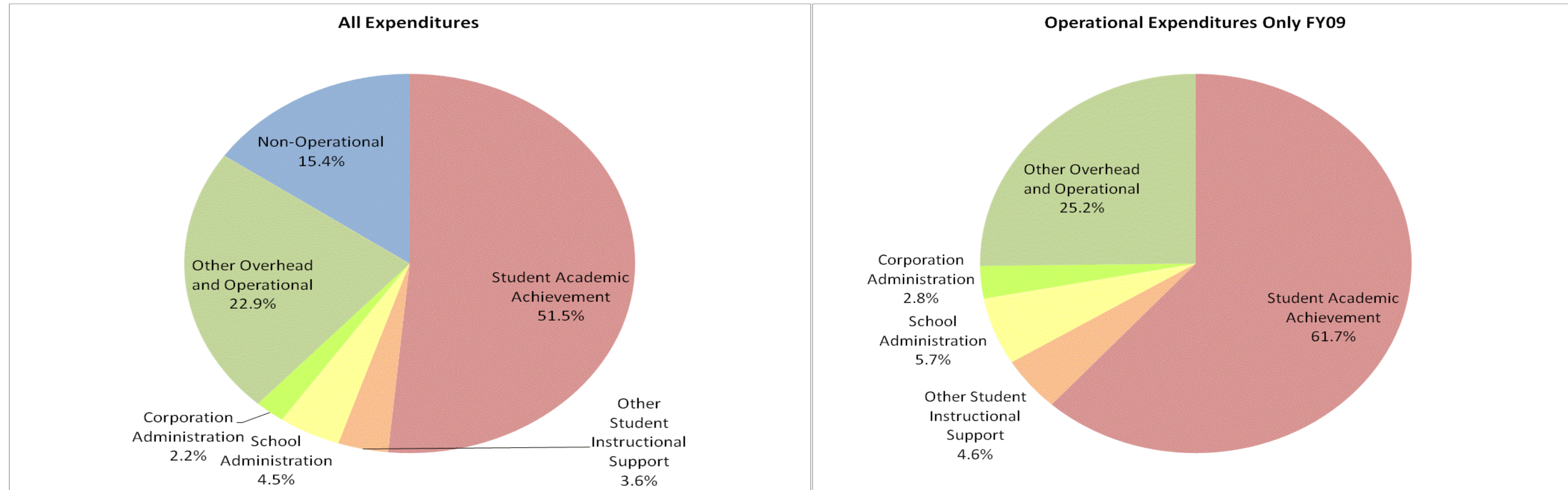


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Jay School Corp (3945)

Jay School Corp (3945)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$16,706,980	58.5%	\$22,324,686	54.6%	\$22,714,279	55.0%	\$20,950,996	51.5%
Student Instructional Support	\$2,533,198	8.9%	\$3,382,652	8.3%	\$3,287,930	8.0%	\$3,278,740	8.1%
Overhead and Operational	\$5,803,854	20.3%	\$8,386,105	20.5%	\$8,781,888	21.3%	\$10,177,068	25.0%
Nonoperational	\$3,519,410	12.3%	\$6,765,805	16.6%	\$6,515,419	15.8%	\$6,246,652	15.4%
Grand Total	\$28,563,441		\$40,859,248		\$41,299,516	-1%	\$40,653,456	

Student Instructional Expenditures (Academic Achievement plus Support)	FY1999	FY2006	FY2008	FY2009
	67.4%	62.9%	63.0%	59.6%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Jay School Corp (3945)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$5,039,312	\$5,148,800	\$7,764,635	\$7,411,877	47%	44%	-5%
	11200 Regular Programs; Middle/Junior High	\$1,334,126	\$2,146,233	\$2,548,092	\$3,033,653	127%	41%	19%
	11300 Regular Programs; High School	\$2,362,648	\$2,523,103	\$3,228,567	\$3,629,951	54%	44%	12%
	11350 Regular Programs; High School; Academic Honors Diploma	\$1,113	\$3,761	\$2,538	\$3,216	189%	-14%	27%
	11410 Vocational Education; Agriculture A	\$0	\$20,256	\$4,978	\$941		-95%	-81%
	11420 Vocational Education; Agriculture B	\$80,932	\$135,832	\$100,357	\$161,371	99%	19%	61%
	11440 Vocational Education; Health Occupations	\$32,523	\$47,266	\$60,871	\$77,861	139%	65%	28%
	11450 Vocational Education; Consumer and Homemaking	\$73,885	\$95,356	\$116,593	\$146,186	98%	53%	25%
	11470 Vocational Education; Business Education	\$46,852	\$57,081	\$67,036	\$86,354	84%	51%	29%
	11490 Vocational Education; Industrial Education B	\$100,181	\$59,260	\$78,859	\$86,693	-13%	46%	10%
	11590 Other Vocational Education Programs	\$51,326	\$62,065	\$42,163	\$89,509	74%	44%	112%
	11630 Regular Programs; Alternative Education Programs; High School	\$54,511	\$0	-\$350	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$29,864	\$40,724	\$54,319	\$98,925	231%	143%	82%
	12210 Mental Disabilities; Mild Mental Disabilities	\$188,661	\$251,217	\$372,683	\$341,533	81%	36%	-8%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$171,643	\$95,333	\$124,696	\$142,785	-17%	50%	15%
	12230 Mental Disabilities; Severe Mental Disabilities	\$95,503	\$71,308	\$124,627	\$186,889	96%	162%	50%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$43,325	\$41,373	\$19,376		-55%	-53%
	12320 Physical Impairment; Multiple Disabilities	\$4,786	\$0	\$0	\$0	-100%		
	12330 Physical Impairment; Visual Impairment	\$415	\$36,058	\$59,969	\$68,231	> 500%	89%	14%
	12340 Physical Impairment; Hearing Impairment	\$0	\$109,565	\$133,323	\$147,928		35%	11%
	12350 Physical Impairment; Homebound	\$10,913	\$39,977	\$24,756	\$37,660	245%	-6%	52%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$104,430	\$250,928	\$299,321	\$389,060	273%	55%	30%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$5,996	\$0	\$0	\$0	-100%		
	12520 Culturally Different; Compensatory	\$0	\$4,898	\$11,184	\$33,641		> 500%	201%
	12610 Learning Disability	\$421,683	\$720,252	\$918,604	\$1,258,552	198%	75%	37%
	12710 Equal Opportunity At Risk	\$90,006	\$69,855	\$77,035	\$79,200	-12%	13%	3%
	12810 Special Education Preschool	\$130,755	\$222,131	\$268,114	\$309,608	137%	39%	15%
	12900 Other Special Programs	\$140	\$14,777	\$31,707	\$30,418	> 500%	106%	-4%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$126,928	\$66,277	\$77,136	\$82,767	-35%	25%	7%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$1,657	\$460	\$0	\$266	-84%	-42%	
	14100 Summer School Programs; Elementary	\$45,507	\$0	\$6,632	\$42,656	-6%		> 500%
	14200 Summer School Programs; Middle/Junior High School	\$88	\$4,348	\$72,446	\$115,375	> 500%	> 500%	59%
	14300 Summer School Programs; High School	\$41,972	\$18,711	\$31,395	\$30,782	-27%	65%	-2%
	16100 Remediation Testing	\$115,616	\$69,986	\$68,604	\$84,387	-27%	21%	23%
	16200 Preventive Remediation	\$122,365	\$17,213	\$24,650	\$20,334	-83%	18%	-18%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$53,907	\$46,865	\$36,649	\$32,295	-40%	-31%	-12%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$64,904	\$169,772	\$189,672	\$140,413	116%	-17%	-26%
	22130 Improvement of Instruction; Instructional Staff Training	\$112,409	\$0	\$0	\$0	-100%		
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$35,110	\$45,667	\$0		-100%	-100%
	22220 Library/Media Services; School Library	\$425,273	\$416,495	\$512,306	\$612,481	44%	47%	20%
	22230 Library/Media Services; Audiovisual	\$15,469	\$12,427	\$12,471	\$10,401	-33%	-16%	-17%
	22240 Library/Media Services; Educational Television	\$78,027	\$5,012	\$1,319	\$14,844	-81%	196%	> 500%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$349,810	\$64,626	\$812,903	\$1,093,071	212%	> 500%	34%
	22360 Instruction, Related Technology; Network Support	\$0	\$176,436	\$415,903	\$384,493		118%	-8%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$0	\$41,249	\$0			-100%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$153,117	\$248,153	\$27,974	\$415,008	171%	67%	> 500%
	26497 2007 Account Code - Teachers Retirement Fund	\$652,990	\$756,220	\$354,565	\$0			
Student Academic Achievement Total		\$12,792,242	\$14,377,469	\$19,287,586	\$20,950,996	64%	46%	9%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$288,824	\$302,727	\$424,629	\$481,862	67%	59%	13%
	21320 Health Services; Medical Services	\$80,317	\$248	\$0	\$45	-100%	-82%	
	21340 Health Services; Nurse Services	\$148,910	\$196,295	\$285,864	\$379,783	155%	93%	33%
	21390 Health Services; Other Health Services	\$21,825	\$49,191	\$80,751	\$87,310	300%	77%	8%
	21420 Psychological Testing	\$105,020	\$84,961	\$135,976	\$144,651	38%	70%	6%
	21490 Other Psychological Services	\$900	\$4,378	\$2,182	\$413	-54%	-91%	-81%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$130,465	\$148,470	\$237,655	\$241,743	85%	63%	2%
	21810 Special Education Administration; Service Area Direction	\$70,559	\$89,125	\$106,314	\$126,293	79%	42%	19%
	24100 Office of The Principal	\$1,087,165	\$1,181,319	\$1,450,584	\$1,816,639	67%	54%	25%
Student Instructional Support Total		\$1,933,986	\$2,056,715	\$2,723,955	\$3,278,740	70%	59%	20%
Overhead and Operational								

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Jay School Corp (3945)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	23120 Board of Education; Service Area Assistants	\$25,320	\$26,847	\$31,027	\$52,534	107%	96%	69%
	23150 Board of Education; Legal Services	\$10,299	\$55,974	\$28,641	\$46,407	351%	-17%	62%
	23160 Board of Education; Promotion Expenses	\$0	\$1,568	\$5,492	\$1,352		-14%	-75%
	23190 Board of Education; Other Governing Body Services	\$2,150	\$0	\$748	\$50	-98%		-93%
	23210 Executive Administration; Office of The Superintendent	\$126,645	\$134,503	\$187,679	\$248,893	97%	85%	33%
	23290 Executive Administration; Other Executive Administration Services	\$104,854	\$35,160	\$109,295	\$153,211	46%	336%	40%
	25110 Fiscal Services; Office of The Business Manager	\$196,777	\$233,295	\$298,651	\$368,535	87%	58%	23%
	25191 Other Fiscal Services; Refund of Revenue	\$161,382	\$63	\$184	\$1,574	-99%	> 500%	> 500%
	25195 Other Fiscal Services; Bank Account Service Charge	\$48	\$4,776	\$100	\$78	63%	-98%	-22%
	25199 Other Fiscal Services; Other	\$0	\$0	\$1,341	\$1,341			0%
	25400 Planning, Research, Development and Evaluation	\$15,488	\$4,708	\$3,937	\$3,586	-77%	-24%	-9%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,922,988	\$2,650,214	\$3,416,349	\$4,244,571	121%	60%	24%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$17,090	\$140,805	\$56,685	\$35,292	107%	-75%	-38%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$100,152	\$189,878	\$292,505	\$291,511	191%	54%	0%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,970	\$2,915	\$1,574	\$0			
	26499 2007 Account Code - Other	\$54,756	\$216,675	\$149,832	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$10,206	\$18,779	\$18,820	\$17,568	72%	-6%	-7%
	26700 Operation and Maintenance of Plant Services; Insurance	\$147,368	\$223,415	\$150,290	\$139,205	-6%	-38%	-7%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$580	\$180	\$180	\$180	-69%	0%	0%
	27010 Student Transportation; Service Area Direction	\$68,056	\$49,101	\$75,269	\$84,814	25%	73%	13%
	27100 Student Transportation; Vehicle Operation	\$581,218	\$626,753	\$963,790	\$1,189,115	105%	90%	23%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$205,904	\$423,676	\$566,185	\$781,296	279%	84%	38%
	27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$0	\$984,915			
	27500 Student Transportation; Insurance on Buses	\$23,163	\$60,000	\$0	\$10,360	-55%	-83%	
	27700 Student Transportation; Contracted Transportation Services	\$3,479	\$559	\$0	\$0	-100%	-100%	
	27900 Student Transportation; Other Student Transportation Services	\$12,089	\$9,795	\$16,811	\$34,565	186%	253%	106%
	27910 Student Transportation; Bus Driver Training	\$225	\$433	\$0	\$2,968	> 500%	> 500%	
	31100 Food Services Operations; Service Area Direction	\$159,184	\$195,468	\$337,241	\$441,229	177%	126%	31%
	31200 Food Services Operations; Food Preparation and Dispensing	\$694,857	\$870,382	\$992,009	\$1,013,298	46%	16%	2%
	31300 Food Services Operations; Food Delivery	\$9,976	\$15,521	\$14,138	\$14,622	47%	-6%	3%
	31900 Other Food Services	\$6,929	\$7,549	\$11,020	\$13,999	102%	85%	27%
Overhead and Operational Total		\$4,664,154	\$6,198,995	\$7,729,795	\$10,177,068	118%	64%	32%
Nonoperational								
	33200 Community Recreation	\$450	\$3,166	\$3,064	\$2,499	456%	-21%	-18%
	33400 Athletic Coaches	\$225,008	\$317,887	\$335,087	\$360,272	60%	13%	8%
	33930 Latch Key Kid Program	\$71,376	\$64,641	\$66,348	\$64,922	-9%	0%	-2%
	33950 Step Ahead	\$37,110	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$1,054	\$55,288	\$24,533	\$11,369	> 500%	-79%	-54%
	43000 Facilities Acquisition and Construction; Professional Services	\$19,800	\$0	\$19,722	\$75,474	281%		283%
	45100 Building Acquisition, Construction and Improvements	\$672,105	\$1,851,664	\$1,133,803	\$1,931,171	187%	4%	70%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$677,792	\$955,030	\$859,032	\$191,996	-72%	-80%	-78%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$26,454	\$0	\$0		-100%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$3,873	\$198,608	\$226,000	\$203,672	> 500%	3%	-10%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$11,814	\$0			-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$322,987	\$579,560	\$309,258	\$251,246	-22%	-57%	-19%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$7,752	\$0			-100%
	51300 Debt Services; Principal on Debt; Emergency Loans	\$0	\$17,425	\$17,425	\$15,973		-8%	-8%
	51400 Debt Services; Principal on Debt; School Bus Loans	\$167,138	\$0	\$0	\$0	-100%		
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$358,331	\$644,662	\$1,000,000	\$0	-100%	-100%	-100%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$772,094	\$656,433	\$656,433		-15%	0%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$19,244	\$76,381	\$33,809	\$79,960	316%	5%	137%
	52400 Debt Services; Interest on Debt; School Bus Loans	\$18,116	\$0	\$0	\$0	-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$815,553	\$874,000	\$1,735,000	\$2,333,000	186%	167%	34%
	54200 Common School Fund; Principal	\$0	\$77,527	\$0	\$68,664		-11%	
Nonoperational Total		\$3,409,939	\$6,514,389	\$6,439,082	\$6,246,652	83%	-4%	-3%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$423,388	\$375,236	\$122,775	\$0			
	26492 2007 Account Code - Social Security	\$1,168,628	\$1,251,989	\$651,355	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$64,594	\$34,292	\$38,214	\$0			
	26494 2007 Account Code - Group Insurance	\$3,861,269	\$10,040,516	\$4,306,726	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$826	\$9,648	\$29	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$244,415	\$0	\$0	\$0			

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Jay School Corp (3945)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Prorated By Fund Total		\$5,763,121	\$11,711,681	\$5,119,099	\$0			