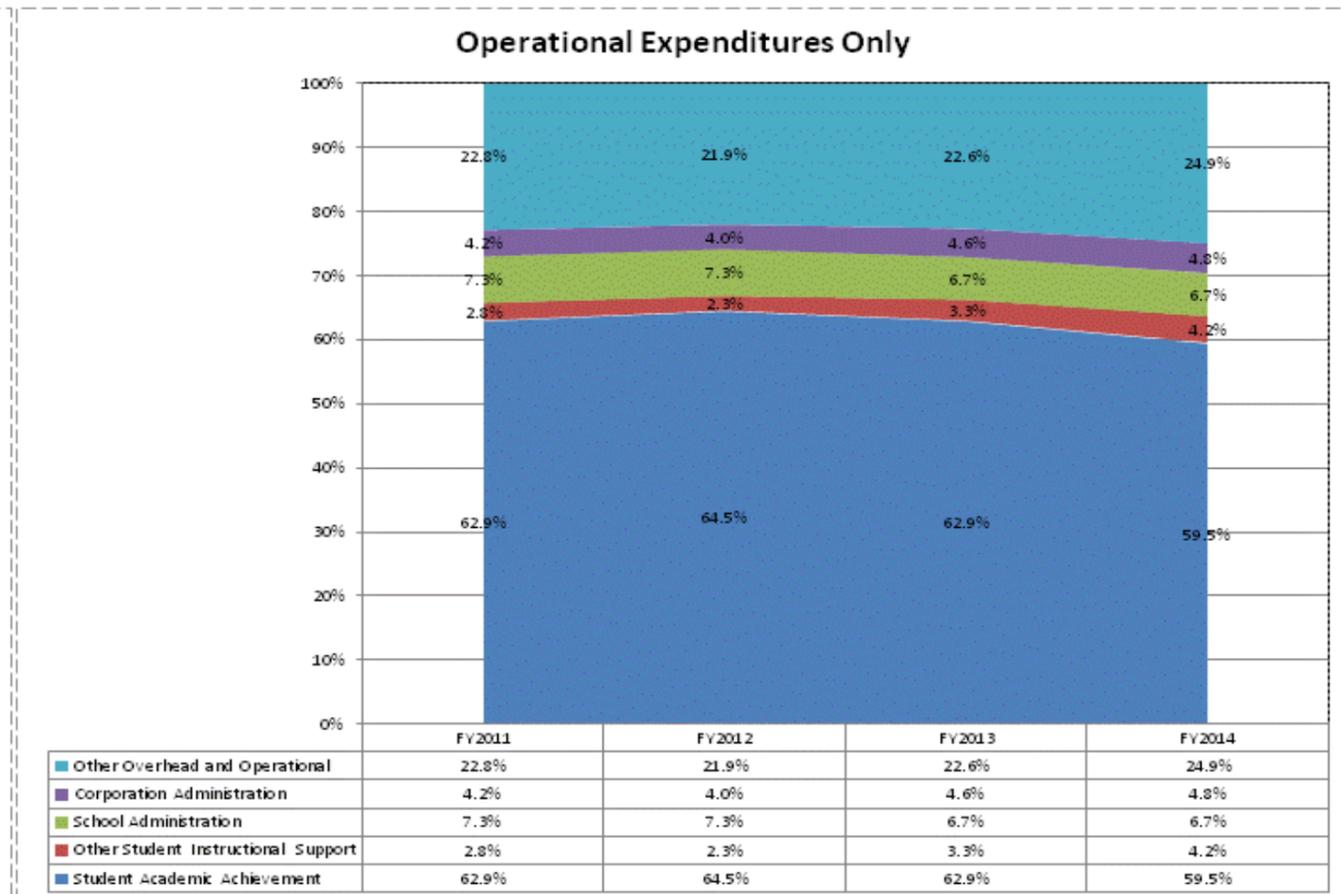
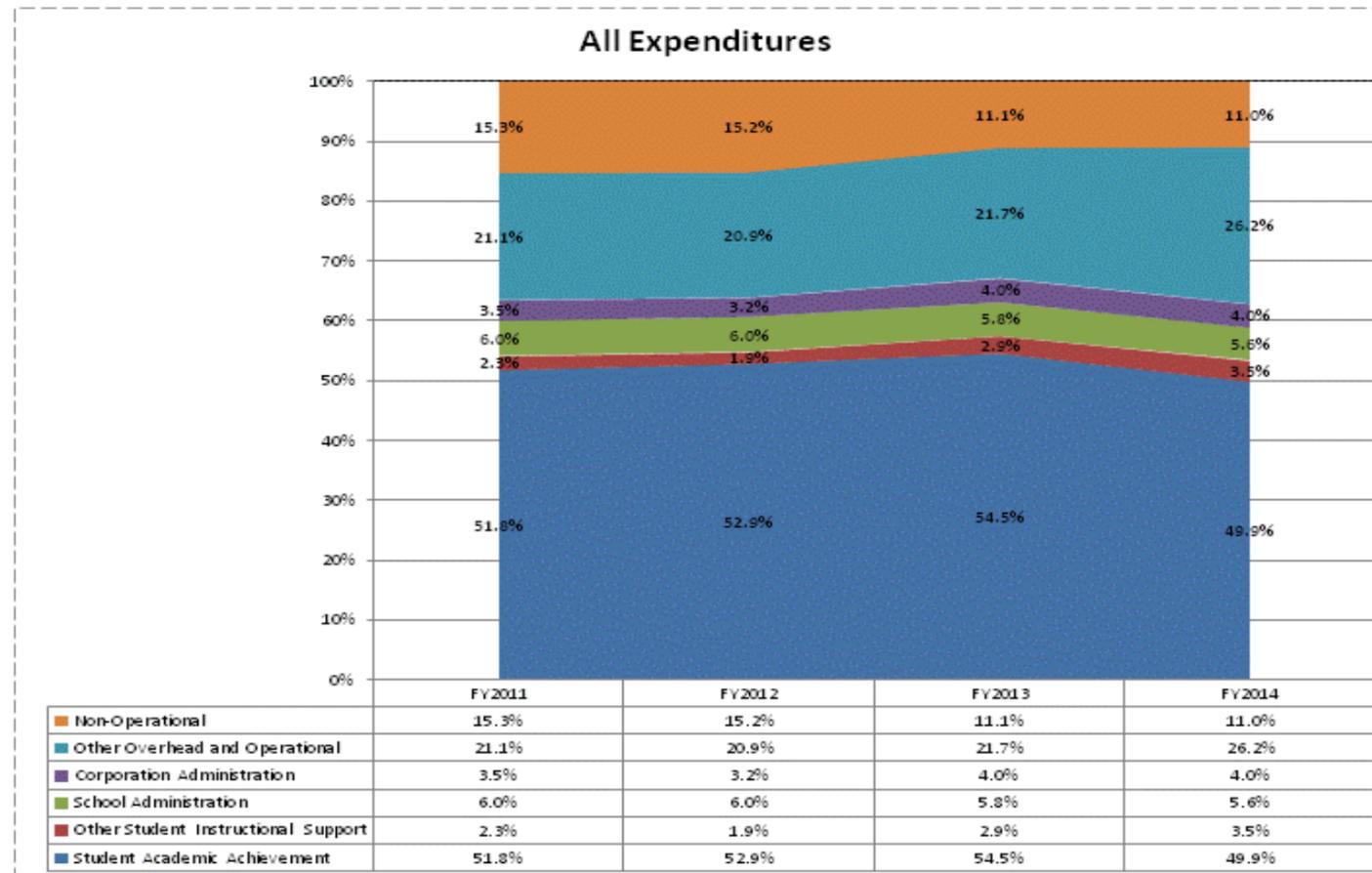


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Jac-Cen-Del Community Sch Corp (6900)

Jac-Cen-Del Community Sch Corp (6900)	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	\$4,656,778	54.1%	\$4,474,265	52.3%	\$4,425,867	54.5%	\$4,261,540	49.9%
Student Instructional Support	\$617,470	7.2%	\$625,490	7.3%	\$701,058	8.6%	\$771,820	9.0%
Overhead and Operational Nonoperational	\$2,162,679	25.1%	\$2,144,694	25.1%	\$2,087,367	25.7%	\$2,575,142	30.1%
Nonoperational	\$1,171,460	13.6%	\$1,308,461	15.3%	\$899,986	11.1%	\$937,832	11.0%
Grand Total	\$8,608,388		\$8,552,910		\$8,114,278		\$8,546,333	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	61.3%	59.6%	63.2%	58.9%



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Jac-Cen-Del Community Sch Corp (6900)

<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>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$100,412	\$153,877	\$200,056	N/A	99%	30%
11100 Regular Programs; Elementary	\$1,464,320	\$1,866,018	\$1,875,935	\$1,510,387	3%	-19%	-19%
11300 Regular Programs; High School	\$1,147,237	\$1,514,454	\$1,605,976	\$1,524,315	33%	1%	-5%
11420 Vocational Education; Agriculture B	\$0	\$7,424	\$0	\$0	N/A	-100%	N/A
11490 Vocational Education; Industrial Education B	\$0	\$10,407	\$0	\$0	N/A	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$52,043	\$3,316	\$25,782	\$28,676	-45%	> 500%	11%
12210 Mental Disabilities; Mild Mental Disabilities	\$389,406	\$411,139	\$321,214	\$328,994	-16%	-20%	2%
12340 Physical Impairment; Hearing Impairment	\$0	\$20,178	\$55,051	\$77,066	N/A	282%	40%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$59,214	\$43,871	\$42,609	N/A	-28%	-3%
12610 Learning Disability	\$0	\$105	\$173	\$0	N/A	-100%	-100%
12810 Special Education Preschool	\$22,187	\$47,705	\$95,371	\$96,117	333%	101%	1%
12900 Other Special Programs	\$95	\$160,948	\$16,127	\$139,311	> 500%	-13%	> 500%
14100 Summer School Programs; Elementary	\$5,908	\$2,760	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$18,430	\$0	\$14,803	\$0	-100%	N/A	-100%
16100 Remediation Testing	\$4,665	\$7,368	\$1,785	\$0	-100%	-100%	-100%
16200 Preventive Remediation	\$0	\$329	\$5,955	\$2,977	N/A	> 500%	-50%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$178,196	\$0	\$0	\$0	-100%	N/A	N/A
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$297,768	\$0	\$0	\$0	-100%	N/A	N/A
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$0	\$0	N/A	N/A	N/A
17900 Payments to Other Governmental Units Within State; Other	\$0	\$11,922	\$2,728	\$4,205	N/A	-65%	54%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$21,159	\$5,166	\$10,550	N/A	-50%	104%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$6,640	\$0	\$0	N/A	-100%	N/A
22220 Library/Media Services; School Library	\$103,154	\$31,401	\$80,794	\$84,343	-18%	169%	4%
22230 Library/Media Services; Audiovisual	\$6,071	\$1,183	\$1,083	\$0	-100%	-100%	-100%
22240 Library/Media Services; Educational Television	\$2,895	\$63	\$0	\$0	-100%	-100%	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$0	\$1,413	N/A	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$29,050	\$86,496	\$86,649	\$101,493	249%	17%	17%
22360 Instruction, Related Technology; Network Support	\$958	\$0	\$0	\$0	-100%	N/A	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$6,689	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$85,792	\$0	\$0	\$34,403	-60%	N/A	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,177	\$0	\$0	\$0	-100%	N/A	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$13,435	\$103,624	\$33,527	\$67,801	405%	-35%	102%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$0	\$135	N/A	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$188,515	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$4,012,303	\$4,474,265	\$4,425,867	\$4,261,540	6%	-5%	-4%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$0	\$9,853	N/A	N/A	N/A
21210 Guidance Services; Service Area Direction	\$0	\$60,755	\$35,251	\$36,989	N/A	-39%	5%
21220 Guidance Services; Counseling Services	\$133,157	\$104,588	\$155,179	\$197,776	49%	89%	27%
21340 Health Services; Nurse Services	\$24,842	\$32,111	\$43,370	\$52,431	111%	63%	21%
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$272	\$0	\$0	\$0	-100%	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$359,472	\$427,814	\$467,258	\$474,772	32%	11%	2%
24900 Other Support Services, School Administration	\$0	\$223	\$0	\$0	N/A	-100%	N/A
Student Instructional Support Total	\$517,743	\$625,490	\$701,058	\$771,820	49%	23%	10%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$15,332	\$15,525	\$9,145	\$16,480	7%	6%	80%
23150 Board of Education; Legal Services	\$6,168	\$11,685	\$3,380	\$8,138	32%	-30%	141%

School Corporation Expenditures by Expenditure Type
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Jac-Cen-Del Community Sch Corp (6900)

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23160 Board of Education; Promotion Expenses	\$3,784	\$3,854	\$472	\$444	-88%	-88%	-6%
23190 Board of Education; Other Governing Body Services	\$42,656	\$6,591	\$12,907	\$11,106	-74%	69%	-14%
23210 Executive Administration; Office of The Superintendent	\$188,790	\$132,875	\$165,655	\$168,415	-11%	27%	2%
25110 Fiscal Services; Office of The Business Manager	\$0	\$56,914	\$55,695	\$54,882	N/A	-4%	-1%
25120 Fiscal Services; Service Area Direction	\$4,120	\$1,279	\$0	\$0	-100%	-100%	N/A
25150 Fiscal Services; Payroll Services	\$0	\$22,938	\$55,347	\$71,114	N/A	210%	28%
25191 Other Fiscal Services; Refund of Revenue	\$8,617	\$6,967	\$15,652	\$6,700	-22%	-4%	-57%
25192 Other Fiscal Services; Petty Cash	\$160	\$280	\$0	\$0	-100%	-100%	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$360	\$472	\$540	\$525	46%	11%	-3%
25196 Other Fiscal Services; Cash Change	\$0	\$620	\$880	\$300	N/A	-52%	-66%
25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$4,512	\$0	N/A	N/A	-100%
25730 Personnel Services; Personnel Services	\$0	\$13,409	\$0	\$0	N/A	-100%	N/A
25990 Other Support Services, Central	\$1,560	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$561,701	\$636,574	\$647,273	\$673,726	20%	6%	4%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$621	\$0	\$0	\$0	-100%	N/A	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$93,325	\$92,089	\$118,921	\$137,135	47%	49%	15%
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,246	\$2,650	\$0	\$21	-99%	-99%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$78,340	\$134,836	\$69,583	\$79,636	2%	-41%	14%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$236	\$226,285	N/A	N/A	> 500%
27010 Student Transportation; Service Area Direction	\$14,124	\$46,841	\$120,630	\$280,687	> 500%	499%	133%
27100 Student Transportation; Vehicle Operation	\$234,458	\$291,167	\$182,463	\$93,825	-60%	-68%	-49%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$131,612	\$151,913	\$128,833	\$172,312	31%	13%	34%
27400 Student Transportation; Purchase of School Buses	\$260,503	\$127,478	\$66,778	\$120,360	-54%	-6%	80%
27500 Student Transportation; Insurance on Buses	\$19,991	\$6,076	\$39	\$286	-99%	-95%	> 500%
27700 Student Transportation; Contracted Transportation Services	\$2,906	\$3,025	\$13,149	\$6,053	108%	100%	-54%
27900 Student Transportation; Other Student Transportation Services	\$3,786	\$8,915	\$1,502	\$2,439	-36%	-73%	62%
27910 Student Transportation; Bus Driver Training	\$330	\$480	\$200	\$0	-100%	-100%	-100%
31200 Food Services Operations; Food Preparation and Dispensing	\$136,869	\$180,681	\$205,123	\$229,420	68%	27%	12%
31400 Food Services Operations; Food Purchases	\$142,311	\$177,858	\$198,584	\$205,805	45%	16%	4%
31900 Other Food Services	\$22,748	\$10,702	\$9,869	\$9,048	-60%	-15%	-8%
Overhead and Operational Total	\$1,978,419	\$2,144,694	\$2,087,367	\$2,575,142	30%	20%	23%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$550	\$3,627	N/A	N/A	> 500%
33200 Community Recreation	\$21,335	\$18,697	\$12,557	\$14,076	-34%	-25%	12%
33400 Athletic Coaches	\$92,774	\$98,918	\$82,120	\$84,839	-9%	-14%	3%
33930 Latch Key Kid Program	\$3,825	\$8,091	\$0	\$0	-100%	-100%	N/A
33940 Child Care Services	\$3,573	\$2,415	\$0	\$0	-100%	-100%	N/A
33950 Step Ahead	\$12,660	\$9,323	\$15,866	\$15,622	23%	68%	-2%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$6,487	\$5,317	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$17,073	\$130,859	\$30,335	\$31,004	82%	-76%	2%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$257,710	\$347,063	\$87,358	\$35,696	-86%	-90%	-59%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$6,139	\$30	\$5,579	\$6,626	8%	> 500%	19%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$23,165	\$14,041	\$43,737	\$31,234	35%	122%	-29%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$36,939	\$55,581	\$56,954	\$86,056	133%	55%	51%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$27,538	\$0	\$220,829	\$141,453	414%	N/A	-36%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$541,000	\$540,000	\$343,500	\$486,000	-10%	-10%	41%
54200 Common School Fund; Principal	\$99,000	\$78,125	\$0	\$0	-100%	-100%	N/A
60150 Nonprogramed Charges; Donations to a Foundation	\$0	\$0	\$600	\$1,600	N/A	N/A	167%
Nonoperational Total	\$1,149,218	\$1,308,461	\$899,986	\$937,832	-18%	-28%	4%

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Prorated By Fund							
26491 2007 Account Code - PERF	\$97,304	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$333,861	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$515,560	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$3,979	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$950,705	\$0	\$0	\$0	N/A	N/A	N/A