

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Jay School Corp (3945)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$5,026,405	\$5,148,800	\$5,125,870	\$7,764,635	54%	51%	51%
	11200 Regular Programs; Middle/Junior High	\$1,350,858	\$2,146,233	\$2,193,000	\$2,548,092	89%	19%	16%
	11300 Regular Programs; High School	\$2,483,160	\$2,523,103	\$2,484,389	\$3,228,567	30%	28%	30%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$3,761	\$2,010	\$2,538	n/a	-33%	26%
	11410 Vocational Education; Agriculture A	\$0	\$20,256	\$17,269	\$4,978	n/a	-75%	-71%
	11420 Vocational Education; Agriculture B	\$79,492	\$135,832	\$110,389	\$100,357	26%	-26%	-9%
	11440 Vocational Education; Health Occupations	\$22,998	\$47,266	\$49,814	\$60,871	165%	29%	22%
	11450 Vocational Education; Consumer and Homemaking	\$72,196	\$95,356	\$96,687	\$116,593	61%	22%	21%
	11470 Vocational Education; Business Education	\$44,344	\$57,081	\$56,560	\$67,036	51%	17%	19%
	11490 Vocational Education; Industrial Education B	\$111,812	\$59,260	\$60,522	\$78,859	-29%	33%	30%
	11590 Other Vocational Education Programs	\$51,148	\$62,065	\$56,107	\$42,163	-18%	-32%	-25%
	11630 Regular Programs; Alternative Education Programs; High School	\$63,476	\$0	\$350	-\$350	-101%	n/a	-200%
	12100 2007 Account Code - Gifted and Talented	\$29,960	\$40,724	\$39,107	\$20,399	-32%	-50%	-48%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$33,920	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$158,694	\$251,217	\$268,306	\$372,683	135%	48%	39%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$183,339	\$95,333	\$102,832	\$124,696	-32%	31%	21%
	12230 Mental Disabilities; Severe Mental Disabilities	\$71,438	\$71,308	\$65,608	\$124,627	74%	75%	90%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$43,325	\$43,707	\$41,373	n/a	-5%	-5%
	12330 Physical Impairment; Visual Impairment	\$0	\$36,058	\$32,881	\$59,969	n/a	66%	82%
	12340 Physical Impairment; Hearing Impairment	\$0	\$109,565	\$114,922	\$133,323	n/a	22%	16%
	12350 Physical Impairment; Homebound	\$14,334	\$39,977	\$47,455	\$24,756	73%	-38%	-48%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$90,423	\$250,928	\$214,245	\$299,321	231%	19%	40%
	12520 Culturally Different; Compensatory	\$0	\$4,898	\$8,820	\$11,184	n/a	128%	27%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$477,598	\$720,252	\$789,926	\$419,552	-12%	-42%	-47%
	12610 Learning Disability	\$0	\$0	\$0	\$499,052	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$119,516	\$69,855	\$74,287	\$77,035	-36%	10%	4%
	12810 Special Education Preschool	\$103,897	\$222,131	\$231,614	\$268,114	158%	21%	16%
	12900 Other Special Programs	\$37,290	\$14,777	\$18,120	\$31,707	-15%	115%	75%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$133,393	\$66,277	\$79,186	\$77,136	-42%	16%	-3%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$500	\$460	\$304	\$0	-100%	-100%	-100%
	14100 Summer School Programs; Elementary	\$21,796	\$0	\$0	\$6,632	-70%	n/a	n/a
	14200 Summer School Programs; Middle/Junior High School	\$1,476	\$4,348	\$30,988	\$72,446	> 500%	> 500%	134%
	14300 Summer School Programs; High School	\$40,424	\$18,711	\$38,433	\$31,395	-22%	68%	-18%
	15100 Enrichment Programs; Non-Credit	\$150	\$0	\$0	\$0	-100%	n/a	n/a
	16100 Remediation Testing	\$15,415	\$69,986	\$60,576	\$68,604	345%	-2%	13%
	16200 Preventive Remediation	\$68,610	\$17,213	\$15,487	\$24,650	-64%	43%	59%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$11,179	\$8,853	\$7,310	\$9,781	-13%	10%	34%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$4,134	\$46,865	\$28,189	\$36,649	> 500%	-22%	30%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$140,092	\$0	\$0	\$0	-100%	n/a	n/a
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$78,600	\$0	\$0	\$0	-100%	n/a	n/a
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$135,110	\$148,470	\$175,937	\$237,655	76%	60%	35%
	22220 Library/Media Services; School Library	\$418,036	\$416,495	\$431,101	\$512,306	23%	23%	19%
	22230 Library/Media Services; Audiovisual	\$20,493	\$12,427	\$11,263	\$12,471	-39%	0%	11%
	22240 Library/Media Services; Educational Television	\$65,538	\$5,012	\$958	\$1,319	-98%	-74%	38%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$82,927	\$64,626	\$63,527	\$812,903	> 500%	> 500%	> 500%
	24100 Office of The Principal	\$1,040,781	\$1,181,319	\$1,200,109	\$1,450,584	39%	23%	21%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$0	\$0	\$41,249	n/a	n/a	n/a
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$130,821	\$248,153	\$274,622	\$27,974	-79%	-89%	-90%
	26497 2007 Account Code - Teachers Retirement Fund	\$530,290	\$756,220	\$795,447	\$354,565	-33%	-53%	-55%
Student Academic Achievement Total		\$13,532,142	\$15,334,793	\$15,518,232	\$20,334,363	50%	33%	31%
Student Instructional Support								

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	21220 Guidance Services; Counseling Services	\$295,107	\$302,727	\$301,447	\$424,629	44%	40%	41%
	21320 Health Services; Medical Services	\$1,162	\$248	\$0	\$0	-100%	-100%	n/a
	21340 Health Services; Nurse Services	\$128,673	\$196,295	\$209,745	\$285,864	122%	46%	36%
	21390 Health Services; Other Health Services	\$0	\$49,191	\$63,733	\$80,751	n/a	64%	27%
	21420 Psychological Testing	\$0	\$84,961	\$162,370	\$135,976	n/a	60%	-16%
	21490 Other Psychological Services	\$0	\$4,378	\$2,012	\$2,182	n/a	-50%	8%
	21810 Special Education Administration; Service Area Direction	\$0	\$89,125	\$97,003	\$106,314	n/a	19%	10%
	22110 Improvement of Instruction; Service Area Direction	\$7,044	\$0	\$0	\$0	-100%	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$68,647	\$169,772	\$127,255	\$189,672	176%	12%	49%
	22130 Improvement of Instruction; Instructional Staff Training	\$80,323	\$0	\$0	\$0	-100%	n/a	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$35,110	\$163,625	\$45,667	n/a	30%	-72%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$173,530	n/a	n/a	n/a
	23120 Board of Education; Service Area Assistants	\$24,541	\$26,847	\$28,108	\$31,027	26%	16%	10%
	23190 Board of Education; Other Governing Body Services	\$5,965	\$0	\$0	\$748	-87%	n/a	n/a
	23210 Executive Administration; Office of The Superintendent	\$109,055	\$134,503	\$155,445	\$187,679	72%	40%	21%
	23290 Executive Administration; Other Executive Administration Services	\$88,534	\$35,160	\$31,157	\$109,295	23%	211%	251%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$176,436	\$386,239	\$242,373	n/a	37%	-37%
Student Instructional Support Total		\$809,051	\$1,304,754	\$1,728,139	\$2,015,708	149%	54%	17%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$35,701	\$55,974	\$17,828	\$28,641	-20%	-49%	61%
	23160 Board of Education; Promotion Expenses	\$0	\$1,568	\$3,574	\$5,492	n/a	250%	54%
	25110 Fiscal Services; Office of The Business Manager	\$201,946	\$233,295	\$244,398	\$298,651	48%	28%	22%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$1,000	\$0	\$0	\$0	-100%	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$10,795	\$2,915	\$2,915	\$1,574	-85%	-46%	-46%
	25191 Other Fiscal Services; Refund of Revenue	\$350,047	\$63	\$404	\$184	-100%	192%	-54%
	25195 Other Fiscal Services; Bank Account Service Charge	\$91	\$4,776	\$775	\$100	9%	-98%	-87%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$1,341	n/a	n/a	n/a
	25400 Planning, Research, Development and Evaluation	\$9,469	\$4,708	\$4,393	\$3,937	-58%	-16%	-10%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,965,024	\$2,650,214	\$2,784,285	\$3,416,349	74%	29%	23%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$32,439	\$140,805	\$67,068	\$56,685	75%	-60%	-15%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$102,166	\$189,878	\$282,847	\$292,505	186%	54%	3%
	26499 2007 Account Code - Other	\$0	\$216,675	\$131,213	\$149,832	n/a	-31%	14%
	26600 Operation and Maintenance of Plant Services; Security Services	\$9,007	\$18,779	\$18,763	\$18,820	109%	0%	0%
	26700 Operation and Maintenance of Plant Services; Insurance	\$160,863	\$223,415	\$149,568	\$150,290	-7%	-33%	0%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$870	\$180	\$180	\$180	-79%	0%	0%
	27010 Student Transportation; Service Area Direction	\$71,774	\$49,101	\$49,523	\$75,269	5%	53%	52%
	27100 Student Transportation; Vehicle Operation	\$552,046	\$626,753	\$628,802	\$963,790	75%	54%	53%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$297,088	\$423,676	\$422,310	\$566,185	91%	34%	34%
	27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$9,350	\$0	n/a	n/a	-100%
	27500 Student Transportation; Insurance on Buses	\$19,601	\$60,000	\$17,665	\$0	-100%	-100%	-100%
	27700 Student Transportation; Contracted Transportation Services	\$1,183	\$559	\$223	\$0	-100%	-100%	-100%
	27900 Student Transportation; Other Student Transportation Services	\$8,489	\$9,795	\$9,407	\$16,811	98%	72%	79%
	27910 Student Transportation; Bus Driver Training	\$75	\$433	\$800	\$0	-100%	-100%	-100%
	31100 Food Services Operations; Service Area Direction	\$152,347	\$195,468	\$197,093	\$337,241	121%	73%	71%
	31200 Food Services Operations; Food Preparation and Dispensing	\$783,501	\$870,382	\$923,366	\$992,009	27%	14%	7%
	31300 Food Services Operations; Food Delivery	\$11,534	\$15,521	\$12,957	\$14,138	23%	-9%	9%
	31900 Other Food Services	\$7,983	\$7,549	\$12,257	\$11,020	38%	46%	-10%
	33200 Community Recreation	\$186	\$3,166	\$0	\$3,064	> 500%	-3%	n/a
	33400 Athletic Coaches	\$196,939	\$317,887	\$301,645	\$335,087	70%	5%	11%
	33930 Latch Key Kid Program	\$70,054	\$64,641	\$66,442	\$66,348	-5%	3%	0%
	33940 Child Care Services	\$4,797	\$0	\$0	\$0	-100%	n/a	n/a
	33950 Step Ahead	\$32,643	\$0	\$0	\$0	-100%	n/a	n/a

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	33990 Other Community Services; Other	\$505	\$55,288	\$19,707	\$24,533	> 500%	-56%	24%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$3,375	\$198,608	\$212,036	\$226,000	> 500%	14%	7%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$13,585	\$76,381	\$32,035	\$33,809	149%	-56%	6%
Overhead and Operational Total		\$5,107,123	\$6,718,456	\$6,623,829	\$8,089,886	58%	20%	22%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$14,649	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$3,333	\$0	\$1,419	\$19,722	492%	n/a	> 500%
	45100 Building Acquisition, Construction and Improvements	\$108,881	\$1,851,664	\$367,881	\$1,133,803	> 500%	-39%	208%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$359,757	\$955,030	\$763,034	\$859,032	139%	-10%	13%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$26,454	\$0	\$0	n/a	-100%	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$23,427	\$0	\$0	\$11,814	-50%	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$389,288	\$579,560	\$223,081	\$309,258	-21%	-47%	39%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$7,752	n/a	n/a	n/a
	51300 Debt Services; Principal on Debt; Emergency Loans	\$0	\$17,425	\$18,877	\$17,425	n/a	0%	-8%
	51400 Debt Services; Principal on Debt; School Bus Loans	\$167,138	\$0	\$0	\$0	-100%	n/a	n/a
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$364,786	\$644,662	\$0	\$1,000,000	174%	55%	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$772,094	\$656,433	\$656,433	n/a	-15%	0%
	52400 Debt Services; Interest on Debt; School Bus Loans	\$27,224	\$0	\$0	\$0	-100%	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$815,553	\$874,000	\$894,000	\$1,735,000	113%	99%	94%
	54200 2007 Account Code - Common School Fund	\$0	\$77,527	\$43,530	\$0	n/a	-100%	-100%
Nonoperational Total		\$2,274,037	\$5,798,417	\$2,968,255	\$5,750,241	153%	-1%	94%
prorated								
	26491 2007 Account Code - PERF	\$306,691	\$375,236	\$384,501	\$122,775	-60%	-67%	-68%
	26492 2007 Account Code - Social Security	\$1,141,261	\$1,251,989	\$1,268,169	\$651,355	-43%	-48%	-49%
	26493 2007 Account Code - Workmen's Compensation	\$58,751	\$34,292	\$56,013	\$38,214	-35%	11%	-32%
	26494 2007 Account Code - Group Insurance	\$1,597,694	\$10,040,516	\$10,082,737	\$4,306,726	170%	-57%	-57%
	26496 2007 Account Code - Unemployment Compensation	\$756	\$9,648	\$4,778	\$29	-96%	-100%	-99%
prorated Total		\$3,105,153	\$11,711,681	\$11,796,197	\$5,119,099	65%	-56%	-57%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$15,840,734	\$24,145,503	\$24,439,349	\$24,125,741	52%	0%	-1%	63.8%	59.1%	63.3%	58.4%
Student Instructional Support	\$939,139	\$1,885,735	\$2,296,588	\$2,277,473	143%	21%	-1%	3.8%	4.6%	5.9%	5.5%
Overhead and Operational	\$5,773,597	\$9,038,446	\$8,930,460	\$9,155,842	59%	1%	3%	23.3%	22.1%	23.1%	22.2%
Nonoperational	\$2,274,037	\$5,798,417	\$2,968,255	\$5,750,241	153%	-1%	94%	9.2%	14.2%	7.7%	13.9%
Grand Total	\$24,827,506	\$40,868,101	\$38,634,652	\$41,309,297	66%	1%	7%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	67.6%	63.7%	69.2%	63.9%