

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

**Jac-Cen-Del Community Sch Corp (6900)**

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>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$101,293	\$92,952	n/a	n/a	-8%
	11100 Regular Programs; Elementary	\$1,150,690	\$1,464,320	\$1,529,132	\$1,564,741	36%	7%	2%
	11300 Regular Programs; High School	\$813,303	\$1,147,237	\$1,223,693	\$1,325,510	63%	16%	8%
	11420 Vocational Education; Agriculture B	\$0	\$0	\$0	\$32,183	n/a	n/a	n/a
	11490 Vocational Education; Industrial Education B	\$0	\$0	\$0	\$344	n/a	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$34,923	\$52,043	\$56,310	\$28,316	-19%	-46%	-50%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$756	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$236,687	\$389,406	\$411,815	\$392,381	66%	1%	-5%
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$0	\$27,891	n/a	n/a	n/a
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$0	\$32,912	n/a	n/a	n/a
	12610 Learning Disability	\$0	\$0	\$0	\$272	n/a	n/a	n/a
	12810 Special Education Preschool	\$13,418	\$22,187	\$21,775	\$44,924	235%	102%	106%
	12900 Other Special Programs	\$2,833	\$95	\$0	\$115,023	> 500%	> 500%	n/a
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$683	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$5,526	\$5,908	\$7,423	\$1,132	-80%	-81%	-85%
	14300 Summer School Programs; High School	\$12,274	\$18,430	\$17,157	\$3,970	-68%	-78%	-77%
	16100 Remediation Testing	\$13,848	\$4,665	\$9,087	\$0	-100%	-100%	-100%
	16200 Preventive Remediation	\$0	\$0	\$0	\$1,360	n/a	n/a	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$92	\$17,677	\$23,030	\$263,829	> 500%	> 500%	> 500%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$134,050	\$178,196	\$179,165	\$89,883	-33%	-50%	-50%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$282,008	\$297,768	\$309,160	\$161,248	-43%	-46%	-48%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$1,050	\$0	n/a	n/a	-100%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$272	\$0	\$0	n/a	-100%	n/a
	22220 Library/Media Services; School Library	\$90,221	\$103,154	\$114,170	\$67,385	-25%	-35%	-41%
	22230 Library/Media Services; Audiovisual	\$935	\$6,071	\$5,572	\$1,802	93%	-70%	-68%
	22240 Library/Media Services; Educational Television	\$2,151	\$2,895	\$1,951	\$375	-83%	-87%	-81%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$13,619	\$0	\$0	\$0	-100%	n/a	n/a
	22290 Library/Media Services; Other Educational Media Services	\$49	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$384,666	\$359,472	\$369,818	\$428,936	12%	19%	16%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$35,859	\$85,792	\$32,638	\$0	-100%	-100%	-100%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$844	\$2,177	\$646	\$300	-64%	-86%	-54%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$9,465	\$13,435	\$49,214	\$76,346	> 500%	468%	55%
	26497 2007 Account Code - Teachers Retirement Fund	\$102,851	\$188,515	\$203,671	\$94,266	-8%	-50%	-54%
<b>Student Academic Achievement Total</b>		<b>\$3,340,995</b>	<b>\$4,359,716</b>	<b>\$4,667,769</b>	<b>\$4,849,037</b>	<b>45%</b>	<b>11%</b>	<b>4%</b>
<b>Student Instructional Support</b>								
	21210 Guidance Services; Service Area Direction	\$0	\$0	\$0	\$33,886	n/a	n/a	n/a
	21220 Guidance Services; Counseling Services	\$102,427	\$133,157	\$138,173	\$118,718	16%	-11%	-14%
	21290 Guidance Services; Other Guidance Services	\$4,601	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$20,656	\$24,842	\$26,797	\$26,402	28%	6%	-1%
	22110 Improvement of Instruction; Service Area Direction	\$1,633	\$0	\$1,233	\$0	-100%	n/a	-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$9,449	\$0	\$0	\$1,290	-86%	n/a	n/a
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$42,488	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$17,798	\$15,332	\$15,627	\$16,348	-8%	7%	5%
	23190 Board of Education; Other Governing Body Services	\$13,806	\$42,656	\$27,858	\$9,413	-32%	-78%	-66%
	23210 Executive Administration; Office of The Superintendent	\$118,547	\$188,790	\$195,125	\$173,434	46%	-8%	-11%
	24900 Other Support Services, School Administration	\$0	\$0	\$0	\$707	n/a	n/a	n/a
	25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$566	n/a	n/a	n/a
	25750 Personnel Services; Health Services	\$402	\$0	\$0	\$0	-100%	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$29,050	\$0	\$0	n/a	-100%	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$958	\$3,862	\$850	n/a	-11%	-78%
<b>Student Instructional Support Total</b>		<b>\$289,320</b>	<b>\$434,786</b>	<b>\$408,676</b>	<b>\$424,101</b>	<b>47%</b>	<b>-2%</b>	<b>4%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$16,775	\$6,168	\$4,626	\$7,696	-54%	25%	66%
	23160 Board of Education; Promotion Expenses	\$2,781	\$3,784	\$600	\$3,912	41%	3%	> 500%

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**Jac-Cen-Del Community Sch Corp (6900)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$0	\$27,160	n/a	n/a	n/a
	25120 Fiscal Services; Service Area Direction	\$0	\$4,120	\$4,047	\$6,785	n/a	65%	68%
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$0	\$12,171	n/a	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$87	\$0	\$0	\$0	-100%	n/a	n/a
	25191 Other Fiscal Services; Refund of Revenue	\$4,048	\$8,617	\$4,701	\$4,814	19%	-44%	2%
	25192 Other Fiscal Services; Petty Cash	\$436	\$160	\$535	\$225	-48%	40%	-58%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$360	\$360	\$465	n/a	29%	29%
	25199 Other Fiscal Services; Other	\$0	\$0	\$430	\$0	n/a	n/a	-100%
	25990 Other Support Services, Central <span style="float:right">25990.07 Unknown 2007 Account Code</span>	\$0	\$1,560	\$916	\$0	n/a	-100%	-100%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$434,774	\$561,701	\$631,187	\$583,188	34%	4%	-8%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$621	\$0	\$0	n/a	-100%	n/a
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$70,280	\$93,325	\$17,053	\$52,995	-25%	-43%	211%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,415	\$3,246	\$2,766	\$2,355	66%	-27%	-15%
	26700 Operation and Maintenance of Plant Services; Insurance	\$38,283	\$78,340	\$72,431	\$60,687	59%	-23%	-16%
	27010 Student Transportation; Service Area Direction	\$35,855	\$14,124	\$58,177	\$47,401	32%	236%	-19%
	27100 Student Transportation; Vehicle Operation	\$184,981	\$234,458	\$229,522	\$267,669	45%	14%	17%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$72,009	\$131,612	\$127,265	\$156,660	118%	19%	23%
	27400 Student Transportation; Purchase of School Buses	\$0	\$260,503	\$60,804	\$150,621	n/a	-42%	148%
	27500 Student Transportation; Insurance on Buses	\$6,706	\$19,991	\$15,005	\$8,328	24%	-58%	-44%
	27700 Student Transportation; Contracted Transportation Services	\$932	\$2,906	\$7,475	\$7,747	> 500%	167%	4%
	27900 Student Transportation; Other Student Transportation Services	\$4,559	\$3,786	\$4,311	\$2,022	-56%	-47%	-53%
	27910 Student Transportation; Bus Driver Training	\$175	\$330	\$0	\$172	-2%	-48%	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$113,368	\$136,869	\$143,450	\$171,233	51%	25%	19%
	31400 Food Services Operations; Food Purchases	\$133,536	\$142,311	\$156,083	\$161,437	21%	13%	3%
	31900 Other Food Services	\$17,498	\$22,748	\$25,831	\$50,540	189%	122%	96%
	33100 Community Service Operations; Direction of Community Services	\$4,874	\$0	\$0	\$0	-100%	n/a	n/a
	33200 Community Recreation	\$29,533	\$21,335	\$29,686	\$14,068	-52%	-34%	-53%
	33400 Athletic Coaches	\$65,990	\$92,774	\$69,747	\$101,860	54%	10%	46%
	33930 Latch Key Kid Program	\$5,503	\$3,825	\$2,845	\$7,464	36%	95%	162%
	33940 Child Care Services	\$0	\$3,573	\$5,582	\$3,721	n/a	4%	-33%
	33950 Step Ahead	\$9,868	\$12,660	\$10,178	\$7,995	-19%	-37%	-21%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$36,335	\$23,165	\$59,713	\$47,708	31%	106%	-20%
<b>Overhead and Operational Total</b>		<b>\$1,290,601</b>	<b>\$1,888,973</b>	<b>\$1,745,324</b>	<b>\$1,969,098</b>	<b>53%</b>	<b>4%</b>	<b>13%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$329,561	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$6,487	\$2,132	\$3,670	n/a	-43%	72%
	43000 Facilities Acquisition and Construction; Professional Services	\$116,877	\$17,073	\$30,094	\$108,546	-7%	> 500%	261%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$20,080	\$0	\$186	\$0	-100%	n/a	-100%
	45100 Building Acquisition, Construction and Improvements	\$0	\$257,710	\$431,555	\$93,200	n/a	-64%	-78%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$6,139	\$773	\$3,856	n/a	-37%	399%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$2,590	\$36,939	\$42,376	\$17,444	> 500%	-53%	-59%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$137,746	\$27,538	\$0	\$0	-100%	-100%	n/a
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$20,104	\$0	n/a	n/a	-100%
	52400 Debt Services; Interest on Debt; School Bus Loans	\$50,172	\$0	\$0	\$0	-100%	n/a	n/a
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$637	\$0	\$0	\$0	-100%	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$416,509	\$541,000	\$540,500	\$539,000	29%	0%	0%
	53300 Debt Services; Lease Rental; School Buses ; Principal	\$44,940	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$134,635	\$99,000	\$102,250	\$45,375	-66%	-54%	-56%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$44,250	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$1,253,746</b>	<b>\$991,886</b>	<b>\$1,169,970</b>	<b>\$855,342</b>	<b>-32%</b>	<b>-14%</b>	<b>-27%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$81,707	\$97,304	\$106,906	\$48,426	-41%	-50%	-55%
	26492 2007 Account Code - Social Security	\$266,115	\$333,861	\$401,343	\$161,391	-39%	-52%	-60%
	26494 2007 Account Code - Group Insurance	\$209,649	\$515,560	\$503,321	\$283,157	35%	-45%	-44%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$3,979	\$1,605	\$0	n/a	-100%	-100%

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	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$0	\$76,613	\$15,856	n/a	n/a	-79%
<b>prorated Total</b>		<b>\$557,471</b>	<b>\$950,705</b>	<b>\$1,089,787</b>	<b>\$508,830</b>	<b>-9%</b>	<b>-46%</b>	<b>-53%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>	\$3,748,793	\$5,062,046	\$5,494,769	\$5,234,602	40%	3%	-5%
<b>Student Instructional Support</b>	\$327,911	\$516,418	\$487,922	\$467,032	42%	-10%	-4%
<b>Overhead and Operational</b>	\$1,401,683	\$2,055,714	\$1,928,865	\$2,049,433	46%	0%	6%
<b>Nonoperational</b>	\$1,253,746	\$991,886	\$1,169,970	\$855,342	-32%	-14%	-27%
<b>Grand Total</b>	<b>\$6,732,133</b>	<b>\$8,626,064</b>	<b>\$9,081,525</b>	<b>\$8,606,409</b>	<b>28%</b>	<b>0%</b>	<b>-5%</b>

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
55.7%	58.7%	60.5%	60.8%
4.9%	6.0%	5.4%	5.4%
20.8%	23.8%	21.2%	23.8%
18.6%	11.5%	12.9%	9.9%

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	60.6%	64.7%	65.9%	66.2%