

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

**Michigan City Area Schools (4925)**

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>								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$166,362	\$212,067	n/a	n/a	27%
	11100 Regular Programs; Elementary	\$8,382,593	\$9,746,641	\$9,764,786	\$12,008,341	43%	23%	23%
	11200 Regular Programs; Middle/Junior High	\$5,253,576	\$4,241,858	\$4,408,501	\$4,847,300	-8%	14%	10%
	11300 Regular Programs; High School	\$3,750,025	\$4,755,331	\$4,868,581	\$5,592,684	49%	18%	15%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$160,291	\$0	\$168,705	n/a	5%	n/a
	11430 Vocational Education; Distributive Education	\$27,260	\$33,327	\$39,530	\$2,597	-90%	-92%	-93%
	11440 Vocational Education; Health Occupations	\$99,026	\$62,547	\$64,331	\$75,277	-24%	20%	17%
	11450 Vocational Education; Consumer and Homemaking	\$94,776	\$63,198	\$65,737	\$75,639	-20%	20%	15%
	11460 Vocational Education; Occupational Home Economics	\$50,980	\$62,891	\$65,376	\$76,228	50%	21%	17%
	11480 Vocational Education; Industrial Education A	\$446,886	\$456,216	\$473,553	\$564,348	26%	24%	19%
	11510 Vocational Education; Cooperative Education	\$59,339	\$0	\$0	\$0	-100%	n/a	n/a
	11590 Other Vocational Education Programs	\$536,784	\$713,535	\$615,418	\$696,801	30%	-2%	13%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$0	\$15,795	\$0	n/a	n/a	-100%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$5,000	\$0	\$0	n/a	-100%	n/a
	11920 Other Regular Programs; Project 4R	\$19,669	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$112,152	\$30,299	\$6,273	\$22,841	-80%	-25%	264%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$14,041	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$760,911	\$929,206	\$901,096	\$1,067,304	40%	15%	18%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$126,155	\$53,240	\$30,236	\$4,193	-97%	-92%	-86%
	12230 Mental Disabilities; Severe Mental Disabilities	\$65,840	\$0	\$0	\$0	-100%	n/a	n/a
	12310 Physical Impairment; Orthopedic Impairment	\$93,611	\$35,195	\$42,195	\$34,585	-63%	-2%	-18%
	12320 Physical Impairment; Multiple Disabilities	\$26,781	\$0	\$0	\$2,675	-90%	n/a	n/a
	12330 Physical Impairment; Visual Impairment	\$21,983	\$15,056	\$15,914	\$18,711	-15%	24%	18%
	12350 Physical Impairment; Homebound	\$18,305	\$6,849	\$6,190	\$6,472	-65%	-6%	5%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$238,326	\$276,213	\$331,507	\$394,269	65%	43%	19%
	12520 Culturally Different; Compensatory	\$87,413	\$71,327	\$118,747	\$68,608	-22%	-4%	-42%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$899,909	\$443,952	\$517,131	\$182,118	-80%	-59%	-65%
	12610 Learning Disability	\$0	\$0	\$0	\$498,685	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$151,321	\$166,791	\$223,815	\$320,459	112%	92%	43%
	12810 Special Education Preschool	\$116,041	\$221,984	\$221,161	\$259,074	123%	17%	17%
	12900 Other Special Programs	\$1,122,117	\$2,540,312	\$2,449,485	\$2,852,112	154%	12%	16%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$205,525	\$221,574	\$213,456	\$284,958	39%	29%	33%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$41,354	\$39,781	\$37,965	\$54,905	33%	38%	45%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$18,336	\$3,221	\$3,419	\$2,418	-87%	-25%	-29%
	14100 Summer School Programs; Elementary	\$46,043	\$52,392	\$59,427	\$46,465	1%	-11%	-22%
	14200 Summer School Programs; Middle/Junior High School	\$13,445	\$101,116	\$30,785	\$70,425	424%	-30%	129%
	14300 Summer School Programs; High School	\$51,219	\$90,752	\$61,431	\$92,251	80%	2%	50%
	16100 Remediation Testing	\$114,358	\$252,140	\$185,179	\$134,592	18%	-47%	-27%
	16200 Preventive Remediation	\$435,926	\$10,983	\$10,983	\$11,765	-97%	7%	7%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$72,877	\$25,784	\$15,843	\$17,948	-75%	-30%	13%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$263,756	\$131,757	\$173,694	\$226,631	-14%	72%	30%
	22210 Library/Media Services; Service Area Direction	\$0	\$1,879	\$1,418	\$441	n/a	-77%	-69%
	22220 Library/Media Services; School Library	\$431,873	\$503,713	\$499,705	\$567,479	31%	13%	14%
	22230 Library/Media Services; Audiovisual	\$115,194	\$126,939	\$108,456	\$153,327	33%	21%	41%
	22240 Library/Media Services; Educational Television	\$0	\$362	\$0	\$0	n/a	-100%	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$23,267	\$7,751	\$0	\$0	-100%	-100%	n/a
	22290 Library/Media Services; Other Educational Media Services	\$89,900	\$1,668	\$45	\$250	-100%	-85%	456%
	24100 Office of The Principal	\$2,191,852	\$2,519,076	\$2,705,513	\$3,259,787	49%	29%	20%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$604,470	\$589,256	\$689,017	\$600,584	-1%	2%	-13%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$256,781	\$167,343	\$2,729	\$59,754	-77%	-64%	> 500%
	26497 2007 Account Code - Teachers Retirement Fund	\$1,031,500	\$1,502,076	\$1,546,578	\$528,372	-49%	-65%	-66%
<b>Student Academic Achievement Total</b>		<b>\$28,569,454</b>	<b>\$31,440,822</b>	<b>\$31,757,362</b>	<b>\$36,178,486</b>	<b>27%</b>	<b>15%</b>	<b>14%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$0	\$3,505	n/a	n/a	n/a

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	21120 Attendance and Social Work Services; Attendance Services	\$51,122	\$31,546	\$5,922	\$45,372	-11%	44%	> 500%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$72,899	\$2,250	\$481	\$160	-100%	-93%	-67%
	21210 Guidance Services; Service Area Direction	\$0	\$13,752	\$12,621	\$15,589	n/a	13%	24%
	21220 Guidance Services; Counseling Services	\$769,384	\$1,241,183	\$1,435,100	\$1,591,838	107%	28%	11%
	21290 Guidance Services; Other Guidance Services	\$0	\$368	\$0	\$0	n/a	-100%	n/a
	21310 Health Services; Service Area Direction	\$0	\$0	\$315	\$1,270	n/a	n/a	303%
	21340 Health Services; Nurse Services	\$184,709	\$350,685	\$367,983	\$456,995	147%	30%	24%
	21390 Health Services; Other Health Services	\$1,939	\$517	\$1,575	\$590	-70%	14%	-63%
	21420 Psychological Testing	\$169,256	\$112,965	\$128,961	\$177,970	5%	58%	38%
	21810 Special Education Administration; Service Area Direction	\$121,801	\$158,398	\$244,094	\$305,853	151%	93%	25%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$0	\$331,126	n/a	n/a	n/a
	22110 Improvement of Instruction; Service Area Direction	\$415,209	\$354,986	\$457,033	\$434,779	5%	22%	-5%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$36,110	\$73,778	\$46,836	\$246,298	> 500%	234%	426%
	22130 Improvement of Instruction; Instructional Staff Training	\$57,731	\$74,958	\$80,293	\$88,600	53%	18%	10%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$4,815	\$11,847	\$16,826	n/a	249%	42%
	23120 Board of Education; Service Area Assistants	\$44,001	\$48,387	\$47,128	\$44,797	2%	-7%	-5%
	23190 Board of Education; Other Governing Body Services	\$22,937	\$16,084	\$19,367	\$22,611	-1%	41%	17%
	23210 Executive Administration; Office of The Superintendent	\$313,990	\$519,742	\$562,328	\$702,704	124%	35%	25%
	23220 Executive Administration; Community Relations	\$99,624	\$40,845	\$49,959	\$66,953	-33%	64%	34%
	23290 Executive Administration; Other Executive Administration Services	\$11,691	\$27,664	\$30,894	\$31,949	173%	15%	3%
	24900 Other Support Services, School Administration	\$0	\$0	\$20,300	\$12,562	n/a	n/a	-38%
	25750 Personnel Services; Health Services	\$2,462	\$0	\$25	\$90	-96%	n/a	261%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$737,416	\$791,284	\$350,740	n/a	-52%	-56%
<b>Student Instructional Support Total</b>		<b>\$2,374,866</b>	<b>\$3,810,338</b>	<b>\$4,314,345</b>	<b>\$4,949,176</b>	<b>108%</b>	<b>30%</b>	<b>15%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$53,290	\$22,111	\$47,717	\$163,852	207%	> 500%	243%
	23160 Board of Education; Promotion Expenses	\$0	\$0	\$0	\$260	n/a	n/a	n/a
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$48,000	\$36,216	\$0	n/a	-100%	-100%
	25110 Fiscal Services; Office of The Business Manager	\$163,231	\$232,908	\$238,252	\$473,407	190%	103%	99%
	25150 Fiscal Services; Payroll Services	\$105,445	\$121,725	\$126,599	\$158,627	50%	30%	25%
	25160 Fiscal Services; Financial Accounting	\$18,562	\$37,591	\$40,688	\$74,996	304%	100%	84%
	25170 Fiscal Services; Internal Auditing	\$0	\$540	\$0	\$0	n/a	-100%	n/a
	25191 Other Fiscal Services; Refund of Revenue	\$29,873	\$58,746	\$28,755	\$85,716	187%	46%	198%
	25199 Other Fiscal Services; Other	\$44,725	\$5,703	\$7,233	\$9,110	-80%	60%	26%
	25400 Planning, Research, Development and Evaluation	\$22,063	\$27,556	\$18,066	\$38,076	73%	38%	111%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$370	n/a	n/a	n/a
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$605,544	n/a	n/a	n/a
	25890 Other Technology Services	\$23,085	\$0	\$0	\$0	-100%	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$275,353	\$220,296	\$125,543	n/a	-54%	-43%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$62,815	\$50,227	\$74,045	\$104,824	67%	109%	42%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$5,059,774	\$6,053,622	\$6,142,946	\$6,776,004	34%	12%	10%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$131,335	\$285,471	\$300,374	\$421,490	221%	48%	40%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$200,223	\$471,994	\$442,962	\$598,718	199%	27%	35%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$20,647	\$51,690	\$45,326	\$40,203	95%	-22%	-11%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$464	\$4,818	\$337	n/a	-27%	-93%
	26700 Operation and Maintenance of Plant Services; Insurance	\$157,711	\$338,879	\$308,725	\$272,986	73%	-19%	-12%
	27010 Student Transportation; Service Area Direction	\$151,346	\$139,825	\$145,191	\$163,870	8%	17%	13%
	27100 Student Transportation; Vehicle Operation	\$904,684	\$1,249,573	\$1,472,024	\$1,723,876	91%	38%	17%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$542,420	\$1,073,430	\$1,083,723	\$1,159,780	114%	8%	7%
	27400 Student Transportation; Purchase of School Buses	\$0	\$372,862	\$310,722	\$469,930	n/a	26%	51%
	27500 Student Transportation; Insurance on Buses	\$120,477	\$224,016	\$192,518	\$169,007	40%	-25%	-12%
	27600 Student Transportation; Insurance on Pupils	\$1,144	\$11,398	\$9,252	\$8,591	> 500%	-25%	-7%
	27700 Student Transportation; Contracted Transportation Services	\$29,649	\$4,465	\$2,199	\$0	-100%	-100%	-100%
	27900 Student Transportation; Other Student Transportation Services	\$114,638	\$106,293	\$75,080	\$94,818	-17%	-11%	26%
	31100 Food Services Operations; Service Area Direction	\$110,148	\$143,095	\$159,951	\$206,508	87%	44%	29%
	31200 Food Services Operations; Food Preparation and Dispensing	\$544,978	\$685,650	\$727,010	\$817,052	50%	19%	12%

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	31300 Food Services Operations; Food Delivery	\$13,952	\$32,450	\$39,117	\$57,143	310%	76%	46%
	31400 Food Services Operations; Food Purchases	\$885,116	\$1,520,606	\$1,017,839	\$1,145,382	29%	-25%	13%
	31900 Other Food Services	\$144,053	\$256,895	\$902,835	\$923,995	> 500%	260%	2%
	33100 Community Service Operations; Direction of Community Services	\$7,061	\$18,632	\$7,983	\$16,069	128%	-14%	101%
	33200 Community Recreation	\$158,734	\$119,357	\$64,344	\$169,698	7%	42%	164%
	33300 Civic Services	\$0	\$1,648	\$2,561	\$132	n/a	-92%	-95%
	33400 Athletic Coaches	\$260,245	\$383,040	\$407,978	\$446,642	72%	17%	9%
	33930 Latch Key Kid Program	\$109,341	\$0	\$0	\$0	-100%	n/a	n/a
	33940 Child Care Services	\$0	\$596,881	\$575,873	\$705,848	n/a	18%	23%
	33990 Other Community Services; Other	\$0	\$0	\$0	\$1,513	n/a	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$1,254,480	\$961,599	\$238,877	n/a	-81%	-75%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$251,474	\$182,836	\$116,407	\$407,660	62%	123%	250%
<b>Overhead and Operational Total</b>		<b>\$10,442,239</b>	<b>\$16,460,012</b>	<b>\$16,357,224</b>	<b>\$18,876,455</b>	<b>81%</b>	<b>15%</b>	<b>15%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$2,169,840	\$1,006,081	\$0	\$0	-100%	-100%	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$82,142	\$55,377	\$1,312,847	\$369,350	350%	> 500%	-72%
	45100 Building Acquisition, Construction and Improvements	\$0	\$213,431	\$2,430,810	\$6,389,102	n/a	> 500%	163%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$36,416	\$64,393	\$3,175	n/a	-91%	-95%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$0	\$1,107,153	\$1,188,164	\$1,154,322	n/a	4%	-3%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$170,296	\$120,121	\$234,597	n/a	38%	95%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$380,000	\$0	\$515,000	n/a	36%	n/a
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$331,592	\$355,000	\$180,000	n/a	-46%	-49%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$16,166	\$0	\$426,697	n/a	> 500%	n/a
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$685,291	\$0	\$0	n/a	-100%	n/a
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$660,157	\$325,091	n/a	n/a	-51%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$4,125,871	\$5,542,250	\$6,090,455	\$6,869,311	66%	24%	13%
	54200 2007 Account Code - Common School Fund	\$191,184	\$0	\$0	\$0	-100%	n/a	n/a
<b>Nonoperational Total</b>		<b>\$6,569,038</b>	<b>\$9,544,055</b>	<b>\$12,221,948</b>	<b>\$16,466,646</b>	<b>151%</b>	<b>73%</b>	<b>35%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$617,766	\$817,836	\$914,132	\$429,609	-30%	-47%	-53%
	26492 2007 Account Code - Social Security	\$2,484,000	\$2,712,376	\$2,813,624	\$1,036,776	-58%	-62%	-63%
	26493 2007 Account Code - Workmen's Compensation	\$81,413	\$309,441	\$254,397	\$92,161	13%	-70%	-64%
	26494 2007 Account Code - Group Insurance	\$2,848,552	\$6,796,618	\$6,947,553	\$3,583,009	26%	-47%	-48%
	26496 2007 Account Code - Unemployment Compensation	\$17,099	\$28,483	\$80,104	\$26,684	56%	-6%	-67%
<b>prorated Total</b>		<b>\$6,048,829</b>	<b>\$10,664,754</b>	<b>\$11,009,811</b>	<b>\$5,168,238</b>	<b>-15%</b>	<b>-52%</b>	<b>-53%</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
Student Academic Achievement	\$33,048,826	\$39,318,719	\$39,764,476	\$39,659,187	20%	1%	0%	61.2%	54.7%	52.6%	48.6%
Student Instructional Support	\$2,710,928	\$4,816,656	\$5,421,710	\$5,547,575	105%	15%	2%	5.0%	6.7%	7.2%	6.8%
Overhead and Operational	\$11,666,245	\$18,240,552	\$18,252,556	\$19,965,594	71%	9%	9%	21.6%	25.4%	24.1%	24.5%
Nonoperational	\$6,578,427	\$9,544,055	\$12,221,948	\$16,466,646	150%	73%	35%	12.2%	13.3%	16.2%	20.2%
<b>Grand Total</b>	<b>\$54,004,427</b>	<b>\$71,919,981</b>	<b>\$75,660,689</b>	<b>\$81,639,002</b>	<b>51%</b>	<b>14%</b>	<b>8%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	66.2%	61.4%	59.7%	55.4%