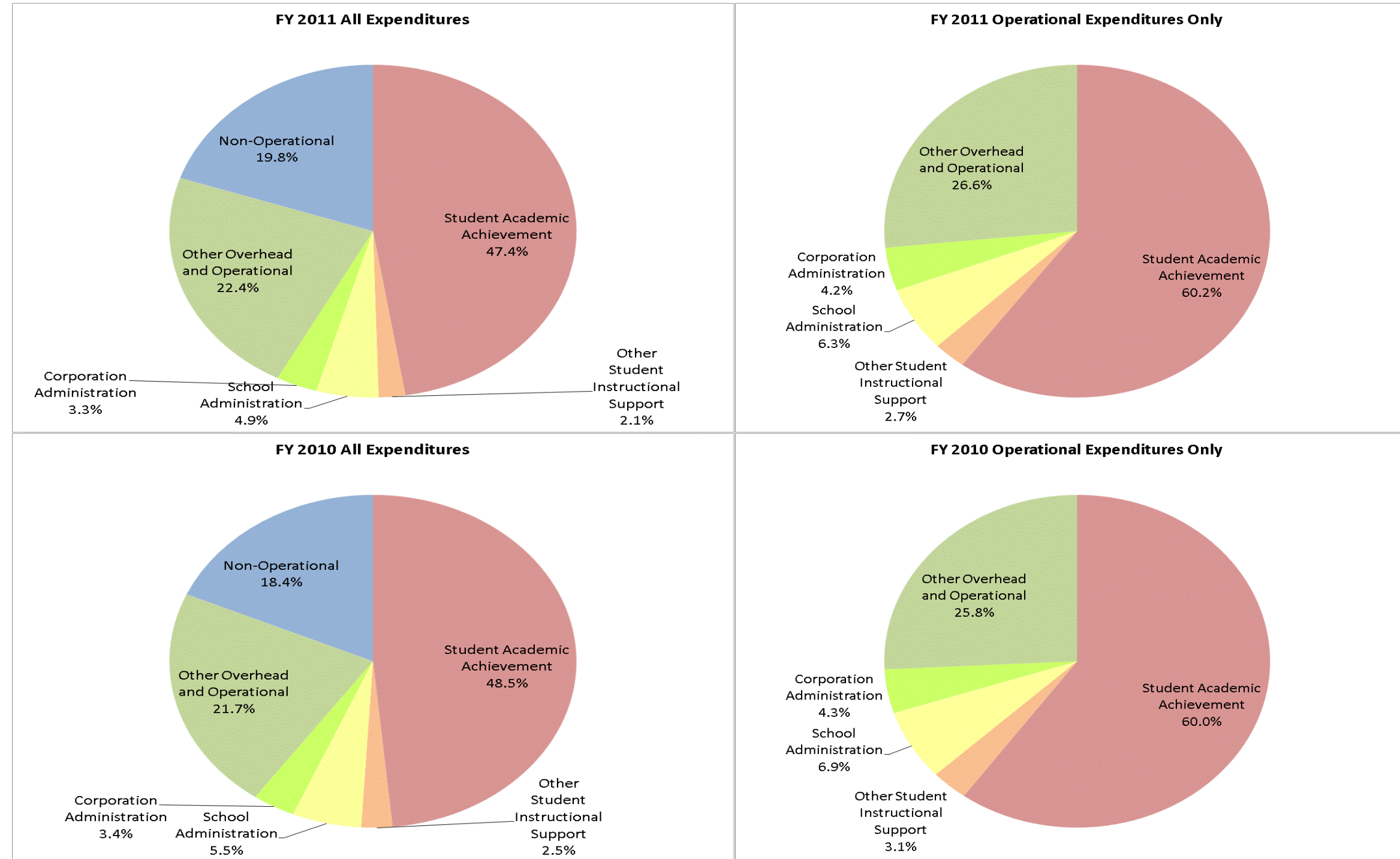


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Manchester Community Schools (8045)**

Manchester Community Schools (8045)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$7,144,999	51.4%	\$7,231,132	50.7%	\$7,644,818	48.5%	\$7,233,687	47.4%
Student Instructional Support	\$938,318	6.7%	\$857,259	6.0%	\$1,258,460	8.0%	\$1,076,750	7.1%
Overhead and Operational	\$2,852,173	20.5%	\$3,164,819	22.2%	\$3,967,573	25.1%	\$3,914,362	25.7%
Nonoperational	\$2,966,246	21.3%	\$3,003,279	21.1%	\$2,905,378	18.4%	\$3,022,967	19.8%
Grand Total	\$13,901,737		\$14,256,489		\$15,776,230		\$15,247,766	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	58.1%	56.7%	56.4%	54.5%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Manchester Community Schools (8045)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$2,182,569	\$2,102,245	\$3,195,989	\$3,167,154	45%	51%	-1%
	11200 Regular Programs; Middle/Junior High	\$742,251	\$649,334	\$876,760	\$690,308	-7%	6%	-21%
	11300 Regular Programs; High School	\$1,072,019	\$1,233,883	\$1,543,979	\$1,477,681	38%	20%	-4%
	11350 Regular Programs; High School; Academic Honors Diploma			\$6,893	\$8,980			30%
	11420 Vocational Education; Agriculture B	\$34,792	\$25,719	\$57,850	\$59,220	70%	130%	2%
	11450 Vocational Education; Consumer and Homemaking	\$30,921	\$38,117	\$90,378	\$88,586	186%	132%	-2%
	11910 Other Regular Programs; Competency Testing		\$17,666	\$3,346			-100%	-100%
	12110 Gifted And Talented; Gifted and Talented	\$140,047	\$14,433	\$28,444	\$28,634	-80%	98%	1%
	12210 Mental Disabilities; Mild Mental Disabilities	\$214,293	\$170,580	\$306,957	\$180,441	-16%	6%	-41%
	12350 Physical Impairment; Homebound	\$2,856	\$10,578	\$3,473	\$300	-89%	-97%	-91%
	12520 Culturally Different; Compensatory	\$20,373				-100%		
	12610 Learning Disability	\$232,155	\$275,413	\$242,891	\$237,810	2%	-14%	-2%
	12710 Equal Opportunity At Risk	\$27,393				-100%		
	12900 Other Special Programs	\$90		\$6,389	\$5,224	> 500%		-18%
	14100 Summer School Programs; Elementary	\$4,326	\$13,079			-100%	-100%	
	14200 Summer School Programs; Middle/Junior High School	\$410	\$740			-100%	-100%	
	14300 Summer School Programs; High School	\$43,518	\$65,592	\$24,197	\$10,009	-77%	-85%	-59%
	16100 Remediation Testing	\$16,169	\$6,551	\$471		-100%	-100%	-100%
	16200 Preventive Remediation	\$108,400	\$3,189	\$1,158	\$3,129	-97%	-2%	170%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$252,321	\$265,901	\$241,542	\$236,356	-6%	-11%	-2%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$390,048	\$423,510	\$469,757	\$543,418	39%	28%	16%
	22110 Improvement of Instruction; Service Area Direction	\$73,206	\$47,884	\$11,915	\$17,131	-77%	-64%	44%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,730	\$29,742	\$33,273	\$11,518	322%	-61%	-65%
	22130 Improvement of Instruction; Instructional Staff Training	\$23,225	\$1,238		\$1,485	-94%	20%	
	22210 Library/Media Services; Service Area Direction		\$2,622				-100%	
	22220 Library/Media Services; School Library	\$167,837	\$134,522	\$80,558	\$118,999	-29%	-12%	48%
	22230 Library/Media Services; Audiovisual	\$73,530	\$71,130	\$62,159	\$57,994	-21%	-18%	-7%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$13,796	\$16,733	\$4,935	\$6,269	-55%	-63%	27%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration			\$258,728	\$232,234			-10%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$2,987	\$2,444	\$1,770	\$1,869	-37%	-24%	6%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$111,290	\$164,646	\$90,842	\$48,203	-57%	-71%	-47%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,827	\$409			-100%	-100%	
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services			\$165	\$734			344%
	26497 2007 Account Code - Teachers Retirement Fund	\$268,444	\$278,637					
Student Academic Achievement Total		\$6,254,823	\$6,066,538	\$7,644,818	\$7,233,687	16%	19%	-5%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$10,793				-100%		
	21130 Attendance and Social Work Services; Social Work Services	\$19,544				-100%		
	21220 Guidance Services; Counseling Services	\$140,661	\$149,754	\$324,320	\$257,794	83%	72%	-21%
	21250 Guidance Services; Records Maintenance	\$2,972	\$4,134	\$5,631	\$5,310	79%	28%	-6%
	21340 Health Services; Nurse Services	\$38,489	\$39,385	\$59,571	\$60,005	56%	52%	1%
	21390 Health Services; Other Health Services		\$4,071				-100%	
	21990 Other Support Services, Students; Other Student Services		\$2,000				-100%	
	24100 Office of The Principal	\$522,379	\$423,353	\$741,608	\$625,845	20%	48%	-16%
	24900 Other Support Services, School Administration	\$64,921	\$72,605	\$127,330	\$127,797	97%	76%	0%
Student Instructional Support Total		\$799,759	\$695,303	\$1,258,460	\$1,076,750	35%	55%	-14%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$41,591	\$30,379	\$33,013	\$29,915	-28%	-2%	-9%
	23120 Board of Education; Service Area Assistants				\$100			
	23150 Board of Education; Legal Services	\$3,373	\$8,283	\$26,383	\$20,257	> 500%	145%	-23%
	23160 Board of Education; Promotion Expenses	\$1,910	\$1,522	\$1,653	\$1,598	-16%	5%	-3%
	23210 Executive Administration; Office of The Superintendent	\$144,301	\$169,023	\$256,665	\$227,922	58%	35%	-11%
	23220 Executive Administration; Community Relations	\$5,620	\$1,899	\$3,701	\$3,313	-41%	74%	-10%
	25110 Fiscal Services; Office of The Business Manager		\$33,955	\$105,772	\$110,276		225%	4%
	25130 Fiscal Services; Budgeting		\$1,543	\$750	\$750		-51%	0%
	25150 Fiscal Services; Payroll Services	\$24,296	\$25,867	\$50,712	\$49,673	104%	92%	-2%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Manchester Community Schools (8045)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	25160 Fiscal Services; Financial Accounting	\$26,675	\$33,697	\$43,454	\$41,579	56%	23%	-4%
	25192 Other Fiscal Services; Petty Cash	\$250	\$155	\$72	\$37	-85%	-76%	-48%
	25193 Other Fiscal Services; Printed Forms	\$1,089	\$916	\$3,019	\$2,204	102%	141%	-27%
	25195 Other Fiscal Services; Bank Account Service Charge	\$791	\$155	\$1,418	\$2,406	204%	> 500%	70%
	25720 Personnel Services; Recruitment and Placement			\$10,414	\$9,647			-7%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$19,978	\$22,141			-100%	-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$805,885	\$895,763	\$1,106,316	\$1,022,095	27%	14%	-8%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$41,903	\$37,853	\$86,905	\$86,823	107%	129%	0%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$237,311	\$245,060	\$234,965	\$262,321	11%	7%	12%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$680	\$397					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)			\$2,878	\$5,708			98%
	26600 Operation and Maintenance of Plant Services; Security Services		\$2,835				-100%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$69,705	\$116,738	\$110,734	\$94,726	36%	-19%	-14%
	27010 Student Transportation; Service Area Direction	\$21,425	\$32,266	\$50,633	\$50,373	135%	56%	-1%
	27100 Student Transportation; Vehicle Operation	\$246,965	\$280,841	\$359,877	\$369,922	50%	32%	3%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$127,732	\$148,710	\$138,275	\$135,049	6%	-9%	-2%
	27400 Student Transportation; Purchase of School Buses	\$166,764		\$154,732	\$206,369	24%		33%
	27500 Student Transportation; Insurance on Buses		\$17,996	\$29,840	\$28,847		60%	-3%
	27900 Student Transportation; Other Student Transportation Services	\$70,943	\$62,948	\$64,124	\$46,570	-34%	-26%	-27%
	27910 Student Transportation; Bus Driver Training	\$2,884	\$2,505	\$2,734	\$2,668	-7%	6%	-2%
	31100 Food Services Operations; Service Area Direction	\$17,754	\$27,432		\$1,000	-94%	-96%	
	31200 Food Services Operations; Food Preparation and Dispensing	\$166,772	\$344,807	\$639,489	\$626,045	275%	82%	-2%
	31400 Food Services Operations; Food Purchases	\$217,993	\$281,491	\$417,848	\$424,887	95%	51%	2%
	31900 Other Food Services	\$166,516	\$46,592	\$31,199	\$51,282	-69%	10%	64%
Overhead and Operational Total		\$2,631,106	\$2,873,770	\$3,967,573	\$3,914,362	49%	36%	-1%
Nonoperational								
	33300 Civic Services	\$5,747	\$10,368	\$16,935	\$12,661	120%	22%	-25%
	33400 Athletic Coaches	\$142,206	\$132,815	\$169,508	\$157,807	11%	19%	-7%
	33930 Latch Key Kid Program	\$11,956	\$12,049	\$13,987	\$12,923	8%	7%	-8%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$38,803	\$48,684			-100%	-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$56,697	\$13,099		\$30	-100%	-100%	
	45100 Building Acquisition, Construction and Improvements	\$177,613	\$140,675	\$170,243	\$438,264	147%	212%	157%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$76,511	\$103,216	\$103,754	\$103,754	36%	1%	0%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$22,711	\$28,964	\$8,975	\$29,210	29%	1%	225%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$371,712	\$295,230	\$273,159	\$182,924	-51%	-38%	-33%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction		\$7,730				-100%	
	51100 Debt Services; Principal on Debt; Bonds		\$216,842				-100%	
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes		\$25,724	\$18,411	\$27,179		6%	48%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,219,973	\$1,219,530	\$1,221,990	\$1,223,903	0%	0%	0%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$5,271				-100%		
	54200 Common School Fund; Principal	\$808,624	\$712,904	\$687,408	\$613,939	-24%	-14%	-11%
	59200 Other Debt Services Obligations; Bank Fee			\$221,008	\$220,373			0%
Nonoperational Total		\$2,937,825	\$2,967,830	\$2,905,378	\$3,022,967	3%	2%	4%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$156,229	\$164,561					
	26492 2007 Account Code - Social Security	\$531,650	\$507,966					
	26494 2007 Account Code - Group Insurance	\$590,346	\$902,749					
	26496 2007 Account Code - Unemployment Compensation		\$6,841					
	26498 2007 Account Code - Severance / Early Retirement Pay		\$70,931					
Prorated By Fund Total		\$1,278,225	\$1,653,048					