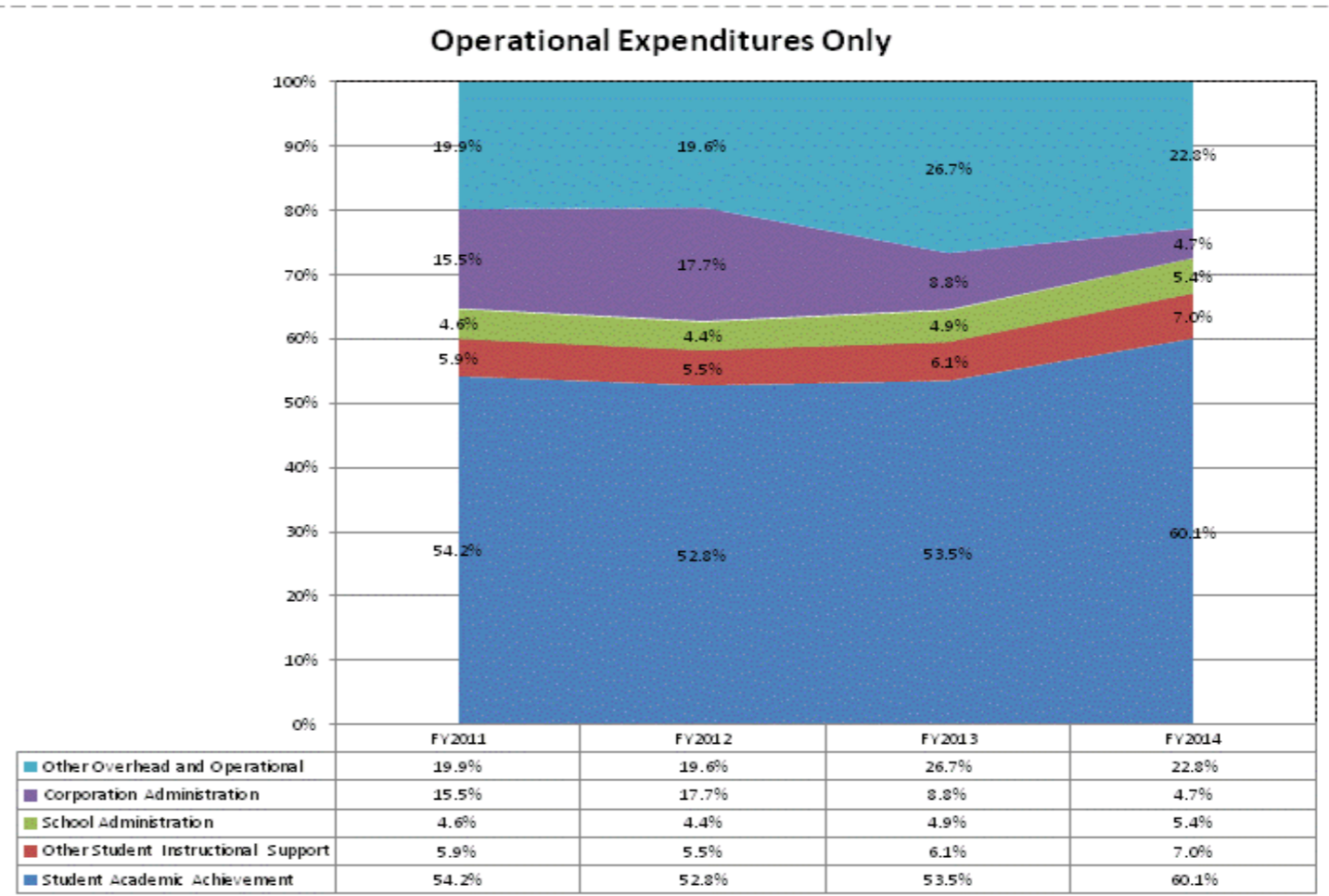
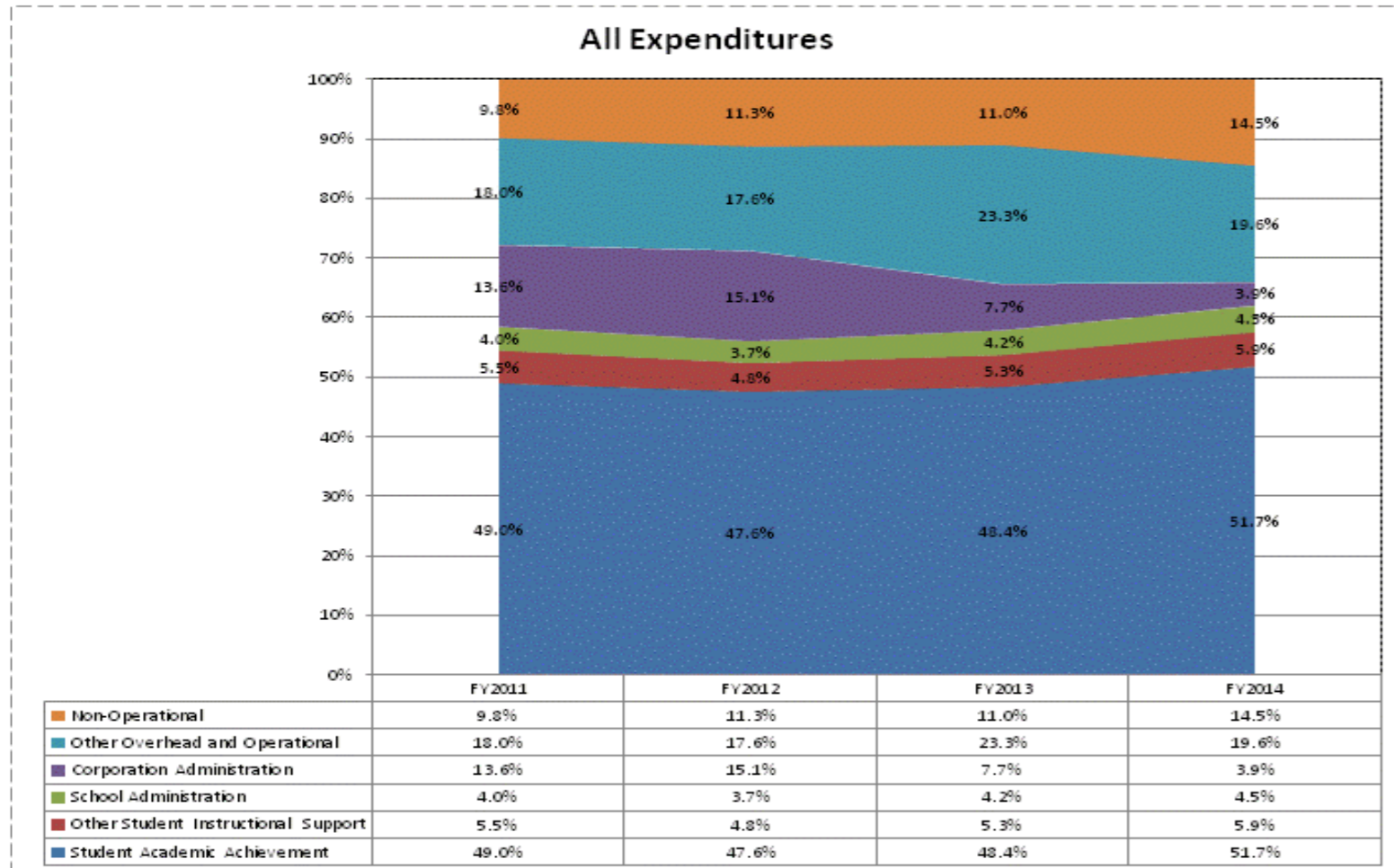


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Jennings County Schools (4015)**

Jennings County Schools (4015)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$24,016,118	54.7%	\$28,231,048	55.9%	\$26,917,931	48.4%	\$26,440,545	51.7%
Student Instructional Support	\$3,697,063	8.4%	\$5,236,033	10.4%	\$5,326,404	9.6%	\$5,306,273	10.4%
Overhead and Operational Nonoperational	\$10,393,960	23.7%	\$11,107,205	22.0%	\$17,255,107	31.0%	\$11,990,355	23.4%
Nonoperational	\$5,809,158	13.2%	\$5,916,827	11.7%	\$6,141,880	11.0%	\$7,408,535	14.5%
<b>Grand Total</b>	<b>\$43,916,300</b>		<b>\$50,491,113</b>		<b>\$55,641,322</b>		<b>\$51,145,708</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	63.1%	66.3%	58.0%	62.1%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Jennings County Schools (4015)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$268,199	\$698,079	\$1,185,326	\$1,134,776	323%	63%	-4%
11100 Regular Programs; Elementary	\$7,994,069	\$11,572,432	\$10,063,515	\$9,940,349	24%	-14%	-1%
11200 Regular Programs; Middle/Junior High	\$1,844,412	\$2,720,411	\$2,528,253	\$2,784,499	51%	2%	10%
11300 Regular Programs; High School	\$3,367,581	\$5,370,338	\$5,068,177	\$5,048,270	50%	-6%	0%
11350 Regular Programs; High School; Academic Honors Diploma	\$55,357	\$6,990	\$133,567	\$49,233	-11%	> 500%	-63%
11590 Other Vocational Education Programs	\$63,032	\$123,568	\$2,663	\$836	-99%	-99%	-69%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$111,791	\$97,879	\$471,337	\$484,801	334%	395%	3%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$3,060	\$0	\$0	N/A	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$19,458	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$48,755	\$47,336	\$15,366	N/A	-68%	-68%
12210 Mental Disabilities; Mild Mental Disabilities	\$813,173	\$289,108	\$176,059	\$136,769	-83%	-53%	-22%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$657,412	\$618,565	\$442,963	N/A	-33%	-28%
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$82,996	\$93,371	\$0	N/A	-100%	-100%
12340 Physical Impairment; Hearing Impairment	\$0	\$161,910	\$158,525	\$164,628	N/A	2%	4%
12350 Physical Impairment; Homebound	\$58,415	\$47,887	\$73,985	\$26,329	-55%	-45%	-64%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$537,035	\$647,513	\$641,096	\$707,343	32%	9%	10%
12510 Culturally Different; Communication Disorders	\$0	\$173,523	\$59,023	\$79,112	N/A	-54%	34%
12520 Culturally Different; Compensatory	\$28,841	\$103,541	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$0	\$1,869,356	\$1,787,231	\$1,948,932	N/A	4%	9%
12710 Equal Opportunity At Risk	\$37,411	\$48,994	\$0	\$0	-100%	-100%	N/A
12810 Special Education Preschool	\$0	\$159,014	\$243,952	\$256,080	N/A	61%	5%
12900 Other Special Programs	\$4,878	-\$2,745	\$2,056	\$848	-83%	N/A	-59%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$190,634	\$402,595	\$154,679	\$188,715	-1%	-53%	22%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$0	\$398	\$11,322	N/A	N/A	> 500%
14300 Summer School Programs; High School	\$6,889	\$0	\$9,302	\$4,123	-40%	N/A	-56%
16100 Remediation Testing	\$184,022	\$79,043	\$84,051	\$85,742	-53%	8%	2%
16200 Preventive Remediation	\$112,568	\$277,321	\$198,836	\$180,620	60%	-35%	-9%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$59,319	\$0	\$0	\$0	-100%	N/A	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$309,772	\$586,098	\$518,328	\$382,084	23%	-35%	-26%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$1,498,828	\$9,933	\$2,137	\$2,458	-100%	-75%	15%
22110 Improvement of Instruction; Service Area Direction	\$710	\$0	\$0	\$24,814	> 500%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$241,499	\$133,602	\$200,714	\$181,846	-25%	36%	-9%
22130 Improvement of Instruction; Instructional Staff Training	\$11,252	\$5,414	\$8,719	\$64,858	476%	> 500%	> 500%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$125,336	\$93,085	\$258,662	\$68,373	-45%	-27%	-74%
22210 Library/Media Services; Service Area Direction	\$29,107	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$268,363	\$478,363	\$388,022	\$354,345	32%	-26%	-9%
22230 Library/Media Services; Audiovisual	\$16,187	\$10,146	\$9,991	\$5,710	-65%	-44%	-43%
22250 Library/Media Services; Computer Assisted Instruction Services	\$72,973	\$44,875	\$79,688	\$31,671	-57%	-29%	-60%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$60,451	\$88,365	\$102,290	\$97,734	62%	11%	-4%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$490,110	\$538,900	\$1,055,730	N/A	115%	96%
22360 Instruction, Related Technology; Network Support	\$336,955	\$47,199	\$96,470	\$51,005	-85%	8%	-47%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$90,898	\$115,753	\$105,504	N/A	16%	-9%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$65,896	\$57,917	N/A	N/A	-12%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$410,592	\$0	\$0	\$0	-100%	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$513,931	\$726,005	\$264,441	N/A	-49%	-64%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$50	\$5,055	\$400	N/A	> 500%	-92%
26497 2007 Account Code - Teachers Retirement Fund	\$772,011	\$0	\$0	\$0	N/A	N/A	N/A
60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$19,911,122</b>	<b>\$28,231,048</b>	<b>\$26,917,931</b>	<b>\$26,440,545</b>	<b>33%</b>	<b>-6%</b>	<b>-2%</b>

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Jennings County Schools (4015)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Instructional Support</b>							
21120 Attendance and Social Work Services; Attendance Services	\$54,455	\$61,320	\$62,741	\$64,973	19%	6%	4%
21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$0	\$3,600	N/A	N/A	N/A
21140 Attendance and Social Work Services; Pupil Accounting	\$897	\$414	\$0	\$0	-100%	-100%	N/A
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$0	\$590	N/A	N/A	N/A
21210 Guidance Services; Service Area Direction	\$207,161	\$275,237	\$286,973	\$307,329	48%	12%	7%
21220 Guidance Services; Counseling Services	\$493,791	\$881,771	\$815,415	\$825,290	67%	-6%	1%
21250 Guidance Services; Records Maintenance	\$8,968	\$0	\$0	\$0	-100%	N/A	N/A
21290 Guidance Services; Other Guidance Services	\$0	\$1,951	\$1,224	\$2,107	N/A	8%	72%
21320 Health Services; Medical Services	\$3,953	\$6,334	\$0	\$0	-100%	-100%	N/A
21340 Health Services; Nurse Services	\$174,785	\$389,973	\$492,152	\$487,364	179%	25%	-1%
21390 Health Services; Other Health Services	\$10,657	\$0	\$0	\$0	-100%	N/A	N/A
21410 Psychological Services; Service Area Direction	\$0	\$72,255	\$78,160	\$10,756	N/A	-85%	-86%
21420 Psychological Testing	\$0	\$159,635	\$101,201	\$106,675	N/A	-33%	5%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$320,881	\$398,570	\$317,953	\$327,467	2%	-18%	3%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$167,219	\$234,693	\$240,014	N/A	44%	2%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$78,516	\$80,942	N/A	N/A	3%
21810 Special Education Administration; Service Area Direction	\$134,537	\$400,451	\$507,431	\$550,389	309%	37%	8%
21990 Other Support Services, Students; Other Student Services	\$0	\$40,559	\$0	\$0	N/A	-100%	N/A
24100 Office of The Principal	\$1,543,159	\$2,380,344	\$2,349,947	\$2,298,777	49%	-3%	-2%
<b>Student Instructional Support Total</b>	<b>\$2,953,244</b>	<b>\$5,236,033</b>	<b>\$5,326,404</b>	<b>\$5,306,273</b>	<b>80%</b>	<b>1%</b>	<b>0%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$44,770	\$40,445	\$39,078	\$37,153	-17%	-8%	-5%
23150 Board of Education; Legal Services	\$24,873	\$32,977	\$16,057	\$25,715	3%	-22%	60%
23160 Board of Education; Promotion Expenses	\$1,033	\$4,029	\$8,677	\$4,064	294%	1%	-53%
23210 Executive Administration; Office of The Superintendent	\$176,696	\$274,533	\$260,365	\$277,653	57%	1%	7%
23220 Executive Administration; Community Relations	\$12,413	\$11,373	\$7,424	\$8,054	-35%	-29%	8%
23290 Executive Administration; Other Executive Administration Services	\$157,941	\$8,471	\$49,489	\$15,703	-90%	85%	-68%
25110 Fiscal Services; Office of The Business Manager	\$75,012	\$123,575	\$129,129	\$133,107	77%	8%	3%
25140 Fiscal Services; Receiving and Disbursing Funds	\$32,983	\$93,242	\$95,297	\$98,145	198%	5%	3%
25150 Fiscal Services; Payroll Services	\$25,375	\$51,132	\$36,909	\$37,981	50%	-26%	3%
25160 Fiscal Services; Financial Accounting	\$27,289	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$167	\$0	\$0	\$0	-100%	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$1,662	\$2,419	\$3,913	N/A	135%	62%
25199 Other Fiscal Services; Other	\$32,201	\$27,632	\$33,720	\$27,817	-14%	1%	-18%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$45,452	\$42,235	\$42,235	N/A	-7%	0%
25720 Personnel Services; Recruitment and Placement	\$0	\$7,188	\$6,425	\$4,875	N/A	-32%	-24%
25750 Personnel Services; Health Services	\$3,806	\$985	\$3,148,514	\$732,302	> 500%	> 500%	-77%
25790 Personnel Services; Other Professional Services	\$0	\$0	\$4,795	\$174,533	N/A	N/A	> 500%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$97,068	\$97,481	\$99,662	N/A	3%	2%
25840 Administrative Technology Services; Systems Operations	\$0	\$1,456	\$6,870	\$2,774	N/A	91%	-60%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$270,156	\$281,740	\$261,090	N/A	-3%	-7%
25890 Other Technology Services	\$6,373	\$0	\$0	\$0	-100%	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$97,840	\$157,991	\$163,427	\$162,896	66%	3%	0%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,174,454	\$3,409,940	\$3,273,219	\$3,281,932	51%	-4%	0%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$673,670	\$424,648	\$444,013	\$460,154	-32%	8%	4%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$172,508	\$141,850	\$97,288	\$70,077	-59%	-51%	-28%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$769	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$567,143	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$58,273	\$0	\$0	\$0	-100%	N/A	N/A

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Jennings County Schools (4015)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
26700 Operation and Maintenance of Plant Services; Insurance	\$269,483	\$248,738	\$3,391,942	\$363,526	35%	46%	-89%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$22,922	\$0	\$0	\$0	-100%	N/A	N/A
27010 Student Transportation; Service Area Direction	\$39,028	\$62,245	\$94,775	\$122,307	213%	96%	29%
27100 Student Transportation; Vehicle Operation	\$345,849	\$572,589	\$701,895	\$726,527	110%	27%	4%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$171,071	\$167,444	\$282,585	\$257,947	51%	54%	-9%
27400 Student Transportation; Purchase of School Buses	\$216,608	\$185,829	\$18,500	\$211,311	-2%	14%	> 500%
27500 Student Transportation; Insurance on Buses	\$45,640	\$42,119	\$39,042	\$41,326	-9%	-2%	6%
27700 Student Transportation; Contracted Transportation Services	\$2,229,504	\$2,058,208	\$1,949,002	\$1,909,319	-14%	-7%	-2%
27900 Student Transportation; Other Student Transportation Services	\$42,873	\$51,815	\$14,908	\$14,052	-67%	-73%	-6%
27910 Student Transportation; Bus Driver Training	\$0	\$822	\$0	\$40	N/A	-95%	N/A
31100 Food Services Operations; Service Area Direction	\$64,796	\$130,568	\$144,992	\$150,434	132%	15%	4%
31200 Food Services Operations; Food Preparation and Dispensing	\$635,805	\$1,105,552	\$1,038,072	\$1,037,927	63%	-6%	0%
31300 Food Services Operations; Food Delivery	\$1,050	\$0	\$0	\$0	-100%	N/A	N/A
31400 Food Services Operations; Food Purchases	\$940,150	\$1,141,283	\$1,252,521	\$1,112,818	18%	-2%	-11%
31900 Other Food Services	\$149,703	\$114,189	\$82,301	\$80,985	-46%	-29%	-2%
<b>Overhead and Operational Total</b>	<b>\$9,540,066</b>	<b>\$11,107,205</b>	<b>\$17,255,107</b>	<b>\$11,990,355</b>	<b>26%</b>	<b>8%</b>	<b>-31%</b>
<b>Nonoperational</b>							
33100 Community Service Operations; Direction of Community Services	\$15,922	\$248,602	\$225,722	\$228,682	> 500%	-8%	1%
33200 Community Recreation	\$22,087	\$41,908	\$48,175	\$69,822	216%	67%	45%
33400 Athletic Coaches	\$290,028	\$329,497	\$395,380	\$437,808	51%	33%	11%
33500 Welfare Activities Services	\$0	\$5,205	\$642	\$325	N/A	-94%	-49%
33600 Nonpublic School Pupil Services	\$13,549	\$4,590	\$3,507	\$6,613	-51%	44%	89%
33910 High School Band Uniforms	\$3,408	\$5,746	\$6,522	\$3,914	15%	-32%	-40%
33930 Latch Key Kid Program	\$0	\$472	\$0	\$0	N/A	-100%	N/A
33940 Child Care Services	\$118,227	\$0	\$0	\$0	-100%	N/A	N/A
33990 Other Community Services; Other	\$11,602	\$0	\$0	\$0	-100%	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$95,812	\$101,532	\$23,326	\$164,265	71%	62%	> 500%
43000 Facilities Acquisition and Construction; Professional Services	\$11,584	\$7,884	\$24,459	\$26,548	129%	237%	9%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$1,580,244	\$1,828,307	\$1,270,085	\$2,676,010	69%	46%	111%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$130,582	\$0	\$0	\$0	-100%	N/A	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$5,100	\$89,499	\$37,728	\$34,584	> 500%	-61%	-8%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$39,850	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$585,171	\$201,616	\$310,829	\$229,613	-61%	14%	-26%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$52,987	\$113,775	\$46,687	\$96,270	82%	-15%	106%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$220,000	\$265,000	\$275,000	N/A	25%	4%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$427,709	\$0	\$88,668	\$391,668	-8%	N/A	342%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$164,746	\$121,869	\$108,800	N/A	-34%	-11%
52200 Debt Services; Interest on Debt; Temporary Loans	\$65,006	\$39,872	\$0	\$0	-100%	-100%	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$55,797	\$53,839	N/A	N/A	-4%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,860,302	\$2,338,219	\$2,967,750	\$2,330,500	25%	0%	-21%
54200 Common School Fund; Principal	\$395,899	\$161,989	\$240,187	\$265,878	-33%	64%	11%
54250 Common School Fund; Interest	\$0	\$10,369	\$9,544	\$8,397	N/A	-19%	-12%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$3,000	\$0	\$0	N/A	-100%	N/A
60700 Nonprogramed Charges; Scholarships	\$500	\$0	\$0	\$0	-100%	N/A	N/A
<b>Nonoperational Total</b>	<b>\$5,725,567</b>	<b>\$5,916,827</b>	<b>\$6,141,880</b>	<b>\$7,408,535</b>	<b>29%</b>	<b>25%</b>	<b>21%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$183,816	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,608,721	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$3,957,852	\$0	\$0	\$0	N/A	N/A	N/A

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Jennings County Schools (4015)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
26496 2007 Account Code - Unemployment Compensation	\$16,271	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$19,640	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$5,786,301</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>