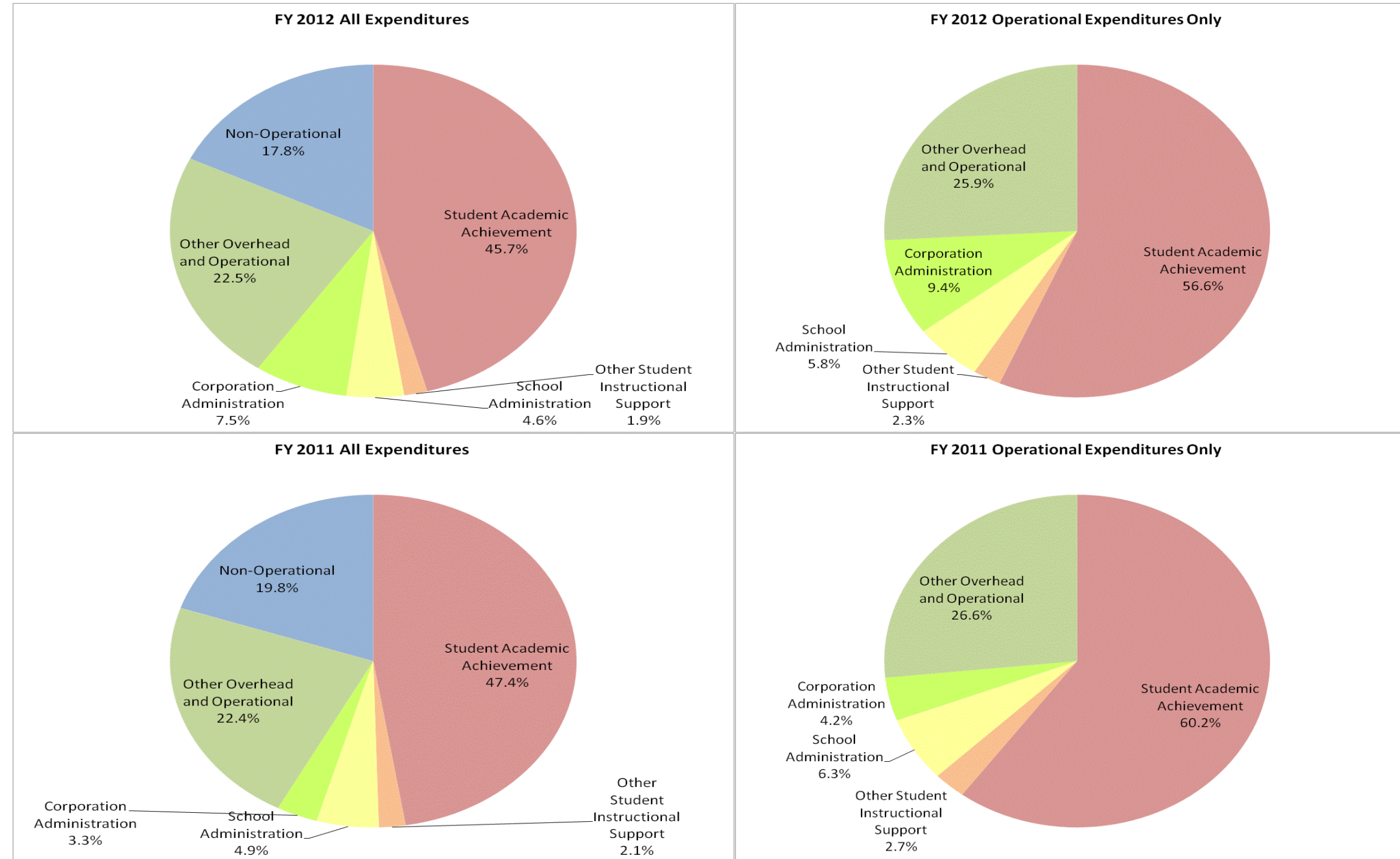


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Manchester Community Schools (8045)**

Manchester Community Schools (8045)

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	\$7,231,132	50.7%	\$7,820,147	47.4%	\$7,233,687	47.4%	\$7,663,240	45.7%
Student Instructional Support	\$857,259	6.0%	\$1,182,419	7.2%	\$1,076,750	7.1%	\$1,077,377	6.4%
Overhead and Operational	\$3,164,819	22.2%	\$4,084,649	24.8%	\$3,914,362	25.7%	\$5,034,584	30.0%
Nonoperational	\$3,003,279	21.1%	\$3,415,619	20.7%	\$3,022,967	19.8%	\$2,992,458	17.8%
Grand Total	\$14,256,489		\$16,502,833		\$15,247,766		\$16,767,659	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	56.7%	54.6%	54.5%	52.1%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Manchester Community Schools (8045)**

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	\$0	\$0	\$140,626			
	11100 Regular Programs; Elementary	\$2,102,245	\$3,314,486	\$3,167,154	\$3,139,382	49%	-5%	-1%
	11200 Regular Programs; Middle/Junior High	\$649,334	\$846,432	\$690,308	\$513,934	-21%	-39%	-26%
	11300 Regular Programs; High School	\$1,233,883	\$1,647,036	\$1,477,681	\$1,715,572	39%	4%	16%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$9,270	\$8,980	\$1,406		-85%	-84%
	11420 Vocational Education; Agriculture B	\$25,719	\$43,205	\$59,220	\$57,815	125%	34%	-2%
	11450 Vocational Education; Consumer and Homemaking	\$38,117	\$80,080	\$88,586	\$89,627	135%	12%	1%
	11910 Other Regular Programs; Competency Testing	\$17,666	\$299	\$0	\$0	-100%	-100%	
	12110 Gifted And Talented; Gifted and Talented	\$14,433	\$52,683	\$28,634	\$35,059	143%	-33%	22%
	12210 Mental Disabilities; Mild Mental Disabilities	\$170,580	\$252,869	\$180,441	\$134,380	-21%	-47%	-26%
	12350 Physical Impairment; Homebound	\$10,578	\$343	\$300	\$1,386	-87%	304%	361%
	12610 Learning Disability	\$275,413	\$222,533	\$237,810	\$249,624	-9%	12%	5%
	12900 Other Special Programs	\$0	\$0	\$5,224	\$1,785			-66%
	14100 Summer School Programs; Elementary	\$13,079	\$6,589	\$0	\$1,420	-89%	-78%	
	14200 Summer School Programs; Middle/Junior High School	\$740	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$65,592	\$27,434	\$10,009	\$34,209	-48%	25%	242%
	16100 Remediation Testing	\$6,551	\$0	\$0	\$6,731	3%		
	16200 Preventive Remediation	\$3,189	\$267	\$3,129	\$5,121	61%	> 500%	64%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$265,901	\$259,281	\$236,356	\$230,416	-13%	-11%	-3%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$423,510	\$555,811	\$543,418	\$469,917	11%	-15%	-14%
	22110 Improvement of Instruction; Service Area Direction	\$47,884	\$8,202	\$17,131	\$17,741	-63%	116%	4%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$29,742	\$18,494	\$11,518	\$125,072	321%	> 500%	> 500%
	22130 Improvement of Instruction; Instructional Staff Training	\$1,238	\$319	\$1,485	\$0	-100%	-100%	-100%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$0	\$1,786			
	22210 Library/Media Services; Service Area Direction	\$2,622	\$2,561	\$0	\$0	-100%	-100%	
	22220 Library/Media Services; School Library	\$134,522	\$161,145	\$118,999	\$113,090	-16%	-30%	-5%
	22230 Library/Media Services; Audiovisual	\$71,130	\$81,661	\$57,994	\$62,136	-13%	-24%	7%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$16,733	\$24,039	\$6,269	\$2,936	-82%	-88%	-53%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$36,490	\$232,234	\$217,061		495%	-7%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$2,444	\$2,471	\$1,869	\$5,854	140%	137%	213%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$164,646	\$165,498	\$48,203	\$288,755	75%	74%	499%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$409	\$0	\$0	\$0	-100%		
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$649	\$734	\$398		-39%	-46%
	26497 2007 Account Code - Teachers Retirement Fund	\$278,637	\$0	\$0	\$0			
Student Academic Achievement Total		\$6,066,538	\$7,820,147	\$7,233,687	\$7,663,240	26%	-2%	6%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$149,754	\$280,045	\$257,794	\$247,428	65%	-12%	-4%
	21250 Guidance Services; Records Maintenance	\$4,134	\$4,208	\$5,310	\$3,036	-27%	-28%	-43%
	21340 Health Services; Nurse Services	\$39,385	\$55,713	\$60,005	\$61,268	56%	10%	2%
	21390 Health Services; Other Health Services	\$4,071	\$0	\$0	\$0	-100%		
	21990 Other Support Services, Students; Other Student Services	\$2,000	\$0	\$0	\$0	-100%		
	24100 Office of The Principal	\$423,353	\$720,706	\$625,845	\$634,709	50%	-12%	1%
	24900 Other Support Services, School Administration	\$72,605	\$121,748	\$127,797	\$130,936	80%	8%	2%
Student Instructional Support Total		\$695,303	\$1,182,419	\$1,076,750	\$1,077,377	55%	-9%	0%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$30,379	\$30,939	\$29,915	\$27,624	-9%	-11%	-8%
	23120 Board of Education; Service Area Assistants	\$0	\$1,300	\$100	\$0		-100%	-100%
	23150 Board of Education; Legal Services	\$8,283	\$24,906	\$20,257	\$22,581	173%	-9%	11%
	23160 Board of Education; Promotion Expenses	\$1,522	\$3,511	\$1,598	\$1,430	-6%	-59%	-10%
	23210 Executive Administration; Office of The Superintendent	\$169,023	\$244,697	\$227,922	\$225,630	33%	-8%	-1%
	23220 Executive Administration; Community Relations	\$1,899	\$1,952	\$3,313	\$2,730	44%	40%	-18%
	25110 Fiscal Services; Office of The Business Manager	\$33,955	\$101,478	\$110,276	\$109,131	221%	8%	-1%
	25130 Fiscal Services; Budgeting	\$1,543	\$750	\$750	\$950	-38%	27%	27%
	25150 Fiscal Services; Payroll Services	\$25,867	\$40,822	\$49,673	\$50,227	94%	23%	1%
	25160 Fiscal Services; Financial Accounting	\$33,697	\$39,257	\$41,579	\$42,914	27%	9%	3%
	25192 Other Fiscal Services; Petty Cash	\$155	\$177	\$37	\$0	-100%	-100%	-100%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Manchester Community Schools (8045)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	25193 Other Fiscal Services; Printed Forms	\$916	\$4,230	\$2,204	\$5,162	463%	22%	134%
	25195 Other Fiscal Services; Bank Account Service Charge	\$155	\$1,324	\$2,406	\$2,009	> 500%	52%	-16%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$751,080			
	25720 Personnel Services; Recruitment and Placement	\$0	\$11,065	\$9,647	\$12,749		15%	32%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$22,141	\$0	\$0	\$0	-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$895,763	\$1,214,970	\$1,022,095	\$1,051,670	17%	-13%	3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$37,853	\$77,540	\$86,823	\$88,947	135%	15%	2%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$245,060	\$322,572	\$262,321	\$345,418	41%	7%	32%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$397	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$3,109	\$5,708	\$1,528		-51%	-73%
	26600 Operation and Maintenance of Plant Services; Security Services	\$2,835	\$1,000	\$0	\$0	-100%	-100%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$116,738	\$101,784	\$94,726	\$105,355	-10%	4%	11%
	27010 Student Transportation; Service Area Direction	\$32,266	\$55,038	\$50,373	\$11,013	-66%	-80%	-78%
	27100 Student Transportation; Vehicle Operation	\$280,841	\$357,536	\$369,922	\$370,083	32%	4%	0%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$148,710	\$129,043	\$135,049	\$147,665	-1%	14%	9%
	27400 Student Transportation; Purchase of School Buses	\$0	\$151,566	\$206,369	\$297,856		97%	44%
	27500 Student Transportation; Insurance on Buses	\$17,996	\$29,761	\$28,847	\$31,381	74%	5%	9%
	27900 Student Transportation; Other Student Transportation Services	\$62,948	\$69,521	\$46,570	\$47,332	-25%	-32%	2%
	27910 Student Transportation; Bus Driver Training	\$2,505	\$2,376	\$2,668	\$2,763	10%	16%	4%
	31100 Food Services Operations; Service Area Direction	\$27,432	\$29,639	\$1,000	\$100,459	266%	239%	> 500%
	31200 Food Services Operations; Food Preparation and Dispensing	\$344,807	\$602,257	\$626,045	\$636,659	85%	6%	2%
	31400 Food Services Operations; Food Purchases	\$281,491	\$399,918	\$424,887	\$488,549	74%	22%	15%
	31900 Other Food Services	\$46,592	\$30,614	\$51,282	\$53,689	15%	75%	5%
Overhead and Operational Total		\$2,873,770	\$4,084,649	\$3,914,362	\$5,034,584	75%	23%	29%
Nonoperational								
	33300 Civic Services	\$10,368	\$16,588	\$12,661	\$6,842	-34%	-59%	-46%
	33400 Athletic Coaches	\$132,815	\$217,104	\$157,807	\$171,318	29%	-21%	9%
	33930 Latch Key Kid Program	\$12,049	\$14,642	\$12,923	\$12,961	8%	-11%	0%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$48,684	\$55,536	\$0	\$0	-100%	-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$13,099	\$21,508	\$30	\$3,000	-77%	-86%	> 500%
	45100 Building Acquisition, Construction and Improvements	\$140,675	\$518,974	\$438,264	\$402,178	186%	-23%	-8%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$103,216	\$103,754	\$103,754	\$103,754	1%	0%	0%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$28,964	\$24,646	\$29,210	\$16,414	-43%	-33%	-44%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$4,456	\$0	\$0		-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$295,230	\$490,461	\$182,924	\$295,646	0%	-40%	62%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$7,730	\$0	\$0	\$0	-100%		
	51100 Debt Services; Principal on Debt; Bonds	\$216,842	\$0	\$0	\$0	-100%		
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$25,724	\$22,669	\$27,179	\$21,542	-16%	-5%	-21%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,219,530	\$1,218,965	\$1,223,903	\$1,219,046	0%	0%	0%
	54200 Common School Fund; Principal	\$712,904	\$598,875	\$613,939	\$520,596	-27%	-13%	-15%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$107,441	\$220,373	\$219,162		104%	-1%
Nonoperational Total		\$2,967,830	\$3,415,619	\$3,022,967	\$2,992,458	1%	-12%	-1%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$164,561	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$507,966	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$902,749	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$6,841	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$70,931	\$0	\$0	\$0			
Prorated By Fund Total		\$1,653,048	\$0	\$0	\$0			