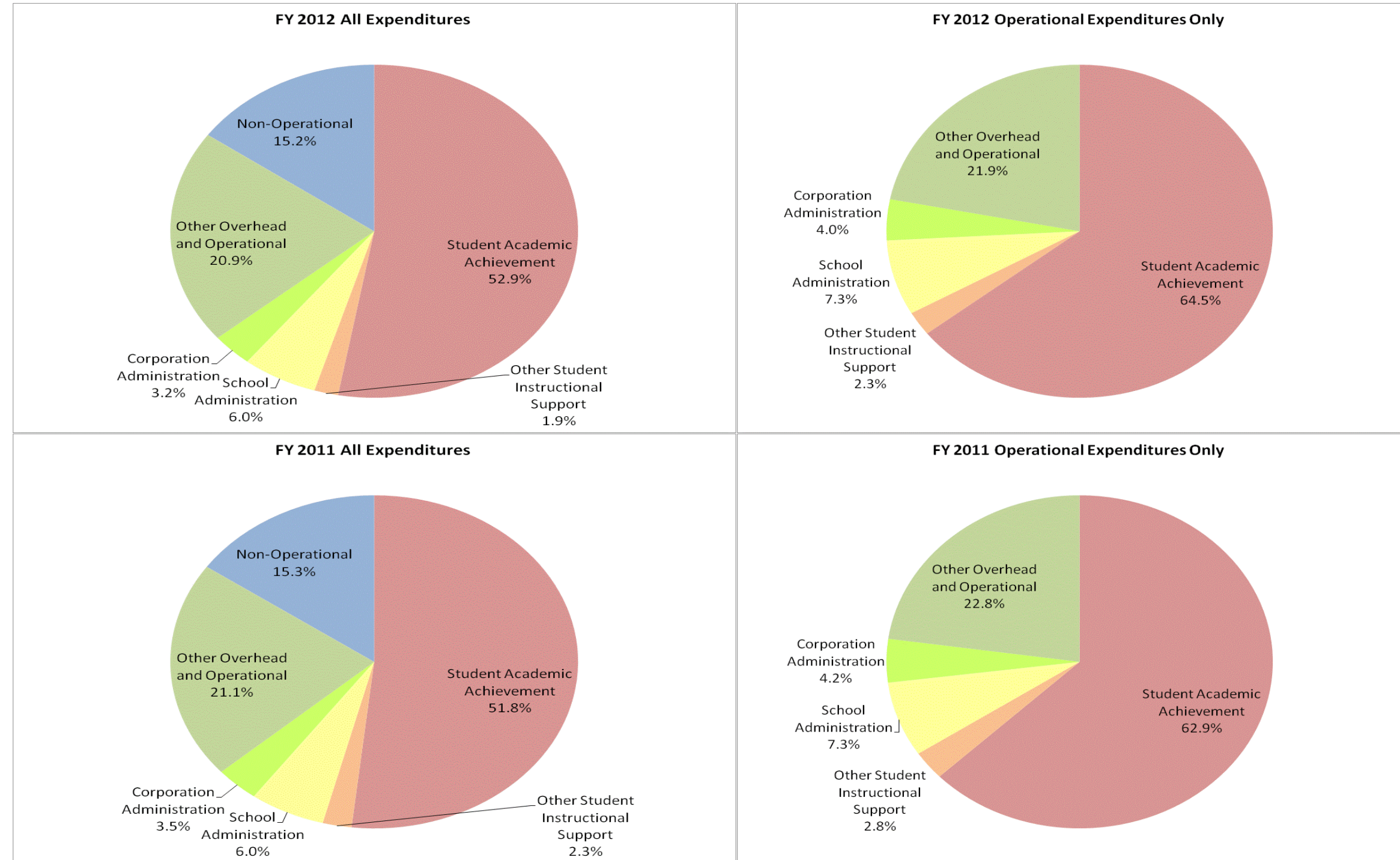


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Jac-Cen-Del Community Sch Corp (6900)**

Jac-Cen-Del Community Sch Corp (6900)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$4,656,778	54.1%	\$4,474,265	52.3%	\$4,127,194	51.8%	\$4,294,888	52.9%
Student Instructional Support	\$617,470	7.2%	\$625,490	7.3%	\$660,282	8.3%	\$639,213	7.9%
Overhead and Operational	\$2,162,679	25.1%	\$2,144,694	25.1%	\$1,959,995	24.6%	\$1,957,604	24.1%
Nonoperational	\$1,171,460	13.6%	\$1,308,461	15.3%	\$1,222,896	15.3%	\$1,234,781	15.2%
Grand Total	\$8,608,388		\$8,552,910		\$7,970,366		\$8,126,486	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	61.3%	59.6%	60.1%	60.7%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Jac-Cen-Del Community Sch Corp (6900)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$100,412	\$186,621	\$222,469		122%	19%
	11100 Regular Programs; Elementary	\$1,464,320	\$1,866,018	\$1,740,061	\$1,801,343	23%	-3%	4%
	11300 Regular Programs; High School	\$1,147,237	\$1,514,454	\$1,402,809	\$1,475,032	29%	-3%	5%
	11420 Vocational Education; Agriculture B	\$0	\$7,424	\$0	\$0		-100%	
	11490 Vocational Education; Industrial Education B	\$0	\$10,407	\$0	\$0		-100%	
	12110 Gifted And Talented; Gifted and Talented	\$52,043	\$3,316	\$26,996	\$29,124	-44%	> 500%	8%
	12210 Mental Disabilities; Mild Mental Disabilities	\$389,406	\$411,139	\$354,095	\$330,155	-15%	-20%	-7%
	12340 Physical Impairment; Hearing Impairment	\$0	\$20,178	\$37,520	\$4,747		-76%	-87%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$59,214	\$38,144	\$42,438		-28%	11%
	12610 Learning Disability	\$0	\$105	\$0	\$0		-100%	
	12810 Special Education Preschool	\$22,187	\$47,705	\$49,554	\$85,365	285%	79%	72%
	12900 Other Special Programs	\$95	\$160,948	\$6,075	\$11,222	> 500%	-93%	85%
	14100 Summer School Programs; Elementary	\$5,908	\$2,760	\$408	\$51	-99%	-98%	-88%
	14300 Summer School Programs; High School	\$18,430	\$0	\$2,778	\$0	-100%		-100%
	16100 Remediation Testing	\$4,665	\$7,368	\$0	\$1,276	-73%	-83%	
	16200 Preventive Remediation	\$0	\$329	\$11,201	\$2,826		> 500%	-75%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$178,196	\$0	\$0	\$0	-100%		
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$297,768	\$0	\$0	\$0	-100%		
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$0	\$3,947			
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$11,922	\$1,080	\$1,284		-89%	19%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$21,159	\$31,254	\$17,930		-15%	-43%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$6,640	\$0	\$0		-100%	
	22220 Library/Media Services; School Library	\$103,154	\$31,401	\$73,783	\$80,628	-22%	157%	9%
	22230 Library/Media Services; Audiovisual	\$6,071	\$1,183	\$1,744	\$862	-86%	-27%	-51%
	22240 Library/Media Services; Educational Television	\$2,895	\$63	\$0	\$0	-100%	-100%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$29,050	\$86,496	\$85,636	\$84,567	191%	-2%	-1%
	22360 Instruction, Related Technology; Network Support	\$958	\$0	\$0	\$0	-100%		
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$85,792	\$0	\$0	\$0	-100%		
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,177	\$0	\$0	\$0	-100%		
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$13,435	\$103,624	\$77,434	\$99,623	> 500%	-4%	29%
	26497 2007 Account Code - Teachers Retirement Fund	\$188,515	\$0	\$0	\$0			
Student Academic Achievement Total		\$4,012,303	\$4,474,265	\$4,127,194	\$4,294,888	7%	-4%	4%
Student Instructional Support								
	21210 Guidance Services; Service Area Direction	\$0	\$60,755	\$30,008	\$31,540		-48%	5%
	21220 Guidance Services; Counseling Services	\$133,157	\$104,588	\$115,035	\$115,171	-14%	10%	0%
	21340 Health Services; Nurse Services	\$24,842	\$32,111	\$34,047	\$7,707	-69%	-76%	-77%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Ser	\$272	\$0	\$0	\$0	-100%		
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$3,935	\$0			-100%
	24100 Office of The Principal	\$359,472	\$427,814	\$477,257	\$484,795	35%	13%	2%
	24900 Other Support Services, School Administration	\$0	\$223	\$0	\$0		-100%	
Student Instructional Support Total		\$517,743	\$625,490	\$660,282	\$639,213	23%	2%	-3%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$15,332	\$15,525	\$16,498	\$16,508	8%	6%	0%
	23150 Board of Education; Legal Services	\$6,168	\$11,685	\$3,729	\$3,833	-38%	-67%	3%
	23160 Board of Education; Promotion Expenses	\$3,784	\$3,854	\$1,113	\$2,126	-44%	-45%	91%
	23190 Board of Education; Other Governing Body Services	\$42,656	\$6,591	\$5,949	\$11,273	-74%	71%	90%
	23210 Executive Administration; Office of The Superintendent	\$188,790	\$132,875	\$138,174	\$140,869	-25%	6%	2%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$56,914	\$46,943	\$55,079		-3%	17%
	25120 Fiscal Services; Service Area Direction	\$4,120	\$1,279	\$0	\$0	-100%	-100%	
	25150 Fiscal Services; Payroll Services	\$0	\$22,938	\$48,341	\$27,215		19%	-44%
	25191 Other Fiscal Services; Refund of Revenue	\$8,617	\$6,967	\$3,454	\$1,622	-81%	-77%	-53%
	25192 Other Fiscal Services; Petty Cash	\$160	\$280	\$224	\$188	18%	-33%	-16%
	25195 Other Fiscal Services; Bank Account Service Charge	\$360	\$472	\$545	\$520	44%	10%	-5%
	25196 Other Fiscal Services; Cash Change	\$0	\$620	\$850	\$850		37%	0%
	25730 Personnel Services; Personnel Services	\$0	\$13,409	\$9,861	\$3,056		-77%	-69%
	25990 Other Support Services, Central	\$1,560	\$0	\$0	\$0	-100%		

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Jac-Cen-Del Community Sch Corp (6900)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$561,701	\$636,574	\$569,480	\$528,660	-6%	-17%	-7%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$621	\$0	\$0	\$0	-100%		
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$93,325	\$92,089	\$103,585	\$82,311	-12%	-11%	-21%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,246	\$2,650	\$26,261	\$17,227	431%	> 500%	-34%
	26700 Operation and Maintenance of Plant Services; Insurance	\$78,340	\$134,836	\$64,769	\$64,693	-17%	-52%	0%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$0	\$0	\$560	\$1,449			159%
	27010 Student Transportation; Service Area Direction	\$14,124	\$46,841	\$42,154	\$69,181	390%	48%	64%
	27100 Student Transportation; Vehicle Operation	\$234,458	\$291,167	\$244,446	\$235,921	1%	-19%	-3%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$131,612	\$151,913	\$152,796	\$132,958	1%	-12%	-13%
	27400 Student Transportation; Purchase of School Buses	\$260,503	\$127,478	\$92,889	\$166,413	-36%	31%	79%
	27500 Student Transportation; Insurance on Buses	\$19,991	\$6,076	\$127	\$93	-100%	-98%	-27%
	27700 Student Transportation; Contracted Transportation Services	\$2,906	\$3,025	\$5,106	\$9,570	229%	216%	87%
	27900 Student Transportation; Other Student Transportation Services	\$3,786	\$8,915	\$5,772	\$2,015	-47%	-77%	-65%
	27910 Student Transportation; Bus Driver Training	\$330	\$480	\$288	\$0	-100%	-100%	-100%
	31200 Food Services Operations; Food Preparation and Dispensing	\$136,869	\$180,681	\$196,896	\$182,755	34%	1%	-7%
	31400 Food Services Operations; Food Purchases	\$142,311	\$177,858	\$171,253	\$190,946	34%	7%	11%
	31900 Other Food Services	\$22,748	\$10,702	\$7,931	\$10,272	-55%	-4%	30%
Overhead and Operational Total		\$1,978,419	\$2,144,694	\$1,959,995	\$1,957,604	-1%	-9%	0%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$3,734	\$2,546			-32%
	33200 Community Recreation	\$21,335	\$18,697	\$13,048	\$22,251	4%	19%	71%
	33400 Athletic Coaches	\$92,774	\$98,918	\$79,611	\$108,341	17%	10%	36%
	33930 Latch Key Kid Program	\$3,825	\$8,091	\$0	\$0	-100%	-100%	
	33940 Child Care Services	\$3,573	\$2,415	\$0	\$0	-100%	-100%	
	33950 Step Ahead	\$12,660	\$9,323	\$17,576	\$17,828	41%	91%	1%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$6,487	\$5,317	\$0	\$300	-95%	-94%	
	43000 Facilities Acquisition and Construction; Professional Services	\$17,073	\$130,859	\$27,467	\$14,781	-13%	-89%	-46%
	45100 Building Acquisition, Construction and Improvements	\$257,710	\$347,063	\$366,709	\$194,381	-25%	-44%	-47%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$6,139	\$30	\$2,800	\$9,216	50%	> 500%	229%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$23,165	\$14,041	\$43,127	\$50,743	119%	261%	18%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$36,939	\$55,581	\$66,767	\$73,183	98%	32%	10%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$27,538	\$0	\$61,556	\$102,090	271%		66%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$541,000	\$540,000	\$540,500	\$638,870	18%	18%	18%
	54200 Common School Fund; Principal	\$99,000	\$78,125	\$0	\$0	-100%	-100%	
	60150 Nonprogramed Charges; Donations to a Foundation	\$0	\$0	\$0	\$250			
Nonoperational Total		\$1,149,218	\$1,308,461	\$1,222,896	\$1,234,781	7%	-6%	1%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$97,304	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$333,861	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$515,560	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$3,979	\$0	\$0	\$0			
Prorated By Fund Total		\$950,705	\$0	\$0	\$0			