.8%	71.5%	73.8%	68.0%