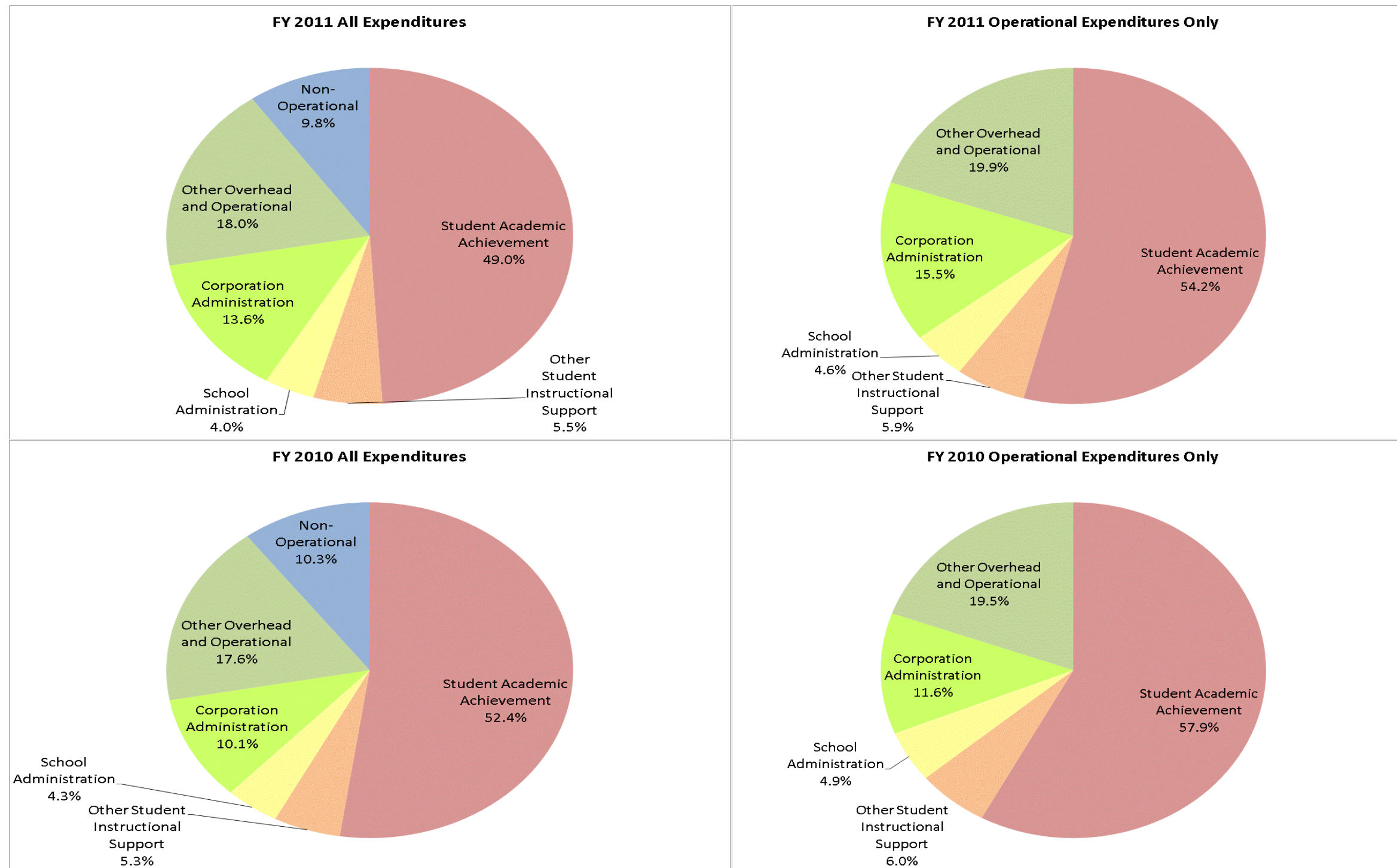


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Jennings County Schools (4015)**

Jennings County Schools (4015)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$20,727,972	56.8%	\$24,016,118	54.7%	\$29,377,794	52.4%	\$27,410,134	49.0%
Student Instructional Support	\$3,285,330	9.0%	\$3,697,063	8.4%	\$5,412,590	9.6%	\$5,325,166	9.5%
Overhead and Operational Nonoperational	\$8,471,658	23.2%	\$10,393,960	23.7%	\$15,525,764	27.7%	\$17,705,910	31.7%
Nonoperational	\$4,002,599	11.0%	\$5,809,158	13.2%	\$5,780,794	10.3%	\$5,496,516	9.8%
Grand Total	\$36,487,558		\$43,916,300		\$56,096,942		\$55,937,726	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2001	FY 2006	FY 2010	FY 2011
	65.8%	63.1%	62.0%	58.5%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Jennings County Schools (4015)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten		\$268,199	\$790,788	\$1,110,901		314%	40%
	11100 Regular Programs; Elementary	\$7,008,051	\$7,994,069	\$11,821,852	\$11,245,246	60%	41%	-5%
	11200 Regular Programs; Middle/Junior High	\$1,519,722	\$1,844,412	\$2,721,833	\$2,543,248	67%	38%	-7%
	11300 Regular Programs; High School	\$3,108,142	\$3,367,581	\$5,554,790	\$5,175,176	67%	54%	-7%
	11350 Regular Programs; High School; Academic Honors Diploma	\$49,950	\$55,357	\$118,634	\$7,520	-85%	-86%	-94%
	11450 Vocational Education; Consumer and Homemaking	-\$907						
	11590 Other Vocational Education Programs	\$3,192	\$63,032	\$182,421	\$105,523	> 500%	67%	-42%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$59,069	\$111,791	\$115,784	\$208,057	252%	86%	80%
	12110 Gifted And Talented; Gifted and Talented	\$23,978	\$19,458			-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs			\$43,328	\$47,744			10%
	12210 Mental Disabilities; Mild Mental Disabilities	\$676,317	\$813,173	\$219,617	\$205,565	-70%	-75%	-6%
	12220 Mental Disabilities; Moderate Mental Disabilities			\$671,786	\$492,740			-27%
	12230 Mental Disabilities; Severe Mental Disabilities			\$84,986	\$82,773			-3%
	12310 Physical Impairment; Orthopedic Impairment			\$6,865				-100%
	12340 Physical Impairment; Hearing Impairment			\$154,200	\$156,983			2%
	12350 Physical Impairment; Homebound	\$40,720	\$58,415	\$59,399	\$90,191	121%	54%	52%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$473,336	\$537,035	\$693,263	\$654,269	38%	22%	-6%
	12510 Culturally Different; Communication Disorders			\$173,289	\$135,202			-22%
	12520 Culturally Different; Compensatory	\$50,914	\$28,841	\$103,288		-100%	-100%	-100%
	12610 Learning Disability			\$2,008,663	\$2,111,548			5%
	12710 Equal Opportunity At Risk	\$132,692	\$37,411	\$12,358		-100%	-100%	-100%
	12810 Special Education Preschool			\$185,297	\$154,561			-17%
	12900 Other Special Programs	\$2,902	\$4,878	\$6,668		-100%	-100%	-100%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$210,718	\$190,634	\$401,174	\$279,951	33%	47%	-30%
	14100 Summer School Programs; Elementary	\$36,462				-100%		
	14300 Summer School Programs; High School	\$10,432	\$6,889			-100%	-100%	
	16100 Remediation Testing	\$177,579	\$184,022	\$81,837	\$81,251	-54%	-56%	-1%
	16200 Preventive Remediation	\$84,994	\$112,568	\$254,551	\$262,164	208%	133%	3%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$6,047	\$59,319			-100%	-100%	
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$140,438	\$309,772	\$503,857	\$595,547	324%	92%	18%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$732,881	\$1,498,828	\$5,343	\$6,056	-99%	-100%	13%
	22110 Improvement of Instruction; Service Area Direction	\$47,660	\$710			-100%	-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$182,361	\$241,499	\$175,090	\$173,072	-5%	-28%	-1%
	22130 Improvement of Instruction; Instructional Staff Training	\$61,401	\$11,252	\$2,031	\$7,834	-87%	-30%	286%
	22190 Improvement of Instruction; Other Improvement of Instructional Services		\$125,336	\$132,378	\$50,305		-60%	-62%
	22210 Library/Media Services; Service Area Direction		\$29,107				-100%	
	22220 Library/Media Services; School Library	\$315,155	\$268,363	\$415,276	\$392,811	25%	46%	-5%
	22230 Library/Media Services; Audiovisual	\$44,911	\$16,187	\$7,545	\$7,258	-84%	-55%	-4%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$1,225,298	\$72,973	\$33,702	\$33,697	-97%	-54%	0%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$125,046	\$60,451	\$96,226	\$98,886	-21%	64%	3%
	22320 Instruction, Related Technology; Student Learning Centers			\$954,508	\$421,448			-56%
	22360 Instruction, Related Technology; Network Support	\$34,032	\$336,955	\$80,964	\$67,721	99%	-80%	-16%
	22370 Instruction, Related Technology; Hardware Maintenance and Support			\$83,596	\$143,664			72%
	22900 Other Support Service, Instructional Staff				\$37,933			
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$206,727	\$410,592			-100%	-100%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$60,264		\$420,607	\$223,287	271%		-47%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$42,425				-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$803,697	\$772,011					
Student Academic Achievement Total		\$17,696,605	\$19,911,122	\$29,377,794	\$27,410,134	55%	38%	-7%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$57,229	\$54,455	\$59,453	\$59,981	5%	10%	1%
	21140 Attendance and Social Work Services; Pupil Accounting	\$279	\$897	\$451	\$506	81%	-44%	12%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services			\$2,012				-100%
	21210 Guidance Services; Service Area Direction	\$172,958	\$207,161	\$279,638	\$280,490	62%	35%	0%
	21220 Guidance Services; Counseling Services	\$381,590	\$493,791	\$842,251	\$851,819	123%	73%	1%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Jennings County Schools (4015)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	21250 Guidance Services; Records Maintenance	\$11,291	\$8,968			-100%	-100%	
	21290 Guidance Services; Other Guidance Services	\$213,564		\$2,649	\$558	-100%		-79%
	21320 Health Services; Medical Services	\$3,347	\$3,953	\$3,605	\$3,686	10%	-7%	2%
	21340 Health Services; Nurse Services	\$132,359	\$174,785	\$368,233	\$382,850	189%	119%	4%
	21390 Health Services; Other Health Services	\$6,496	\$10,657			-100%	-100%	
	21410 Psychological Services; Service Area Direction			\$11,717	\$83,397			> 500%
	21420 Psychological Testing			\$186,496	\$181,928			-2%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$274,724	\$320,881	\$431,334	\$344,523	25%	7%	-20%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services			\$201,573	\$214,573			6%
	21720 Physical Therapy Services; Physical Therapy Services				\$65,922			
	21810 Special Education Administration; Service Area Direction	\$117,107	\$134,537	\$596,005	\$597,025	410%	344%	0%
	21990 Other Support Services, Students; Other Student Services			\$10,775	\$2,974			-72%
	24100 Office of The Principal	\$1,338,854	\$1,543,159	\$2,416,398	\$2,254,935	68%	46%	-7%
Student Instructional Support Total		\$2,709,798	\$2,953,244	\$5,412,590	\$5,325,166	97%	80%	-2%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$38,654	\$44,770	\$51,907	\$45,658	18%	2%	-12%
	23150 Board of Education; Legal Services	\$34,120	\$24,873	\$16,173	\$8,085	-76%	-67%	-50%
	23160 Board of Education; Promotion Expenses	\$927	\$1,033	\$212		-100%	-100%	-100%
	23210 Executive Administration; Office of The Superintendent	\$204,009	\$176,696	\$252,419	\$268,932	32%	52%	7%
	23220 Executive Administration; Community Relations	\$18,879	\$12,413	\$11,814	\$5,977	-68%	-52%	-49%
	23290 Executive Administration; Other Executive Administration Services	\$172,305	\$157,941	\$14,985	\$16,750	-90%	-89%	12%
	25110 Fiscal Services; Office of The Business Manager	\$59,648	\$75,012	\$124,680	\$125,582	111%	67%	1%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$28,900	\$32,983	\$92,134	\$92,873	221%	182%	1%
	25150 Fiscal Services; Payroll Services	\$25,468	\$25,375	\$49,863	\$41,695	64%	64%	-16%
	25160 Fiscal Services; Financial Accounting	\$20,724	\$27,289			-100%	-100%	
	25191 Other Fiscal Services; Refund of Revenue	\$6,901	\$167			-100%	-100%	
	25193 Other Fiscal Services; Printed Forms	\$28,442				-100%		
	25195 Other Fiscal Services; Bank Account Service Charge			\$2,269	\$1,599			-30%
	25199 Other Fiscal Services; Other	\$31,035	\$32,201	\$29,264	\$26,986	-13%	-16%	-8%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing			\$40,656	\$64,898			60%
	25720 Personnel Services; Recruitment and Placement			\$5,011	\$5,214			4%
	25750 Personnel Services; Health Services	\$4,400	\$3,806	\$1,131	\$520	-88%	-86%	-54%
	25790 Personnel Services; Other Professional Services			\$4,626,508	\$6,634,611			43%
	25810 Administrative Technology Services; Technology Services Supervision And Administration			\$41,561				-100%
	25840 Administrative Technology Services; Systems Operations			\$5,854	\$6,481			11%
	25860 Administrative Technology Services; Hardware Maintenance And Support			\$309,080	\$288,158			-7%
	25890 Other Technology Services	\$2,568	\$6,373			-100%	-100%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$108,248	\$97,840	\$160,808	\$159,723	48%	63%	-1%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,825,023	\$2,174,454	\$3,327,314	\$3,290,850	80%	51%	-1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$759,465	\$673,670	\$402,382	\$412,625	-46%	-39%	3%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$87,820	\$172,508	\$110,970	\$79,914	-9%	-54%	-28%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$360	\$769					
	26499 2007 Account Code - Other	\$408,850	\$567,143					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$45,209	\$58,273			-100%	-100%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$212,139	\$269,483	\$308,886	\$337,888	59%	25%	9%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$106,373	\$22,922			-100%	-100%	
	27010 Student Transportation; Service Area Direction		\$39,028	\$108,555	\$76,154		95%	-30%
	27100 Student Transportation; Vehicle Operation	\$219,665	\$345,849	\$571,948	\$596,621	172%	73%	4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$96,859	\$171,071	\$189,924	\$242,807	151%	42%	28%
	27400 Student Transportation; Purchase of School Buses	\$26,000	\$216,608	\$188,967	\$139,500	437%	-36%	-26%
	27500 Student Transportation; Insurance on Buses		\$45,640	\$40,551	\$43,862		-4%	8%
	27700 Student Transportation; Contracted Transportation Services	\$1,802,835	\$2,229,504	\$2,018,529	\$2,154,045	19%	-3%	7%
	27900 Student Transportation; Other Student Transportation Services	\$26,692	\$42,873	\$68,670	\$26,356	-1%	-39%	-62%
	27910 Student Transportation; Bus Driver Training			\$515	\$100			-81%
	31100 Food Services Operations; Service Area Direction	\$36,606	\$64,796	\$131,393	\$132,380	262%	104%	1%
	31200 Food Services Operations; Food Preparation and Dispensing	\$514,636	\$635,805	\$1,080,821	\$1,068,400	108%	68%	-1%
	31300 Food Services Operations; Food Delivery	\$1,305	\$1,050			-100%	-100%	
	31400 Food Services Operations; Food Purchases	\$697,707	\$940,150	\$1,080,073	\$1,135,329	63%	21%	5%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Jennings County Schools (4015)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	31900 Other Food Services	\$75,037	\$149,703	\$59,935	\$175,335	134%	17%	193%
Overhead and Operational Total		\$7,727,808	\$9,540,066	\$15,525,764	\$17,705,910	129%	86%	14%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$7,637	\$15,922	\$218,737	\$222,947	> 500%	> 500%	2%
	33200 Community Recreation	\$24,281	\$22,087	\$34,660	\$31,309	29%	42%	-10%
	33400 Athletic Coaches	\$264,745	\$290,028	\$326,609	\$348,068	31%	20%	7%
	33500 Welfare Activities Services			\$20,927	\$5,911			-72%
	33600 Nonpublic School Pupil Services	\$2,223	\$13,549	\$43,549	\$11,906	435%	-12%	-73%
	33910 High School Band Uniforms	\$10,135	\$3,408	\$3,467	\$6,578	-35%	93%	90%
	33930 Latch Key Kid Program	\$7,419				-100%		
	33940 Child Care Services	\$65,115	\$118,227			-100%	-100%	
	33950 Step Ahead	\$202				-100%		
	33990 Other Community Services; Other		\$11,602				-100%	
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$2,510	\$95,812	\$37,222	\$164,408	> 500%	72%	342%
	43000 Facilities Acquisition and Construction; Professional Services		\$11,584	\$18,440	\$107,706		> 500%	484%
	45100 Building Acquisition, Construction and Improvements	\$327,627	\$1,580,244	\$1,366,605	\$764,344	133%	-52%	-44%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$284,395	\$130,582			-100%	-100%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment		\$5,100	\$89,498	\$89,500		> 500%	0%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$19,276	\$39,850			-100%	-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$255,273	\$585,171	\$269,892	\$296,858	16%	-49%	10%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$491,074	\$52,987	\$60,368	\$171,135	-65%	223%	183%
	51100 Debt Services; Principal on Debt; Bonds	\$130,055		\$230,000	\$240,000	85%		4%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt		\$427,709		\$7,000		-98%	
	52100 Debt Services; Interest on Debt; Bonds	\$37,875		\$155,287	\$145,003	283%		-7%
	52200 Debt Services; Interest on Debt; Temporary Loans		\$65,006	\$12,304	\$5,678		-91%	-54%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt				\$36,363			
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,693,136	\$1,860,302	\$2,745,133	\$2,734,684	62%	47%	0%
	53300 Debt Services; Lease Rental; School Buses ; Principal	\$93,681				-100%		
	54200 Common School Fund; Principal	\$188,897	\$395,899	\$141,489	\$103,990	-45%	-74%	-27%
	54250 Common School Fund; Interest			\$5,107	\$3,130			-39%
	59100 Other Debt Services Obligations; Registrars Fee			\$1,500				-100%
	60700 Nonprogramed Charges; Scholarships	\$29,582	\$500			-100%	-100%	
Nonoperational Total		\$3,935,137	\$5,725,567	\$5,780,794	\$5,496,516	40%	-4%	-5%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$209,762	\$183,816					
	26492 2007 Account Code - Social Security	\$1,324,204	\$1,608,721					
	26494 2007 Account Code - Group Insurance	\$2,724,508	\$3,957,852					
	26496 2007 Account Code - Unemployment Compensation	\$1,450	\$16,271					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$158,287	\$19,640					
Prorated By Fund Total		\$4,418,210	\$5,786,301					