

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

Merrillville Community School (4600)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$116,642	\$109,479	n/a	-6%
	11100 Elementary	\$5,752,110	\$6,948,730	\$6,853,133	19%	-1%
	11200 Middle/Junior High	\$3,330,079	\$4,702,108	\$4,429,422	33%	-6%
	11300 High School	\$4,482,717	\$5,587,533	\$5,581,163	25%	0%
	11630 High School	\$0	\$37,050	\$27,242	n/a	-26%
	12100 Gifted and Talented	\$34,582	\$23,157	\$28,067	-19%	21%
	12150 High Ability Students	\$0	\$40,500	\$287,630	n/a	> 500%
	12350 Homebound	\$61,693	\$64,814	\$66,620	8%	3%
	12520 Compensatory	\$3,092	\$0	\$0	-100%	n/a
	12710 Equal Opportunity At Risk	\$144,871	\$205,198	\$219,836	52%	7%
	12900 Other Special Programs	\$8,132	\$34,030	\$42,958	428%	26%
	13600 Special Interest Programs	\$666,431	\$916,954	\$776,707	17%	-15%
	14100 Elementary	\$76,072	\$44,117	\$177,368	133%	302%
	14200 Middle/Junior High	\$0	\$78,925	\$145,826	n/a	85%
	14300 High School	\$120,727	\$271,003	\$188,937	56%	-30%
	16100 Remediation Testing	\$208,760	\$386,136	\$153,943	-26%	-60%
	22220 School Library	\$470,115	\$417,493	\$456,388	-3%	9%
	22230 Audiovisual	\$73,230	\$120,220	\$90,704	24%	-25%
	22250 Computer Assisted Instruction Services	\$432,279	\$35	\$0	-100%	-100%
	22290 Other Education Media Services	\$0	\$9,996	\$2,254	n/a	-77%
	24100 Office of the Principal Services	\$1,452,964	\$2,290,103	\$2,232,315	54%	-3%
	25820 Textbooks and Repairs	\$604,971	\$757,061	\$467,502	-23%	-38%
	26497 Teachers Retirement Fund	\$157,023	\$1,351,857	\$1,383,789	> 500%	2%
	41100 Transfer Tuition	\$55,783	\$41,611	\$24,873	-55%	-40%
	41300 Area Vocational Schools	\$0	\$41,862	\$12,555	n/a	-70%
	41400 Joint Services and Supply	\$1,330,811	\$2,104,496	\$2,573,034	93%	22%
Student Academic Achievement Total		\$19,466,442	\$26,591,631	\$26,331,745	35%	-1%
Student Instructional Support						
	21120 Attendance Services	\$0	\$6,342	\$4,245	n/a	-33%
	21220 Counseling Services	\$414,292	\$501,759	\$536,666	30%	7%
	21340 Nurse Services	\$108,288	\$245,795	\$221,208	104%	-10%
	21390 Other Health Services	\$0	\$0	\$0	n/a	n/a
	22110 Service Area Direction	\$24,701	\$54,243	\$20,326	-18%	-63%
	22120 Instruction & Curriculum Development	\$19,378	\$192,305	\$344,686	> 500%	79%
	23110 Service Area Direction	\$30,446	\$24,534	\$24,066	-21%	-2%
	23190 Other Governing Body Services	\$8,778	\$9,039	\$19,675	124%	118%
	23210 Office of the Superintendent	\$279,442	\$639,483	\$748,944	168%	17%
	23220 Community Relations	\$32,748	\$37,795	\$27,118	-17%	-28%
	23290 Other Executive Administrative Services	\$29,994	\$36,501	\$41,119	37%	13%

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	24900 Other Support Services - School Admin.	\$0	\$4,000	\$0	n/a	-100%
	26420 Employment and Placement	\$7	\$0	\$0	-100%	n/a
	26450 Health Services	\$68,683	\$66,009	\$58,727	-14%	-11%
	26710 Technology Support and Maintenance	\$0	\$2,017,390	\$1,786,895	n/a	-11%
Student Instructional Support Total		\$1,016,756	\$3,835,195	\$3,833,675	277%	0%
Overhead and Operational						
	23150 Legal Services	\$41,772	\$52,866	\$59,463	42%	12%
	23160 Promotion Expenses	\$9,748	\$10,019	\$7,855	-19%	-22%
	23230 Staff Relations and Negotiations	\$44,181	\$12,788	\$12,649	-71%	-1%
	25230 Receiving and Disbursing Funds	\$22,953	\$31,693	\$31,570	38%	0%
	25240 Payroll Services	\$26,372	\$37,968	\$57,037	116%	50%
	25250 Financial Accounting	\$40,913	\$131,210	\$108,504	165%	-17%
	25270 Property Accounting	\$0	\$1,650	\$800	n/a	-52%
	25291 Refund of Revenue	\$10,560	\$22,721	\$156,147	> 500%	> 500%
	25296 Cash Change	\$1,110	\$2,215	\$2,515	127%	14%
	25299 Other	\$14,406	\$0	\$0	-100%	n/a
	25360 Rent of Buildings & Equipment	\$201,982	\$798,897	\$317,600	57%	-60%
	25410 Service Area Direction	\$77,383	\$111,826	\$113,335	46%	1%
	25420 Maintenance of Buildings	\$2,739,061	\$3,894,159	\$4,089,614	49%	5%
	25430 Maintenance of Grounds	\$85,422	\$101,834	\$109,786	29%	8%
	25440 Maintenance of Equipment	\$960,465	\$367,721	\$344,417	-64%	-6%
	25460 Security Services	\$0	\$144,124	\$149,322	n/a	4%
	25470 Insurance (other than buses)	\$173,581	\$184,835	\$205,205	18%	11%
	25510 Service Area Direction	\$129,978	\$203,866	\$145,426	12%	-29%
	25520 Vehicle Operation	\$1,083,861	\$1,682,901	\$1,671,143	54%	-1%
	25530 Monitoring Services	\$171,354	\$110,658	\$155,197	-9%	40%
	25540 Vehicle Servicing and Maintenance	\$431,073	\$858,938	\$811,105	88%	-6%
	25550 Purchase of School Buses	\$813,490	\$649,045	\$597,163	-27%	-8%
	25560 Insurance on Buses	\$142,061	\$203,787	\$129,062	-9%	-37%
	25580 Contracted Transportation Services	\$4,825	\$15,648	\$27,084	461%	73%
	25590 Other Pupil Transportation Services	\$72,929	\$128,932	\$140,306	92%	9%
	25610 Service Area Direction	\$47,205	\$55,582	\$61,535	30%	11%
	25620 Food Preparation and Dispensing	\$1,132,502	\$1,687,953	\$2,033,680	80%	20%
	26495 Official Bonds	\$1,611	\$225	-\$250	-116%	-211%
	26600 Data Processing	\$59,503	\$120,405	\$123,124	107%	2%
	32000 Community Recreation	\$141,865	\$129,226	\$131,896	-7%	2%
	34000 Athletic Coaches	\$249,453	\$376,696	\$378,320	52%	0%
	39500 Child Care Services	\$1,071	\$565	\$2,580	141%	356%
	39600 Step Ahead	\$2,299	\$0	\$0	-100%	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$410,006	\$738,879	\$919,793	124%	24%

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Overhead and Operational Total		\$9,344,995	\$12,869,832	\$13,092,980	40%	2%
Nonoperational						
	25310 Service Area Direction	\$4,942	\$0	\$0	-100%	n/a
	25320 Land Acquisition and Development	\$81,743	\$134,697	\$0	-100%	-100%
	25330 Professional Services	\$189,114	\$23,427	\$126,001	-33%	438%
	25350 Building Acquisition/Construction/Improvement	\$1,380,178	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$7,561,739	\$5,973,690	n/a	-21%
	25370 Purchase of Moveable Equipment	\$0	\$0	\$0	n/a	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$2,710,183	\$346,444	\$420,784	-84%	21%
	25390 Other Facilities Acquisition & Construction	\$19,729	\$0	\$143,087	> 500%	n/a
	51100 Bonds, PRINCIPAL OF DEBT	\$500,000	\$455,000	\$465,000	-7%	2%
	52100 Bonds, INTEREST ON DEBT	\$16,500	\$339,462	\$646,768	> 500%	91%
	53100 Buildings, LEASE RENTAL	\$4,979,350	\$12,321,747	\$13,223,000	166%	7%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$259,231	\$345,905	\$450,039	74%	30%
	59200 Bond Bank Fee	\$0	\$0	\$85,676	n/a	n/a
Nonoperational Total		\$10,140,970	\$21,528,420	\$21,534,045	112%	0%
prorated						
	26491 PERF	\$353,142	\$555,603	\$581,538	65%	5%
	26492 Social Security	\$1,628,254	\$2,251,095	\$2,207,934	36%	-2%
	26493 Workmen's Compensation	\$136,436	\$278,558	\$232,645	71%	-16%
	26494 Group Insurance	\$1,655,574	\$8,139,641	\$10,064,586	> 500%	24%
	26496 Unemployment Compensation	\$2,803	\$22,619	\$11,966	327%	-47%
	26498 Severance/Early Retirement Pay	\$0	\$384,053	\$512,025	n/a	33%
prorated Total		\$3,776,208	\$11,631,569	\$13,610,693	260%	17%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$22,283,657	\$35,107,910	\$36,229,467	63%	3%	50.9%	45.9%	46.2%
Student Instructional Support	\$1,166,619	\$4,618,568	\$4,769,087	309%	3%	2.7%	6.0%	6.1%
Overhead and Operational	\$10,154,126	\$15,201,747	\$15,870,539	56%	4%	23.2%	19.9%	20.2%
Nonoperational	\$10,140,970	\$21,528,420	\$21,534,045	112%	0%	23.2%	28.2%	27.5%
Grand Total	\$43,745,371	\$76,456,646	\$78,403,138	79%	3%			

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		FY1997	FY2006	FY2007		
	Student Instructional Expenditures (Academic Achievement plus Support)	53.6%	52.0%	52.3%		