

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

Michigan City Area Schools (4925)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11025 Non Special Ed Preschool	\$0	\$0	\$166,362	n/a	n/a
	11050 Full Day Kindergarten	\$0	\$0	\$0	n/a	n/a
	11100 Elementary	\$8,404,176	\$9,746,641	\$9,764,786	16%	0%
	11200 Middle/Junior High	\$5,377,180	\$4,241,858	\$4,408,501	-18%	4%
	11300 High School	\$3,992,139	\$4,755,331	\$4,868,581	22%	2%
	11355 Academic Honors - High Ability Student Program	\$0	\$160,291	\$0	n/a	-100%
	11430 Distributive Education	\$29,077	\$33,327	\$39,530	36%	19%
	11440 Health Occupations	\$44,398	\$62,547	\$64,331	45%	3%
	11450 Consumer and Homemaking	\$89,793	\$63,198	\$65,737	-27%	4%
	11460 Occupational Home Economics	\$51,053	\$62,891	\$65,376	28%	4%
	11480 Industrial Education A	\$451,017	\$456,216	\$473,553	5%	4%
	11510 Cooperative Education	\$60,474	\$0	\$0	-100%	n/a
	11590 Other Vocational Education Programs	\$559,008	\$713,535	\$615,418	10%	-14%
	11610 Elementary	\$0	\$0	\$15,795	n/a	n/a
	11620 Middle/Junior High	\$0	\$5,000	\$0	n/a	-100%
	11630 High School	\$0	\$0	\$0	n/a	n/a
	11920 Project 4R	\$16,984	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$59,426	\$30,299	\$6,273	-89%	-79%
	12210 Mild Mental Handicap	\$837,536	\$929,206	\$901,096	8%	-3%
	12220 Moderate Mental Handicap	\$132,688	\$53,240	\$30,236	-77%	-43%
	12230 Mental Handicap	\$81,596	\$0	\$0	-100%	n/a
	12310 Orthopedic Impairment	\$120,936	\$35,195	\$42,195	-65%	20%
	12320 Multiple Handicap	\$26,234	\$0	\$0	-100%	n/a
	12330 Visual Impairment	\$3,861	\$15,056	\$15,914	312%	6%
	12350 Homebound	\$24,698	\$6,849	\$6,190	-75%	-10%
	12410 Emotional Handicap - Full Time	\$285,040	\$276,213	\$331,507	16%	20%
	12520 Compensatory	\$75,757	\$71,327	\$118,747	57%	66%
	12610 Learning Disability - Full Time	\$919,219	\$443,952	\$517,131	-44%	16%
	12710 Equal Opportunity At Risk	\$112,955	\$166,791	\$223,815	98%	34%
	12810 Special Education Preschool	\$49,679	\$221,984	\$221,161	345%	0%
	12900 Other Special Programs	\$939,158	\$2,540,312	\$2,449,485	161%	-4%
	13100 Adult Basic Education	\$186,359	\$221,574	\$213,456	15%	-4%
	13300 Occupational Programs	\$49,077	\$39,781	\$37,965	-23%	-5%
	13900 Other Adult/Continuing Ed Programs	\$11,613	\$3,221	\$3,419	-71%	6%
	14100 Elementary	\$18,965	\$52,392	\$59,427	213%	13%
	14200 Middle/Junior High	\$2,796	\$101,116	\$30,785	> 500%	-70%
	14300 High School	\$20,504	\$90,752	\$61,431	200%	-32%
	16100 Remediation Testing	\$156,143	\$252,140	\$185,179	19%	-27%
	16200 Preventive Remediation	\$280,878	\$10,983	\$10,983	-96%	0%

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	21520 Speech Pathology Services	\$247,835	\$131,757	\$173,694	-30%	32%
	22210 Service Area Direction	\$0	\$1,879	\$1,418	n/a	-25%
	22220 School Library	\$413,257	\$503,713	\$499,705	21%	-1%
	22230 Audiovisual	\$116,036	\$126,939	\$108,456	-7%	-15%
	22240 Education Television	\$0	\$362	\$0	n/a	-100%
	22250 Computer Assisted Instruction Services	\$39,274	\$7,751	\$0	-100%	-100%
	22290 Other Education Media Services	\$15,255	\$1,668	\$45	-100%	-97%
	24100 Office of the Principal Services	\$2,328,103	\$2,519,076	\$2,705,513	16%	7%
	25820 Textbooks and Repairs	\$565,316	\$589,256	\$689,017	22%	17%
	25840 Other Textbook Rental Services	\$260,168	\$167,343	\$2,729	-99%	-98%
	26497 Teachers Retirement Fund	\$995,156	\$1,502,076	\$1,546,578	55%	3%
	41400 Joint Services and Supply	\$41,832	\$25,784	\$15,843	-62%	-39%
Student Academic Achievement Total		\$28,492,651	\$31,440,822	\$31,757,362	11%	1%
Student Instructional Support						
	21120 Attendance Services	\$45,511	\$31,546	\$5,922	-87%	-81%
	21190 Other Attendance/Social Work Services	\$43,765	\$2,250	\$481	-99%	-79%
	21210 Service Area Direction	\$0	\$13,752	\$12,621	n/a	-8%
	21220 Counseling Services	\$870,108	\$1,241,183	\$1,435,100	65%	16%
	21290 Other Guidance Services	\$0	\$368	\$0	n/a	-100%
	21310 Service Area Direction	\$0	\$0	\$315	n/a	n/a
	21340 Nurse Services	\$192,692	\$350,685	\$367,983	91%	5%
	21390 Other Health Services	\$960	\$517	\$1,575	64%	205%
	21420 Psychological Testing	\$177,456	\$112,965	\$128,961	-27%	14%
	21610 Service Area Direction	\$106,963	\$158,398	\$244,094	128%	54%
	22110 Service Area Direction	\$282,310	\$354,986	\$457,033	62%	29%
	22120 Instruction & Curriculum Development	\$75,155	\$73,778	\$46,836	-38%	-37%
	22130 Instructional Staff Training Services	\$12,025	\$74,958	\$80,293	> 500%	7%
	22190 Instructional Staff Training Services - Other	\$0	\$4,815	\$11,847	n/a	146%
	23120 Service Area Assistants	\$44,034	\$48,387	\$47,128	7%	-3%
	23190 Other Governing Body Services	\$19,943	\$16,084	\$19,367	-3%	20%
	23210 Office of the Superintendent	\$308,487	\$519,742	\$562,328	82%	8%
	23220 Community Relations	\$76,234	\$40,845	\$49,959	-34%	22%
	23290 Other Executive Administrative Services	\$11,541	\$27,664	\$30,894	168%	12%
	24900 Other Support Services - School Admin.	\$0	\$0	\$20,300	n/a	n/a
	26450 Health Services	\$3,405	\$0	\$25	-99%	n/a
	26710 Technology Support and Maintenance	\$0	\$737,416	\$791,284	n/a	7%
Student Instructional Support Total		\$2,270,591	\$3,810,338	\$4,314,345	90%	13%
Overhead and Operational						

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	23150 Legal Services	\$45,519	\$22,111	\$47,717	5%	116%
	23230 Staff Relations and Negotiations	\$0	\$48,000	\$36,216	n/a	-25%
	25110 Office of the Business Manager	\$177,379	\$232,908	\$238,252	34%	2%
	25240 Payroll Services	\$111,968	\$121,725	\$126,599	13%	4%
	25250 Financial Accounting	\$11,658	\$35,375	\$38,509	230%	9%
	25260 Internal Auditing	\$0	\$540	\$0	n/a	-100%
	25291 Refund of Revenue	\$7,326	\$58,746	\$28,755	293%	-51%
	25299 Other	\$0	\$5,703	\$7,233	n/a	27%
	25360 Rent of Buildings & Equipment	\$0	\$1,254,480	\$961,599	n/a	-23%
	25410 Service Area Direction	\$61,811	\$50,227	\$74,045	20%	47%
	25420 Maintenance of Buildings	\$4,872,768	\$6,053,622	\$6,142,946	26%	1%
	25430 Maintenance of Grounds	\$128,308	\$285,471	\$300,374	134%	5%
	25440 Maintenance of Equipment	\$262,899	\$471,994	\$442,962	68%	-6%
	25450 Vehicle Maintenance (other than buses)	\$11,175	\$51,690	\$45,326	306%	-12%
	25460 Security Services	\$0	\$464	\$4,818	n/a	> 500%
	25470 Insurance (other than buses)	\$80,839	\$338,879	\$308,725	282%	-9%
	25510 Service Area Direction	\$103,901	\$139,825	\$145,191	40%	4%
	25520 Vehicle Operation	\$926,852	\$1,249,573	\$1,472,024	59%	18%
	25540 Vehicle Servicing and Maintenance	\$545,895	\$1,073,430	\$1,083,723	99%	1%
	25550 Purchase of School Buses	\$672,589	\$372,862	\$310,722	-54%	-17%
	25560 Insurance on Buses	\$38,868	\$224,016	\$192,518	395%	-14%
	25570 Insurance on Pupils	\$3,307	\$11,398	\$9,252	180%	-19%
	25580 Contracted Transportation Services	\$154,549	\$4,465	\$2,199	-99%	-51%
	25590 Other Pupil Transportation Services	\$72,234	\$106,293	\$75,080	4%	-29%
	25610 Service Area Direction	\$98,784	\$143,095	\$159,951	62%	12%
	25620 Food Preparation and Dispensing	\$548,226	\$685,650	\$727,010	33%	6%
	25630 Food Delivery	\$17,649	\$32,450	\$39,117	122%	21%
	25640 Food Purchases	\$769,761	\$1,520,606	\$1,017,839	32%	-33%
	25690 Other Food Services	\$98,829	\$256,895	\$902,835	> 500%	251%
	26200 Planning, Research, Develop., & Evaluation	\$20,323	\$27,556	\$18,066	-11%	-34%
	26495 Official Bonds	\$1,092	\$2,216	\$2,179	100%	-2%
	26600 Data Processing	\$23,098	\$0	\$0	-100%	n/a
	29000 Support Services - Other	\$0	\$275,353	\$220,296	n/a	-20%
	31000 Direction of Community Services	\$4,100	\$18,632	\$7,983	95%	-57%
	32000 Community Recreation	\$91,805	\$119,357	\$64,344	-30%	-46%
	33000 Civic Services	\$0	\$1,648	\$2,561	n/a	55%
	34000 Athletic Coaches	\$285,257	\$383,040	\$407,978	43%	7%
	39400 Latch Key Kids Program	\$118,400	\$0	\$0	-100%	n/a
	39500 Child Care Services	\$0	\$596,881	\$575,873	n/a	-4%
	39600 Step Ahead	\$2,554	\$0	\$0	-100%	n/a
	39900 Other Community Services	\$0	\$0	\$0	n/a	n/a

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	52200 Temporary Loans, INTEREST ON DEBT	\$390,243	\$182,836	\$116,407	-70%	-36%
Overhead and Operational Total		\$10,759,965	\$16,460,012	\$16,357,224	52%	-1%
Nonoperational						
	25320 Land Acquisition and Development	\$0	\$0	\$0	n/a	n/a
	25330 Professional Services	\$123,382	\$55,377	\$1,312,847	> 500%	> 500%
	25350 Building Acquisition/Construction/Improvement	\$2,037,436	\$1,006,081	\$0	-100%	-100%
	25351 Building Acquisition/Construction/Improvement	\$177,684	\$213,431	\$2,430,810	> 500%	> 500%
	25370 Purchase of Moveable Equipment	\$7,318	\$36,416	\$64,393	> 500%	77%
	25380 Purchase of Mobile or Fixed Equipment	\$0	\$1,107,153	\$1,188,164	n/a	7%
	25390 Other Facilities Acquisition & Construction	\$0	\$170,296	\$120,121	n/a	-29%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$380,000	\$0	n/a	-100%
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$331,592	\$355,000	n/a	7%
	52100 Bonds, INTEREST ON DEBT	\$0	\$16,166	\$0	n/a	-100%
	52500 Bond Anticipation Loans, INTEREST ON DEBT	\$0	\$685,291	\$0	n/a	-100%
	52600 Other Tax Board Approved Debt, INTEREST ON DEB	\$0	\$0	\$660,157	n/a	n/a
	53100 Buildings, LEASE RENTAL	\$4,195,565	\$5,542,250	\$6,090,455	45%	10%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$193,041	\$0	\$0	-100%	n/a
Nonoperational Total		\$6,734,426	\$9,544,055	\$12,221,948	81%	28%
prorated						
	26491 PERF	\$513,768	\$817,836	\$914,132	78%	12%
	26492 Social Security	\$2,479,598	\$2,712,376	\$2,813,624	13%	4%
	26493 Workmen's Compensation	\$166,922	\$309,441	\$254,397	52%	-18%
	26494 Group Insurance	\$3,036,813	\$6,796,618	\$6,947,553	129%	2%
	26496 Unemployment Compensation	\$19,807	\$28,483	\$80,104	304%	181%
prorated Total		\$6,216,909	\$10,664,754	\$11,009,811	77%	3%

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	\$33,209,910	\$39,318,719	\$39,764,476	20%	1%	61.0%	54.7%	52.6%
Student Instructional Support	\$2,634,136	\$4,816,656	\$5,421,710	106%	13%	4.8%	6.7%	7.2%
Overhead and Operational	\$11,880,727	\$18,240,552	\$18,252,556	54%	0%	21.8%	25.4%	24.1%
Nonoperational	\$6,749,769	\$9,544,055	\$12,221,948	81%	28%	12.4%	13.3%	16.2%
Grand Total	\$54,474,541	\$71,919,981	\$75,660,689	39%	5%			

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		FY1997	FY2006	FY2007		
	Student Instructional Expenditures (Academic Achievement plus Support)	65.8%	61.4%	59.7%		