## Trends in School Corporation Expenditures Biannual Financial Report Data July 2011 - June 2012 Jay School Corp (3945)

| Account<br>Regular Programs<br>Learning Disability<br>Library/Media Services<br>Mental Disabilities<br>Instruction, Related Technology<br>Textbooks for Rent or Resale | FY09<br>\$14,078,697<br>\$1,258,552<br>\$1,730,798<br>\$671,207<br>\$384,493  | \$1,609,469<br>\$1,081,725   | \$1,411,653   | <b>FY12</b><br>\$15,962,018<br>\$993,147   | <b>FY09</b><br>13.4%  | Previous Year<br>5%   | Expenditures<br>39.57%   |
|--|---|--|---|--|---|---|--|
| Learning Disability<br>Library/Media Services<br>Mental Disabilities<br>Instruction, Related Technology  | \$1,258,552<br>\$1,730,798<br>\$671,207   | \$1,609,469<br>\$1,081,725   | \$1,411,653   |  |   | 5%  | 30 57%   |
| Library/Media Services<br>Mental Disabilities<br>Instruction, Related Technology   | \$1,730,798<br>\$671,207  | \$1,081,725  |   | \$003 147  |   |   | 55.57 /0   |
| Mental Disabilities<br>Instruction, Related Technology   | \$671,207   |  |   | $\psi_{0,0,0}, (\pm i)$  | -21.1%  | -29.6%  | 2.46%  |
| Instruction, Related Technology  |   | <b>*</b> • • • • • •   | \$653,339   | \$857,820  | -50.4%  | 31.3%   | 2.13%  |
|  | \$384 403   | \$685,685  | \$701,467   | \$828,397  | 23.4%   | 18.1%   | 2.05%  |
| Textbooks for Rent or Resale   | 4304,493  | \$377,663  | \$571,910   | \$618,008  | 60.7%   | 8.1%  | 1.53%  |
|  | \$415,008   | \$281,590  | \$266,162   | \$456,463  | 10.0%   | 71.5%   | 1.13%  |
| Vocational Education   | \$559,406   | \$584,087  | \$527,840   | \$414,945  | -25.8%  | -21.4%  | 1.03%  |
| Special Education Preschool  | \$309,608   | \$340,589  | \$307,656   | \$316,919  | 2.4%  | 3.0%  | .79%   |
| Emotional Disabilities   | \$389,060   | \$290,907  | \$270,647   | \$236,508  | -39.2%  | -12.6%  | .59%   |
| Physical Impairment  | \$273,195   | \$312,815  | \$288,148   | \$192,617  | -29.5%  | -33.2%  | .48%   |
| Improvement of Instruction   | \$140,413   | \$149,584  | \$95,345  | \$181,526  | 29.3%   | 90.4%   | .45%   |
| Other Vocational Education Programs  | \$89,509  | \$130,638  | \$91,639  | \$172,026  | 92.2%   | 87.7%   | .43%   |
| Gifted And Talented  | \$98,925  | \$107,525  | \$107,759   | \$130,002  | 31.4%   | 20.6%   | .32%   |
| Remediation Testing  | \$84,387  | \$91,127   | \$92,507  | \$83,778   | 7%  | -9.4%   | .21%   |
| Adult/Continuing Education Programs  | \$83,033  | \$81,695   | \$88,117  | \$75,315   | -9.3%   | -14.5%  | .19%   |
| Equal Opportunity At Risk  | \$79,200  | \$76,275   | \$57,913  | \$66,713   | -15.8%  | 15.2%   | .17%   |
| Payments to Other Governmental Units Within State  | \$32,295  | \$39,046   | \$34,056  | \$37,263   | 15.4%   | 9.4%  | .09%   |
| Other Special Programs   | \$30,418  | \$34,452   | \$26,963  | \$22,837   | -24.9%  | -15.3%  | .06%   |
| Preventive Remediation   | \$20,334  | \$20,850   | \$22,442  | \$22,666   | 11.5%   | 1.0%  | .06%   |
| Other Support Service, Instructional Staff   | \$0   | \$46   | \$5,900   | \$6,289  | N/A   | 6.6%  | .02%   |
| Summer School Programs   | \$188,813   | \$187,774  | \$4,775   | \$4,872  | -97.4%  | 2.0%  | .01%   |
| Culturally Different   | \$33,641  | \$6,125  | \$0   | \$0  | -100.0%   | N/A   | .0%  |
| Total  | \$20,950,996  | \$21,651,395   | \$21,668,774  | \$21,680,126   | 3.5%  | .1%   | 53.75%   |
|  |   |  | ·   | , i i i i i i i i i i i i i i i i i i i  |   |   |  |
| Office of The Principal  | \$1,816,639   | \$1,939,843  | \$1,974,431   | \$1,847,672  | 1.7%  | -6.4%   | 4.58%  |
| Health Services  | \$467,138   | \$499,777  | \$473,235   | \$448,126  | -4.1%   | -5.3%   | 1.11%  |
| Guidance Services  | \$481,862   | \$464,967  | \$465,839   | \$447,299  | -7.2%   | -4.0%   | 1.11%  |
| Speech Pathology and Audiology Services  | \$241,743   | \$249,389  | \$262,278   | \$267,648  | 10.7%   | 2.0%  | .66%   |
| Special Education Administration   | \$126,293   | \$230,924  | \$190,921   | \$210,687  | 66.8%   | 10.4%   | .52%   |
| Psychological Testing  | \$144,651   | \$150,030  | \$129,764   | \$122,366  | -15.4%  | -5.7%   | .30%   |
|  | \$0   | \$0  | \$0   | \$71,013   | N/A   | N/A   | .18%   |
| Other Support Services, Students   | \$0   | \$0  | \$0   | \$5,000  | N/A   | N/A   | .01%   |
| Other Psychological Services   | \$413   | \$1,125  | \$882   | \$1,248  | 202.0%  | 41.4%   | .0%  |
| Total  |   | \$3,536,054  | \$3,497,350   | \$3,421,058  | 4.3%  | -2.2%   | 8.48%  |
|  | Emotional Disabilities<br>Physical Impairment<br>Improvement of Instruction<br>Other Vocational Education Programs<br>Gifted And Talented<br>Remediation Testing<br>Adult/Continuing Education Programs<br>Equal Opportunity At Risk<br>Payments to Other Governmental Units Within State<br>Other Special Programs<br>Preventive Remediation<br>Other Support Service, Instructional Staff<br>Summer School Programs<br>Culturally Different<br><b>Total</b><br>Office of The Principal<br>Health Services<br>Speech Pathology and Audiology Services<br>Special Education Administration<br>Psychological Testing<br>Occupational Therapy, Related Services<br>Other Support Services, Students<br>Other Psychological Services | Emotional Disabilities\$389,060Physical Impairment\$273,195Improvement of Instruction\$140,413Other Vocational Education Programs\$89,509Gifted And Talented\$98,925Remediation Testing\$84,387Adult/Continuing Education Programs\$83,033Equal Opportunity At Risk\$79,200Payments to Other Governmental Units Within State\$32,295Other Special Programs\$30,418Preventive Remediation\$20,334Other Support Service, Instructional Staff\$0Summer School Programs\$188,813Culturally Different\$33,641Speech Pathology and Audiology Services\$467,138Special Education Administration\$126,293Psychological Testing\$144,651Occupational Therapy, Related Services\$0Other Support Services, Students\$0Other Psychological Services\$413 | Emotional Disabilities  \$389,060  \$290,907    Physical Impairment  \$273,195  \$312,815    Improvement of Instruction  \$140,413  \$149,584    Other Vocational Education Programs  \$89,509  \$130,638    Gifted And Talented  \$98,925  \$107,525    Remediation Testing  \$84,387  \$91,127    Adult/Continuing Education Programs  \$83,033  \$81,695    Equal Opportunity At Risk  \$79,200  \$76,275    Payments to Other Governmental Units Within State  \$32,295  \$39,046    Other Support Service, Instructional Staff  \$0  \$46    Summer School Programs  \$188,813  \$187,774    Culturally Different  \$33,641  \$6,125    Summer School Programs  \$467,138  \$499,777    Guidance Services  \$467,138  \$499,777    Guidance Services  \$467,138  \$499,777    Guidance Services  \$467,138  \$499,777    Guidance Services  \$464,967  \$499,777    Guidance Services  \$464,967  \$499,777    Speec | Emotional Disabilities  \$389,060  \$290,907  \$270,647    Physical Impairment  \$273,195  \$312,815  \$288,148    Improvement of Instruction  \$140,413  \$149,584  \$95,345    Other Vocational Education Programs  \$89,509  \$130,638  \$91,639    Gifted And Talented  \$98,925  \$107,525  \$107,759    Remediation Testing  \$84,387  \$91,127  \$92,507    Adult/Continuing Education Programs  \$83,033  \$81,695  \$88,117    Equal Opportunity At Risk  \$779,200  \$76,275  \$57,913    Payments to Other Governmental Units Within State  \$32,295  \$39,046  \$34,056    Other Support Service, Instructional Staff  \$0  \$46  \$5,900    Summer School Programs  \$188,813  \$187,774  \$4,775    Culturally Different  \$33,641  \$6,125  \$0    Total  \$20,950,996  \$21,651,395  \$21,668,774    Health Services  \$467,138  \$499,777  \$473,235    Guidance Services  \$4467,138  \$4499,777  \$ | Emotional Disabilities  \$389,060  \$290,907  \$270,647  \$236,508    Physical Impairment  \$273,195  \$312,815  \$288,148  \$192,617    Improvement of Instruction  \$140,413  \$149,584  \$95,345  \$181,526    Other Vocational Education Programs  \$89,509  \$107,525  \$107,759  \$130,002    Remediation Testing  \$84,387  \$91,127  \$92,507  \$83,778    Adult/Continuing Education Programs  \$830,333  \$81,695  \$88,117  \$75,315    Equal Opportunity At Risk  \$79,200  \$76,275  \$57,913  \$66,713    Payments to Other Governmental Units Within State  \$32,295  \$39,046  \$34,056  \$22,837    Preventive Remediation  \$20,334  \$20,850  \$22,442  \$22,666    Other Support Service, Instructional Staff  \$0  \$46  \$5,900  \$6,228    Culturally Different  \$188,813  \$187,774  \$44,775  \$44,872    Culturally Different  \$18,816,639  \$1,939,843  \$1,974,431  \$1,847,672    Meant Services | Emotional Disabilities  \$389,060  \$290,907  \$270,647  \$236,508 39.2%    Physical Impairment  \$273,195  \$312,815  \$288,148  \$192,617  -29.5%    Improvement of Instruction  \$140,413  \$149,584  \$95,345  \$181,526  29.3%    Other Vocational Education Programs  \$89,509  \$130,638  \$91,639  \$172,026  92.2%    Glifted And Talented  \$98,525  \$107,552  \$107,759  \$130,002  31.4%    Remediation Testing  \$84,387  \$91,127  \$92,507  \$83,778 7%    Adult/Continuing Education Programs  \$83,033  \$81,695  \$88,117  \$75,315  -9.3%    Payments to Other Governmental Units Within State  \$32,295  \$39,046  \$34,056  \$37,263  15.4%    Other Support Service, Instructional Staff  \$0  \$46  \$5,900  \$6,289  N/A    Summer School Programs  \$18,813  \$187,774  \$4,775  \$4,872  -97.4%    Culturally Different  \$33,641  \$6,125  \$0  \$0  10 | Emotional Disabilities  \$389,060  \$290,907  \$270,647  \$236,508  -39.2%  -12.6%    Physical Impairment  \$273,195  \$312,815  \$288,148  \$192,617  -29.5%  -33.2%    Improvement of Instruction  \$140,413  \$149,584  \$95,345  \$181,526  29.3%  90.4%    Other Vocational Education Programs  \$89,509  \$130,638  \$91,639  \$172,026  92.2%  87.7%    Gifted And Talented  \$98,925  \$107,525  \$107,759  \$130,002  31.4%  20.6%    Adult/Continuing Education Programs  \$83,033  \$81,655  \$88,117  \$75,315  -9.3%  -14.5%    Equal Opportunity At Risk  \$79,200  \$76,275  \$57,913  \$\$66,713  -15.8%  15.2%    Payments to Other Governmental Units Within State  \$32,295  \$39,046  \$34,056  \$37,263  15.4%  9.4%    Other Special Programs  \$30,418  \$34,452  \$22,666  11.5%  1.0%    Other Support Service, Instructional Staff  \$0  \$46  \$5,900  \$6, |

## Trends in School Corporation Expenditures Biannual Financial Report Data July 2011 - June 2012 Jay School Corp (3945)

|                                |   |              |              |              |               | Increase from | Increase from | FY12 % Total |
|--------------------------------|---|--------------|--------------|--------------|---------------|---------------|---------------|--------------|
| Student Instructional Category | Account   | FY09         | FY10         | FY11         | FY12          | FY09          | Previous Year | Expenditures |
| Overhead and Operational       | Operation and Maintenance of Plant Services         | \$4,728,326  | \$4,068,130  | \$4,062,176  | \$4,289,251   | -9.3%         | 5.6%          | 10.63%       |
|                                | Student Transportation                              | \$3,088,033  | \$1,921,920  | \$2,061,138  | \$2,420,354   | -21.6%        | 17.4%         | 6.0%         |
|                                | Food Services Operations                            | \$1,469,150  | \$1,540,267  | \$1,624,312  | \$1,671,730   | 13.8%         | 2.9%          | 4.14%        |
|                                | Executive Administration                            | \$402,104    | \$442,372    | \$408,186    | \$370,474     | -7.9%         | -9.2%         | .92%         |
|                                | Fiscal Services                                     | \$368,535    | \$385,525    | \$390,928    | \$364,575     | -1.1%         | -6.7%         | .90%         |
|                                | Board of Education                                  | \$100,343    | \$60,309     | \$97,920     | \$73,129      | -27.1%        | -25.3%        | .18%         |
|                                | Other Food Services                                 | \$13,999     | \$15,685     | \$16,343     | \$16,371      | 16.9%         | .2%           | .04%         |
|                                | Other Fiscal Services                               | \$2,993      | \$3,941      | \$6,843      | \$13,775      | 360.2%        | 101.3%        | .03%         |
|                                | Other Technology Services                           | \$0          | \$0          | \$0          | \$3,656       | N/A           | N/A           | .01%         |
|                                | Planning, Research, Development and Evaluation      | \$3,586      | \$5,041      | \$5,432      | \$3,346       | -6.7%         | -38.4%        | .01%         |
|                                | Total   | \$10,177,068 | \$8,443,190  | \$8,673,278  | \$9,226,661   | -9.3%         | 6.4%          | 22.88%       |
|                                |   |              |              |              |               |               |               |              |
| <u>Nonoperational</u>          | Debt Services                                       | \$3,085,367  | \$4,084,257  | \$4,195,394  | \$4,239,129   | 37.4%         | 1.0%          | 10.51%       |
|                                | Facilities Acquisition and Construction             | \$530,392    | \$403,506    | \$879,182    | \$473,134     | -10.8%        | -46.2%        | 1.17%        |
|                                | Athletic Coaches                                    | \$360,272    | \$370,319    | \$378,202    | \$368,943     | 2.4%          | -2.4%         | .91%         |
|                                | Building Acquisition, Construction and Improvement  | \$191,996    | \$106,929    | \$100,451    | \$309,145     | 61.0%         | 207.8%        | .77%         |
|                                | Common School Fund                                  | \$68,664     | \$196,580    | \$263,639    | \$284,688     | 314.6%        | 8.0%          | .71%         |
|                                | Building Acquisition, Construction and Improvements | \$1,931,171  | \$415,371    | \$537,634    | \$223,010     | -88.5%        | -58.5%        | .55%         |
|                                | Latch Key Kid Program                               | \$64,922     | \$62,151     | \$69,458     | \$69,056      | 6.4%          | 6%            | .17%         |
|                                | Other Community Services                            | \$11,369     | \$19,650     | \$8,278      | \$31,763      | 179.4%        | 283.7%        | .08%         |
|                                | Community Service Operations                        | \$0          | \$0          | \$0          | \$4,592       | N/A           | N/A           | .01%         |
|                                | Community Recreation                                | \$2,499      | \$3,052      | \$3,872      | \$3,218       | 28.8%         | -16.9%        | .01%         |
|                                | Total   | \$6,246,652  | \$5,661,814  | \$6,436,111  | \$6,006,678   | -3.8%         | -6.7%         | 14.89%       |
|                                |   | A 40 050 450 | AAA AAA (==  |              | A 40 00 4 500 |               |               | 100 001      |
|                                | Grand Total   | \$40,653,456 | \$39,292,453 | \$40,275,513 | \$40,334,523  | 8%            | .1%           | 100.0%       |