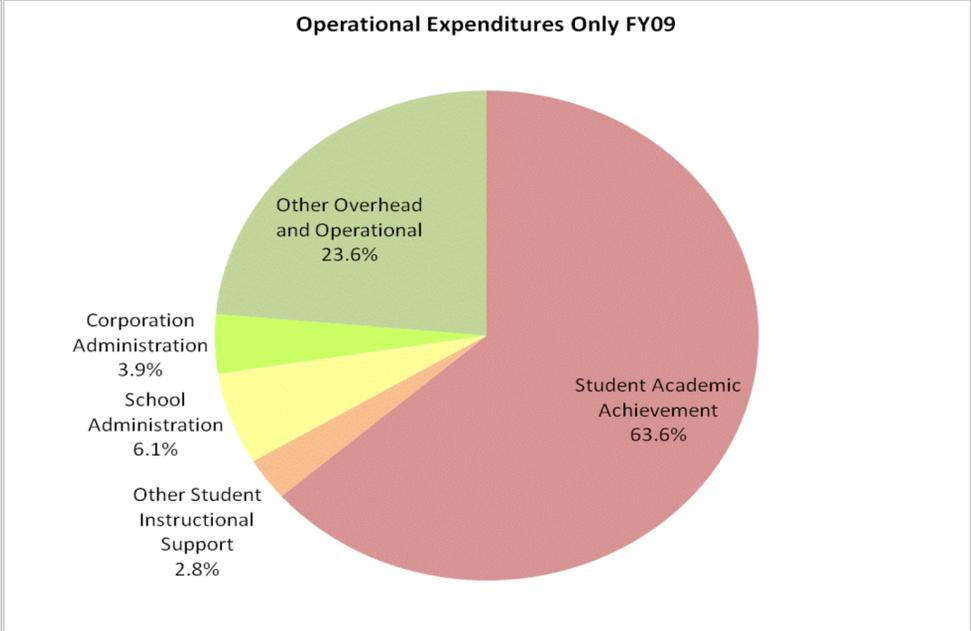
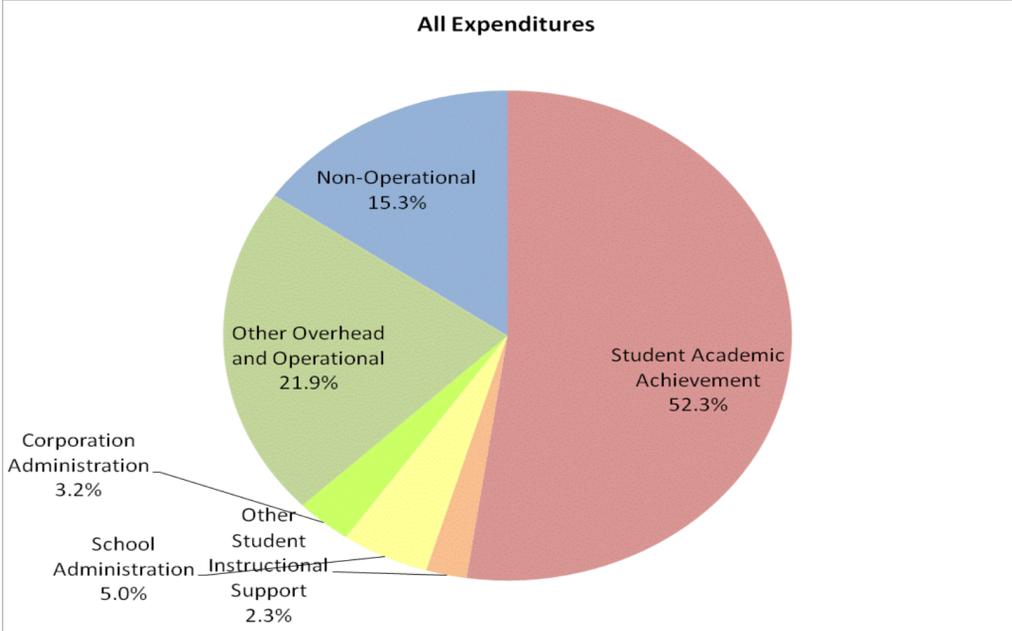


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Jac-Cen-Del Community Sch Corp (6900)**

Jac-Cen-Del Community Sch Corp (6900)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$3,187,269	40.8%	\$4,656,778	54.1%	\$4,547,172	54.5%	\$4,474,265	52.3%
Student Instructional Support	\$596,603	7.6%	\$617,470	7.2%	\$664,971	8.0%	\$625,490	7.3%
Overhead and Operational	\$1,632,683	20.9%	\$2,162,679	25.1%	\$2,086,290	25.0%	\$2,144,694	25.1%
Nonoperational	\$2,401,167	30.7%	\$1,171,460	13.6%	\$1,044,147	12.5%	\$1,308,461	15.3%
<b>Grand Total</b>	<b>\$7,817,722</b>		<b>\$8,608,388</b>		<b>\$8,342,580</b>	<b>-1%</b>	<b>\$8,552,910</b>	

	FY1999	FY2006	FY2008	FY2009
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>48.4%</b>	<b>61.3%</b>	<b>62.5%</b>	<b>59.6%</b>



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**Jac-Cen-Del Community Sch Corp (6900)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$92,952	\$100,412			8%
	11100 Regular Programs; Elementary	\$1,103,578	\$1,464,320	\$1,564,741	\$1,866,018	69%	27%	19%
	11300 Regular Programs; High School	\$809,034	\$1,147,237	\$1,325,510	\$1,514,454	87%	32%	14%
	11420 Vocational Education; Agriculture B	\$0	\$0	\$32,183	\$7,424			-77%
	11490 Vocational Education; Industrial Education B	\$0	\$0	\$344	\$10,407			> 500%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$52,043	\$29,072	\$3,316		-94%	-89%
	12210 Mental Disabilities; Mild Mental Disabilities	\$239,676	\$389,406	\$392,381	\$411,139	72%	6%	5%
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$27,891	\$20,178			-28%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$32,912	\$59,214			80%
	12610 Learning Disability	\$0	\$0	\$272	\$105			-61%
	12810 Special Education Preschool	\$14,771	\$22,187	\$44,924	\$47,705	223%	115%	6%
	12900 Other Special Programs	\$25,059	\$95	\$115,023	\$160,948	> 500%	> 500%	40%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$1,402	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$4,605	\$5,908	\$1,132	\$2,760	-40%	-53%	144%
	14300 Summer School Programs; High School	\$14,386	\$18,430	\$3,970	\$0	-100%	-100%	-100%
	16100 Remediation Testing	\$23,279	\$4,665	\$0	\$7,368	-68%	58%	
	16200 Preventive Remediation	\$0	\$0	\$1,360	\$329			-76%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$125,517	\$178,196	\$89,883	\$0	-100%	-100%	-100%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$193,890	\$297,768	\$161,248	\$0	-100%	-100%	-100%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$11,922			
	22110 Improvement of Instruction; Service Area Direction	\$2,470	\$0	\$0	\$0	-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$144	\$0	\$1,290	\$21,159	> 500%		> 500%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$0	\$6,640			
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$7,305	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$86,827	\$103,154	\$67,385	\$31,401	-64%	-70%	-53%
	22230 Library/Media Services; Audiovisual	\$447	\$6,071	\$1,802	\$1,183	164%	-81%	-34%
	22240 Library/Media Services; Educational Television	\$2,270	\$2,895	\$375	\$63	-97%	-98%	-83%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$13,573	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$29,050	\$42,488	\$86,496		198%	104%
	22360 Instruction, Related Technology; Network Support	\$0	\$958	\$850	\$0		-100%	-100%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$40,721	\$85,792	\$0	\$0	-100%	-100%	
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$300	\$2,177	\$300	\$0	-100%	-100%	-100%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$9,593	\$13,435	\$76,346	\$103,624	> 500%	> 500%	36%
	26497 2007 Account Code - Teachers Retirement Fund	\$116,250	\$188,515	\$94,266	\$0			
<b>Student Academic Achievement Total</b>		<b>\$2,835,096</b>	<b>\$4,012,303</b>	<b>\$4,200,900</b>	<b>\$4,474,265</b>	<b>58%</b>	<b>12%</b>	<b>7%</b>
<b>Student Instructional Support</b>								
	21210 Guidance Services; Service Area Direction	\$0	\$0	\$33,886	\$60,755			79%
	21220 Guidance Services; Counseling Services	\$114,729	\$133,157	\$118,718	\$104,588	-9%	-21%	-12%
	21340 Health Services; Nurse Services	\$21,687	\$24,842	\$26,402	\$32,111	48%	29%	22%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$272	\$0	\$0		-100%	
	24100 Office of The Principal	\$377,658	\$359,472	\$428,936	\$427,814	13%	19%	0%
	24900 Other Support Services, School Administration	\$0	\$0	\$707	\$223			-69%
<b>Student Instructional Support Total</b>		<b>\$514,073</b>	<b>\$517,743</b>	<b>\$608,649</b>	<b>\$625,490</b>	<b>22%</b>	<b>21%</b>	<b>3%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$17,557	\$15,332	\$16,348	\$15,525	-12%	1%	-5%
	23150 Board of Education; Legal Services	\$15,522	\$6,168	\$7,696	\$11,685	-25%	89%	52%
	23160 Board of Education; Promotion Expenses	\$2,551	\$3,784	\$3,912	\$3,854	51%	2%	-1%
	23190 Board of Education; Other Governing Body Services	\$17,315	\$42,656	\$9,413	\$6,591	-62%	-85%	-30%
	23210 Executive Administration; Office of The Superintendent	\$155,290	\$188,790	\$173,434	\$132,875	-14%	-30%	-23%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$27,160	\$56,914			110%
	25120 Fiscal Services; Service Area Direction	\$0	\$4,120	\$6,785	\$1,279		-69%	-81%
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$12,171	\$22,938			88%
	25191 Other Fiscal Services; Refund of Revenue	\$2,921	\$8,617	\$4,814	\$6,967	139%	-19%	45%
	25192 Other Fiscal Services; Petty Cash	\$429	\$160	\$225	\$280	-35%	75%	25%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$360	\$465	\$472		31%	2%
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$0	\$620			
	25730 Personnel Services; Personnel Services	\$0	\$0	\$566	\$13,409			> 500%
	25750 Personnel Services; Health Services	\$743	\$0	\$0	\$0	-100%		
	25990 Other Support Services, Central	\$6,818	\$1,560	\$0	\$0	-100%	-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$478,669	\$561,701	\$583,188	\$636,574	33%	13%	9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$621	\$0	\$0		-100%	
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$123,546	\$93,325	\$52,995	\$92,089	-25%	-1%	74%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$358	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,920	\$3,246	\$2,355	\$2,650	38%	-18%	13%
	26700 Operation and Maintenance of Plant Services; Insurance	\$37,562	\$78,340	\$60,687	\$134,836	259%	72%	122%
	27010 Student Transportation; Service Area Direction	\$18,201	\$14,124	\$47,401	\$46,841	157%	232%	-1%
	27100 Student Transportation; Vehicle Operation	\$189,722	\$234,458	\$267,669	\$291,167	53%	24%	9%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**Jac-Cen-Del Community Sch Corp (6900)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$66,753	\$131,612	\$156,660	\$151,913	128%	15%	-3%
	27400 Student Transportation; Purchase of School Buses	\$102,158	\$260,503	\$150,621	\$127,478	25%	-51%	-15%
	27500 Student Transportation; Insurance on Buses	\$7,898	\$19,991	\$8,328	\$6,076	-23%	-70%	-27%
	27700 Student Transportation; Contracted Transportation Services	\$0	\$2,906	\$7,747	\$3,025		4%	-61%
	27900 Student Transportation; Other Student Transportation Services	\$4,079	\$3,786	\$2,022	\$8,915	119%	135%	341%
	27910 Student Transportation; Bus Driver Training	\$400	\$330	\$172	\$480	20%	45%	179%
	31200 Food Services Operations; Food Preparation and Dispensing	\$117,538	\$136,869	\$171,233	\$180,681	54%	32%	6%
	31400 Food Services Operations; Food Purchases	\$117,642	\$142,311	\$161,437	\$177,858	51%	25%	10%
	31900 Other Food Services	\$18,054	\$22,748	\$50,540	\$10,702	-41%	-53%	-79%
<b>Overhead and Operational Total</b>		<b>\$1,503,645</b>	<b>\$1,978,419</b>	<b>\$1,986,043</b>	<b>\$2,144,694</b>	<b>43%</b>	<b>8%</b>	<b>8%</b>
<b>Nonoperational</b>								
	33200 Community Recreation	\$41,431	\$21,335	\$14,068	\$18,697	-55%	-12%	33%
	33400 Athletic Coaches	\$64,268	\$92,774	\$101,860	\$98,918	54%	7%	-3%
	33930 Latch Key Kid Program	\$14,731	\$3,825	\$7,464	\$8,091	-45%	112%	8%
	33940 Child Care Services	\$0	\$3,573	\$3,721	\$2,415		-32%	-35%
	33950 Step Ahead	\$11,601	\$12,660	\$7,995	\$9,323	-20%	-26%	17%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$45,455	\$6,487	\$3,670	\$5,317	-88%	-18%	45%
	43000 Facilities Acquisition and Construction; Professional Services	\$10,184	\$17,073	\$108,546	\$130,859	> 500%	> 500%	21%
	45100 Building Acquisition, Construction and Improvements	\$1,296,368	\$257,710	\$93,200	\$347,063	-73%	35%	272%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$6,139	\$3,856	\$30		-100%	-99%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$72,251	\$23,165	\$47,708	\$14,041	-81%	-39%	-71%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$37	\$36,939	\$17,444	\$55,581	> 500%	50%	219%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$145,094	\$27,538	\$0	\$0	-100%	-100%	
	52400 Debt Services; Interest on Debt; School Bus Loans	\$50,172	\$0	\$0	\$0	-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$505,000	\$541,000	\$539,000	\$540,000	7%	0%	0%
	54200 Common School Fund; Principal	\$130,115	\$99,000	\$89,625	\$78,125	-40%	-21%	-13%
<b>Nonoperational Total</b>		<b>\$2,386,707</b>	<b>\$1,149,218</b>	<b>\$1,038,158</b>	<b>\$1,308,461</b>	<b>-45%</b>	<b>14%</b>	<b>26%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$80,919	\$97,304	\$48,426	\$0			
	26492 2007 Account Code - Social Security	\$264,132	\$333,861	\$161,391	\$0			
	26494 2007 Account Code - Group Insurance	\$231,066	\$515,560	\$283,157	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$2,084	\$3,979	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$0	\$15,856	\$0			
<b>Prorated By Fund Total</b>		<b>\$578,201</b>	<b>\$950,705</b>	<b>\$508,830</b>	<b>\$0</b>			