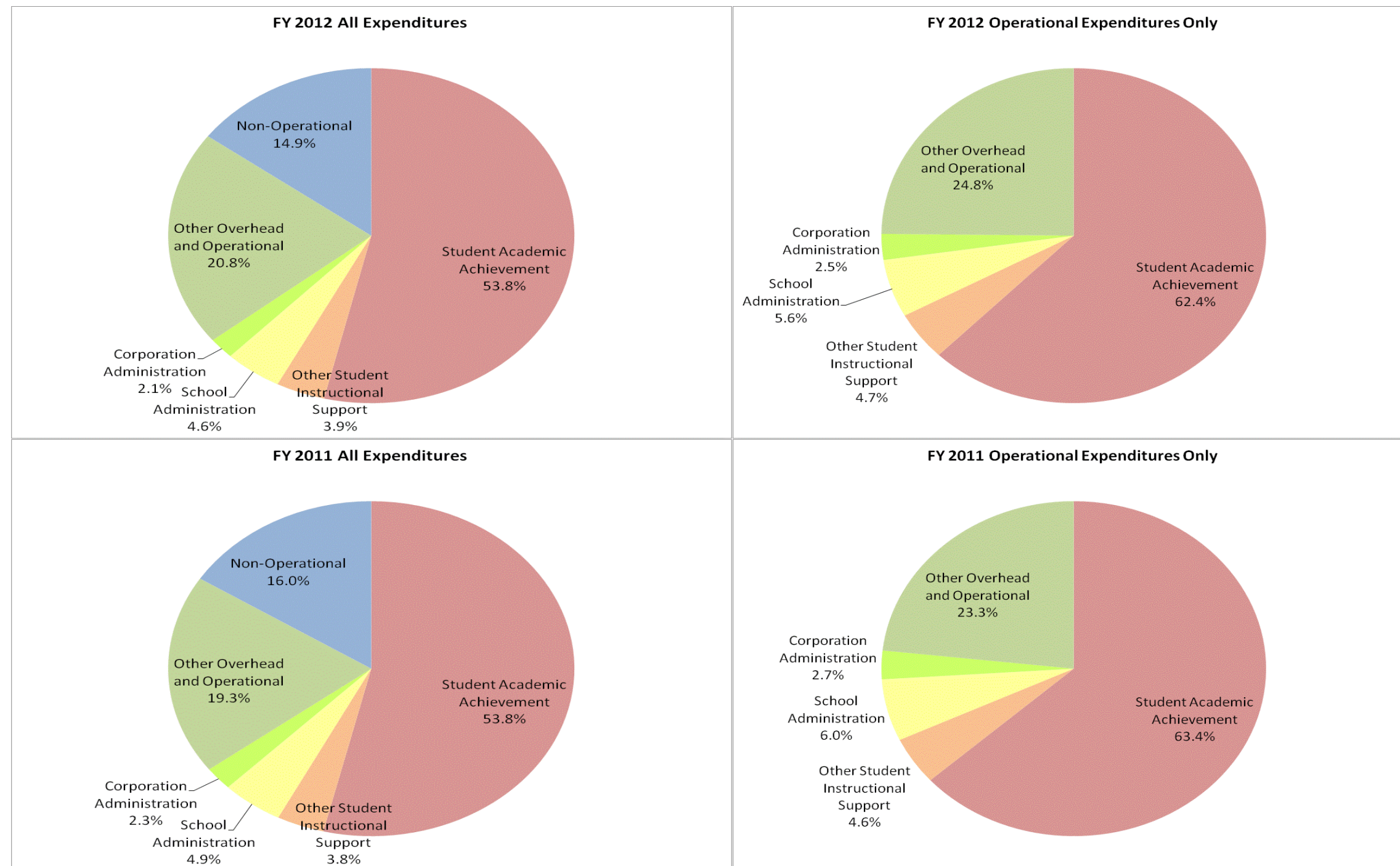


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Jay School Corp (3945)

Jay School Corp (3945)

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	\$22,324,686	54.6%	\$20,950,996	51.5%	\$21,668,774	53.8%	\$21,680,126	53.8%
Student Instructional Support	\$3,382,652	8.3%	\$3,278,740	8.1%	\$3,497,350	8.7%	\$3,421,058	8.5%
Overhead and Operational	\$8,386,105	20.5%	\$10,177,068	25.0%	\$8,673,278	21.5%	\$9,226,661	22.9%
Nonoperational	\$6,765,805	16.6%	\$6,246,652	15.4%	\$6,436,111	16.0%	\$6,006,678	14.9%
Grand Total	\$40,859,248		\$40,653,456		\$40,275,513		\$40,334,523	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	62.9%	59.6%	62.5%	62.2%



School Corporation Expenditures by Expenditure Type
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Jay School Corp (3945)

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	\$83,921			
	11100 Regular Programs; Elementary	\$5,148,800	\$7,411,877	\$8,852,040	\$8,521,650	66%	15%	-4%
	11200 Regular Programs; Middle/Junior High	\$2,146,233	\$3,033,653	\$3,237,152	\$3,371,851	57%	11%	4%
	11300 Regular Programs; High School	\$2,523,103	\$3,629,951	\$3,884,001	\$3,947,313	56%	9%	2%
	11350 Regular Programs; High School; Academic Honors Diploma	\$3,761	\$3,216	\$2,544	\$3,225	-14%	0%	27%
	11410 Vocational Education; Agriculture A	\$20,256	\$941	\$1,763	\$597	-97%	-37%	-66%
	11420 Vocational Education; Agriculture B	\$135,832	\$161,371	\$164,722	\$161,474	19%	0%	-2%
	11440 Vocational Education; Health Occupations	\$47,266	\$77,861	\$81,429	\$75,223	59%	-3%	-8%
	11450 Vocational Education; Consumer and Homemaking	\$95,356	\$146,186	\$164,646	\$86,898	-9%	-41%	-47%
	11470 Vocational Education; Business Education	\$57,081	\$86,354	\$29,974	\$1,900	-97%	-98%	-94%
	11490 Vocational Education; Industrial Education B	\$59,260	\$86,693	\$85,306	\$88,852	50%	2%	4%
	11590 Other Vocational Education Programs	\$62,065	\$89,509	\$91,639	\$172,026	177%	92%	88%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$66,797	\$34,058			-49%
	12110 Gifted And Talented; Gifted and Talented	\$40,724	\$98,925	\$107,759	\$130,002	219%	31%	21%
	12210 Mental Disabilities; Mild Mental Disabilities	\$251,217	\$341,533	\$361,758	\$474,456	89%	39%	31%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$95,333	\$142,785	\$128,406	\$132,209	39%	-7%	3%
	12230 Mental Disabilities; Severe Mental Disabilities	\$71,308	\$186,889	\$211,304	\$221,731	211%	19%	5%
	12310 Physical Impairment; Orthopedic Impairment	\$43,325	\$19,376	\$26,677	\$4,124	-90%	-79%	-85%
	12330 Physical Impairment; Visual Impairment	\$36,058	\$68,231	\$79,769	\$52,493	46%	-23%	-34%
	12340 Physical Impairment; Hearing Impairment	\$109,565	\$147,928	\$134,195	\$99,587	-9%	-33%	-26%
	12350 Physical Impairment; Homebound	\$39,977	\$37,660	\$47,506	\$36,413	-9%	-3%	-23%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$250,928	\$389,060	\$270,647	\$236,508	-6%	-39%	-13%
	12520 Culturally Different; Compensatory	\$4,898	\$33,641	\$0	\$0	-100%	-100%	
	12610 Learning Disability	\$720,252	\$1,258,552	\$1,411,653	\$993,147	38%	-21%	-30%
	12710 Equal Opportunity At Risk	\$69,855	\$79,200	\$57,913	\$66,713	-4%	-16%	15%
	12810 Special Education Preschool	\$222,131	\$309,608	\$307,656	\$316,919	43%	2%	3%
	12900 Other Special Programs	\$14,777	\$30,418	\$26,963	\$22,837	55%	-25%	-15%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$66,277	\$82,767	\$88,117	\$69,510	5%	-16%	-21%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$460	\$266	\$0	\$5,805	> 500%	> 500%	
	14100 Summer School Programs; Elementary	\$0	\$42,656	\$0	\$0		-100%	
	14200 Summer School Programs; Middle/Junior High School	\$4,348	\$115,375	\$4,775	\$4,872	12%	-96%	2%
	14300 Summer School Programs; High School	\$18,711	\$30,782	\$0	\$0	-100%	-100%	
	16100 Remediation Testing	\$69,986	\$84,387	\$92,507	\$83,778	20%	-1%	-9%
	16200 Preventive Remediation	\$17,213	\$20,334	\$22,442	\$22,666	32%	11%	1%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip.	\$46,865	\$32,295	\$34,056	\$37,263	-20%	15%	9%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$169,772	\$140,413	\$95,345	\$181,526	7%	29%	90%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$35,110	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$416,495	\$612,481	\$551,582	\$538,624	29%	-12%	-2%
	22230 Library/Media Services; Audiovisual	\$12,427	\$10,401	\$14,470	\$11,967	-4%	15%	-17%
	22240 Library/Media Services; Educational Television	\$5,012	\$14,844	\$4,871	\$4,152	-17%	-72%	-15%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$64,626	\$1,093,071	\$82,417	\$303,076	369%	-72%	268%
	22360 Instruction, Related Technology; Network Support	\$176,436	\$384,493	\$571,910	\$618,008	250%	61%	8%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$5,900	\$6,289			7%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$248,153	\$415,008	\$266,162	\$456,463	84%	10%	71%
	26497 2007 Account Code - Teachers Retirement Fund	\$756,220	\$0	\$0	\$0			
Student Academic Achievement Total		\$14,377,469	\$20,950,996	\$21,668,774	\$21,680,126	51%	3%	0%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$302,727	\$481,862	\$465,839	\$447,299	48%	-7%	-4%
	21320 Health Services; Medical Services	\$248	\$45	\$0	\$0	-100%	-100%	
	21340 Health Services; Nurse Services	\$196,295	\$379,783	\$387,887	\$382,984	95%	1%	-1%
	21390 Health Services; Other Health Services	\$49,191	\$87,310	\$85,348	\$65,143	32%	-25%	-24%
	21420 Psychological Testing	\$84,961	\$144,651	\$129,764	\$122,366	44%	-15%	-6%
	21490 Other Psychological Services	\$4,378	\$413	\$882	\$1,248	-72%	202%	41%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$0	\$0	\$2,514			
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Se	\$148,470	\$241,743	\$262,278	\$265,134	79%	10%	1%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Jay School Corp (3945)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$71,013			
	21810 Special Education Administration; Service Area Direction	\$89,125	\$126,293	\$190,921	\$193,437	117%	53%	1%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$0	\$17,250			
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$5,000			
	24100 Office of The Principal	\$1,181,319	\$1,816,639	\$1,974,431	\$1,847,672	56%	2%	-6%
Student Instructional Support Total		\$2,056,715	\$3,278,740	\$3,497,350	\$3,421,058	66%	4%	-2%
Overhead and Operational								
	23120 Board of Education; Service Area Assistants	\$26,847	\$52,534	\$33,608	\$35,620	33%	-32%	6%
	23150 Board of Education; Legal Services	\$55,974	\$46,407	\$63,334	\$35,308	-37%	-24%	-44%
	23160 Board of Education; Promotion Expenses	\$1,568	\$1,352	\$813	\$1,464	-7%	8%	80%
	23190 Board of Education; Other Governing Body Services	\$0	\$50	\$165	\$737		> 500%	347%
	23210 Executive Administration; Office of The Superintendent	\$134,503	\$248,893	\$266,886	\$251,792	87%	1%	-6%
	23290 Executive Administration; Other Executive Administration Services	\$35,160	\$153,211	\$141,299	\$118,682	238%	-23%	-16%
	25110 Fiscal Services; Office of The Business Manager	\$233,295	\$368,535	\$390,928	\$364,575	56%	-1%	-7%
	25191 Other Fiscal Services; Refund of Revenue	\$63	\$1,574	\$1,830	\$0	-100%	-100%	-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$4,776	\$78	\$95	\$8,268	73%	> 500%	> 500%
	25199 Other Fiscal Services; Other	\$0	\$1,341	\$4,918	\$5,507		311%	12%
	25400 Planning, Research, Development and Evaluation	\$4,708	\$3,586	\$5,432	\$3,346	-29%	-7%	-38%
	25890 Other Technology Services	\$0	\$0	\$0	\$3,656			
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,650,214	\$4,244,571	\$3,427,052	\$3,485,626	32%	-18%	2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$140,805	\$35,292	\$52,183	\$69,528	-51%	97%	33%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$189,878	\$291,511	\$452,671	\$599,750	216%	106%	32%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,915	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$216,675	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$18,779	\$17,568	\$21,898	\$34,727	85%	98%	59%
	26700 Operation and Maintenance of Plant Services; Insurance	\$223,415	\$139,205	\$108,372	\$99,440	-55%	-29%	-8%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pl	\$180	\$180	\$0	\$180	0%	0%	
	27010 Student Transportation; Service Area Direction	\$49,101	\$84,814	\$115,225	\$91,835	87%	8%	-20%
	27100 Student Transportation; Vehicle Operation	\$626,753	\$1,189,115	\$1,331,275	\$1,417,156	126%	19%	6%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$423,676	\$781,296	\$532,559	\$694,630	64%	-11%	30%
	27400 Student Transportation; Purchase of School Buses	\$0	\$984,915	\$14,470	\$136,879		-86%	> 500%
	27500 Student Transportation; Insurance on Buses	\$60,000	\$10,360	\$18,406	\$24,529	-59%	137%	33%
	27700 Student Transportation; Contracted Transportation Services	\$559	\$0	\$0	\$0	-100%		
	27900 Student Transportation; Other Student Transportation Services	\$9,795	\$34,565	\$49,003	\$55,025	462%	59%	12%
	27910 Student Transportation; Bus Driver Training	\$433	\$2,968	\$200	\$300	-31%	-90%	50%
	31100 Food Services Operations; Service Area Direction	\$195,468	\$441,229	\$494,400	\$490,490	151%	11%	-1%
	31200 Food Services Operations; Food Preparation and Dispensing	\$870,382	\$1,013,298	\$1,111,898	\$1,161,653	33%	15%	4%
	31300 Food Services Operations; Food Delivery	\$15,521	\$14,622	\$18,014	\$19,587	26%	34%	9%
	31900 Other Food Services	\$7,549	\$13,999	\$16,343	\$16,371	117%	17%	0%
Overhead and Operational Total		\$6,198,995	\$10,177,068	\$8,673,278	\$9,226,661	49%	-9%	6%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$4,592			
	33200 Community Recreation	\$3,166	\$2,499	\$3,872	\$3,218	2%	29%	-17%
	33400 Athletic Coaches	\$317,887	\$360,272	\$378,202	\$368,943	16%	2%	-2%
	33930 Latch Key Kid Program	\$64,641	\$64,922	\$69,458	\$69,056	7%	6%	-1%
	33990 Other Community Services; Other	\$55,288	\$11,369	\$8,278	\$31,763	-43%	179%	284%
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$75,474	\$96,058	\$25,415		-66%	-74%
	45100 Building Acquisition, Construction and Improvements	\$1,851,664	\$1,931,171	\$537,634	\$223,010	-88%	-88%	-59%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$955,030	\$191,996	\$0	\$181,889	-81%	-5%	
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$26,454	\$0	\$100,451	\$127,256	381%		27%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$198,608	\$203,672	\$293,861	\$332,126	67%	63%	13%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$84,088	\$31,045			-63%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$579,560	\$251,246	\$405,175	\$84,548	-85%	-66%	-79%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$745,000	\$795,000			7%
	51300 Debt Services; Principal on Debt; Emergency Loans	\$17,425	\$15,973	\$17,425	\$17,425	0%	9%	0%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$644,662	\$0	\$0	\$0	-100%		
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$263,489	\$0			-100%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Jay School Corp (3945)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	52100 Debt Services; Interest on Debt; Bonds	\$772,094	\$656,433	\$360,415	\$587,798	-24%	-10%	63%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$76,381	\$79,960	\$9,065	\$10,906	-86%	-86%	20%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$874,000	\$2,333,000	\$2,800,000	\$2,828,000	224%	21%	1%
	54200 Common School Fund; Principal	\$77,527	\$68,664	\$263,639	\$284,688	267%	315%	8%
Nonoperational Total		\$6,514,389	\$6,246,652	\$6,436,111	\$6,006,678	-8%	-4%	-7%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$375,236	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,251,989	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$34,292	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$10,040,516	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$9,648	\$0	\$0	\$0			
Prorated By Fund Total		\$11,711,681	\$0	\$0	\$0			