

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

Mitchell Community Schools (5085)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$411,667	\$428,038	\$489,196	n/a	19%	14%
	11100 Regular Programs; Elementary	\$2,223,993	\$2,742,685	\$2,499,319	\$3,016,755	36%	10%	21%
	11200 Regular Programs; Middle/Junior High	\$898,815	\$1,292,742	\$1,277,965	\$1,498,562	67%	16%	17%
	11300 Regular Programs; High School	\$1,386,441	\$1,781,753	\$1,697,397	\$1,899,343	37%	7%	12%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$0	\$1,156	n/a	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$23,978	\$24,819	\$25,764	\$12,600	-47%	-49%	-51%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$18,736	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$182,443	\$422,024	\$494,008	\$500,821	175%	19%	1%
	12340 Physical Impairment; Hearing Impairment	\$53,918	\$69,277	\$86,013	\$94,952	76%	37%	10%
	12710 Equal Opportunity At Risk	\$71,060	\$111,190	\$114,354	\$130,553	84%	17%	14%
	12810 Special Education Preschool	\$47,133	\$141,987	\$123,216	\$155,039	229%	9%	26%
	12900 Other Special Programs	\$0	\$9,761	\$0	\$0	n/a	-100%	n/a
	14100 Summer School Programs; Elementary	\$0	\$0	\$1,040	\$671	n/a	n/a	-35%
	14200 Summer School Programs; Middle/Junior High School	\$3,306	\$20,037	\$9,505	\$10,157	207%	-49%	7%
	14300 Summer School Programs; High School	\$27,230	\$31,110	\$21,802	\$18,222	-33%	-41%	-16%
	16200 Preventive Remediation	\$42,777	\$66,165	\$67,557	\$71,915	68%	9%	6%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$173,291	\$161,076	\$143,241	\$179,686	4%	12%	25%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$77,842	\$94,234	\$133,343	\$131,880	69%	40%	-1%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$117,567	\$179,283	\$192,180	\$114,770	-2%	-36%	-40%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$640	n/a	n/a	n/a
	22220 Library/Media Services; School Library	\$150,640	\$232,477	\$218,160	\$238,946	59%	3%	10%
	22230 Library/Media Services; Audiovisual	\$8,454	\$4,369	\$7,329	\$6,863	-19%	57%	-6%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$211,793	\$5,921	\$3,316	\$5	-100%	-100%	-100%
	24100 Office of The Principal	\$564,188	\$836,772	\$845,234	\$987,449	75%	18%	17%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$610	\$1,414	\$1,339	\$1,562	156%	10%	17%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$94,179	\$167,430	\$258,228	\$133,316	42%	-20%	-48%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$34,459	\$265	\$292	\$0	-100%	-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$194,852	\$358,651	\$384,097	\$200,336	3%	-44%	-48%
Student Academic Achievement Total		\$6,588,972	\$9,167,106	\$9,032,738	\$9,914,131	50%	8%	10%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$10,641	\$22,663	\$22,791	\$24,514	130%	8%	8%
	21220 Guidance Services; Counseling Services	\$146,952	\$228,152	\$169,386	\$198,653	35%	-13%	17%
	21340 Health Services; Nurse Services	\$3,696	\$20,148	\$22,893	\$23,125	> 500%	15%	1%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,181	\$31,901	\$10,746	\$62,266	> 500%	95%	479%
	22130 Improvement of Instruction; Instructional Staff Training	\$4,238	\$11,471	\$13,465	\$13,678	223%	19%	2%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$31,783	n/a	n/a	n/a
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$32,472	n/a	n/a	n/a
	23120 Board of Education; Service Area Assistants	\$57,744	\$69,790	\$64,481	\$66,635	15%	-5%	3%
	23190 Board of Education; Other Governing Body Services	\$4,364	\$766	\$4,645	\$1,060	-76%	38%	-77%
	23210 Executive Administration; Office of The Superintendent	\$89,351	\$132,050	\$128,013	\$151,138	69%	14%	18%
	25750 Personnel Services; Health Services	\$380	\$3,507	\$2,453	\$2,799	> 500%	-20%	14%
	26700 2007 Account Code - Technology Coordinator	\$16,572	\$53,339	\$48,622	\$41,765	152%	-22%	-14%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$260,972	\$174,837	\$21,814	n/a	-92%	-88%
Student Instructional Support Total		\$336,119	\$834,759	\$662,332	\$671,702	100%	-20%	1%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$20,622	\$4,236	\$11,583	\$38,391	86%	> 500%	231%
	23160 Board of Education; Promotion Expenses	\$0	\$0	\$0	\$3,424	n/a	n/a	n/a
	25120 Fiscal Services; Service Area Direction	\$22,345	\$47,437	\$48,042	\$51,634	131%	9%	7%
	25130 Fiscal Services; Budgeting	\$34,871	\$51,362	\$49,621	\$62,493	79%	22%	26%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$7,952	\$13,908	\$14,087	\$15,131	90%	9%	7%
	25150 Fiscal Services; Payroll Services	\$22,988	\$17,615	\$16,940	\$19,171	-17%	9%	13%
	25160 Fiscal Services; Financial Accounting	\$1,836	\$1,644	\$1,934	\$924	-50%	-44%	-52%
	25191 Other Fiscal Services; Refund of Revenue	\$1,496	\$12,169	\$1,862	\$9,664	> 500%	-21%	419%

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	25195 Other Fiscal Services; Bank Account Service Charge	\$38	\$25	\$38	\$25	-33%	0%	-33%
	25196 Other Fiscal Services; Cash Change	\$1,155	\$900	\$900	\$900	-22%	0%	0%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$57,681	n/a	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$723,659	\$1,221,193	\$1,288,345	\$1,526,116	111%	25%	18%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$92,391	\$148,636	\$143,846	\$85,196	-8%	-43%	-41%
	26499 2007 Account Code - Other	\$0	\$60,355	\$61,737	\$28,994	n/a	-52%	-53%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$10,469	\$15,153	\$4,577	\$2,019	-81%	-87%	-56%
	26700 Operation and Maintenance of Plant Services; Insurance	\$73,572	\$151,827	\$123,250	\$317,785	332%	109%	158%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$0	\$28,256	n/a	n/a	n/a
	27010 Student Transportation; Service Area Direction	\$61,524	\$0	\$0	\$0	-100%	n/a	n/a
	27100 Student Transportation; Vehicle Operation	\$91,151	\$136,619	\$133,173	\$154,669	70%	13%	16%
	27200 Student Transportation; Monitoring Services	\$6,040	\$28,818	\$25,399	\$26,348	336%	-9%	4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$41,671	\$84,971	\$92,916	\$118,350	184%	39%	27%
	27400 Student Transportation; Purchase of School Buses	\$0	\$160,915	\$137,991	\$0	n/a	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$3,279	\$10,410	\$13,109	\$13,850	322%	33%	6%
	27700 Student Transportation; Contracted Transportation Services	\$413,429	\$554,447	\$562,827	\$566,151	37%	2%	1%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$0	\$2,588	n/a	n/a	n/a
	31100 Food Services Operations; Service Area Direction	\$25,799	\$36,290	\$35,231	\$33,450	30%	-8%	-5%
	31200 Food Services Operations; Food Preparation and Dispensing	\$154,425	\$237,904	\$244,489	\$250,365	62%	5%	2%
	31400 Food Services Operations; Food Purchases	\$217,888	\$226,014	\$266,520	\$258,004	18%	14%	-3%
	31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$0	\$132,706	\$35,499	\$58,262	n/a	-56%	64%
	31900 Other Food Services	\$28,399	\$19,024	\$18,551	\$20,759	-27%	9%	12%
	33200 Community Recreation	\$4,260	\$14,705	\$11,380	\$6,274	47%	-57%	-45%
	33990 Other Community Services; Other	\$2,526	\$5,567	\$197	\$15,481	> 500%	178%	> 500%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$0	\$13,002	\$0	n/a	n/a	-100%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$2,652	\$0	\$0	n/a	-100%	n/a
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$0	\$0	-\$113	n/a	n/a	n/a
Overhead and Operational Total		\$2,063,784	\$3,397,501	\$3,357,045	\$3,772,241	83%	11%	12%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$177,298	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$3,612	\$0	\$0	\$250	-93%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$9,764	\$4,530	\$5,575	\$1,450	-85%	-68%	-74%
	45100 Building Acquisition, Construction and Improvements	\$0	\$6,067,072	\$33,218	\$3,660	n/a	-100%	-89%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$29,647	\$0	\$0	n/a	-100%	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$94	\$0	\$0	n/a	-100%	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$225,458	\$413,069	\$370,600	\$43,611	-81%	-89%	-88%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$14,890	\$0	\$10,636	\$0	-100%	n/a	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$426,798	\$533,468	\$307,695	n/a	-28%	-42%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$126,904	\$0	\$0	n/a	-100%	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$868,252	\$2,261,000	\$2,740,457	\$2,717,000	213%	20%	-1%
	54100 2007 Account Code - Veterans' Memorial Fund	\$4,122	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$76,887	\$61,406	\$151,875	\$48,750	-37%	-21%	-68%
Nonoperational Total		\$1,380,283	\$9,390,520	\$3,845,829	\$3,122,416	126%	-67%	-19%
prorated								
	26491 2007 Account Code - PERF	\$0	\$45,624	\$28,532	\$11,453	n/a	-75%	-60%
	26492 2007 Account Code - Social Security	\$505,351	\$726,919	\$695,822	\$345,938	-32%	-52%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$19,724	\$46,946	\$43,133	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$610,439	\$1,219,022	\$1,357,431	\$637,204	4%	-48%	-53%
	26496 2007 Account Code - Unemployment Compensation	\$1,160	\$6,362	\$6,402	\$4,351	275%	-32%	-32%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$14,100	\$50,176	\$26,301	\$10,979	-22%	-78%	-58%
prorated Total		\$1,150,774	\$2,095,049	\$2,157,621	\$1,009,924	-12%	-52%	-53%

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1006 Category	Account	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
1006 Category		FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase				
	Student Academic Achievement	\$7,562,569	\$10,939,562	\$10,859,894	\$10,764,191	42%	-2%	-1%	65.6%	44.0%	57.0%	58.2%
	Student Instructional Support	\$388,327	\$929,639	\$748,486	\$713,800	84%	-23%	-5%	3.4%	3.7%	3.9%	3.9%
	Overhead and Operational	\$2,188,754	\$3,625,214	\$3,601,356	\$3,890,008	78%	7%	8%	19.0%	14.6%	18.9%	21.0%
	Nonoperational	\$1,380,283	\$9,390,520	\$3,845,829	\$3,122,416	126%	-67%	-19%	12.0%	37.7%	20.2%	16.9%
	Grand Total	\$11,519,932	\$24,884,935	\$19,055,565	\$18,490,414	61%	-26%	-3%				
	Student Instructional Expenditures (Academic Achievement plus Support)	FY1998	FY2006	FY2007	FY2008							
		69.0%	47.7%	60.9%	62.1%							