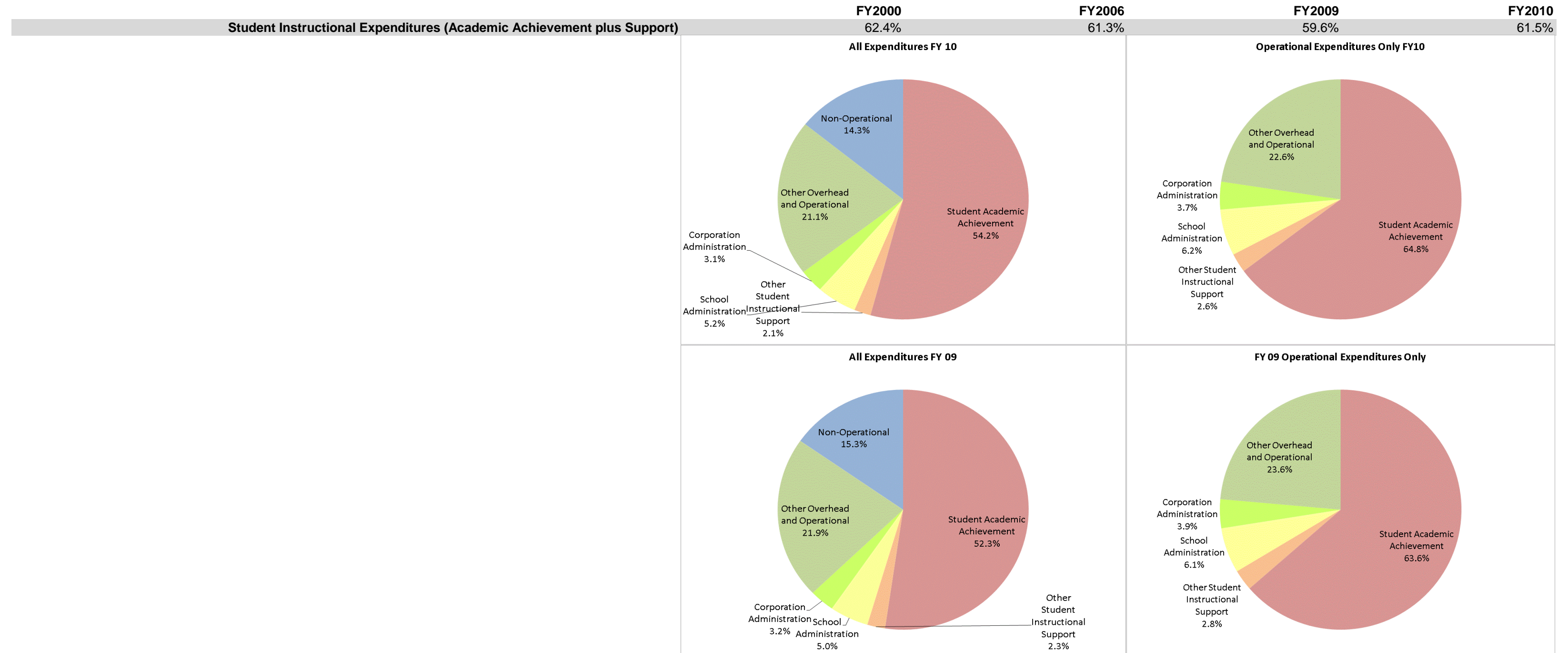


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Jac-Cen-Del Community Sch Corp (6900)

Jac-Cen-Del Community Sch Corp (6900)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$3,626,026	54.5%	\$4,656,778	54.1%	\$4,474,265	52.3%	\$4,430,970	54.2%
Student Instructional Support	\$527,990	7.9%	\$617,470	7.2%	\$625,490	7.3%	\$599,504	7.3%
Overhead and Operational	\$1,442,889	21.7%	\$2,162,679	25.1%	\$2,144,694	25.1%	\$1,978,552	24.2%
Nonoperational	\$1,058,887	15.9%	\$1,171,460	13.6%	\$1,308,461	15.3%	\$1,165,059	14.3%
Grand Total	\$6,655,791		\$8,608,388		\$8,552,910		\$8,174,085	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Jac-Cen-Del Community Sch Corp (6900)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$100,412	\$163,301			63%
	11100 Regular Programs; Elementary	\$1,266,365	\$1,464,320	\$1,866,018	\$1,815,268	43%	24%	-3%
	11300 Regular Programs; High School	\$930,148	\$1,147,237	\$1,514,454	\$1,512,311	63%	32%	0%
	11420 Vocational Education; Agriculture B	\$0	\$0	\$7,424	\$396			-95%
	11490 Vocational Education; Industrial Education B	\$0	\$0	\$10,407	\$4,647			-55%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$52,043	\$3,316	\$33,346		-36%	> 500%
	12210 Mental Disabilities; Mild Mental Disabilities	\$280,995	\$389,406	\$411,139	\$382,866	36%	-2%	-7%
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$20,178	\$3,699			-82%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$59,214	\$62,972			6%
	12610 Learning Disability	\$0	\$0	\$105	\$0			-100%
	12810 Special Education Preschool	\$17,139	\$22,187	\$47,705	\$63,074	268%	184%	32%
	12900 Other Special Programs	\$47,879	\$95	\$160,948	\$151,504	216%	> 500%	-6%
	14100 Summer School Programs; Elementary	\$624	\$5,908	\$2,760	\$696	12%	-88%	-75%
	14300 Summer School Programs; High School	\$8,787	\$18,430	\$0	\$1,790	-80%	-90%	
	16100 Remediation Testing	\$22,380	\$4,665	\$7,368	\$453	-98%	-90%	-94%
	16200 Preventive Remediation	\$0	\$0	\$329	\$0			-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$138,859	\$178,196	\$0	\$0	-100%	-100%	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$94,991	\$297,768	\$0	\$0	-100%	-100%	
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$11,922	\$8,000			-33%
	22110 Improvement of Instruction; Service Area Direction	\$16,415	\$0	\$0	\$0	-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$0	\$21,159	\$38,468			82%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$6,640	\$540			-92%
	22220 Library/Media Services; School Library	\$100,874	\$103,154	\$31,401	\$27,258	-73%	-74%	-13%
	22230 Library/Media Services; Audiovisual	\$1,223	\$6,071	\$1,183	\$384	-69%	-94%	-68%
	22240 Library/Media Services; Educational Television	\$1,000	\$2,895	\$63	\$0	-100%	-100%	-100%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$29,012	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$46,000	\$29,050	\$86,496	\$86,076	87%	196%	0%
	22360 Instruction, Related Technology; Network Support	\$0	\$958	\$0	\$0		-100%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$52,308	\$85,792	\$0	\$0	-100%	-100%	
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$300	\$2,177	\$0	\$0	-100%	-100%	
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$12,086	\$13,435	\$103,624	\$73,922	> 500%	450%	-29%
	26497 2007 Account Code - Teachers Retirement Fund	\$133,055	\$188,515	\$0	\$0			
Student Academic Achievement Total		\$3,200,440	\$4,012,303	\$4,474,265	\$4,430,970	38%	10%	-1%
Student Instructional Support								
	21210 Guidance Services; Service Area Direction	\$0	\$0	\$60,755	\$29,669			-51%
	21220 Guidance Services; Counseling Services	\$112,610	\$133,157	\$104,588	\$111,761	-1%	-16%	7%
	21290 Guidance Services; Other Guidance Services	\$5	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$22,321	\$24,842	\$32,111	\$33,714	51%	36%	5%
	21390 Health Services; Other Health Services	\$105	\$0	\$0	\$0	-100%		
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$272	\$0	\$0		-100%	
	24100 Office of The Principal	\$317,236	\$359,472	\$427,814	\$424,359	34%	18%	-1%
	24900 Other Support Services, School Administration	\$0	\$0	\$223	\$0			-100%
Student Instructional Support Total		\$452,277	\$517,743	\$625,490	\$599,504	33%	16%	-4%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$18,257	\$15,332	\$15,525	\$15,394	-16%	0%	-1%
	23150 Board of Education; Legal Services	\$10,255	\$6,168	\$11,685	\$3,367	-67%	-45%	-71%
	23160 Board of Education; Promotion Expenses	\$3,094	\$3,784	\$3,854	\$713	-77%	-81%	-81%
	23190 Board of Education; Other Governing Body Services	\$22,085	\$42,656	\$6,591	\$9,239	-58%	-78%	40%
	23210 Executive Administration; Office of The Superintendent	\$114,611	\$188,790	\$132,875	\$138,203	21%	-27%	4%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$56,914	\$47,900			-16%
	25120 Fiscal Services; Service Area Direction	\$0	\$4,120	\$1,279	\$0		-100%	-100%
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$22,938	\$24,076			5%
	25191 Other Fiscal Services; Refund of Revenue	\$6,598	\$8,617	\$6,967	\$7,882	19%	-9%	13%
	25192 Other Fiscal Services; Petty Cash	\$376	\$160	\$280	\$212	-43%	33%	-24%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$360	\$472	\$581		61%	23%
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$620	\$880			42%
	25730 Personnel Services; Personnel Services	\$0	\$0	\$13,409	\$6,027			-55%
	25750 Personnel Services; Health Services	\$443	\$0	\$0	\$0	-100%		
	25990 Other Support Services, Central	\$0	\$1,560	\$0	\$0		-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$450,450	\$561,701	\$636,574	\$589,539	31%	5%	-7%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Jac-Cen-Del Community Sch Corp (6900)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$210	\$621	\$0	\$0	-100%	-100%	
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$72,778	\$93,325	\$92,089	\$58,932	-19%	-37%	-36%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$796	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,024	\$3,246	\$2,650	\$3,600	251%	11%	36%
	26700 Operation and Maintenance of Plant Services; Insurance	\$37,969	\$78,340	\$134,836	\$78,453	107%	0%	-42%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$0	\$1,168			
	27010 Student Transportation; Service Area Direction	\$38,806	\$14,124	\$46,841	\$57,019	47%	304%	22%
	27100 Student Transportation; Vehicle Operation	\$197,327	\$234,458	\$291,167	\$291,829	48%	24%	0%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$77,936	\$131,612	\$151,913	\$119,322	53%	-9%	-21%
	27400 Student Transportation; Purchase of School Buses	\$0	\$260,503	\$127,478	\$132,188		-49%	4%
	27500 Student Transportation; Insurance on Buses	\$161	\$19,991	\$6,076	\$6,076	> 500%	-70%	0%
	27700 Student Transportation; Contracted Transportation Services	\$0	\$2,906	\$3,025	\$9,788		237%	224%
	27900 Student Transportation; Other Student Transportation Services	\$1,398	\$3,786	\$8,915	\$3,162	126%	-16%	-65%
	27910 Student Transportation; Bus Driver Training	\$150	\$330	\$480	\$184	22%	-44%	-62%
	31200 Food Services Operations; Food Preparation and Dispensing	\$118,659	\$136,869	\$180,681	\$194,294	64%	42%	8%
	31400 Food Services Operations; Food Purchases	\$126,626	\$142,311	\$177,858	\$169,596	34%	19%	-5%
	31900 Other Food Services	\$11,284	\$22,748	\$10,702	\$8,929	-21%	-61%	-17%
Overhead and Operational Total		\$1,311,295	\$1,978,419	\$2,144,694	\$1,978,552	51%	0%	-8%
Nonoperational								
	33200 Community Recreation	\$34,380	\$21,335	\$18,697	\$13,846	-60%	-35%	-26%
	33400 Athletic Coaches	\$71,453	\$92,774	\$98,918	\$81,083	13%	-13%	-18%
	33930 Latch Key Kid Program	\$11,319	\$3,825	\$8,091	\$2,665	-76%	-30%	-67%
	33940 Child Care Services	\$0	\$3,573	\$2,415	\$0		-100%	-100%
	33950 Step Ahead	\$9,547	\$12,660	\$9,323	\$12,179	28%	-4%	31%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$26,582	\$6,487	\$5,317	\$500	-98%	-92%	-91%
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$17,073	\$130,859	\$24,065		41%	-82%
	45100 Building Acquisition, Construction and Improvements	\$74,337	\$257,710	\$347,063	\$297,328	300%	15%	-14%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$6,139	\$30	\$4,650		-24%	> 500%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$47,130	\$23,165	\$14,041	\$42,882	-9%	85%	205%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$36,939	\$55,581	\$91,100		147%	64%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$44,584	\$27,538	\$0	\$0	-100%	-100%	
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$31,819	\$0	\$0	\$0	-100%		
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$260			
	52400 Debt Services; Interest on Debt; School Bus Loans	\$32,504	\$0	\$0	\$0	-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$534,098	\$541,000	\$540,000	\$540,000	1%	0%	0%
	54200 Common School Fund; Principal	\$125,625	\$99,000	\$78,125	\$54,500	-57%	-45%	-30%
Nonoperational Total		\$1,043,377	\$1,149,218	\$1,308,461	\$1,165,059	12%	1%	-11%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$81,009	\$97,304	\$0	\$0			
	26492 2007 Account Code - Social Security	\$287,101	\$333,861	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$275,294	\$515,560	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$3,979	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$5,000	\$0	\$0	\$0			
Prorated By Fund Total		\$648,403	\$950,705	\$0	\$0			